



Agenda

Ordinary Meeting of Council
Wednesday, 20 December 2023





NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Elected Members

I advise that the Ordinary Meeting of the Shire of Wongan-Ballidu will be held on Wednesday, 20 December 2023 commencing at 3.00pm at Council Chambers, Shire of Wongan Ballidu, Corner Quinlan Street and Elphin Crescent, Wongan Hills WA 6603

STUART TAYLOR
CHIEF EXECUTIVE OFFICER

Disclaimer

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Wongan-Ballidu warns that any person(s) who has an application lodged with Council should rely only on written confirmation of the decision made at the Council meeting. No responsibility whatsoever is implied or accepted by the Shire of Wongan-Ballidu for any act, omission, statement or intimation taking place during a Council meeting.

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Item 1. ACKNOWLEDGEMENT OF COUNTRY / DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS

Acknowledgement of Country: -

"I'd like to begin by acknowledging the first nations people of the land on which we meet today. I would also like to pay my respects to Elders past, present and emerging."

Item 2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED

Item 3. PUBLIC QUESTION TIME

Item 4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Item 5. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

Item 6. APPLICATION/S FOR LEAVE OF ABSENCE

Item 7. CONFIRMATION OF MINUTES

7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON WEDNESDAY, 22 NOVEMBER 2023.

OFFICER RECOMMENDATION:

1. That the Minutes of the Ordinary Meeting of Council held on Wednesday, 22 November 2023 be CONFIRMED as a true and correct record of the proceedings.

Item 8. MATTERS FOR WHICH MEETING MAY BE CLOSED

Item 9. REPORTS OF OFFICERS AND COMMITTEES

9.1 GOVERNANCE

9.1.1 COUNCIL MEETING DATES FOR 2024

FILE REFERENCE:	A1.2
REPORT DATE:	11 December 2023
APPLICANT/PROPONENT:	Stuart Taylor – Chief Executive Officer
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Stuart Taylor – Chief Executive Officer
ATTACHMENTS:	Nil

PURPOSE OF REPORT:

That Council adopts the 2024 Council meeting dates and give local public notice in accordance with Section 1.7 of the Local Government Act 1995.

BACKGROUND:

At least once per year Council is required to advertise the dates, times, and place for its Ordinary and Committee meetings for the next 12 months.

COMMENT:

The proposed dates for Councils Ordinary Meetings are the fourth Wednesday of each month, except for:

- January when Council is in recess;
- September, when the meeting is held on a Friday in Cadoux in alternate years, and;
- December, when the meeting would fall on Wednesday 25 December.

A special meeting is listed on Wednesday 10 July 2024, for the adoption of the Budget.

It is proposed that the Council Meetings will commence at 3:00pm followed by Council Forum/Workshop.

POLICY REQUIREMENTS:

There are no known policy requirements in relation to this item.

LEGISLATIVE REQUIREMENTS:

Regulation 12, Local Government (Administration) Regulations 1996

STRATEGIC IMPLICATIONS:

There are no strategic implications in relation to this item.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

There are no financial implications in relation to this item.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

OFFICER RECOMMENDATION:

That Council ADOPT the Council meeting dates as tabled for 2024 and give local public notice in accordance with Section 1.7 of the *Local Government Act 1995*.



2024 Council Meetings

DATE	TIME	MEETING	LOCATION
Wednesday 28 February	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills
Wednesday 27 March	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills
Wednesday 24 April	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills
Wednesday 22 May	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills
Wednesday 26 June	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills
Wednesday 10 July	3.00pm	Special Council Meeting	Council Chamber, Wongan Hills
Wednesday 24 July	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills
Wednesday 28 August	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills (Dowerin Field Day)
Thursday 25 September	3.00pm	Ordinary Council Meeting	Ballidu
Wednesday 23 October	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills
Wednesday 27 November	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills
Wednesday 18 December	3.00pm	Ordinary Council Meeting	Council Chamber, Wongan Hills

9.1.2 2022/2023 Annual Report and Electors Meeting

FILE REFERENCE:	F1.5
REPORT DATE:	27 November 2023
APPLICANT/PROPONENT:	Nil
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Stuart Taylor – Chief Executive Officer
ATTACHMENTS:	2022/ 2023 Annual Report for Year Ended 30 June 2023

PURPOSE OF REPORT:

For Council to adopt the 2022/2023 Annual Report for the year-ended 30 June 2023 and set a date for the Annual General Meeting of Electors.

BACKGROUND:

Annual Report

Council is required to accept the Annual Report 2022/2023 to enable it to be available for the Annual Electors' Meeting scheduled to be held on Wednesday 14 February 2024.

The *Local Government Act 1995* (the Act) requires Council to accept the report no later than 31 December each year or no later than 2 months after the auditor's report becomes available.

Local governments are required to publish the annual report, including all audit reports, on their website within 14 days after the report has been adopted by Council.

Annual Elector's Meeting

Under s5.27(2) of the Act, an elector's general meeting is to be held on a day selected by the local government but no more than 56 days after the local government accepts the annual report for the previous financial year.

Under s5.29 of the Act, a local government must give at least 14 days' local public notice of the date, time, place and purpose of the meeting.

COMMENT:

In accordance with s5.54 of the *Local Government Act 1995*, it is proposed that the Annual Report 2022/23 be accepted by Council.

The Annual Report includes all of the statutory information required under the Local Government Act and Regulations including but not limited to;

- Report from the Shire President
- Report from the Chief Executive Officer
- Annual Financial Report
- Auditors Report

The Shire had its audit exit meeting on Wednesday 6 December 2023, representatives from the Shire's external auditor, the Officer of The Auditor General, Shire's audit committee and the Chief Executive Officer and Deputy Chief Executive Officer were present. At this meeting the Chief Executive Officer signed the Annual Financial Report. The auditor's report was issued on Friday 8 December.

In order to comply with its statutory obligations following the adoption of the Annual Report 2022/2023, it is recommended that the Annual General Electors' Meeting be held on Wednesday 14 February 2024, commencing at 7.00pm in the Function Room at the Wongan Hills Community Resource Centre for the purpose of discussing the annual report and any other general business.

POLICY REQUIREMENTS:

There are no policy requirements in relation to this item.

LEGISLATIVE REQUIREMENTS:

Annual Report

Section 5.53 of the *Local Government Act 1995* outlines the requirement for the local government to prepare an annual report for each financial year and the required content to be included.

Section 5.54(1) of the *Local Government Act 1995* states that the annual report for a financial year is to be accepted (absolute majority required) by the local government no later than 31 December after that financial year.

Section 5.54(2) of the *Local Government Act 1995* states that, if the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

Notice and Publication

Section 5.55 of the *Local Government Act 1995* states that the Chief Executive Officer is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Section 5.55A of the *Local Government Act 1995* states that the Chief Executive Officer is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

Annual Elector's Meeting

Section 5.27(1) of the *Local Government Act 1995* states that a general meeting of electors of a district is to be held once every financial year.

Section 5.27(2) of the *Local Government Act 1995* states that a general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

Section 5.29(1) of the *Local Government Act 1995* states that the Chief Executive Officer is to give 14 days' local public notice of the date, time, place and purpose of the meeting.

Section 1.7 of the *Local Government Act 1995*: Definition of 'Local Public Notice':

- (1) Where under this Act local public notice of a matter is required to be given, a notice of the matter is to be —
- (a) published in a newspaper circulating generally throughout the district; and
 - (b) exhibited to the public on a notice board at the local government's offices; and
 - (c) exhibited to the public on a notice board at every local government library in the district.

STRATEGIC IMPLICATIONS:

There are no known strategic requirements in relation to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known environmental implications associated with this item.
- **Economic**
There are no known economic implications associated with this proposal.
- **Social**
There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

There are no financial implications in relation to this item.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: Yes – Required for Acceptance of the Annual Report under s5.54(1) of the *Local Government Act 1995*.

OFFICER RECOMMENDATION:

That Council:

1. That Council **ACCEPTS** the Annual Report 2022-2023, inclusive of the Annual Financial Report and Auditor's Report, in accordance with Section 5.54 of the *Local Government Act 1995*, as shown in the attachment to the agenda, subject to any minor information, typographical and legislative corrections being included in the final document. – **ABSOLUTE MAJORITY REQUIRED**
2. **APPROVES** Annual Electors Meeting be held Wednesday 14 February at 7.00pm at the Wongan Hills Community Resource Centre and be advertised in accordance with Section 5.29 of the *Local Government Act 1995*.

9.2 ADMINISTRATION & FINANCIAL SERVICES

9.2.1 ACCOUNTS SUBMITTED FOR NOVEMBER 2023

FILE REFERENCE:	F1.4
REPORT DATE:	12 December 2023
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Rachael Waters – CSO – Finance
REVIEWER:	Sam Dolzadelli – Deputy Chief Executive Officer
ATTACHMENTS:	9.2.1 Accounts for November 2023

PURPOSE OF REPORT:

That the accounts for 1 November 2023 to 30 November 2023, as submitted, be received.

BACKGROUND:

This information is provided to the Council on a monthly basis in accordance with provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

COMMENT:

The *Local Government (Financial Management) Regulations 1996* were recently updated effective 1 November 2023 to include Regulation 13A, which legislates payments by employees via purchasing cards must be presented to Council and recorded in the minutes. Previously, Council were being presented the credit card payments in the Information Bulletin, however, as this does not form part of the formal Council proceedings and is not minuted, this has been moved into this agenda and following attachment in conjunction with the list of payments.

POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

LEGISLATIVE REQUIREMENTS:

Local Government (Financial Management) Regulations 1996 Regulation 13 & 13A requires the attached report to be presented to Council.

Lists of Accounts

Regulation 13 and 13A of the *Local Government (Financial Management) Regulations 1996* are applicable to this agenda item and attached reports.

Regulation 13 – Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee’s name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month –
 - (i) the payee’s name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Regulation 13A – Payments by employees via purchasing cards

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
 - (a) the payee’s name;
 - (b) the amount of the payment;
 - (c) the date of the payment;
 - (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

STRATEGIC IMPLICATIONS:

There are no strategic implications in relation to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known environmental impacts associated with this proposal.
- **Economic**
There are no known economic impacts associated with this proposal.
- **Social**
There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

All payments are made within the confines of Councils adopted budget.

VOTING REQUIREMENTS: Simple Majority

ABSOLUTE MAJORITY REQUIRED: No

OFFICER RECOMMENDATION:

That Council in accordance with Regulation 13 and 13A of the *Local Government (Financial Management) Regulations* 1996, receives the list of payments, including the payments made by employees via purchasing cards, that have been made under delegated authority totalling \$959,297.26 for the month ended 30 November 2023.

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
EFT25358	01/11/2023	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	- 26.50
EFT25359	01/11/2023	IOU SOCIAL CLUB	PAYROLL DEDUCTIONS	- 260.00
EFT25360	02/11/2023	WESTPAC BANKING CORPORATION	WAGES PPE 31.10.23	- 77,958.82
EFT25361	02/11/2023	LANDGATE	RATES ADMINISTRATION	- 157.18
EFT25362	02/11/2023	WHEATBELT FURNITURE AND HOMEWARES	BIKE IT TO SCHOOL BREAKFAST 2023 ACTIVITY ITEMS (BEACH VOLLEY BALL, TENNIS BALLS, FLOWER ARRANGBALLS)	- 99.75
EFT25363	02/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR 27A QUINLAN ST	- 84.87
EFT25364	02/11/2023	WESTRAC EQUIPMENT PTY LTD	SUPPLY 1 X 491-3933 VALVE-RELIEF FOR ROLLER PRO15	- 312.74
EFT25365	02/11/2023	T A MATTHEWS ELECTRICAL SERVICES		- 574.75
	26/10/2023	T A MATTHEWS ELECTRICAL SERVICES	POWER POINT OUT OF WALL - MAIN ENTRANCE NEAR MALE TOILETS	148.50
	26/10/2023	T A MATTHEWS ELECTRICAL SERVICES	CHANGE KITCHEN LIGHT - FLURO TO SLIM LINE 27A QUINLAN	178.75
	26/10/2023	T A MATTHEWS ELECTRICAL SERVICES	TRAVEL TO MOCARDY DAM TO REPAIR AND REPLACE BLOWN FUSE.	247.50
EFT25366	02/11/2023	SYNERGY		- 3,346.05
	18/10/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR SWIMMING POOL COMPLEX	417.85
	18/10/2023	SYNERGY	COMSUMPTION & SUPPLY CHARGE FOR WONGAN HILLS RECREATION COMPLEX	1,694.78
	18/10/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR CRC BUILDING	786.30
	18/10/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR MEDICAL CENTRE	447.12
EFT25367	02/11/2023	METROCOUNT	METROCOUNT	- 2,523.40
EFT25368	02/11/2023	LGISWA	MOTOR VEHICLE VARIATION FOR 2022-23 FY (NEW FIRE TRUCK)	- 4,679.76
EFT25369	02/11/2023	TEAM GLOBAL EXPRESS PTY LTD		- 1,435.43
	22/10/2023	TEAM GLOBAL EXPRESS PTY LTD	WATER TESTS TO PATHWEST, FREIGHT EX MAXIPARTS, FRONTLINE & WESTRAC	149.52
	29/10/2023	TEAM GLOBAL EXPRESS PTY LTD	POOL TESTING EQUIPMENT FREIGHTED TO WONGAN HILLS	38.52
	29/10/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT EX MAXIPARTS, ITR AUSTRALIA CJD EQUIPMENT & WESTRAC	1,247.39
EFT25370	02/11/2023	SIGMA CHEMCIALS		- 2,204.40
	24/10/2023	SIGMA CHEMCIALS	24 X 20L CHLORINE FOR WH SWIMMING POOL, 6 X DPD3 TABLETS	921.80
	30/10/2023	SIGMA CHEMCIALS	PALINTEST SERVICE & RECALIBRATION FOR SWIMMING POOL INCL FREIGHT CHARGE	572.00
	31/10/2023	SIGMA CHEMCIALS	TAPPING BANDS FOR WH SWIMMING POOL	710.60
EFT25371	02/11/2023	SPECIALE SMASH REPAIRS	INSURANCE EXCESS ON WB000	- 300.00
EFT25372	02/11/2023	WONGAN HILLS HOTEL	MEALS AND REFRESHMENTS FOR COUNCIL MEETING DATED 25/10/23	- 713.97
EFT25373	02/11/2023	WONGAN HILLS BAKERY AND CAFE	CUPCAKE COMPETITION REYNOLDSON RESERVE 2023	- 45.00
EFT25374	02/11/2023	FEGAN BUILDING SURVEYING	BUILDING SURVEYING FOR 244 MOCARDY ROAD	- 220.00

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
EFT25375	02/11/2023	RICOH FINANCE	CRC & ADMIN PHOTOCOPIER LEASE FROM 23/11/23 TO 22/12/23	- 649.17
EFT25376	02/11/2023	JB HI-FI GROUP PTY LTD	PURCHASE OF NEW IPHONE 15 (MRS)	- 1,509.00
EFT25377	02/11/2023	AC HEALTHCARE PTY LTD	MEDICAL CENTRE PAYMENT FOR NOVEMBER 2023	- 21,083.33
EFT25378	02/11/2023	DRAEGER AUSTRALIA PTY LTD	SWIMMING POOL - BA SERVICE 2023-2024	- 294.27
EFT25379	02/11/2023	ITR PACIFIC PTY LTD		- 7,066.01
	25/10/2023	ITR PACIFIC PTY LTD	9J3658B GRADER BLADE FOR PG16, 9J3658B GRADER BLADE FOR PG17, 9J3658B GRADER BLADE FOR PG18, 2J3506 3/4NUT FOR PG18	6,951.17
	27/10/2023	ITR PACIFIC PTY LTD	SUPPLY 4F7827 BOLT PLOW 3/4X 2-1/4 FOR PG18	114.84
EFT25380	02/11/2023	CLINIPATH PATHOLOGY		- 119.99
	31/10/2023	CLINIPATH PATHOLOGY	DRUG & ALCOHOL SCREENING	40.00
	31/10/2023	CLINIPATH PATHOLOGY	DRUG & ALCOHOL SCREENING	40.00
	31/10/2023	CLINIPATH PATHOLOGY	DRUG & ALCOHOL SCREENING	39.99
EFT25381	02/11/2023	NEXUS COMMUNICATIONS SYSTEMS	SECURITY SYSTEM BATTERY REPLACEMENT AT CRC	- 621.50
EFT25382	02/11/2023	DYENAMIC SUBLIMATION	STAFF POLO SHIRTS - SHORT SLEEVE X 13	- 750.20
EFT25383	02/11/2023	MAXIPARTS OPERATIONS PTY LTD		- 932.79
	26/10/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY SEAT BELT SWITCH FOR MACK TRUCK PTK36	181.50
	26/10/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY 3 X RUBBER TANK STRAP FOR PTK35, SUPPLY 2 X HOSE BARB FOR TRAILER PTRL20, SUPPLY 4 X ELBOW 90 3/8 NPT FOR TRAILER PTRL20, SUPPLY KIT FILTER MACK MP8/MP10 GENUINE KIT FOR PTK35	422.24
	27/10/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY SHOCK ABSORBER FOR MACK TRUCK PTK33	195.40
	27/10/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY 4 X GLOBES 12V FOR MACK TRUCK PTK35, SUPPLY 3 X NARVA H3 24V TO GRADER PG18	133.65
EFT25384	02/11/2023	STEELWRIST AUSTRALIA PTY LTD	218335 TILT RAM FOR INSURANCE CLAIM J0899	- 6,643.12
EFT25385	02/11/2023	PAPERSCOUT	BUSINESS CARDS FOR MWS & WS	- 385.00
EFT25386	02/11/2023	RURAL RANGER SERVICES	RANGER SERVICES FROM 16/10/23 TO 26/10/23	- 1,723.21
EFT25387	02/11/2023	RING CENTRAL AUSTRALIA	SHIRE & CRC OFFICE BILLING PERIOD 27/10/23 TO 26/11/23	- 977.56
EFT25388	02/11/2023	EFTSURE PTY LTD	2023-24 SUBSCRIPTION FOR SUPPLIER PAYMENT VERIFICATION SOLUTION	- 5,367.12
EFT25389	02/11/2023	ROSS RAYSON		- 210.00
	20/10/2023	ROSS RAYSON	REFUND FOR POLICE CLEARANCE TO UNDERTAKE TRELIS TRAINING	99.00
	31/10/2023	ROSS RAYSON	THE PURCHASE OF 6 A3 REAMS OF PAPER. EMERGENCY SUPPLIES REQUIRED, UNABLE TO ORDER ONLINE AS WERE OUT OF STOCK	111.00
EFT25390	02/11/2023	MICROSOFT PTY LTD	LAPTOP FOR POOL MANAGER	- 1,678.05
EFT25391	02/11/2023	PLUMBED RIGHT PTY LTD		- 37,456.10

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
	30/10/2023	PLUMBED RIGHT PTY LTD	PIPE RELINE AT THE WONGAN HILLS SWIMMING POOL	36,685.00
	30/10/2023	PLUMBED RIGHT PTY LTD	ONSITE QUOTATION FOR PIPE RELINE AT THE WONGAN HILLS SWIMMING POOL	771.10
EFT25392	02/11/2023	PEOPLE ON BICYCLES 9.2.1 - ACCOUNTS SUBMITTED FOR NOVEMBER 2023	PRIZES FOR BIKE IT TO SCHOOL BREAKFAST EVENT - 25/10/2023 - GRANT FUNDED	- 1,675.00
EFT25393	02/11/2023	EVENTS DELUXE AUSTRALIA	QUIZ MASTER AND QUIZ PROVISION- SENIORS WEEK EVENT - 17/11/2023 - GRANT FUNDED	- 1,012.00
EFT25394	09/11/2023	AVON WASTE	DOMESTIC & COMMERCIAL COLLECTION FOR WONGAN HILLS & BALLIDU TOWNSITES	- 12,490.36
EFT25395	09/11/2023	BOEKEMAN NOMINEES PTY LTD	SUPPLY 2 X COUPLER FOR PUT78 HILUX	- 53.79
EFT25396	09/11/2023	WONGAN HILLS IGA PLUS LIQUOR		- 1,262.24
			SHIRE OFFICE SUPPLIES	453.76
			DEPOT SUPPLIES	85.71
			BOWLS OPENING DAY SUPPLIES	18.24
			COUNCIL MEETING SUPPLIES	182.90
			CLEANING SUPPLIES FOR 27A QUINLAN ST	40.58
			CRC SUPPLIES	195.07
			CRC EVENT SUPPLIES	285.98
EFT25397	09/11/2023	MCINTOSH & SON		- 775.82
	06/10/2023	MCINTOSH & SON	SUPPLY 8 X BEARING SET FOR PSP4	146.17
	06/10/2023	MCINTOSH & SON	SUPPLY 2 X SEAL'S FOR PSP4	16.24
	09/10/2023	MCINTOSH & SON	SUPPLY 1 X BRASS PLUG FOR PSP3	2.29
	25/10/2023	MCINTOSH & SON	SUPPLY 1 X REDUCER 3/8 FOR TRAILER PTRL20	20.15
	30/10/2023	MCINTOSH & SON	SUPPLYHYD HOSES AND FITTINGS FOR TRAILER PTRL21	590.97
EFT25398	09/11/2023	OFFICEWORKS BUSINESS DIRECT		- 969.82
	03/10/2023	OFFICEWORKS BUSINESS DIRECT	STATIONERY ORDER FOR CRC ADMINISTRATION, DELIVERY FEE	380.93
	10/10/2023	OFFICEWORKS BUSINESS DIRECT	STATIONERY ORDER, DELIVERY FEE	224.41
	03/11/2023	OFFICEWORKS BUSINESS DIRECT	STATIONERY ORDER FOR CRC, DELIVERY FEE	364.48
EFT25399	09/11/2023	WHEATBELT FURNITURE AND HOMEWARES	HALLOWEEN PHOTO COMPETITION PRIZE VOUCHER	- 50.00
EFT25400	09/11/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	LOCAL GOVERNMENT INTRO TRAINING - 2 X STAFF	- 484.00
EFT25401	09/11/2023	WALLIS COMPUTER SOLUTIONS	2X HP E24 G4 IPS LED MONITORS AND MONITOR MOUNTS	- 1,381.60
EFT25402	09/11/2023	WONGAN HILLS COMMUNITY RESOURCE CENTRE	HIRE OF CRC FUNCTION ROOM FOR BUSHFIRE SAFETY AWARENESS TRAINING BY DFES	- 200.00
EFT25403	09/11/2023	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY	LICENCE #1622693 & 1622698 RADIOCOMMUNICATION VALIDATION LICENCE	- 150.00
EFT25404	09/11/2023	WONGAN HILLS HARDWARE		- 5,292.52
	31/10/2023	WONGAN HILLS HARDWARE	BUILDING ACCOUNT FOR OCTOBER 2023	680.59
	31/10/2023	WONGAN HILLS HARDWARE	WORKS ACCOUNT FOR OCTOBER 2023	4,611.93

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
EFT25405	09/11/2023	WONGAN HILLS SPORT & RECREATION COUNCIL INC	COMMUNITY DEVELOPMENT ANNUAL SUBSIDY 23-24	- 11,473.00
EFT25406	09/11/2023	GREAT SOUTHERN FUEL SUPPLIES	FUEL SUPPLY FOR PUT75 HILUX	- 167.33
EFT25407	09/11/2023	BP AUSTRALIA	FUEL SUPPLY FOR DCEO VEHICLE - NOVEMBER	- 204.83
EFT25408	09/11/2023	INTEGRATED ICT - A MARKET CREATIONS COMPANY		- 202.86
	31/10/2023	INTEGRATED ICT - A MARKET CREATIONS COMPANY	MICROSOFT OFFICE 365 BILLING FOR OCTOBER 2023	145.20
	31/10/2023	INTEGRATED ICT - A MARKET CREATIONS COMPANY	BACK UP STORAGE FOR OCTOBER BILLING	57.66
EFT25409	09/11/2023	FEGAN BUILDING SURVEYING	SURVEYING FOR 11 STICKLAND ST WONGAN HILLS	- 220.00
EFT25410	09/11/2023	BLACKWELL PLUMBING & GAS PTY LTD		- 2,008.60
	06/11/2023	BLACKWELL PLUMBING & GAS PTY LTD	REPLACE TAPS AND FIX TOILET AT 27B QUINLAN STREET	523.60
	06/11/2023	BLACKWELL PLUMBING & GAS PTY LTD	CHANGE TAPS IN BATHROOM AND KITCHEN AT 2A PATTERSON ST	1,485.00
EFT25411	09/11/2023	AC HEALTHCARE PTY LTD	PRE-EMPLOYMENT MEDICAL	- 255.00
EFT25412	09/11/2023	DEPT OF PLANNING, LANDS & HERITAGE	LEASE AGREEMENT FROM 01/11/23 TO 30/11/23	- 45.84
EFT25413	09/11/2023	TRACTUS AUSTRALIA		- 13,692.00
	10/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT & BALANCE 1 X TYRE FOR HILUX PUT78	351.00
	10/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT & BALANCE 1 X TYRE FOR CTV BUS	381.00
	10/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT AND BALANCE 1 X TYRE FOR PTK38	407.00
	18/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT & DISPOSAL OF 10 TYRES FOR MACK TRUCK PTK34	7,844.00
	20/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT & DISPOSE OF 2 X TYRES FOR TRAILER PTRL26	148.00
	20/10/2023	TRACTUS AUSTRALIA	PUNCTURE REPAIR FOR TRAILER PTRL13	55.00
	20/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT & DISPOSE TYRE FOR TRAILER PTRL14	74.00
	20/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT AND BALANCE 1 X TYRE FOR PSS1 LOADER	308.00
	20/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP & FIT TYRE TO CTV BUS	726.00
	31/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP & FIT 1 X TYRE FOR LOADER PLDR6	70.00
	31/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT & DISPOSE 1 X TYRE FOR SKIDSTEER LOADER PSS1	578.00
	31/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT, BALANCE, WHEEL ALIGNMENT & DISPOSE OF 4 X TYRES FOR MWS VEHICLE	1,129.00
	31/10/2023	TRACTUS AUSTRALIA	SUPPLY, FIT & DISPOSE OF 1 X TYRE FOR PSP4	139.00
	31/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT & DISPOSE 2 X TYRES FOR ISUZU FIRE TRUCK 1DZD-914	898.00
	31/10/2023	TRACTUS AUSTRALIA	SUPPLY, STRIP, FIT & DISPOSE 1 X TYRE FOR PTRL26	514.00
	31/10/2023	TRACTUS AUSTRALIA	STRIP & FIT LARGE SPLIT RIM FOR ROLLER PROL17	70.00

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
EFT25414	09/11/2023	AUTOPRO NORTHAM		- 628.71
	30/10/2023	AUTOPRO NORTHAM	SUPPLY 10 X SPARK PLUGS FOR PSP1, SUPPLY 4 X SPARK PLUGS FOR PSP3, SUPPLY 10 X SPARK PLUGS FOR PSP3, SUPPLY 2 X SPARK PLUGS FOR PSP3, SUPPLY 6 X RYCO OIL FILTERS FOR PUT77 HILUX, SUPPLY 1 X RYCO OIL FILTERS FOR PUT71 FORD TRANSIT, SUPPLY 1 X RYCO OIL FILTERS FOR PUT74 HILUX	491.45
	30/10/2023	AUTOPRO NORTHAM	SUPPLY DIGITAL MEDIA REC DUAL BT SPOTIFY SMART SYNC	137.26
EFT25415	09/11/2023	WALKERS DIESEL SERVICES	REMOVE HYDRAULIC PUMP, CHANGE OUT SEALS AND CLEAN UP THREADS ON MACK TRUCK PTK33	- 1,237.50
EFT25416	09/11/2023	WANGARA TROPHIES	RETIRING ELECTED MEMBER GIFTS	- 810.00
EFT25417	09/11/2023	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY FOR OCTOBER 2023	- 683.00
EFT25418	09/11/2023	BW JAMES TRANSPORT PTY LTD		- 257.62
	26/10/2023	BW JAMES TRANSPORT PTY LTD	FREIGHT EX SIGMA CHEMICALS	129.47
	03/11/2023	BW JAMES TRANSPORT PTY LTD	FREIGHT PICK UP & DELIVERY OF 3 X CHLORINE BOTTLES VIA IXOM	128.15
EFT25419	09/11/2023	BRESLAND FARMING	GRAVEL USAGE FOR SEPTEMBER 2023	- 2,306.70
EFT25420	09/11/2023	DRY KIRKNESS (AUDIT) PTY LTD	AUDIT OF LRCI GRANT ACQUITTAL FOR 30TH JUNE 2023	- 1,650.00
EFT25421	09/11/2023	KIARA SUDHOLZ	BOND REFUND FOR THE HIRE OF THE CIVIC CENTRE \$470.00 MINUS \$148.50 FOR DAMAGED POWER POINT = \$321.50	- 321.50
EFT25422	15/11/2023	WESTPAC BANKING CORPORATION	WAGES PPE 14.11.2023	- 73,804.68
EFT25423	15/11/2023	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	- 26.50
EFT25424	15/11/2023	IOU SOCIAL CLUB	PAYROLL DEDUCTIONS	- 260.00
EFT25425	16/11/2023	ELDERS RURAL SERVICES AUSTRALIA LIMITED	SUPPLY 10 X CASPER TURF HERBICIDE 1KG FOR PARKS & GARDENS	- 1,450.00
EFT25426	16/11/2023	STAR TRACK EXPRESS PTY LTD	FREIGHT CHARGE EX COUPLERS IN MALAGA	- 65.11
EFT25427	16/11/2023	OFFICEWORKS BUSINESS DIRECT		- 320.92
	03/11/2023	OFFICEWORKS BUSINESS DIRECT	SHIRE ADMINISTRATION STATIONERY ORDER	271.07
	03/11/2023	OFFICEWORKS BUSINESS DIRECT	BACK ORDER ITEMS RECEIVED FOR SHIRE ADMIN OFFICE	20.89
	06/11/2023	OFFICEWORKS BUSINESS DIRECT	BACK ORDER ITEMS RECEIVED FOR SHIRE ADMIN OFFICE	28.96
EFT25428	16/11/2023	WATER CORPORATION		- 1,301.42
	07/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR STANDPIPE AT DAVIES RD KOORDA	14.34
	08/11/2023	WATER CORPORATION	CONSUMPTION & SERVICE CHARGE FOR BALLIDU STANDPIPE	1,287.08
EFT25429	16/11/2023	HYMARK TRADING PTY LTD	STAFF UNIFORMS	- 1,814.40
EFT25430	16/11/2023	T A MATTHEWS ELECTRICAL SERVICES	AIRCON SERVICING AT CRC & SUPPLY FILTER PADS @ \$450.00 EA	- 825.00
EFT25431	16/11/2023	LOCAL GOVERNMENT PROFESSIONALS	ANNUAL STATE CONFERENCE FOR CEO	- 1,615.00
EFT25432	16/11/2023	ARROW BRONZE	1X PLAQUE	- 547.07

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
EFT25433	16/11/2023	SYNERGY	STREET LIGHTING BILLING PERIOD 25/9/23 TO 24/10/23	- 4,486.83
EFT25434	16/11/2023	RURAL WATER COUNCIL OF WA INC	SUBSCRIPTION FOR 2023	- 300.00
EFT25435	16/11/2023	DEPT OF ENVIRONMENT & REGULATION		- 2,085.60
	08/11/2023	DEPT OF ENVIRONMENT & REGULATION	BALLIDU TIP ANNUAL LICENCE FEE L7092/1997/10	1,042.80
	08/11/2023	DEPT OF ENVIRONMENT & REGULATION	CADOUX TIP ANNUAL LICENCE L7097/1997/11	1,042.80
EFT25436	16/11/2023	CADOUX SPORTS COUNCIL INC.		- 10,630.00
	14/11/2023	CADOUX SPORTS COUNCIL INC.	COMMUNITY DEVELOPMENT ANNUAL SUBSIDY 23/24	10,430.00
	14/11/2023	CADOUX SPORTS COUNCIL INC.	COMMUNITY DEVELOPMENT SUBSIDY 2023 - 2024 CADOUX CHRISTMAS TREE	200.00
EFT25437	16/11/2023	AVON MIDLAND COUNTRY ZONE OF WALGA	MEMBERSHIP SUBSCRIPTION FOR 2023	- 2,420.00
EFT25438	16/11/2023	TEAM GLOBAL EXPRESS PTY LTD		- 73.51
	05/11/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT EX SIGMA CHEMICALS TO WONGAN HILLS S/POOL	39.94
	05/11/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT EX MAXIPARTS	33.57
EFT25439	16/11/2023	WONGAN MAIL SERVICE	ADMINISTRATION & CRC POSTAGE CHARGES FOR OCTOBER 2023	- 591.18
EFT25440	16/11/2023	FIRE & SAFETY AUSTRALIA PTY LTD	BA TRAINING FOR 6 X STAFF (CONFINED SPACES & WORKING AT HEIGHTS - DATE TBA)	- 2,100.00
EFT25441	16/11/2023	DUN DIRECT PTY LTD	DELIVERY OF DIESEL TO DEPOT 01/9/23 & 22/09/23 + VARIOUS VEHICLE FILL UPS	- 47,922.14
EFT25442	16/11/2023	CENTRAL REGIONAL TAFE	CHAINSAW COURSE FOR 8 WORKERS	- 556.24
EFT25443	16/11/2023	BLACKWELL PLUMBING & GAS PTY LTD	30 WANDOO CRESCENT - REPLACE P&S TRAP UNDER SINK	- 148.50
EFT25444	16/11/2023	RICOH FINANCE	MULTI FOLDING UNITS FOR PHOTOCOPIER 08/12/2023 TO 07/01/2024	- 237.60
EFT25445	16/11/2023	QTM TRAFFIC MANAGEMENT	TMP RENEWAL	- 1,540.00
EFT25446	16/11/2023	TEAGAN BENJAFIELD	GRATUITY PAYMENT	- 229.55
EFT25447	16/11/2023	HERSEY'S SAFETY PTY LTD	BACK ORDER GOODS RECEIVED	- 228.81
EFT25448	16/11/2023	AVON VALLEY WINDSCREENS	EXCESS ON INSURANCE J0909 (WB007)	- 300.00
EFT25449	16/11/2023	COUNCIL FIRST	AZURE CHARGES FOR OCTOBER 2023	- 1,753.38
EFT25450	16/11/2023	SEEK LIMITED	EXECUTIVE ASSISTANT / GOVERNANCE OFFICER ADVERT ON SEEK 02.11.2023	- 390.50
EFT25451	16/11/2023	RURAL RANGER SERVICES	RANGER SERVICES FROM 30/11/23 TO 07/11/23	- 1,328.36
EFT25452	16/11/2023	MICROSOFT PTY LTD		- 5,080.50
EFT25453	16/11/2023	BLUE FROG INNOVATIONS	ORDER OF STANDARD AND ENHANCED BUSH FIRE MODEL KIT WITH EXTRAS	- 1,280.00
EFT25454	16/11/2023	POOL ROBOTICS PERTH	DOLPHIN WAVE 75CB COMMERCIAL ROBOTIC CLEANER	- 3,399.72
EFT25455	23/11/2023	CJD EQUIPMENT PTY LTD		- 2,939.42
	01/03/2023	CJD EQUIPMENT PTY LTD	CREDIT NOTE APPLIED	- 289.81
	16/11/2023	CJD EQUIPMENT PTY LTD	REPAIR TO OIL LEAK - VOLVO LOADER PLDR8	3,229.23
EFT25456	23/11/2023	OFFICEWORKS BUSINESS DIRECT	SUPPLY A4 PAPER FOR SHIRE ADMINISTRATION OFFICE	- 141.00
EFT25457	23/11/2023	WESTRAC EQUIPMENT PTY LTD		- 2,551.06

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
	15/11/2023	WESTRAC EQUIPMENT PTY LTD	SUPPLY FILTERS, ELEMENTS & FAN FOR VARIOUS GRADERS	2,332.80
	17/11/2023	WESTRAC EQUIPMENT PTY LTD	SUPPLY SWITCHES FOR PG16 & PG17	218.26
EFT25458	23/11/2023	HYMARK TRADING PTY LTD	STAFF UNIFORMS - BACK ORDER TO FOLLOW	- 55.00
EFT25459	23/11/2023	IXOM OPERATIONS PTY LTD		- 2,029.72
	31/10/2023	IXOM OPERATIONS PTY LTD	SERVICE FEE FOR 2 X CHLORINE (POOL)	84.57
	31/10/2023	IXOM OPERATIONS PTY LTD	SERVICE FEE FOR 3 X CHLORINE (P&G)	126.85
	01/11/2023	IXOM OPERATIONS PTY LTD	1 X CHLORINE GAS FOR SWIMMING POOL, 2 X CHLORINE GAS FOR PARKS AND GARDENS	1,818.30
EFT25460	23/11/2023	WESFARMERS KLEENHEAT GAS PTY LTD	EQUIPMENT SERVICE CHARGE FOR WONGAN HILLS RECREATION COMPLEX	- 1,281.19
EFT25461	23/11/2023	BALLIDU TRADING POST	THE SUPPLY OF SATURDAY'S NEWSPAPERS	- 47.10
EFT25462	23/11/2023	SYNERGY		- 14,717.54
	08/11/2023	SYNERGY	STREET LIGHTING BILL PERIOD 25/8/23 TO 24/9/23	4,636.41
	09/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR DEPOT	434.62
	09/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR RAILWAY CENTRE	275.15
	09/11/2023	SYNERGY	CONSUMPTION CHARGE FOR 30 WANDOO CRESCENT WONGAN HILLS, SUPPLY CHARGE FOR 30 WANDOO CRESCENT WONGAN HILLS	180.44
	09/11/2023	SYNERGY	SUPPLY CHARGE FOR LOT 151 NINAN ST	67.39
	10/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR WONGAN HILLS TOWN CENTRE GARDENS	156.29
	10/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR TOILETS AT CADOUX	122.61
	10/11/2023	SYNERGY	CONSUMPTION, SUPPLY & ESTABLISHMENT CHARGE FOR 49 QUINLAN ST	178.30
	13/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR UNIT 2/20 STICKLAND ST WONGAN HILLS	92.47
	13/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR ALPHA ROAD BALLIDU	201.00
	13/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR OLD TENNIS CLUB FACILITIES	129.05
	13/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR AIRPORT	134.28
	13/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR MUSUEM	231.23
	13/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR MT O'BRIEN	203.02
	13/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR CRC BUILDING	117.70
	14/11/2023	SYNERGY	SUPPLY CHARGE FOR QUINLAN ST GARDENS	67.39
	14/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR TV RETRANSMISSION TOWER	1,202.34
	14/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR ADMINISTRATION OFFICE	495.61
	14/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR CIVIC CENTRE	753.07

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
	14/11/2023	SYNERGY	CONSUMPTION, SUPPLY & ESTABLISHMENT CHARGE FOR 27C QUINLAN ST WONGAN HILLS	76.75
	14/11/2023	SYNERGY	CONSUMPTION, SUPPLY & ESTABLISHMENT CHARGE FOR 27A QUINLAN ST WONGAN HILLS	119.03
	14/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR COMMUNITY PARK	725.14
	15/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR SWIMMING POOL COMPLEX	580.05
	15/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR MEDICAL CENTRE	372.98
	15/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR CRC BUILDING	832.69
	15/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR WONGAN HILLS	2,260.89
	15/11/2023	SYNERGY	CONSUMPTION & SUPPLY CHARGE FOR 14 ELLIS ST WONGAN HILLS	71.64
EFT25463	23/11/2023	ADVANCED AUTOLOGIC PTY LTD	SUPPLY BLUE HORIZON FOR VARIOUS PLANT	- 1,895.00
EFT25464	23/11/2023	RBC RURAL		- 2,916.99
	17/11/2023	RBC RURAL	METERPLAN CHARGE FOR CRC PHOTOCOPIER	1,935.55
	17/11/2023	RBC RURAL	METERPLAN CHARGE FOR SHIRE PHOTOCOPIER	981.44
EFT25465	23/11/2023	ABBOTT AUTO ELECTRICS	GRADER AIRCON - EVACUATE SYSTEM. REMOVE & REPLACE FAULTY FITTINGS AND HOSES. REMOVE & REPLACE ACCUMULATOR AND DRIER. PRESSURE TEST, VAC & GAS.	- 1,234.75
EFT25466	23/11/2023	TEAM GLOBAL EXPRESS PTY LTD		- 87.69
	12/11/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGE EX DRAEGAR FOR P&G	50.11
	12/11/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT EX RBC RURAL FOR CRC ADMINISTRATION	37.58
EFT25467	23/11/2023	SIGMA CHEMCIALS		- 2,050.40
	16/11/2023	SIGMA CHEMCIALS	CHEMIGEM D10 TBAND COMP	1,920.60
	20/11/2023	SIGMA CHEMCIALS	INSPECTION REPAIR OF SMALL POOL DOSE PUMP FOR SWIMMING POOL	129.80
EFT25468	23/11/2023	KLEEN WEST DISTRIBUTORS	CLEANING SUPPLIES FOR SHIRE BUILDINGS	- 1,242.56
EFT25469	23/11/2023	NEWINS FAMILY TRUST	MANAGING OF THE WONGAN HILLS REFUSE SITE FOR NOVEMBER 2023	- 7,791.63
EFT25470	23/11/2023	KRISTIE FREARSON	UNIFORM REIMBURSEMENT	- 182.98
EFT25471	23/11/2023	HARE & FORBES MACHINERY HOUSE	OH&S EQUIPMENT	- 921.00
EFT25472	23/11/2023	COUNCIL FIRST		- 9,334.82
	16/11/2023	COUNCIL FIRST	OFFICE 365 FOR DECEMBER 2023	1,579.82
	21/11/2023	COUNCIL FIRST	PROFESSIONAL SERVICES - SUPPORT FOR OCTOBER 2023	1,551.00
	21/11/2023	COUNCIL FIRST	PROFESSIONAL SERVICES FOR OCTOBER 2023	6,204.00
EFT25473	23/11/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY HOSE BARB MALE RUN TEE FOR MACK TRUCK PTK34	- 32.58
EFT25474	23/11/2023	BW JAMES TRANSPORT PTY LTD	FREIGHT EX IXOM FOR S/POOL	- 70.95
EFT25475	23/11/2023	DREW BURNS	GRATUITY PAYMENT	- 38.89
EFT25476	23/11/2023	WCP CIVIL PTY LTD	BURAKIN-WIALKI ROAD - WET MIXING TO 200MM DEPTH	- 51,045.30

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
EFT25477	23/11/2023	BRESLAND FARMING	GRAVEL USE FOR OCTOBER 2023	- 11,048.40
EFT25478	23/11/2023	CR GEOFFREY CHAMBON	CANDIDATE NOMINATION DEPOSIT REIMBURSEMENT	- 100.00
EFT25479	23/11/2023	CR MATTHEW SEWELL	CANDIDATE NOMINATION DEPOSIT REIMBURSEMENT	- 100.00
EFT25480	23/11/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT EX CRC TO LIBRARY	- 50.12
EFT25481	30/11/2023	IOU SOCIAL CLUB	REIMBURSE THE SOCIAL CLUB FOR THE 'CASH' PAYMENT FOR A BUS DRIVER / SHIRE XMAS PARTY	- 150.00
EFT25482	30/11/2023	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2023/24 ESL QUARTER 2	- 29,832.64
EFT25483	30/11/2023	WALLIS COMPUTER SOLUTIONS	2X HP E24 G5 MONITORS	- 805.20
EFT25484	30/11/2023	WATER CORPORATION		- 40,202.40
	02/11/2023	WATER CORPORATION	SEWERAGE CHARGE FOR OLD TENNIS CLUB FACILITY	72.68
	08/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR PARK AT FEDERATION ST BALLIDU	719.62
	08/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR BUNYIP PARK BALLIDU	17.20
	08/11/2023	WATER CORPORATION	FIRE SERVICE CHARGE FOR BALLIDU HALL	50.05
	08/11/2023	WATER CORPORATION	SERVICE CHARGE FOR WONGAN HILLS AIRPORT	50.05
	09/11/2023	WATER CORPORATION	FIRE SERVICE CHARGE FOR STANDPIPE AT GABALONG EAST ROAD	35.74
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR COMMUNITY PARK	834.30
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 49 QUINLAN ST WONGAN HILLS	286.07
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 8 ELLIS ST WONGAN HILLS	538.59
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 14 ELLIS ST WONGAN HILLS	454.04
	10/11/2023	WATER CORPORATION	SERVICE & SEWERAGE CHARGE FOR 42 MITCHELL STREET WONGAN HILLS	260.69
	10/11/2023	WATER CORPORATION	SERVICE CHARGE FOR 162 DANUBIN ST WONGAN HILLS	47.10
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE AT 16 MOORE ST WONGAN HILLS	336.86
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR RAILWAY CENTRE	14.34
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 2A PATTERSON ST WONGAN HILLS	289.99
	10/11/2023	WATER CORPORATION	SERVICE & SEWERAGE CHARGE FOR 2B PATTERSON ST WONGAN HILLS	260.69
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR CADOUX PLAYGROUP	37.27
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 27A QUINLAN ST WONGAN HILLS	278.27
	10/11/2023	WATER CORPORATION	SERVICE & SEWERAGE CHARGE FOR 27B QUINLAN ST WONGAN HILLS	260.69
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 27C QUINLAN ST WONGAN HILLS	262.64

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
	10/11/2023	WATER CORPORATION	SERVICE & SEWERAGE CHARGE FOR 27D QUINLAN ST WONGAN HILLS	260.69
	10/11/2023	WATER CORPORATION	CONSUMPTION & SERVICE CHARGE UNIT A-D/27 QUINLAN ST WONGAN HILLS	222.18
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR CADOUX TOILETS	60.21
	10/11/2023	WATER CORPORATION	SERVICE & SEWERAGE CHARGE FOR 31A QUINLAN ST WONGAN HILLS, SEWERAGE CHARGE FOR 31A QUINLAN ST WONGAN HILLS	260.69
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR FENTON STREET MEDIAN STRIP	1,551.05
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 31B QUINLAN ST WONGAN HILLS	325.14
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR WONGAN HILLS SWIMMING POOL COMPLEX	7,654.89
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR WONGAN HILLS RECREATION COMPLEX	1,235.68
	10/11/2023	WATER CORPORATION	CONSUMPTION & SEWERAGE CHARGE FOR MEDICAL CENTRE	286.24
	10/11/2023	WATER CORPORATION	SERVICE CHARGE FOR CADOUX STANDPIPE	312.82
	10/11/2023	WATER CORPORATION	CONSUMPTION & SERVICE CHARGE FOR THE STANDPIPE AT DEPOT	1,843.88
	10/11/2023	WATER CORPORATION	SERVICE CHARGE FOR 151 NINAN ST WONGAN HILLS	47.10
	10/11/2023	WATER CORPORATION	CONSUMPTION & SEWERAGE CHARGE FOR COMMUNITY GARDEN	119.96
	10/11/2023	WATER CORPORATION	FIRE SERVICE CHARGE FOR CRC BUILDING	50.05
	10/11/2023	WATER CORPORATION	CONSUMPTION, SEWERAGE & FIRE SERVICE CHARGE FOR DEPOT OFFICE	495.44
	10/11/2023	WATER CORPORATION	CONSUMPTION, SEWERAGE & FIRE SERVICE CHARGE FOR CRC BUILDING UTILITIES	367.06
	10/11/2023	WATER CORPORATION	CONSUMPTION & SEWERAGE CHARGE FOR COMMUNITY PARK	261.86
	10/11/2023	WATER CORPORATION	CONSUMPTION & SEWERAGE CHARGE FOR MUSUEM	233.23
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR NINAN STREET STATEMENT	71.68
	10/11/2023	WATER CORPORATION	SEWERAGE CHARGE FOR WONGAN HILLS OLD TENNIS CLUB FACILITIES	117.09
	10/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR RECYCLING AREA IN WONGAN HILLS TOWNSITE	74.48
	10/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR U1/20 STICKLAND ST WONGAN HILLS	801.59
	13/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 11 WANDOO CRESCENT WONGAN HILLS	377.87
	13/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 7 WANDOO CRESCENT WONGAN HILLS	459.90
	13/11/2023	WATER CORPORATION	CONSUMPTION, SERVICE & SEWERAGE CHARGE FOR 30 WANDOO CRESCENT WONGAN HILLS	354.43
	13/11/2023	WATER CORPORATION	CONSUMPTION & SEWERAGE CHARGE FOR CIVIC CENTRE	2,100.23

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
	13/11/2023	WATER CORPORATION	SEWERAGE CHARGE FOR 3 STICKLAND STREET	161.51
	13/11/2023	WATER CORPORATION	SEWERAGE CHARGE FOR 5 JOHNSTON ST	94.89
	14/11/2023	WATER CORPORATION	CONSUMPTION CHARGE FOR WONGAN HILLS CEMETERY	68.81
	14/11/2023	WATER CORPORATION	SERVICE CHARGE FOR BURAKIN STANDPIPE	312.82
	14/11/2023	WATER CORPORATION	CONSUMPTION & SEWERAGE CHARGE FOR ADMIN OFFICE	956.45
	14/11/2023	WATER CORPORATION	CONSUMPTION & SERVICE CHARGE FOR KIRWAN STANDPIPE	13,555.60
EFT25485	30/11/2023	WESTRAC EQUIPMENT PTY LTD	REPAIRS TO CAT ROLLER PRO17	- 1,251.25
EFT25486	30/11/2023	STEWART & HEATON CLOTHING CO PTY LTD	PPE BUSH FIRE UNIFORMS	- 2,925.88
EFT25487	30/11/2023	IXOM OPERATIONS PTY LTD	2 X CHLORINE GAS DELIVERED TO S/POOL 23/11/23	- 1,212.20
EFT25488	30/11/2023	T A MATTHEWS ELECTRICAL SERVICES		- 566.50
	23/11/2023	T A MATTHEWS ELECTRICAL SERVICES	CARRY OUT REPLACEMENT OF SUPPLIED BATTERY TO CAMERA AT SKATE PARK WONGAN HILLS COSTS INCLUDES LABOUR AND CHERRY PICKER	209.00
	26/11/2023	T A MATTHEWS ELECTRICAL SERVICES	CARRY OUT REPAIRS TO WIND SOCK LIGHT AT AIRSTRIP	357.50
EFT25489	30/11/2023	SYNERGY	SUPPLY CHARGE FOR MT O'BRIEN	- 61.15
EFT25490	30/11/2023	WONGAN HILLS CARAVAN PARK	ACCOMMODATION FOR EHO	- 130.00
EFT25491	30/11/2023	ADVANCED AUTOLOGIC PTY LTD	SUPPLY 20 LITRES OF FLEET CLEAN FOR LOADER PLDR8	- 99.00
EFT25492	30/11/2023	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY	BROADCASTING RETRANSMISSION LICENCE FOR 23-24	- 180.00
EFT25493	30/11/2023	WONGAN HILLS SPORT & RECREATION COUNCIL INC	BAR SALES FOR THE OPENING OF THE NEW BOWLING GREEN EVENT	- 1,013.00
EFT25494	30/11/2023	TEAM GLOBAL EXPRESS PTY LTD		- 262.87
	19/11/2023	TEAM GLOBAL EXPRESS PTY LTD	WATER TESTS FREIGHTED TO PATH WEST FOR S/POOL & P&G, FREIGHT EX WESTRAC & MAXIPARTS	153.75
	26/11/2023	TEAM GLOBAL EXPRESS PTY LTD	WATER SAMPLES TO PATH WEST FOR P&G, FREIGHT EX WESTRAC & MAXIPARTS	109.12
EFT25495	30/11/2023	WESTWATER ENTERPRISES PTY LTD		- 7,686.47
	22/11/2023	WESTWATER ENTERPRISES PTY LTD	WASTE WATER TANK SERVICE	3,507.79
	22/11/2023	WESTWATER ENTERPRISES PTY LTD	CHLORINE SERVICE 2023 FOR WH SWIMMING POOL	4,178.68
EFT25496	30/11/2023	WHEATBELT SIGNS	3 X SIGNS FOR SWIMMING POOL FRONT ENTRANCE (OPEN, CLOSED & INCLEMENT WEATHER)	- 154.00
EFT25497	30/11/2023	PUBLIC TRANSPORT AUTHORITY OF WA	TRANSWA FOR OCTOBER 2023	- 44.29
EFT25498	30/11/2023	STIRLING ASPHALT	STICKLAND STREET NEW ASPHALT	- 73,654.94
EFT25499	30/11/2023	CR SUE STARCEICH	CANDIDATE NOMINATION DEPOSIT REIMBURSEMENT	- 100.00
EFT25500	30/11/2023	RICOH FINANCE	MULTI FOLDING UNITS FOR PHOTOCOPIES BILLING PERIOD 08/09/23 TO 07/10/23	- 475.20
544282	04/10/2023	RICOH FINANCE	MULTI FOLDING UNITS FOR PHOTOCOPIES BILLING PERIOD 08/09/23 TO 07/10/23	237.60
EFT25501	30/11/2023	MCNAUGHTANS PTY LTD	TBBLK805045 BLACK TOOLBOX FOR PTK38	- 543.80

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
EFT25502	30/11/2023	WHEATBELT NATURAL RESOURCE MANAGEMENT	2 DAYS FLORA MONITORING AND GPS TRACKING FOR WONGAN-BALLIDU GRAVEL PIT FLORA	- 3,372.60
EFT25503	30/11/2023	ELYSSA GIEDRAITIS	CANDIDATE NOMINATION DEPOSIT REIMBURSEMENT	- 100.00
EFT25504	30/11/2023	ENVIROCLEAN (WA)	MONTHLY HIRE ENVIROCLEAN	- 214.50
EFT25505	30/11/2023	MAXIPARTS OPERATIONS PTY LTD		- 2,542.27
	23/11/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY 2 X HELLA LAMPS, CONNECTOR HOSES FOR TRAILERS, COUPLERS FOR MACK TRUCK	1,021.85
	27/11/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY 2 X FILTERS FOR PSP3	88.75
	27/11/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY BRAKE DRUM 10/335 SUIT MAXUS AXLE FOR TRAILER PTRL23, SUPPLY 4 X SEAL GREASE PROPAR HAND FIT FOR TRAILER PTRL23, SUPPLY 1 X KIT FILTER MACK GENUINE KIT FOR MACK TRUCK PTK33	1,431.67
EFT25506	30/11/2023	BW JAMES TRANSPORT PTY LTD		- 715.00
J201682	16/11/2023	BW JAMES TRANSPORT PTY LTD	DELIVERY OF EMULSION VIA BORAL	617.65
J201713	24/11/2023	BW JAMES TRANSPORT PTY LTD	FREIGHT EX IXOM	97.35
EFT25507	30/11/2023	KJ HINDLE & RG HINDLE		- 4,593.60
	09/11/2023	KJ HINDLE & RG HINDLE	GRAVEL USAGE FOR SEPTEMBER 2023	3,663.00
	16/11/2023	KJ HINDLE & RG HINDLE	GRAVEL USE FOR OCTOBER 2023	930.60
EFT25508	30/11/2023	MICROSOFT PTY LTD	PURCHASE OF NEW MS SURFACE LAPTOP 5 FOR CRC	- 2,540.25
EFT25509	30/11/2023	IDRILLING AUSTRALIA PTY LTD	FOOT PATH MAINTENANCE	- 800.00
EFT25510	30/11/2023	VIKKI THOMAS	REIMBURSEMENT FOR LIFEGUARD RENEWAL	- 289.00
EFT25511	29/11/2023	WESTPAC BANKING CORPORATION	WAGES PPE 28.11.2023	- 75,996.23
EFT25512	30/11/2023	AUSTRALIAN SERVICES UNION	UNION FEES PPE 28.11.2023	- 26.50
EFT25513	30/11/2023	IOU SOCIAL CLUB	SOCIAL CLUB DEDUCIONS PPE 28.11.2023	- 260.00
DD12257.1	01/11/2023	WESTNET PTY LTD	INTERNET USAGE FROM 01/11/2023 TO 01/12/2023	- 609.90
DD12261.1	07/11/2023	SHERIFF'S OFFICE		- 167.00
	07/11/2023	SHERIFF'S OFFICE	LODGEMENT FEE FOR 1 X UNREGISTERED CAT	83.50
	07/11/2023	SHERIFF'S OFFICE	LODGEMENT FEE FOR 1 X UNREGISTERED DOG	83.50
DD12271.1	10/11/2023	TELSTRA CORPORATION LIMITED	ADMINISTRATION & CRC PHONE ACCOUNT	- 2,112.98
DD12276.1	14/11/2023	AWARE SUPER ACCUMULATION	PAYROLL DEDUCTIONS	- 12,689.92
DD12276.2	14/11/2023	AUSTRALIAN RETIREMENT TRUST	PAYROLL DEDUCTIONS	- 411.19
DD12276.3	14/11/2023	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	- 222.12
DD12276.4	14/11/2023	COLONIAL FIRST STATE FIRSTCHOICE SUPER	SUPERANNUATION CONTRIBUTIONS	- 338.68
DD12276.5	14/11/2023	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	- 1,548.94
DD12276.6	14/11/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	- 823.90
DD12276.7	14/11/2023	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	- 81.14
DD12276.8	14/11/2023	AMP SUPERANNUATION LTD.	SUPERANNUATION CONTRIBUTIONS	- 355.05
DD12276.9	14/11/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	- 201.69
DD12284.1	21/11/2023	WESTPAC BANKING CORPORATION		- 339.24

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST NOVEMBER 2023 TO 30 NOVEMBER 2023				
Chq/EFT	Date	Name	Description	Amount
DD12286.1	27/11/2023	TELETRAC NAVMAN	MONTHLY SATELLITE SERVICE	- 2,478.08
DD12288.1	27/11/2023	TELSTRA CORPORATION LIMITED	SPORT & RECREATION PHONE ACCOUNT ISSUED 14/11/2023	- 48.52
DD12299.1	30/11/2023	DEPARTMENT OF TRANSPORT	DOT PAYMENTS FOR NOVEMBER 2023	-138,269.85
DD12304.1	29/11/2023	AMP SUPERANNUATION LTD.	SUPER PAYMENTS PPE 28.11.2023	- 337.89
DD12304.2	29/11/2023	REST SUPERANNUATION	SUPER PAYMENT PPE 28.11.2023	- 81.14
DD12304.3	29/11/2023	AUSTRALIAN RETIREMENT TRUST	SUPER PAYMENT PPE 28.11.2023	- 421.49
DD12304.4	29/11/2023	AUSTRALIAN SUPER	SUPER PAYMENT PPE 28.11.2023	- 881.57
DD12304.5	29/11/2023	PRIME SUPER	SUPER PAYMENT PPE 28.11.2023	- 1,515.50
DD12304.6	29/11/2023	VIRGIN MONEY SUPER	SUPER PAYMENT PPE 28.11.2023	- 146.27
DD12304.7	29/11/2023	COMMONWEALTH ESSENTIAL SUPER	SUPER PAYMENT PPE 28.11.2023	- 311.85
DD12304.8	29/11/2023	HOSTPLUS SUPERANNUATION FUND	SUPER PAYMENT PPE 28.11.2023	- 222.12
DD12304.9	29/11/2023	AWARE SUPER ACCUMULATION	SUPER PAYMENT PPE 28.11.2023	- 12,898.51
DD12276.10	14/11/2023	MERCER SUPER	SUPERANNUATION CONTRIBUTIONS	- 221.97
DD12276.11	14/11/2023	COMMONWEALTH ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	- 311.85
DD12304.10	29/11/2023	MERCER SUPER	SUPER PAYMENT PPE 28.11.2023	- 221.97
DD12304.11	29/11/2023	COLONIAL FIRST STATE FIRSTCHOICE SUPER	SUPER PAYMENT PPE 28.11.2023	- 342.62
DD12284.1&2		Credit Cards	DIRECT DEBIT DATED 21.11.2023	- 833.52
		CREDIT CARD HOLDER - CEO		
	02/11/2023	ADOBE SYSTEMS SOFTWARE	SUBSCRIPTIONS	- 494.28
		CREDIT CARD HOLDER - MCS		
	30/10/2023	NESPRESSO	COFFEE PODS - CRC AND KNIT & NATTER	- 105.60
		CREDIT CARD HOLDER - DCEO		82.91
	14/10/2023	NEWSEXTRA	2 X CARDS FOR STAFF LEAVING	19.98
	26/10/2023	ADOBE SYSTEMS SOFTWARE	ADOBE SUBSCRIPTION - CRC ADMINISTRATION	79.99
	02/11/2023	WESTPAC	BALANCE OF CREDIT AS PER PREVIOUS STATEMENT	- 17.06
		CREDIT CARD HOLDER - MRS		
	19/10/2023	BUNNINGS	STORM WATER GRATE FOR 14 ELLIS ST WONGAN HILLS	- 46.00
		CREDIT CARD HOLDER - MWS		- 104.73
	01/11/2023	KMART	CAR HOLDER FOR TRAFFIC CONTROLLER REMOTE DELIVERY INCL	21.00
	02/11/2023	COUPLERS	4 X COUPLERS 75MM ELBOW LR 90' BUTTWELD	83.73

MUNICIPAL BANK	959,297.26
TRUST BANK	
TOTAL	959,297.26
RECOVERABLE	13,785.82
PART RECOVERABLE	

9.2.2 FINANCIAL REPORTS FOR NOVEMBER 2023

FILE REFERENCE:	F1.4
REPORT DATE:	13 December 2023
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Sam Dolzadelli – Deputy Chief Executive Officer
ATTACHMENTS:	9.2.2a Financial Reports 9.2.2b Financial Health Check

PURPOSE OF REPORT:

The purpose of this report is to present to Council the Monthly Financial Report (containing the Statement of Financial Activity by Nature) for the month ended 30 November 2023. The Capital Works report has been incorporated into this. A monthly financial health check has been appended to the report to give an overview of how the Shire is tracking against some key financial indicators.

BACKGROUND:

Under section 6.4(1) of the *Local Government Act 1995*, a local government is required to prepare an annual financial report for the proceeding financial year and such other financial reports as are prescribed. Part 4 of the *Local Government (Financial Management) Regulations 1996* prescribes the minimum contents of the Monthly Financial Report.

Below is the prescribed contents of the Monthly Financial Report.

Regulation 34 - Statement of Financial Activity

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (relevant month) in the following detail:
 - (a) annual budget estimates; and
 - (b) budget estimates to the end of the relevant month (YTD Budget); and
 - (c) actual amounts of expenditure, revenue and income to the end of the relevant month (YTD Actual); and
 - (d) material variances between the comparable amounts (YTD Actual – YTD Budget); and
 - (e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of net current assets.
- (2) Each statement of financial activity is to be accompanied by documents containing –
 - (a) (removed)
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.

- (3) The information in a statement of financial activity must be shown according to nature classification.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be –
 - (a) Presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Regulation 35 – Statement of Financial Position

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the **previous month**) and –
 - (a) The financial position of the local government as at the last day of the previous financial year; or
 - (b) If the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be –
 - (a) Presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) Recorded in the minutes of the meeting at which it is presented.

POLICY REQUIREMENTS:

Council Policy 4.1 – Accounting

LEGISLATIVE REQUIREMENTS:

- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations 1996*

STRATEGIC IMPLICATIONS:

There are no strategic implications relating to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known environmental impacts associated with this proposal.
- **Economic**
There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2023/24 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2023/24 for reporting material variances shall be:

- (a) 10% of the amended budget; or
- (b) \$10,000 of the amended budget.

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each nature classification and capital income and expenditure in the Statement of Financial Activity.

The financial reports for the period ending 30 November 2023 are attached to the Council Agenda.

COMMENT:

This report presents the Statement of Financial Activity by nature or type for the period ended 30 November 2023.

The following is a summary of the headline numbers from the attached report, and explanations for variances is provided in note 1 of the report.

	Original Budget	YTD Budget	YTD Actuals – November 2023
Opening Surplus	2,713,397	2,713,397	2,744,736
Cash Operating Revenue	4,818,635	4,256,398	4,314,326
Profit on asset disposals	15,280	0	0
Cash Operating Expenditure	(5,365,706)	(2,654,931)	(2,537,537)
Depreciation	(3,656,297)	(1,523,370)	0
Loss on asset disposals	(35,273)	0	0
Capital Expenditure	(8,881,056)	(2,631,095)	(1,798,532)
Capital Income	5,114,395	440,000	336,560
Financing Activities	1,600,335	(70,180)	(93,654)
Non-cash items (excluded)	3,676,290	1,523,370	0
Closing Surplus/(Deficit)	0	2,053,589	2,965,899

Rates

Rates notices were issued with an effective issuance date of 7 August 2023. As at 30 November 2023, the Shire had receipted \$3,326,923 in rates, ESL and rubbish charges. Due date for payment in full, or first instalment was 11 September 2023. As at 30 November 2023, the gross amount of rates, ESL and rubbish charges outstanding (including arrears, legal charges and interest) is **\$495,219** and of this amount \$37,346 is made up of deferred pensioner rates. Total outstanding equates to 13.01% of the brought forward arrears and current year billing.

Final notices were issued on 18 September, giving ratepayers 14 days to pay any amount outstanding if they were not paying by instalments. Any ratepayers who still had not made payment were issued with a final demand on 13 October, with payment terms of 7 days. On the 25th of October any unpaid accounts were sent to the Shire's external debt recovery agent. The total amount owing that is being recovered through the agent as at 30 November 2023 is \$30,444.

Capital Works

As at 30 November 2023 the Shire has incurred \$1,798,532 in actual expenditure on capital works projects against a current budget of \$8,920,501 representing 20.16% of the budgeted works.

Depreciation

Depreciation for the 2023/24 financial year has not yet been processed as the Shire is awaiting the final audit of the Annual Financial Report to be undertaken. As depreciation is a non-cash item, it does not impact the Shire's surplus position.

Other

Attention is drawn to the actual opening surplus figure for 1 July 2023 of \$2,744,736 against the budgeted opening surplus of \$2,713,397. This is an increase in the budgeted opening surplus of \$31,339. Whilst management is confident in the accuracy of the actual opening surplus, this is still to be audited and as such no additional brought forward surplus will be allocated until the budget review.

Budget Amendments

Council is requested to approve the following amendments to the 2023/24 adopted Annual Budget, with explanations provided in the table below. Pursuant to section 6.8(1)(b) of the *Local Government Act 1995*, this will require an absolute majority decision of Council.

Account No.	Description	Adopted Budget	Proposed amended budget	Variance Increase/(Decrease) in funding position	Comment
04224	Materials & Contracts – ERP Replacement	(\$0)	(\$100,000)	(\$100,000)	Move ERP system replacement from capital to operating per auditors
04252	Capex Computer software	(\$100,000)	(\$0)	\$100,000	As above
04263	Capex Chambers ICT Upgrade	(\$45,000)	(\$63,000)	(\$18,000)	Increase in scope to chambers ICT upgrade as previously supported

					in-principle by Council at Informal.
01975	Transfer to Special Projects Reserve	(\$278,522)	(\$260,522)	\$18,000	As above. Reduce transfer to reserve. Reserve transfers will be increased where possible at budget review.
WSFN10 (GROAD)	Dowerin-Kalannie Road Widening to 8m (Capex – WSFN)	(\$1,938,779)	(\$1,910,657)	\$28,122	Decrease budget to Dowerin-Kalannie road widening due to change in scope from WSFN.
12107	Capital grants – WSFN	\$2,707,201	\$2,680,954	(\$26,247)	Decrease in WSFN funding due to decrease in project budget. WSFN funds 93.33% of the project.
01945	Transfer to Plant Reserve	(\$586,459)	(\$588,334)	(\$1,875)	Savings from the Shire's funded portion (6.67%) due to the decrease in the project budget.
Change in net current assets (funding position)				\$0	

VOTING REQUIREMENTS: Simple Majority (budget amendments require absolute majority).

ABSOLUTE MAJORITY REQUIRED: Yes – Budget amendment requires absolute majority decision under section 6.8(1)(b) of the *Local Government Act 1995*.

OFFICER RECOMMENDATION:

That Council:

1. Receives the Monthly Financial Report (containing the Statement of Financial Activity by nature classification) and Statement of Financial Position for the month ended 30 November 2023, as presented as attachment 1 to this report.
2. Notes the unrestricted municipal surplus of \$2,965,899 for the month ended 30 November 2023.
3. Receives the Monthly Financial Health Check as presented as attachment 'b' to this report.
4. Pursuant to section 6.8(1)(b) of the *Local Government Act 1995*, approve (absolute majority) the following budget amendments to the Shire's current 2023/24 budget, resulting in a nil impact on the budgeted closing position:

Account No.	Description	Adopted Budget	Proposed amended budget	Variance Increase/(Decrease) in funding position	Comment
04224	Materials & Contracts – ERP Replacement	(\$0)	(\$100,000)	(\$100,000)	Move ERP system replacement from capital to operating per auditors
04252	Capex – Computer software	(\$100,000)	(\$0)	\$100,000	As above
04263	Capex – Chambers ICT Upgrade	(\$45,000)	(\$63,000)	(\$18,000)	Increase in scope to chambers ICT upgrade as previously supported in-principle by Council at Informal.
01975	Transfer to Special Projects Reserve	(\$278,522)	(\$260,522)	\$18,000	As above. Reduce transfer to reserve. Reserve transfers will be increased where possible at budget review.
WSFN10 (GROAD)	Dowerin-Kalannie Road Widening to 8m (Capex – WSFN)	(\$1,938,779)	(\$1,910,657)	\$28,122	Decrease budget to Dowerin-Kalannie road widening due to change in scope from WSFN.
12107	Capital grants – WSFN	\$2,707,201	\$2,680,954	(\$26,247)	Decrease in WSFN funding due to decrease in project budget. WSFN funds 93.33% of the project.
01945	Transfer to Plant Reserve	(\$586,459)	(\$588,334)	(\$1,875)	Savings from the Shire's funded portion (6.67%) due to the decrease in the project budget.
Change in net current assets (funding position)				\$0	



SHIRE OF WONGAN-BALLIDU

MONTHLY FINANCIAL REPORT

30/11/2023

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- 01) Statement of Financial Activity
- 02) Statement of Financial Position
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SHIRE OF WONGAN-BALLIDU STATEMENT OF FINANCIAL ACTIVITY BY NATURE FOR 30 NOVEMBER 2023						
	Adopted Budget 2023- 2024	Current Budget 2023-2024	YTD Budget	YTD Actual	Variance Over or Under	10%
Opening Funding Surplus/(Deficit)	2,713,397	2,713,397	2,713,397	2,744,736		
INCOME						
Rates	3,391,941	3,391,941	3,391,941	3,402,255	(0.3%)	✓
Operating grants, subsidies and contributions	491,067	491,067	354,957	387,514	(9.2%)	✓
Fees and charges	684,397	684,397	405,425	345,476	14.8%	x
Other Revenue	108,050	108,050	44,990	70,606	(56.9%)	x
Interest	143,180	143,180	59,085	108,475	(83.6%)	x
Profit on Asset Disposals	15,280	15,280	0	0	0.0%	✓
a: TOTAL INCOME	4,833,915	4,833,915	4,256,398	4,314,326		
OPERATING EXPENSES						
Employee Costs	(2,716,739)	(2,716,739)	(1,179,970)	(1,072,781)	9.1%	✓
Materials & Contracts	(1,530,009)	(1,530,009)	(751,612)	(746,788)	0.6%	✓
Utilities (Gas, Electricity) etc.	(394,853)	(394,853)	(164,215)	(138,733)	15.5%	x
Interest	(43,600)	(43,600)	(12,850)	(12,547)	2.4%	✓
Insurance	(290,861)	(290,861)	(290,815)	(303,343)	(4.3%)	✓
Other General	(389,644)	(389,644)	(255,469)	(263,345)	(3.1%)	✓
Loss on Asset Disposals	(35,273)	(35,273)	0	0	0.0%	✓
Depreciation	(3,656,297)	(3,656,297)	(1,523,370)	0	100.0%	x
b: TOTAL OPERATING EXPENSES	(9,057,276)	(9,057,276)	(4,178,301)	(2,537,537)		
Operating activities excluded from budget						
Add back Depreciation	3,656,297	3,656,297	1,523,370	0		
Adjust (Profit)/Loss on Asset Disposal	19,993	19,993	0	0		
	3,676,290	3,676,290	1,523,370	0		
Amount attributable to operating activities	(547,071)	(547,071)	1,601,467	1,776,789		
INVESTING ACTIVITIES						
Non-Operating grants, subsidies and contributions	4,866,395	4,892,692	440,000	336,560	23.5%	x
Proceeds from disposal of motor vehicles and P&E	248,000	248,000	0	0	0.0%	✓
TOTAL CAPITAL INCOME	5,114,395	5,140,692	440,000	336,560		
Capex - Land & Buildings	(1,923,572)	(1,923,572)	(222,265)	(50,391)	77.3%	x
Capex - Furniture & Equipment	(96,060)	(96,060)	(57,520)	(41,075)	28.6%	x
Capex - Intangible Assets	(100,000)	(100,000)	(41,665)	(19,623)	52.9%	x
Capex - Motor Vehicles	(156,000)	(156,000)	0	0	0.0%	✓
Capex - Plant	(1,090,546)	(1,090,546)	(64,580)	(223,897)	(246.7%)	x
Capex - Infrastructure - Roads	(5,058,724)	(5,098,169)	(2,055,020)	(1,326,159)	35.5%	x
Capex - Infrastructure - Footpaths	(174,665)	(174,665)	(72,770)	0	100.0%	x
Capex - Infrastructure - Other	(281,489)	(281,489)	(117,275)	(137,387)	(17.1%)	x
TOTAL CAPITAL EXPENDITURE	(8,881,056)	(8,920,501)	(2,631,095)	(1,798,532)		
Amount attributable to investing activities	(3,766,661)	(3,779,809)	(2,191,095)	(1,461,972)		
FINANCING ACTIVITIES						
Transfer from reserves	1,840,346	1,840,346	0	0	0.0%	✓
Transfer to reserves	(893,129)	(879,981)	(35,415)	(68,637)	(93.8%)	x
Lease liabilities principal repayments	(8,882)	(8,882)	(3,700)	(3,225)	12.8%	x
Proceeds on new borrowings	750,000	750,000	0	0	0.0%	✓
Loan principal repayment	(106,400)	(106,400)	(31,065)	(31,065)	0.0%	✓
SSL Principal Reimbursements	18,400	18,400	0	9273	0.0%	✓
Amount attributable to financing activities	1,600,335	1,613,483	(70,180)	(93,654)		
CLOSING SURPLUS / (DEFICIT)	0	0	2,053,589	2,965,899		
** This sheet illustrates the variance analysis. For variance explanation refer to applicable note.			Key	Within budget tolerance of 10%	✓	
				Over budget tolerance of 10%	x	
				Under budget tolerance of 10%	⊖	

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL POSITION
30/11/2023

	30 November 2023	2023 (unaudited)
CURRENT ASSETS		
Cash and cash equivalents	8,242,508	7,135,082
Trade and other receivables	653,745	978,387
Other financial assets	9,127	18,400
Inventories	57,384	34,072
Other assets	-	87,588
TOTAL CURRENT ASSETS	8,962,764	8,253,529
NON-CURRENT ASSETS		
Trade and other receivables	37,346	37,346
Other financial assets	291,802	291,802
Inventories	15,236	15,236
Property, plant and equipment	33,615,040	33,280,054
Infrastructure	224,020,581	222,557,035
Right-of-use assets	26,280	26,280
TOTAL NON-CURRENT ASSETS	258,006,285	256,207,753
TOTAL ASSETS	266,969,049	264,461,282
CURRENT LIABILITIES		
Trade and other payables	863,254	543,266
Other liabilities	902,668	783,471
Lease liabilities	3,513	6,738
Borrowings	74,921	105,986
Employee related provisions	398,565	409,043
TOTAL CURRENT LIABILITIES	2,242,921	1,848,504
NON-CURRENT LIABILITIES		
Lease liabilities	18,840	18,840
Borrowings	1,808,674	1,808,674
Employee related provisions	56,384	56,384
TOTAL NON-CURRENT LIABILITIES	1,883,898	1,883,898
TOTAL LIABILITIES	4,126,819	3,732,402
NET ASSETS	262,842,230	260,728,880
EQUITY		
Retained surplus	69,371,049	67,326,336
Reserve accounts	3,865,092	3,796,455
Revaluation surplus	189,606,089	189,606,089
TOTAL EQUITY	262,842,230	260,728,880

Shire of Wongan-Ballidu Variance Report 30 November 2023				
<p>The Local Government (Financial Management) Regulations 1996 require that financial statements are presented monthly to council. Council has adopted 10% as its threshold for line items on the Statement of Financial Activity by nature shown on page 1. This report uses a traffic light system to flag those items that are within tolerance and others that fall out of the range. Variances are calculated using a comparison of year to date actual against year to date budget. It needs also to be noted that the early months of the financial year are a period when variance percentages are volatile and extremely sensitive to small movements in actual income and expenditure.</p>				
Code	Variance Actual to YTD Budget	Variance reason	Report Section	Comments
Operating Income				
✓	10,314	Within Threshold	Rates	Within Council variance reporting threshold.
✓	32,557	Within Threshold	Operating grants, subsidies and contributions	Within Council variance reporting threshold.
✗	(59,949)	Timing	Fees and charges	Unfavourable - Timing variance for various fees and charges (standpipe charges are the main variance which offset standpipe water usage expenditure, meaning the expenditure is also less).
✗	25,616	Timing	Other Revenue	Favourable - Timing
✗	49,390	Timing	Interest	Favourable - Interest earned is higher than estimated. Will be addressed at budget review.
✓	0	Within Threshold	Profit on Asset Disposals	Within Council variance reporting threshold.
Operating Expenditure				
✓	107,189	Within Threshold	Employee Costs	Within Council variance reporting threshold.
✓	4,824	Within Threshold	Materials & Contracts	Within Council variance reporting threshold.
✗	25,482	Timing	Utilities (Gas, Electricity) etc.	Favourable - Timing of utility payments are not always precise to the monthly budget allocations.
✓	303	Within Threshold	Interest	Within Council variance reporting threshold.
✓	(12,528)	Within Threshold	Insurance	Within Council variance reporting threshold.
✓	(7,876)	Within Threshold	Other General	Within Council variance reporting threshold.
✓	0	Within Threshold	Loss on Asset Disposals	Within Council variance reporting threshold.
✗	1,523,370	Timing	Depreciation	Timing Variance - Depreciation for the 23/24 financial year has not been processed as the Shire awaits the final audit of the Annual Financial Report (including the asset register). Depreciation will not be processed until December/January.
Investing				
✗	(103,440)	Timing	Non-Operating grants, subsidies and contributions	Unfavourable - Timing of grant income recognition.
✓	0	Within Threshold	Proceeds from disposal of motor vehicles and P&E	Within Council variance reporting threshold.
✗	171,874	Timing	Capex - Land & Buildings	Timing - Capital Works Program is yet to substantially commence. See Capital Works Report.
✗	16,445	Timing	Capex - Furniture & Equipment	Timing - Capital Works Program is yet to substantially commence. See Capital Works Report.
✗	22,042	Timing	Capex - Intangible Assets	Timing - Capital Works Program is yet to substantially commence. See Capital Works Report.
✓	0	Within Threshold	Capex - Motor Vehicles	Within Council variance reporting threshold.
✗	(159,317)	Timing	Capex - Plant	Timing - Capital Works Program is yet to substantially commence. See Capital Works Report.
✗	728,861	Timing	Capex - Infrastructure - Roads	Timing - Capital Works Program is yet to substantially commence. See Capital Works Report.
✗	72,770	Timing	Capex - Infrastructure - Footpaths	Timing - Capital Works Program is yet to substantially commence. See Capital Works Report.
✗	(20,112)	Timing	Capex - Infrastructure - Other	Timing - Capital Works Program is yet to substantially commence. See Capital Works Report.
Financing				
✓	0	Within Threshold	Transfer from reserves	Within Council variance reporting threshold.
✗	(33,222)	Permanent	Transfer to reserves	Favourable - Due to increase in interest earned. Will be addressed at budget review.
✗	475	Timing	Lease liabilities principal repayments	Unfavourable - Minor timing variance.
✓	0	Within Threshold	Loan principal repayment	Within Council variance reporting threshold.
✓	9,273	Within Threshold	SSL Principal Reimbursements	Within Council variance reporting threshold.

SHIRE OF WONGAN-BALLIDU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

NET CURRENT ASSETS

	Positive=Surplus (Negative=Deficit)		
	Budget	Actual	Current
	Last Years Closing	Last Years Closing	30 November 2023
	30 June 2023	30 June 2023	
	\$		\$
Current Assets			
Cash Unrestricted	3,338,628	3,338,628	4,377,416
Cash Restricted - Reserves	3,796,456	3,796,456	3,865,092
Receivables - Rates	86,580	88,209	418,572
Receivables - Other	977,638	976,799	150,762
Receivables - ATO	0	967	84,410
Inventories	28,151	34,072	57,384
Financial assets	18,400	18,400	9,127
	8,245,853	8,253,531	8,962,763
Less: Current Liabilities			
Payables	(448,020)	(429,817)	(781,042)
Payables - ATO	(118,837)	(113,378)	(82,212)
Contract Liabilities - Unspent grants	(783,471)	(783,471)	(902,668)
Employee provisions	(409,042)	(409,043)	(398,565)
Lease liabilities	(8,882)	(6,738)	(3,513)
Long term borrowings	(106,400)	(105,986)	(74,921)
	(1,874,652)	(1,848,433)	(2,242,921)
Net Current Assets	6,371,201	6,405,098	6,719,842
Adjustments to Net Current Assets			
Less: Restricted Cash - Reserves	(3,796,456)	(3,796,456)	(3,865,092)
Less: Current self-supporting loans receivable	(18,400)	(18,400)	(9,127)
Less: Trust Interfund Transfer Account	(72)	(72)	0
Add: Liabilities funded by restricted cash	41,842	41,842	41,842
Add: Current portion of borrowings	106,400	105,986	74,921
Add: Current portion of lease liabilities	8,882	6,738	3,513
	(3,657,804)	(3,660,362)	(3,753,943)
Net Current Assets used in the Statement of Financial Activity	2,713,397	2,744,736	2,965,899

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF DISPOSED ASSETS AS AT 30 NOVEMBER 2023

Asset No	Budget Net Book Value	Current Budget Sale Proceeds	Budget (Profit) / Loss	Actual Net Book Value	Actual Sale Proceeds	Actual (Profit) / Loss
Land & Buildings						
		-				-
Motor Vehicles						
Ford Ranger (Works Supervisor)	22,750	30,000	(7,250)			-
Iveco Patient Transfer Bus	3,270	6,000	(2,730)			-
			-			-
Plant & Equipment						
Mack Truck (PTK33)	93,223	85,000	8,223			-
Mack Truck (PTK34)	91,000	85,000	6,000			-
Free Roll Attachment (Mtce)	16,000	4,000	12,000			-
Dual Tip Pig Trailer (PTRL20)	9,700	15,000	(5,300)			-
Dual Tip Pig Trailer (PTRL23)	19,800	15,000	4,800			-
Gang Mower (PMOW8)	12,250	8,000	4,250			-
Various obsolete equipment						-
TOTAL	267,993	248,000	19,993	-	-	-
By Program						
Recreation & Culture						
Gang Mower (PMOW8)	12,250	8,000	4,250			-
						-
Transport						
Mack Truck (PTK33)	93,223	85,000	8,223			-
Mack Truck (PTK34)	91,000	85,000	6,000			-
Free Roll Attachment (Mtce)	16,000	4,000	12,000			-
			-			-
Other Property & Services						
Ford Ranger (Works Supervisor)	22,750	30,000	(7,250)			-
Dual Tip Pig Trailer (PTRL20)	9,700	15,000	(5,300)			-
Dual Tip Pig Trailer (PTRL23)	19,800	15,000	4,800			-
Iveco Patient Transfer Bus	3,270	6,000	(2,730)			-
	-	-	-			-
						-
TOTAL	267,993	248,000	19,993	-	-	-
Motor Vehicle and Plant & Equipment Change Over						
	Current Budget Purchase Price	Current Budget Sale	Current Change-Over Budget	Actual Purchase	Actual Sale	Change-Over
Motor Vehicles						
Ford Ranger (Works Supervisor)	60,000	30,000	30,000			-
Iveco Patient Transfer Bus for new bus	96,000	6,000	90,000			-
			-			-
Sub-total	156,000	36,000	120,000			-
Plant & Equipment						
Mack Truck (PTK33) for new truck	309,546	85,000	224,546			-
Mack Truck (PTK34) for new truck	315,000	85,000	230,000			-
Semi-water tanker (PTRL26)	160,000	-	160,000			-
Free Roll Attachment (Mtce)	75,000	4,000	71,000			-
Dual Tip Pig Trailer (PTRL20)	75,000	15,000	60,000			-
Dual Tip Pig Trailer (PTRL23)	75,000	15,000	60,000			-
Gang Mower (PMOW8)	40,000	8,000	32,000			-
Sub-total	1,049,546	212,000	837,546			-
TOTAL	1,205,546	248,000	957,546	-	-	-

SHIRE OF WONGAN - BALLIDU
BORROWINGS AS AT 30 NOVEMBER 2023

Existing Loans * Denotes (SSL) Self Supporting Loan

Loan No.	Particulars	Recipient	Maturity Date	Proposed Borrowings	Amount Borrowed	Loan Principal Paid in Nov 23	Accrued Int. Due	YTD Interest Paid	Loan Balance @ 30 June 2023	Principal Repayments YTD	Loan Balance @ 30 Nov 23
151A	Aged Persons	Ninan House*	Oct-2032		300,000	-	-	(3,802)	208,341	(9,273)	199,068
152	Co-Location Construction	Shire	Dec-2039		2,000,000	-	-	(8,745)	1,706,319	(21,792)	1,684,527
TBA	Volunteer BFB Fire Shed	Shire	-	750,000	-						
TOTAL EXISTING LOANS				750,000	2,300,000	-	-	(12,547)	1,914,660	(31,065)	1,883,595

Shire Loan Summary
Self Supporting Loan Summary

-	2,000,000	-	-	(8,745)	1,706,319	(21,792)	1,684,527
750,000	300,000				208,341	(9,273)	199,068

Current loan liability
Non current liability
Total Loan Liability

Loan Balance @ 30 Nov 23	SSL	Shire	Total
(84,193)	(18,400)	(65,793)	(84,193)
(1,799,402)	(180,668)	(1,618,734)	(1,799,402)
(1,883,595)	(199,068)	(1,684,527)	(1,883,595)

SHIRE OF WONGAN - BALLIDU															
ANALYSIS OF RESERVE ACCOUNTS AS AT 30 NOVEMBER 2023															
ADOPTED FULL YEAR'S BUDGET								CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 30 NOVEMBER 2023			
Reserve Description	GL Acct.	Budget Opening Balance	Actual Opening Balance	Interest Earned	Transfer to Reserve	Transfer from Reserve	EOY Balance	Transfer in / Interest	Transfer to Reserve	Transfer from Reserve	EOY Balance	Interest Earned	Transfer to Reserve	Transfer from Reserve	Actual Balance
Long Service Leave Reserve	01935	41,842	41,842	-	-	-	41,842	-	-	-	41,842	-	-	-	41,842
Community Resource Centre Reserve	01989	27,923	27,923	-	-	(15,000)	12,923	-	-	(15,000)	12,923	-	-	-	27,923
Depot Improvement Reserve	01940	10,572	10,572	-	-	-	10,572	-	-	-	10,572	-	-	-	10,572
Historical Publications Reserve	01965	7,126	7,126	-	-	-	7,126	-	-	-	7,126	-	-	-	7,126
Housing Reserve	01955	380,844	380,844	-	-	(200,000)	180,844	-	-	(200,000)	180,844	-	-	-	380,844
Special Projects Reserve	01975	889,102	889,102	85,000	291,670	(250,000)	930,772	85,000	278,522	(250,000)	917,624	68,637	68,637	-	957,739
Patterson Street JV Housing Reserve	01988	59,357	59,357	-	5,000	-	64,357	-	5,000	-	64,357	-	-	-	59,357
Plant Reserve	01945	1,267,997	1,267,997	-	586,459	(998,546)	855,910	-	586,459	(998,546)	855,910	-	-	-	1,267,997
Quinlan Street JV Housing Reserve	01987	59,915	59,915	-	5,000	-	64,915	-	5,000	-	64,915	-	-	-	59,915
Stickland JV Housing Reserve	01986	63,582	63,582	-	5,000	-	68,582	-	5,000	-	68,582	-	-	-	63,582
Swimming Pool Reserve	01970	343,188	343,188	-	-	(120,000)	223,188	-	-	(120,000)	223,188	-	-	-	343,188
Waste Management Reserve	01920	60,366	60,366	-	-	-	60,366	-	-	-	60,366	-	-	-	60,366
Sporting Co-Location Reserve	01990	237,160	237,160	-	-	(103,800)	133,360	-	-	(103,800)	133,360	-	-	-	237,160
Building Asset Management Reserve	01993	347,482	347,482	-	-	(153,000)	194,482	-	-	(153,000)	194,482	-	-	-	347,482
TOTALS		3,796,456	3,796,456	85,000	893,129	(1,840,346)	2,849,239	85,000	879,981	(1,840,346)	2,836,091	68,637	68,637	-	3,865,093

SHIRE OF WONGAN-BALLIDU - CAPITAL WORKS REPORT - 30 NOVEMBER 2023

COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance	Indicator	Completion %	Asset Class
04252	Computer Software (F&E) - CAPEX	\$100,000.00	\$100,000.00	\$41,665.00	\$19,622.50	\$80,377.50	\$100,000.00	\$80,377.50		20%	Intangible Assets
04253	Computer Hardware (F&E) - CAPEX	\$13,640.00	\$13,640.00	\$5,680.00	\$4,618.63	\$0.00	\$4,618.63	\$9,021.37		34%	Furniture & Equipment
04263	Capex - Chambers ICT Upgrade (F&E)	\$45,000.00	\$45,000.00	\$18,750.00	\$0.00	\$0.00	\$0.00	\$45,000.00		0%	Furniture & Equipment
05232	Capex - Ninan/Hinds BFB Fire Shed	\$750,000.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750,000.00		0%	Land & Buildings
06010	Cadoux Rec Centre (Buildings) - CAPEX	\$7,500.00	\$7,500.00	\$3,125.00	\$10,900.91	\$0.00	\$10,900.91	-\$3,400.91		145%	Land & Buildings
06408	Community Bus (MV) - CAPEX	\$96,000.00	\$96,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,000.00		0%	Motor Vehicles
06415	CRC Capital Expense (Buildings) - CAPEX	\$28,121.00	\$28,121.00	\$11,715.00	\$0.00	\$0.00	\$0.00	\$28,121.00		0%	Land & Buildings
07628	Medical Centre Furniture & Equipment (F&E)- CAPEX	\$30,000.00	\$30,000.00	\$30,000.00	\$27,268.00	\$0.00	\$27,268.00	\$2,732.00		91%	Furniture & Equipment
09066	16 Moore Street (Buildings)- CAPEX	\$20,561.00	\$20,561.00	\$8,560.00	\$0.00	\$0.00	\$0.00	\$20,561.00		0%	Land & Buildings
10808	Cemetery WH Capex (Infras Other) - CAPEX	\$14,500.00	\$14,500.00	\$6,040.00	\$0.00	\$0.00	\$0.00	\$14,500.00		0%	Infrastructure - Other
10815	Community Park Toilets (Buildings)- CAPEX	\$10,113.00	\$10,113.00	\$4,205.00	\$0.00	\$0.00	\$0.00	\$10,113.00		0%	Land & Buildings
10830	Railway Centre Toilets (Buildings)- CAPEX	\$240,000.00	\$240,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,000.00		0%	Land & Buildings
11023	Ballidu Hall (Buildings)- CAPEX	\$153,364.00	\$153,364.00	\$63,900.00	\$0.00	\$0.00	\$0.00	\$153,364.00		0%	Land & Buildings
11030	Community Park WH (Infras Other)- CAPEX	\$23,540.00	\$23,540.00	\$9,805.00	\$0.00	\$0.00	\$0.00	\$23,540.00		0%	Infrastructure - Other
11034	Federation Park (Cadoux) - Capex	\$20,337.00	\$20,337.00	\$8,465.00	\$0.00	\$0.00	\$0.00	\$20,337.00		0%	Land & Buildings
11210	WH Swimming Pool (Infrastructure Other) - CAPEX	\$120,000.00	\$120,000.00	\$50,000.00	\$72,067.53	\$204.55	\$72,272.08	\$47,932.47		60%	Infrastructure - Other
11470	Gang Mower (P&E) - CAPEX	\$40,000.00	\$40,000.00	\$16,665.00	\$0.00	\$0.00	\$0.00	\$40,000.00		0%	Plant & Equipment
11610	Radio & Television Tower (Buildings) - CAPEX	\$58,906.00	\$58,906.00	\$24,540.00	\$16,679.11	\$0.00	\$16,679.11	\$42,226.89		28%	Land & Buildings
11620	W.H. Recreation Complex (Buildings) - CAPEX	\$106,211.00	\$106,211.00	\$44,250.00	\$14,477.69	\$3,983.00	\$18,460.69	\$91,733.31		14%	Land & Buildings
11621	Ballidu Sports Complex (Buildings) - CAPEX	\$9,800.00	\$9,800.00	\$4,080.00	\$0.00	\$0.00	\$0.00	\$9,800.00		0%	Land & Buildings
11622	Economic Stimulus Project	\$40,000.00	\$40,000.00	\$16,665.00	\$0.00	\$7,569.00	\$7,569.00	\$40,000.00		0%	Infrastructure - Other
12080	Depot Bldg. Capital (Buildings) - CAPEX	\$26,192.00	\$26,192.00	\$10,910.00	\$0.00	\$3,181.82	\$3,181.82	\$26,192.00		0%	Land & Buildings
12610	Trucks - CAPEX	\$624,546.00	\$624,546.00	\$0.00	\$0.00	\$633,562.59	\$633,562.59	\$624,546.00		0%	Plant & Equipment
12629	Sundry Plant and Equipment (CAPEX)	\$40,000.00	\$40,000.00	\$16,665.00	\$3,123.38	\$0.00	\$3,123.38	\$36,876.62		8%	Plant & Equipment
12631	Dual Pig Trailer- P & E (CAPEX)	\$151,000.00	\$151,000.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$151,000.00		0%	Plant & Equipment
12633	Free Roll Attachment (Capex)	\$75,000.00	\$75,000.00	\$31,250.00	\$67,445.00	\$0.00	\$67,445.00	\$7,555.00		90%	Plant & Equipment
12634	Capex - Water Tankers	\$160,000.00	\$160,000.00	\$0.00	\$153,328.42	\$0.00	\$153,328.42	\$6,671.58		96%	Plant & Equipment
13610	Museum - CAPEX	\$43,724.00	\$43,724.00	\$18,215.00	\$488.32	\$0.00	\$488.32	\$43,235.68		1%	Land & Buildings
14411	Works Co-Ordinator Utility (Motor Vehicles) - CAPEX	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$59,090.91	\$59,090.91	\$60,000.00		0%	Motor Vehicles
14414	14 Ellis Street - CAPEX	\$8,630.00	\$8,630.00	\$3,595.00	\$7,845.45	\$0.00	\$7,845.45	\$784.55		91%	Land & Buildings
14841	Purchase of Old School Oval (CAPEX)	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00		0%	Land & Buildings
14866	Capex - Purchase of land & buildings for development	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00		0%	Land & Buildings
14885	Lot 162 Danubin St - CAPEX	\$40,113.00	\$40,113.00	\$16,705.00	\$0.00	\$0.00	\$0.00	\$40,113.00		0%	Land & Buildings
14932	Gravel Pits - Capex	\$83,449.00	\$83,449.00	\$34,765.00	\$65,319.00	\$0.00	\$65,319.00	\$18,130.00		78%	Infrastructure - Other
40100	CRC Capital Expenditure Furniture & Equipment - CAPEX	\$7,420.00	\$7,420.00	\$3,090.00	\$9,188.32	\$0.00	\$9,188.32	-\$1,768.32		124%	Furniture & Equipment
AROAD	RRG Funded Capital Roadworks (Infras Roads)	\$1,074,795.00	\$1,114,240.00	\$464,205.00	\$780,069.34	\$146,426.99	\$926,496.33	\$334,170.66		70%	Infrastructure - Roads
BROAD	R2R Funded Capital Roadworks (Infras Roads)	\$769,341.00	\$769,341.00	\$320,465.00	\$238,473.13	\$182,596.59	\$421,069.72	\$530,867.87		31%	Infrastructure - Roads
DROAD	Own Funded Capital Footpaths (Infras footpaths)	\$174,665.00	\$174,665.00	\$72,770.00	\$0.00	\$100,000.00	\$100,000.00	\$174,665.00		0%	Infrastructure - Footpaths
EROAD	Own Funded Capital Roadworks (Infras Roads)	\$314,014.00	\$314,014.00	\$130,790.00	\$72,219.83	\$44,945.32	\$117,165.15	\$241,794.17		23%	Infrastructure - Roads
GROAD	Wheatbelt Secondary Freight Network Roadworks (Infra Roads)	\$2,900,574.00	\$2,900,574.00	\$1,139,560.00	\$235,397.34	\$473,413.64	\$708,810.98	\$2,665,176.66		8%	Infrastructure - Roads
		\$8,881,056.00	\$8,920,501.00	\$2,631,095.00	\$1,798,531.90	\$1,885,351.91	\$3,683,883.81	\$7,121,969.10		20%	

Asset Class	Original Budget	Current Budget	YTD Budget	YTD Actual	PO	Total Actual	Variance	Indicator	Completion %
Land & Buildings	\$1,923,572	\$1,923,572	\$222,265	\$50,391	\$7,165	\$57,556	\$1,873,181		3%
Furniture & Equipment	\$96,060	\$96,060	\$57,520	\$41,075	\$0	\$41,075	\$54,985		43%
Intangible Assets	\$100,000	\$100,000	\$41,665	\$19,623	\$80,378	\$100,000	\$80,378		20%
Motor Vehicles	\$156,000	\$156,000	\$0	\$0	\$59,091	\$59,091	\$156,000		0%
Plant & Equipment	\$1,090,546	\$1,090,546	\$64,580	\$223,897	\$783,563	\$1,007,459	\$866,649		21%
Infrastructure - Roads	\$5,058,724	\$5,058,169	\$2,055,020	\$1,326,160	\$847,383	\$2,173,542	\$3,772,009		26%
Infrastructure - Footpaths	\$174,665	\$174,665	\$72,770	\$0	\$100,000	\$100,000	\$174,665		0%
Infrastructure - Other	\$281,489	\$281,489	\$117,275	\$137,387	\$7,774	\$145,160	\$144,102		49%
	\$8,881,056.00	\$8,920,501.00	\$2,631,095.00	\$1,798,531.90	\$1,885,351.91	\$3,683,883.81	\$7,121,969.10		20%

Total Actual < Current Budget

No Current Budget

No YTD Actual

Total Actual > Current Budget



SHIRE OF WONGAN - BALLIDU
INVESTMENT REPORT FOR 30 NOVEMBER 2023

MUNICIPAL INVESTMENTS

Matured Municipal Investments

Invest No.	Name	Maturity date	Particulars	From	To	Days	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
Total of matured municipal investments							\$ -	\$ -	\$ -	\$ -	\$ -

Current Municipal Investments

Invest No.	Name	Maturity	From	To	Days	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
036-177 160485	Westpac Online Saver Account	1/07/2023					\$ 1,301,017.67	\$ 3,000,000.00	\$ 21,356.00	\$ 4,322,373.67	\$ 21,356.00
Total of current municipal investments							\$ 1,301,017.67	\$ 3,000,000.00	\$ 21,356.00	\$ 4,322,373.67	\$ 21,356.00

RESERVE INVESTMENTS

Matured Reserve Investments

Invest No.	Name	Maturity date	Particulars	From	To	Days	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
Total of matured reserve investments							\$ -	\$ -	\$ -	\$ -	\$ -

Current Reserve Investments

Invest No.	Name	Maturity	From	To	Days	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
036-177 160629	Westpac Reserve Saver	1/07/2023					\$ 2,715,126.70	\$ 1,081,328.17	\$ 68,636.67	\$ 3,865,091.54	\$ 68,636.67
Total of reserve investments and cash							\$ 2,715,126.70	\$ 1,081,328.17	\$ 68,636.67	\$ 3,865,091.54	\$ 68,636.67

Total of matured municipal and reserve investment							\$ -	\$ -	\$ -	\$ -	\$ -
Total of current municipal and reserve investment and cash							\$ 4,016,144.37	\$ 4,081,328.17	\$ 89,992.67	\$ 8,187,465.21	\$ 89,992.67

SHIRE OF WONGAN-BALLIDU					
BANK RECONCILIATIONS FOR 30 NOVEMBER 2023					
	Total	Municipal (01106+01102)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
Opening Balance	8,797,342.23	4,910,196.56	35,315.56	3,850,980.11	850.00
Add: Receipts	457,853.83	443,742.37		14,111.46	
Unallocated Deposits	-				
Transfers In/(Out)	-				
Transfers In/(Out)	-				
Less: Payments - EFT & Cheques	(959,297.26)	(959,297.26)			
Payments - Bank Fees	(449.45)	(449.45)			
Adjustments & Transfers	-	-			
Unallocated payments	-	-			
Balance as per General Ledger	8,295,449.35	4,394,192.22	35,315.56	3,865,091.57	850.00
Balance as per Bank Statements	75,289.35	39,973.79	35,315.56		
Balance as per Bank Deposit Certificates	3,865,091.54	-		3,865,091.54	
Balance as per Holder Certificates	4,323,223.67	4,322,373.67			850.00
Add: Outstanding Deposits	32,131.25	32,131.25		-	
Adjustments - Unallocated deposits	-				
Less: Unpresented Payments	(286.50)	(286.50)			
Adjustments & Transfers	0.04	0.01		0.03	
Rounding	-				
Balance as per Cash Book	8,295,449.35	4,394,192.22	35,315.56	3,865,091.57	850.00

SHIRE OF WONGAN - BALLIDU RATES AND CHARGES OUTSTANDING 30 NOVEMBER 2023				
		Rates and Charges Raised for 2023/2024	\$ 3,662,698.00	Rates and service charges - raised 07.08.23
		Arrears 1 July 2023	\$ 145,028.00	
Rates and Charges Outstanding Breakdown				
Total Amount Outstanding		30-Nov-23	\$ 495,219.43	13.01%
Outstanding same time last year		30-Nov-22	\$ 520,246.75	15.08%
SUNDRY DEBTORS OUTSTANDING 30 NOVEMBER 2023				
Debtors Ageing Summary				
Current			\$ 121,377.50	
30 Days			\$ 2,122.70	
60 Days			\$ 89.99	
90 Days & Over			\$ 58,019.64	\$55,860 (Firm, see below)
Credit Balance			\$ (13,966.26)	
Total Outstanding			\$ 167,643.57	
Accounts 90 Days & Over:				
Date	Dr No.	Comments	Amount	
30/06/2021	1382	Refund	\$ 55,860.40	Company in administration - Proof of debt submitted. Update - Liquidator has notified creditors that 2 cents in the dollar is likely. Provision for bad debt has been made at 30 June 2023 and debt will go to Council to be formally written off in 2023/24.
30/06/2022	1535	Private Works	\$ 467.51	Letter requesting payment has been sent. Follow up with debt collection.
9/08/2023	1449	Food permit	\$ 285.00	Followed up by phone call 23/11/23 & 30/11/23 to arrange payment. No response so far.
1/08/2023	1578	PA Bond	\$ 127.00	Contacted customers and followed up again 30/11/23.
28/08/2023	1565	CDC Invoice	\$ 434.50	Went to council to be waived as per customer's request. Council rejected the request and customer must pay outstanding amount. Letter was sent to customer on 17/11/23 advising the outstanding invoice is to be paid. Paid 1/12/23
28/08/2023	1594	Wongan Hills Refusal Site	\$ 330.00	Client had paid in office before invoice was issued. Credit note to be issued.
26/06/2023	1555	Medical Centre Room Hire	\$ 136.50	Contacted customer via email and call. Have not had a response yet.
4/08/2023	1459	Library Frieght Costs	\$ 37.48	Customer requiring more information to be sent to them. They notified us 30/11/23.
19/07/2023	1464	Medical Centre Room Hire	\$ 341.25	Customer are disputing a booking. Currently with MRS regarding next step.
Total			\$ 58,019.64	

MONTHLY FINANCIAL HEALTH CHECK

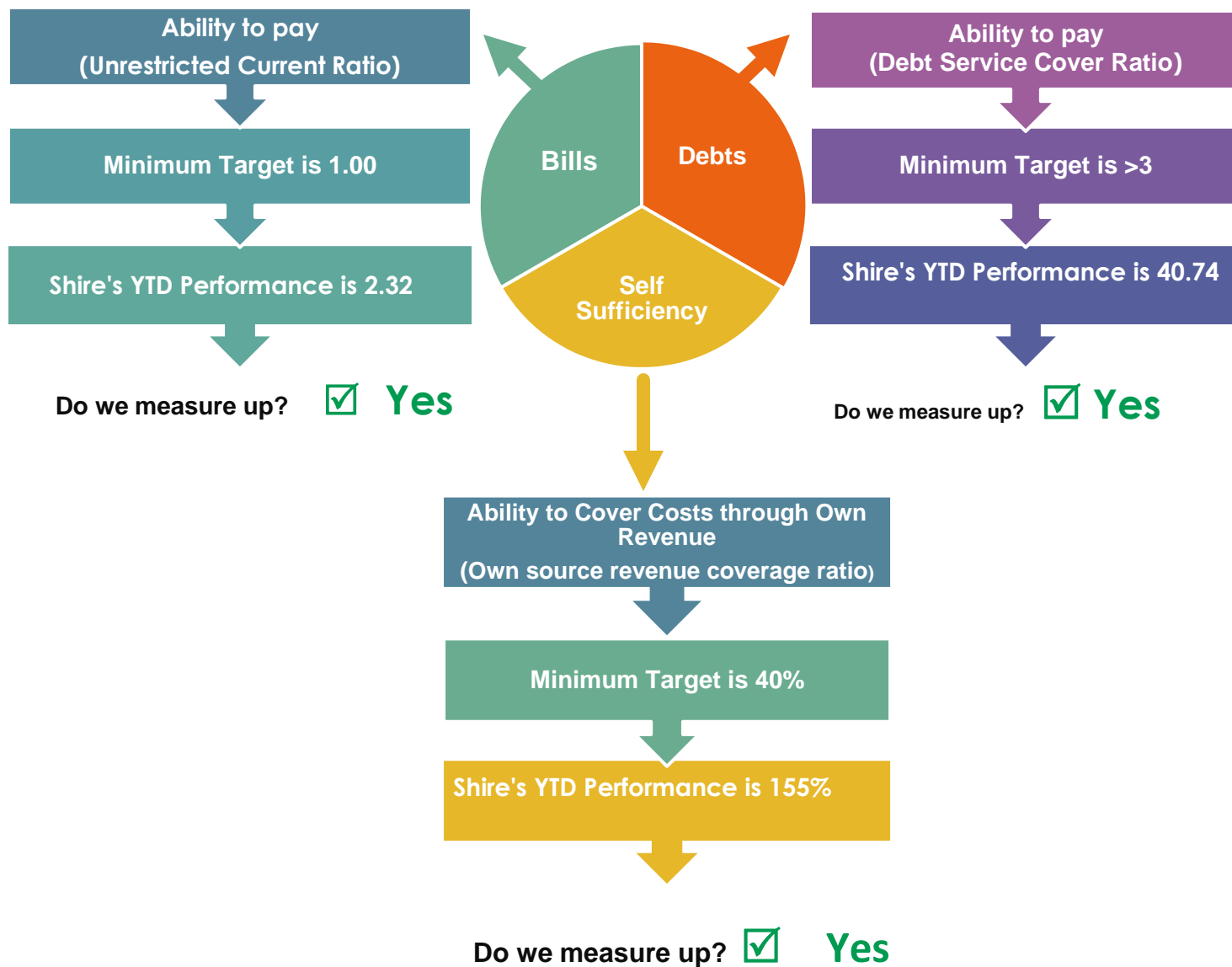


As at 30 November 2023

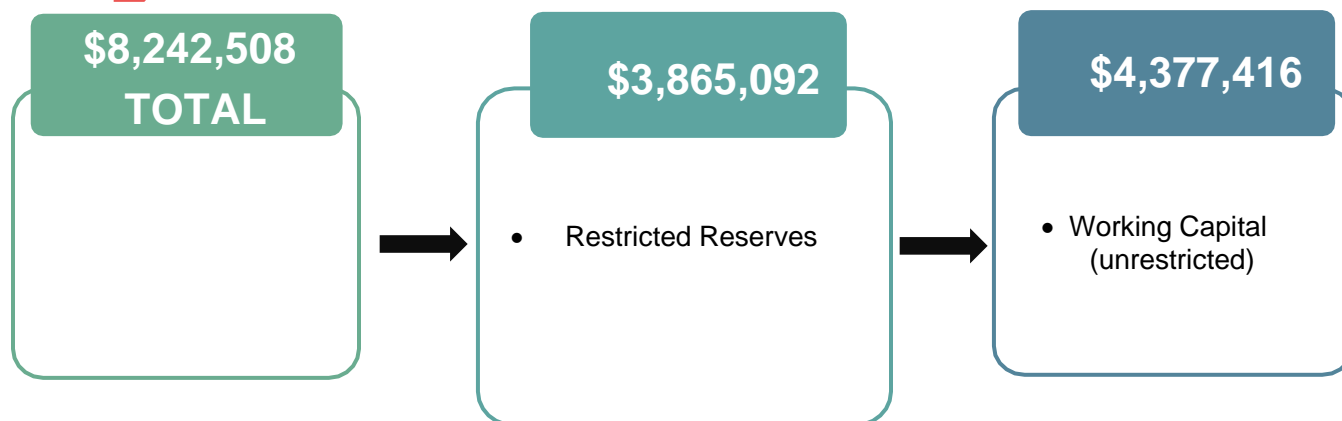
Highlighting how the Shire of Wongan-Ballidu is
tracking against financial ratios

Financial Snapshot (Year to Date)	Actual
Operating Revenue	\$4,314,326
Operating Expenditure (Including Non-Cash Items)	(\$2,537,537)
Non-Cash Items	\$0
Capital Revenue	\$336,560
Capital Expenditure	(\$1,798,532)
Loan Repayments	(\$31,065)
Lease Liability Principal Repayments	(\$3,225)
SSL Reimbursements	\$9,273
Transfers (to)/from Reserves	(\$68,637)
Surplus Brought Forward 1 July 2023	\$2,744,736
Current Municipal Surplus	\$2,965,899

Financial health indicators



Cash in the bank



► How are we tracking against our budgeted targets?

Adjusted Operating Surplus

A measure of the Shire's ability to cover its operational costs including depreciation and have funds left over to cover capital expenditure (including principal loan repayments) without relying on debt or reserves.

Minimum Target is 1%

Shire's YTD Performance is 45.25%

Do we measure up? ☒ Yes

- Adjusted operating surplus and self-sufficient ratios are high in the earlier part of the year due to rates being fully billed in August. However, as the year progresses, operating expenditure will continue to draw on this revenue source reducing to target by 30 June 2024.

Asset Sustainability Ratio

Measures if the Shire is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.

Minimum Target is 90%

Shire's YTD Performance is N/A

Do we measure up? N/A

- Cannot be calculated until depreciation is processed, which will not occur until December/January once the final audit is completed.

9.2.3 2022/2023 ANNUAL FINANCIAL REPORT, AUDITORS REPORT AND MANAGEMENT LETTER

FILE REFERENCE:	F1.5
REPORT DATE:	8 December 2023
APPLICANT/PROPONENT:	Nil
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Sam Dolzadelli, Deputy Chief Executive Officer
ATTACHMENTS:	2022/2023 Annual Financial Report, Auditors Report for Year Ending 30 June 2022 and Management Letter.

PURPOSE OF REPORT:

To present to Council the 2021/2022 Audited Annual Financial Report, inclusive of the Auditors Report for the Year Ended 30 June 2022, and the Management Letter for the Year Ended 30 June 2022.

BACKGROUND:

Section 6.4 of the *Local Government Act 1995* requires local governments to prepare an annual financial report for the preceding financial year. The financial report is to be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations 1996*, Local governments are required to submit the annual financial report to its auditor by the 30 September.

Sections 7.2 and 7.9 of the *Local Government Act 1995* requires local governments to have the accounts and annual financial report of the local government audited by an auditor appointed by the local government.

COMMENT:

The audit for the 2021/2022 financial year has been completed and provides an overview of the financial activities of the Shire for the 2021/2022 year.

Presented as attachments to this report are the following documents:

- Annual Financial Report;
- Auditors Report; and
- Management Letter.

The Annual Financial Report of the Shire of Wongan-Ballidu for the financial year ended 30 June 2022 is based on proper accounts and records to fairly present the financial position of the Shire of Wongan-Ballidu at 30 June 2022, and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent they are not inconsistent with the Act, the Australian Accounting Standards.

Management Letter

The Shire of Wongan-Ballidu's final Management Letter for the year ended 30 June 2022 includes four (4) findings. Two findings were identified in the prior year, relating to minimum number of quotations being sought for purchases and purchases orders being raised subsequent to the invoice date.

With regard to prior year findings, the auditor identified 3 out of 45 samples in which minimum number of quotes had not been sought and/or recorded, it is noted that for two of the non-compliant samples, verbal quotes had been obtained. The auditor also identified 1 instance out of 45 samples whereby a purchase order had been raised subsequent to the invoice date for the goods and services. It is to be noted that Council's Purchasing and Procurement Policy was complied with in relation to the authorisation of the payment of the invoice.

The auditor identified two (2) new findings for the year ended 30 June 2022. The first of which relates to the fair value of infrastructure assets, which will be a common finding for all local governments that did not have their legislated 5-yearly infrastructure revaluation. The Office of the Auditor General (OAG), have observed a price indices for the construction market which indicates that the cost of construction has increased, and therefore the fair value of these assets may have been impacted.

The second new finding relates to letters of employment which were not signed or found on record. The auditor identified one instance in which an employment letter was not signed, and one instance in which the employment letter for a single employee could not be found on record.

Attention is drawn to Management's comments in the Letter.

POLICY REQUIREMENTS:

4.1 - Accounting

LEGISLATIVE REQUIREMENTS:

Annual Financial Report

Section 6.4 of the *Local Government Act 1995* legislates the requirements for the local government to prepare an annual financial report in the manner and form prescribed (contained in s36 of the *Local Government (Financial Management) Regulations 1996*) and, by 30 September following each financial year, submit its accounts and annual financial report to its auditor.

Section 51(2) of the *Local Government (Financial Management) Regulations 1996* states that a copy of the annual financial report of a local government is to be submitted the Department of Local Government, Sport and Cultural Industries within 30 days of the receipt of the auditor's report.

Audit

Section 7.2 of the *Local Government Act 1995* states that the accounts and annual financial report of a local government for each financial year is required to be audited by an auditor appointed by the local government.

Section 7.3 of the *Local Government Act 1995* legislates the requirement of the local government to appoint an auditor.

Section 7.9(1) of the *Local Government Act 1995* legislates the requirements for the auditor to examine the accounts and annual financial report by 31 December and prepare a report to be forwarded to the President, Chief Executive Officer, and the Minister.

STRATEGIC IMPLICATIONS:

There are no known strategic requirements in relation to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known environmental implications associated with this item.
- **Economic**
There are no known economic implications associated with this proposal.
- **Social**
There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

There are no financial implications in relation to this item.

VOTING REQUIREMENTS: Simple Majority Required

ABSOLUTE MAJORITY REQUIRED: No

OFFICER RECOMMENDATION

That Council

1. RECEIVES the Annual Financial Report for the Year Ended 30 June 2022, inclusive of the Independent Auditor's Report.
2. RECEIVES the Management Letter for the year ended 30 June 2022.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Wongan-Ballidu

To the Council of the Shire of Wongan-Ballidu

Opinion

I have audited the financial report of the Shire of Wongan-Ballidu (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Wongan-Ballidu for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
13 December 2023

SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Wongan-Ballidu conducts the operations of a local government with the following community vision:

Inclusive communities and thriving places, offering a vibrant future for all. The Shire's mission is to provide the foundations for community and business to lead and flourish into the future.

Principal place of business:
Corner of Quinlan Street and Elphin Crescent
Wongan Hills, WA 6603

**SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Wongan-Ballidu has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 13th day of December 2023



Chief Executive Officer

Stuart Taylor

Name of Chief Executive Officer



SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	3,200,713	3,195,567	3,065,672
Grants, subsidies and contributions	2(a)	3,842,410	892,474	3,478,186
Fees and charges	2(a)	655,203	677,560	679,267
Interest revenue	2(a)	145,258	44,824	32,819
Other revenue	2(a)	160,141	128,550	179,125
		8,003,725	4,938,975	7,435,069
Expenses				
Employee costs	2(b)	(2,195,783)	(2,276,849)	(2,252,801)
Materials and contracts		(1,530,888)	(1,003,491)	(1,185,169)
Utility charges		(370,049)	(393,557)	(379,267)
Depreciation		(3,628,872)	(2,520,170)	(2,610,137)
Finance costs	2(b)	(44,967)	(45,324)	(47,075)
Insurance		(294,793)	(269,167)	(266,280)
Other expenditure	2(b)	(338,369)	(350,322)	(284,691)
		(8,403,721)	(6,858,880)	(7,025,420)
		(399,996)	(1,919,905)	409,649
Capital grants, subsidies and contributions	2(a)	4,537,550	4,881,339	3,202,625
Profit on asset disposals		201,053	116,094	10,851
Loss on asset disposals		(43,652)	(47,523)	(43,130)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	4,607	0	4,997
		4,699,558	4,949,910	3,175,343
Net result for the period		4,299,562	3,030,005	3,584,992
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	95,202,622	0	3,618,218
Total other comprehensive income for the period	16	95,202,622	0	3,618,218
Total comprehensive income for the period		99,502,184	3,030,005	7,203,210

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	7,135,083	5,644,249
Trade and other receivables	5	977,420	1,008,302
Other financial assets	4(a)	18,400	30,877
Inventories	6	12,918	64,968
Other assets	7	87,588	15,228
Assets classified as held for sale	7	21,155	0
TOTAL CURRENT ASSETS		8,252,564	6,763,624
NON-CURRENT ASSETS			
Trade and other receivables	5	37,346	31,729
Other financial assets	4(b)	291,802	326,130
Inventories	6	15,236	51,420
Property, plant and equipment	8	33,266,272	33,033,765
Infrastructure	9	222,570,816	124,552,605
Right-of-use assets	11(a)	26,278	32,848
TOTAL NON-CURRENT ASSETS		256,207,750	158,028,497
TOTAL ASSETS		264,460,314	164,792,121
CURRENT LIABILITIES			
Trade and other payables	12	542,301	416,048
Other liabilities	13	783,471	553,969
Lease liabilities	11(b)	6,738	6,979
Borrowings	14	105,986	116,527
Employee related provisions	15	409,042	399,907
TOTAL CURRENT LIABILITIES		1,847,538	1,493,430
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	18,840	25,871
Borrowings	14	1,808,674	1,935,610
Employee related provisions	15	56,384	110,516
TOTAL NON-CURRENT LIABILITIES		1,883,898	2,071,997
TOTAL LIABILITIES		3,731,436	3,565,427
NET ASSETS		260,728,878	161,226,694
EQUITY			
Retained surplus		67,326,335	64,196,343
Reserve accounts	27	3,796,456	2,626,886
Revaluation surplus	16	189,606,087	94,403,465
TOTAL EQUITY		260,728,878	161,226,694

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF WONGAN-BALLIDU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		61,326,367	1,911,870	90,785,247	154,023,484
Comprehensive income for the period					
Net result for the period		3,584,992	0	0	3,584,992
Other comprehensive income for the period	16	0	0	3,618,218	3,618,218
Total comprehensive income for the period		3,584,992	0	3,618,218	7,203,210
Transfers from reserve accounts	27	615,143	(615,143)	0	0
Transfers to reserve accounts	27	(1,330,159)	1,330,159	0	0
Balance as at 30 June 2022		64,196,343	2,626,886	94,403,465	161,226,694
Comprehensive income for the period					
Net result for the period		4,299,562	0	0	4,299,562
Other comprehensive income for the period	16	0	0	95,202,622	95,202,622
Total comprehensive income for the period		4,299,562	0	95,202,622	99,502,184
Transfers from reserve accounts	27	742,225	(742,225)	0	0
Transfers to reserve accounts	27	(1,911,795)	1,911,795	0	0
Balance as at 30 June 2023		67,326,335	3,796,456	189,606,087	260,728,878

This statement is to be read in conjunction with the accompanying notes.



**SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,225,111	3,044,113
Grants, subsidies and contributions		3,833,988	3,478,186
Fees and charges		655,203	708,818
Interest revenue		145,258	32,819
Goods and services tax received		773,662	515,720
Other revenue		216,001	179,125
		8,849,223	7,958,781
Payments			
Employee costs		(2,247,593)	(2,214,673)
Materials and contracts		(2,204,131)	(1,843,580)
Utility charges		(370,049)	(379,267)
Finance costs		(45,444)	(47,550)
Insurance paid		(294,793)	(266,280)
Goods and services tax paid		(346,079)	(264,779)
Other expenditure		(338,369)	(163,941)
		(5,846,458)	(5,180,070)
Net cash provided by (used in) operating activities		3,002,765	2,778,711
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment		(1,613,702)	(1,100,629)
Payments for construction of infrastructure	9(a)	(4,887,673)	(3,513,699)
Capital grants, subsidies and contributions		4,726,741	3,046,750
Proceeds for financial assets at amortised cost		0	88,090
Proceeds from financial assets at amortised cost - self supporting loans		50,259	35,264
Proceeds from sale of property, plant & equipment		356,040	271,260
Net cash provided by (used in) investing activities		(1,368,335)	(1,172,964)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(136,324)	(119,586)
Payments for principal portion of lease liabilities	26(b)	(7,272)	(4,928)
Net cash provided by (used in) financing activities		(143,596)	(124,514)
Net increase (decrease) in cash held		1,490,834	1,481,233
Cash at beginning of year		5,644,249	4,163,016
Cash and cash equivalents at the end of the year	17(a)	7,135,083	5,644,249

This statement is to be read in conjunction with the accompanying notes.



**SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	3,170,134	3,164,394	3,034,326
Rates excluding general rates	24	30,579	31,173	31,346
Grants, subsidies and contributions		3,842,410	892,474	3,478,186
Fees and charges		655,203	677,560	679,267
Interest revenue		145,258	44,824	32,819
Other revenue		160,141	128,550	179,125
Profit on asset disposals		201,053	116,094	10,851
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	4,607	0	4,997
		8,209,385	5,055,069	7,450,917
Expenditure from operating activities				
Employee costs		(2,195,783)	(2,276,849)	(2,252,801)
Materials and contracts		(1,530,888)	(1,003,491)	(1,185,169)
Utility charges		(370,049)	(393,557)	(379,267)
Depreciation		(3,628,872)	(2,520,170)	(2,610,137)
Finance costs		(44,967)	(45,324)	(47,075)
Insurance		(294,793)	(269,167)	(266,280)
Other expenditure		(338,369)	(350,322)	(284,691)
Loss on asset disposals		(43,652)	(47,523)	(43,130)
		(8,447,373)	(6,906,403)	(7,068,550)
Non-cash amounts excluded from operating activities	25(a)	3,411,130	2,451,599	2,673,563
Amount attributable to operating activities		3,173,142	600,265	3,055,930
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,537,550	4,881,339	3,202,625
Proceeds from disposal of assets		356,040	407,571	271,260
Proceeds from financial assets at amortised cost - self supporting loans	26(a)	50,259	30,880	35,264
		4,943,849	5,319,790	3,509,149
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(2,020,151)	(3,128,562)	(1,100,629)
Purchase and construction of infrastructure	9(a)	(4,887,673)	(4,959,274)	(3,513,699)
		(6,907,824)	(8,087,836)	(4,614,328)
Non-cash amounts excluded from investing activities	25(b)	70,956	0	0
Amount attributable to investing activities		(1,893,019)	(2,768,046)	(1,105,179)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	742,225	1,441,320	615,143
		742,225	1,441,320	615,143
Outflows from financing activities				
Repayment of borrowings	26(a)	(136,324)	(116,527)	(119,586)
Payments for principal portion of lease liabilities	26(b)	(7,272)	0	(4,928)
Transfers to reserve accounts	27	(1,911,795)	(1,658,384)	(1,330,159)
		(2,055,391)	(1,774,911)	(1,454,673)
Amount attributable to financing activities		(1,313,166)	(333,591)	(839,530)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(c)	2,777,779	2,501,372	1,666,558
Amount attributable to operating activities		3,173,142	600,265	3,055,930
Amount attributable to investing activities		(1,893,019)	(2,768,046)	(1,105,179)
Amount attributable to financing activities		(1,313,166)	(333,591)	(839,530)
Surplus or deficit after imposition of general rates	25(c)	2,744,736	0	2,777,779

This statement is to be read in conjunction with the accompanying notes.



SHIRE OF WONGAN-BALLIDU
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of the Shire of Wongan-Ballidu, which is a class 4 local government, comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool Inspections	Compliance safety check	Single point in time	Single point in time, based on equal annual fee over 4 years cycle.	None	After inspection complete, based on a 4 year cycle
Other Inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or conclusion of hire
Memberships	Gym and pool memberships	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months and match to access rights

Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,200,713	0	3,200,713
Grants, subsidies and contributions	3,842,410	0	0	0	3,842,410
Fees and charges	655,203	0	0	0	655,203
Interest revenue	0	0	145,421	(163)	145,258
Other revenue	0	0	0	160,141	160,141
Capital grants, subsidies and contributions	0	4,131,101	0	406,449	4,537,550
Total	4,497,613	4,131,101	3,346,134	566,427	12,541,275

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,065,672	0	3,065,672
Grants, subsidies and contributions	3,478,186	0	0	0	3,478,186
Fees and charges	679,267	0	0	0	679,267
Interest revenue	0	0	32,819	0	32,819
Other revenue	0	0	0	179,125	179,125
Capital grants, subsidies and contributions	0	3,202,625	0	0	3,202,625
Total	4,157,453	3,202,625	3,098,491	179,125	10,637,694

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Assets and services acquired below fair value		
Contributed assets	406,449	0
	406,449	0
The Shire received a new 4x4 Broadacre Fire Truck from the Department of Fire and Emergency Services as part of their capital grant funding allocation for 2022/23.		
Interest revenue		
Financial assets at amortised cost - self supporting loans	8,281	7,036
Interest on reserve account funds	88,242	4,587
Rates instalment and penalty interest (refer Note 23(a))	18,187	20,017
Other interest revenue	30,548	1,179
	145,258	32,819
Fees and charges relating to rates receivable		
Charges on instalment plan	3,450	3,680
The 2023 original budget estimate in relation to: Charges on instalment plan was \$5,000.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	32,500	29,100
	32,500	29,100
Employee Costs		
Employee benefit costs	2,195,783	2,252,801
	2,195,783	2,252,801
Finance costs		
Borrowings	43,977	47,075
Lease liabilities	990	0
	44,967	47,075
Other expenditure		
Impairment losses on rates and statutory receivables	0	209
Sundry expenses	338,369	284,482
	338,369	284,691

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	3,338,628	3,017,365
Term deposits	3,796,455	2,626,884
Bank overdraft	0	0
Total cash and cash equivalents	7,135,083	5,644,249
Held as		
- Unrestricted cash and cash equivalents	2,555,156	3,017,363
- Restricted cash and cash equivalents	4,579,927	2,626,886
	7,135,083	5,644,249

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

	2023	2022
	\$	\$
	18,400	30,877
	18,400	30,877
Other financial assets at amortised cost		
Self supporting loans receivable	18,400	30,877
	18,400	30,877
Held as		
- Unrestricted other financial assets at amortised cost	18,400	30,877
	18,400	30,877

(b) Non-current assets

Financial assets at amortised cost
Financial assets at fair value through profit or loss

	189,940	228,875
	101,862	97,255
	291,802	326,130
Financial assets at amortised cost		
Self supporting loans receivable	189,940	228,875
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	97,255	92,258
Movement attributable to fair value increment	4,607	4,997
Units in Local Government House Trust - closing balance	101,862	97,255

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 26(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

	Note	2023 \$	2022 \$
Current			
Rates and statutory receivables		95,467	127,801
Trade receivables		938,895	861,484
GST receivable		0	48,568
Allowance for credit losses of rates and statutory receivables		0	(29,551)
Allowance for credit losses of trade receivables	22(b)	(56,942)	0
		977,420	1,008,302
Non-current			
Rates and statutory receivables		37,346	31,729
		37,346	31,729

Disclosure of opening and closing balances related to contracts with customers

		30 June 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	Note			
Trade and other receivables from contracts with customers		938,895	861,484	168,246
Allowance for credit losses of trade receivables	5	(56,942)	0	0
Total trade and other receivables from contracts with customers		881,953	861,484	168,246

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF WONGAN-BALLIDU
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6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	12,918	47,828
Land held for sale		
Development costs	0	17,140
	12,918	64,968
Non-current		
Land held for sale		
Development costs	15,236	51,420
	15,236	51,420
The following movements in inventories occurred during the year:		
Balance at beginning of year	116,388	220,653
Inventories expensed during the year	(399,677)	(533,111)
Transfer of land held for sale to PPE	(15,236)	(120,750)
Additions to inventory	326,679	549,596
Balance at end of year	28,154	116,388

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for sale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on the council's intentions to release for sale.

SHIRE OF WONGAN-BALLIDU
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7. OTHER ASSETS

Other assets - current

Prepayments
Contract assets

Non-current assets held for sale

Land

2023	2022
\$	\$
33,113	15,228
54,475	0
87,588	15,228
21,155	0
21,155	0

Land classified as held for sale

During the year council acquired land in Ballidu to on-sell to CBH.

The contract for the sale of this land is to be completed early in the 2023/24 financial year.

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets held for sale (Continued)

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value land hierarchy.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Motor vehicles	PPE - work in progress	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$	\$	\$
Balance at 1 July 2021	2,143,200	4,496,723	19,043,014	25,682,937	225,105	3,716,768	269,532	0	29,894,342
Additions*	0	25,835	11,664	37,499	9,450	730,720	107,918	215,042	1,100,629
Disposals	0	0	0	0	0	(255,163)	(48,376)	0	(303,539)
Revaluation increments / (decrements) transferred to revaluation surplus	(417,450)	296,034	3,074,619	2,953,203	0	0	0	0	2,953,203
Depreciation	0	(41,207)	(165,541)	(206,748)	(54,820)	(402,157)	(67,895)	0	(731,620)
Transfers	120,750	(791,074)	791,074	120,750	0	0	0	0	120,750
Balance at 30 June 2022	1,846,500	3,986,311	22,754,830	28,587,641	179,735	3,790,168	261,179	215,042	33,033,765
Comprises:									
Gross balance amount at 30 June 2022	1,846,500	3,990,276	22,754,830	28,591,606	448,344	5,489,250	414,974	215,042	35,159,216
Accumulated depreciation at 30 June 2022	0	(3,965)	0	(3,965)	(268,609)	(1,699,082)	(153,795)	0	(2,125,451)
Balance at 30 June 2022	1,846,500	3,986,311	22,754,830	28,587,641	179,735	3,790,168	261,179	215,042	33,033,765
Additions*	21,155	55,270	972,129	1,048,554	0	699,693	258,786	13,118	2,020,151
Disposals	0	0	0	0	0	(100,111)	(60,440)	0	(160,551)
Assets classified as held for sale	(21,155)	0	0	(21,155)	0	0	0	0	(21,155)
Depreciation	0	(152,075)	(786,485)	(938,560)	(32,351)	(488,193)	(77,334)	0	(1,536,438)
Work in progress capitalised	0	5,110	138,976	144,086	0	0	0	(144,086)	0
Transfers	15,236	0	(13,780)	1,456	0	0	0	0	1,456
De-recognition to P&L	0	0	0	0	0	0	0	(70,956)	(70,956)
Balance at 30 June 2023	1,861,736	3,894,616	23,065,670	28,822,022	147,384	3,901,557	382,191	13,118	33,266,272
Comprises:									
Gross balance amount at 30 June 2023	1,861,736	4,050,656	23,852,155	29,764,547	448,344	6,002,145	488,292	13,118	36,716,446
Accumulated depreciation at 30 June 2023	0	(156,040)	(786,485)	(942,525)	(300,960)	(2,100,588)	(106,101)	0	(3,450,174)
Balance at 30 June 2023	1,861,736	3,894,616	23,065,670	28,822,022	147,384	3,901,557	382,191	13,118	33,266,272

* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2022	0	0	0	0	0
During the year ended 30 June 2023	0	406,449	0	0	406,449

SHIRE OF WONGAN-BALLIDU
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8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Price per hectare or sale comparison
Buildings - non-specialised	2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments
Buildings - specialised	2	Cost approach using current replacement cost	Independent Valuation	June 2022	Construction costs and current conditions, residual value and remaining useful life assessments

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost					
Furniture and equipment		Cost approach			Purchase cost
Plant and equipment		Cost approach			Purchase cost
Work in Progress		Cost approach			Purchase cost

SHIRE OF WONGAN-BALLIDU
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9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - signs	Infrastructure - other	Infrastructure - carparks	Infrastructure - work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	98,520,208	1,725,336	10,430,637	5,844,257	451,439	5,275,396	0	0	122,247,273
Additions	3,222,451	40,071	0	0	0	50,052		201,125	3,513,699
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	665,015	0	0	665,015
Depreciation	(1,349,467)	(54,189)	(108,899)	(215,067)	(3,237)	(142,523)	0	0	(1,873,382)
Balance at 30 June 2022	100,393,192	1,711,218	10,321,738	5,629,190	448,202	5,847,940	0	201,125	124,552,605
Comprises:									
Gross balance at 30 June 2022	105,621,123	1,920,143	10,758,210	7,169,520	497,522	5,847,940	0	201,125	132,015,583
Accumulated depreciation at 30 June 2022	(5,227,931)	(208,925)	(436,472)	(1,540,330)	(49,320)	0	0	0	(7,462,978)
Balance at 30 June 2022	100,393,192	1,711,218	10,321,738	5,629,190	448,202	5,847,940	0	201,125	124,552,605
Additions	4,478,650	41,948	0	0	0	245,615		121,460	4,887,673
Revaluation increments / (decrements) transferred to revaluation surplus	91,225,667	684,810	6,915,349	(2,692,680)	(276,320)	(789,848)	135,644	0	95,202,622
Depreciation	(1,401,692)	(55,639)	(109,191)	(234,079)	(3,237)	(282,026)	0	0	(2,085,864)
Work in progress capitalised	0	0	0	0	0	201,125	0	(201,125)	0
Transfers	(197,648)	0	0	608,400	0	(594,620)	197,648	0	13,780
Balance at 30 June 2023	194,498,169	2,382,337	17,127,896	3,310,831	168,645	4,628,186	333,292	121,460	222,570,816
Comprises:									
Gross balance at 30 June 2023	194,498,169	2,382,337	17,127,896	3,458,807	168,645	4,856,470	333,292	121,460	222,947,076
Accumulated depreciation at 30 June 2023	0	0	0	(147,976)	0	(228,284)	0	0	(376,260)
Balance at 30 June 2023	194,498,169	2,382,337	17,127,896	3,310,831	168,645	4,628,186	333,292	121,460	222,570,816

Explanation of material Infrastructure revaluation movement

The Shire's Infrastructure assets were independently revalued as at 30 June 2023 in line with AASB 13 Fair Value Measurement and the *Local Government (Financial Management) Regulations 1996*.

The revaluation resulted in a material increase in the fair value of the Shire's roads, footpaths and drainage assets and a material decrease in the Shire's parks & ovals and other infrastructure assets.

The independent valuation consisted of a visual condition assessment of the Shire's entire infrastructure asset base, which resulted in the condition of certain parks & ovals and other infrastructure assets being downgraded.

This resulted in the remaining useful lives being reduced and the depreciated replacement cost was reduced in line with this.

The justification for the material increase in the Shire's roads, footpaths and drainage assets is wholly due to the application of revised unit cost rates which reflect the current economic environment for the construction of these assets.

SHIRE OF WONGAN-BALLIDU
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9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - parks & ovals	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - signs	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2022	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - carparks	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction cost and current condition, residual values and remaining useful life assessments
Infrastructure - work in progress		Cost approach			Purchase cost

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF WONGAN-BALLIDU
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10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	30 - 50 Years
Buildings - specialised	50 - 80 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Motor vehicles	2 - 5 Years
Infrastructure - roads - pavement	10 - 15 Years
Infrastructure - roads - formation	non-depreciable
Infrastructure - roads - surface	5 - 10 Years
Infrastructure - roads - table drains	non-depreciable
Infrastructure - roads - kerbing	30 - 35 Years
Infrastructure - footpaths	25 - 50 Years
Infrastructure - drainage - stormwater	60 Years
Infrastructure - drainage - culverts	60 Years
Infrastructure - parks & ovals - minor assets	5 Years
Infrastructure - parks & ovals - water tanks & standpipes	10 Years
Infrastructure - parks & ovals - reticulation	10 Years
Infrastructure - parks & ovals - lighting	10 Years
Infrastructure - parks & ovals - shelters/sheds/gazebos	15 Years
Infrastructure - parks & ovals - fencing	10 - 15 Years
Infrastructure - parks & ovals - playground equipment	10 - 15 Years
Infrastructure - parks & ovals - sandpits	10 - 15 Years
Infrastructure - parks & ovals - cemeteries	25 Years
Infrastructure - parks & ovals - walk trails	30 Years
Infrastructure - parks & ovals - garden beds	30 Years
Infrastructure - parks & ovals - brick walls	30 Years
Infrastructure - parks & ovals - retaining & paving	40 Years
Infrastructure - parks & ovals - retaining walls	15 - 20 Years
Infrastructure - parks & ovals - paths	30 Years
Infrastructure - parks & ovals - RV areas	10 - 15 Years
Infrastructure - signs	10 - 15 Years
Infrastructure - other	15 - 60 Years
Infrastructure - carparks - formation	non-depreciable
Infrastructure - carparks - pavement	50 - 60 Years
Infrastructure - carparks - surface	5 - 10 Years
Infrastructure - carparks - kerbing	30 Years

Revision of useful lives

Due to the infrastructure valuation for 30 June 2023, there was a number of material changes in remaining useful lives of infrastructure assets.

SHIRE OF WONGAN-BALLIDU
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10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

SHIRE OF WONGAN-BALLIDU
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11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - furniture and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2021	5,133	5,133
Additions	32,850	32,850
Depreciation	(5,135)	(5,135)
Balance at 30 June 2022	32,848	32,848
Gross balance amount at 30 June 2022	32,848	32,848
Accumulated depreciation at 30 June 2022	0	0
Balance at 30 June 2022	32,848	32,848
Depreciation	(6,570)	(6,570)
Balance at 30 June 2023	26,278	26,278
Gross balance amount at 30 June 2023	32,848	32,848
Accumulated depreciation at 30 June 2023	(6,570)	(6,570)
Balance at 30 June 2023	26,278	26,278

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023 Actual \$	2022 Actual \$
Depreciation on right-of-use assets	(6,570)	(5,135)
Finance charge on lease liabilities	(990)	0
Total amount recognised in the statement of comprehensive income	(7,560)	(5,135)
Total cash outflow from leases	(8,262)	(4,928)

(b) Lease Liabilities

Current	6,738	6,979
Non-current	18,840	25,871
26(b)	25,578	32,850

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 26(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

SHIRE OF WONGAN-BALLIDU
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11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

2023 Actual	2022 Actual
\$	\$
100,011	118,367
100,011	118,367

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued interest
 Accrued expenses

2023	2022
\$	\$
217,461	169,853
151,306	125,156
16,881	11,346
112,411	67,770
7,822	6,950
3,920	4,397
32,500	30,576
542,301	416,048

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

13. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance
Additions
Revenue from contracts with customers included as a contract liability at the start of the period

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
Additions
Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2023	2022
	\$	\$
Contract liabilities	26,562	34,984
Capital grant/contributions liabilities	756,909	518,985
	783,471	553,969
Reconciliation of changes in contract liabilities		
Opening balance	34,984	0
Additions	26,562	34,984
Revenue from contracts with customers included as a contract liability at the start of the period	(34,984)	0
	26,562	34,984
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	518,985	0
Additions	781,408	518,985
Revenue from capital grant/contributions held as a liability at the start of the period	(543,484)	0
	756,909	518,985
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	756,909	518,985
	756,909	518,985

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

14. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		105,986	1,808,674	1,914,660	116,527	1,935,610	2,052,137
Total secured borrowings	26(a)	105,986	1,808,674	1,914,660	116,527	1,935,610	2,052,137

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Wongan-Ballidu. Other loans relate to transferred receivables. Refer to Note 5.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Other employee leave provisions

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
Annual leave	202,035	203,781
Long service leave	149,140	141,300
Other employee leave provisions	5,079	5,683
	356,254	350,764
Employment on-costs	52,788	49,143
	52,788	49,143
Total current employee related provisions	409,042	399,907
Long service leave	45,616	97,370
	45,616	97,370
Employment on-costs	10,768	13,146
	10,768	13,146
Total non-current employee related provisions	56,384	110,516
Total employee related provisions	465,426	510,423

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	13,777,703	0	13,777,703	14,195,153	(417,450)	13,777,703
Revaluation surplus - Buildings - non-specialised	309,361	0	309,361	13,327	296,034	309,361
Revaluation surplus - Buildings - specialised	3,074,707	0	3,074,707	88	3,074,619	3,074,707
Revaluation surplus - Furniture and equipment	160,617	0	160,617	160,617	0	160,617
Revaluation surplus - Plant and equipment	2,016,215	0	2,016,215	2,016,215	0	2,016,215
Revaluation surplus - Motor vehicles	13,751	0	13,751	13,751	0	13,751
Revaluation surplus - Infrastructure - roads	50,767,889	91,225,667	141,993,556	50,767,889	0	50,767,889
Revaluation surplus - Infrastructure - footpaths	1,672,764	684,810	2,357,574	1,672,764	0	1,672,764
Revaluation surplus - Infrastructure - drainage	10,813,000	6,915,349	17,728,349	10,813,000	0	10,813,000
Revaluation surplus - Infrastructure - parks & ovals	6,447,451	(2,692,680)	3,754,771	6,447,451	0	6,447,451
Revaluation surplus - Infrastructure - signs	448,811	(276,320)	172,491	448,811	0	448,811
Revaluation surplus - Infrastructure - other	4,901,196	(789,848)	4,111,348	4,236,181	665,015	4,901,196
Revaluation surplus - Infrastructure - carparks	0	135,644	135,644	0	0	0
	94,403,465	95,202,622	189,606,087	90,785,247	3,618,218	94,403,465

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	7,135,083	5,644,249
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	4,579,927	2,626,886
		4,579,927	2,626,886
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	3,796,456	2,626,886
Contract liabilities	13	26,562	0
Capital grant liabilities	13	756,909	0
Total restricted financial assets		4,579,927	2,626,886
(b) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		20,000	20,000
Credit card balance at balance date		(6,580)	(5,609)
Total amount of credit unused		13,420	14,391
Loan facilities			
Loan facilities - current		105,986	116,527
Loan facilities - non-current		1,808,674	1,935,610
Total facilities in use at balance date		1,914,660	2,052,137
Unused loan facilities at balance date		0	0

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

18 CONTINGENT LIABILITIES

The Shire of Wongan-Ballidu has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report, the value and timing of remediation has not been ascertained.

Location	Land Use	Nature of Potential Contamination
4 Commercial Road (Cnr. Commercial Road and Ninan Street)	Former Service Station/Depot	Hydrocarobs

The above site is subject to following restrictions:

Under the Contaminated Sites Act 2003, this site has been classified as "remediated for restricted use".

The site use is restricted to commercial/industrial use, excluding sensitive uses such as schools, childcare centres, kindergartens, public open space and residential use.

No further management of the site in relation to contamination is required.

19. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	0	438,998
- plant & equipment purchases	460,546	0
	460,546	438,998
Payable:		
- not later than one year	460,546	438,998

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	1,000	1,000	1,000
President's meeting attendance fees	1,350	1,500	1,680
President's annual allowance for ICT expenses	1,000	1,000	1,000
	3,350	3,500	3,680
Deputy President's annual allowance	250	250	250
Deputy President's meeting attendance fees	725	1,280	1,225
Deputy President's annual allowance for ICT expenses	1,000	1,000	1,000
Deputy President's travel and accommodation expenses	215	250	215
	2,190	2,780	2,690
All other council member's meeting attendance fees	5,385	6,400	5,880
All other council member's annual allowance for ICT expenses	5,000	5,000	4,750
All other council member's travel and accommodation expenses	177	250	177
	10,562	11,650	10,807
20(b)	16,102	17,930	17,177

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	496,541	594,962
Post-employment benefits	56,703	70,882
Employee - other long-term benefits	53,794	(9,443)
Employee - termination benefits	26,677	8,518
Council member costs	16,102	17,177
20(a)	649,817	682,096

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

20. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	2,364	0
Purchase of goods and services	358,607	372,880
Amounts outstanding from related parties:		
Trade and other receivables	29	285
Amounts payable to related parties:		
Trade and other payables	907	100

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. JOINT ARRANGEMENTS

Share of joint operations

The Shire together with the Department of Communities have a joint operational agreement with regard to the ownership of four housing units in Quinlan Street and two housing units in Patterson Street, Wongan Hills.

The Shire's interest in the joint operations are as follows:

Quinlan Street Units: 12.81%

Patterson Street Units: 11.22%

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the balance date that have a significant effect on the financial statements.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24 RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number of	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Back Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Rate Description	Basis of valuation	\$	Properties	\$	\$	\$		\$	\$	\$	\$	\$
Wongan Hills	Gross rental valuation	0.10370	456	5,876,583	609,402	0	0	609,402	609,402	0	609,402	590,690
Ballidu and Cadoux	Gross rental valuation	0.10370	69	465,084	48,229	0	0	48,229	48,229	0	48,229	47,334
Rural	Unimproved valuation	0.00884	271	275,904,500	2,438,996	3,234	1,150	2,443,380	2,438,996	0	2,438,996	2,369,053
Mining	Unimproved valuation	0.00884	2	138,150	1,221	1,356	0	2,577	1,221	0	1,221	4,362
Total general rates			798	282,384,317	3,097,848	4,590	1,150	3,103,588	3,097,848	0	3,097,848	3,011,439
Minimum payment		Minimum Payment \$										
Wongan Hills	Gross rental valuation	703	58	171,163	40,774	0	0	40,774	40,774	0	40,774	40,294
Ballidu and Cadoux	Gross rental valuation	379	21	13,650	7,959	0	0	7,959	7,959	0	7,959	7,365
Rural	Unimproved valuation	379	17	369,300	6,443	0	0	6,443	6,443	0	6,443	6,260
Mining	Unimproved valuation	379	30	286,002	11,370	0	0	11,370	11,370	0	11,370	6,628
Total minimum payments			126	840,115	66,546	0	0	66,546	66,546	0	66,546	60,547
Total general rates and minimum payments			924	283,224,432	3,164,394	4,590	1,150	3,170,134	3,164,394	0	3,164,394	3,071,986
Ex-gratia Rates												
Ex-gratia Rates					30,579			30,579	31,173	0	31,173	31,346
Total amount raised from rates (excluding general rates)			0	0	30,579	0	0	30,579	31,173	0	31,173	31,346
Discounts								0			0	(37,660)
Total Rates								3,200,713			3,195,567	3,065,672
Rate instalment interest								7,815			9,000	8,496
Rate overdue interest								10,372			15,000	11,521

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rates.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23		
	2022/23 (30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	2021/22 (30 June 2022 Carried Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(201,053)	(116,094)	(10,851)
Less: Movement in liabilities associated with restricted cash	0	0	103
Less: Fair value adjustments to financial assets at fair value through profit or loss	(4,607)	0	(4,997)
Add: Loss on disposal of assets	43,652	47,523	43,130
Add: Depreciation	3,628,872	2,520,170	2,610,137
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(5,617)	0	(2,871)
Assets held for sale	21,155	0	17,140
Employee benefit provisions	(54,132)	0	21,772
Inventory	(17,140)	0	0
Non-cash amounts excluded from operating activities	3,411,130	2,451,599	2,673,563
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Property, plant and equipment received for substantially less than fair value	406,449	0	0
Non cash Capital grants, subsidies and contributions	(406,449)	0	0
Movement in non-current capital expenditure WIP	70,956	0	0
Non-cash amounts excluded from investing activities	70,956	0	0
(c) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	(3,796,456)	(2,843,950)	(2,626,886)
Less: Financial assets at amortised cost - self supporting loans	(18,400)	(30,557)	(30,877)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	105,986	114,879	116,527
- Current portion of lease liabilities	6,738	0	6,979
- Employee benefit provisions backed by reserves	41,842	41,842	41,842
Total adjustments to net current assets	(3,660,290)	(2,717,786)	(2,492,415)
Net current assets used in the Statement of Financial Activity			
Total current assets	8,252,564	4,358,705	6,763,624
Less: Total current liabilities	(1,847,538)	(1,640,919)	(1,493,430)
Less: Total adjustments to net current assets	(3,660,290)	(2,717,786)	(2,492,415)
Surplus or deficit after imposition of general rates	2,744,736	0	2,777,779

SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal Repayments During 2022-23	Discount on early termination During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
Recreation Centre Improvements		1,876,707	0	(84,322)	1,792,385	(86,065)	0	1,706,320	1,792,384	0	(85,650)	1,706,734
Total		1,876,707	0	(84,322)	1,792,385	(86,065)		1,706,320	1,792,384	0	(85,650)	1,706,734
Self Supporting Loans												
Construction of Aged Persons Units		15,159	0	(9,934)	5,225	(5,225)	0	0	5,227	0	(5,227)	0
Construction of Aged Persons Units		243,799	0	(17,408)	226,391	(18,051)	0	208,340	226,390	0	(17,650)	208,740
Wongan Hills Community Store		36,058	0	(7,922)	28,136	(26,983)	(1,153)	0	28,136	0	(8,000)	20,136
Total Self Supporting Loans		295,016	0	(35,264)	259,752	(50,259)	(1,153)	208,340	259,753	0	(30,877)	228,876
Total Borrowings	14	2,171,723	0	(119,586)	2,052,137	(136,324)	(1,153)	1,914,660	2,052,137	0	(116,527)	1,935,610

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
						\$	\$	\$
Recreation Centre Improvements		152	WATC	2.05%	10/12/2039	(33,889)	(36,500)	(37,810)
Total						(33,889)	(36,500)	(37,810)
Self Supporting Loans Finance Cost Payments								
Construction of Aged Persons Units		147	WATC	6.91%	Completed	(25)	(180)	(595)
Construction of Aged Persons Units		151B	WATC	3.65%	4/10/2032	(6,113)	(8,500)	(8,583)
Wongan Hills Community Store		153	WATC	2.02%	Completed	(31)	(144)	(87)
Total Self Supporting Loans Finance Cost Payments						(6,169)	(8,824)	(9,265)
Total Finance Cost Payments						(40,058)	(45,324)	(47,075)

* WA Treasury Corporation

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual				
		Principal			Principal	
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	Repayments During 2022-23
		\$	\$	\$	\$	\$
Photocopiers (Old)		4,928	0	(4,928)	0	
Photocopiers (New)		0	32,850	0	32,850	(7,272)
Total Lease Liabilities	11(b)	4,928	32,850	(4,928)	32,850	(7,272)

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023
Photocopiers (New)		F881832461	Ricoh Finance	3.11%	23/05/2027	\$ (990)
Total Finance Cost Payments						(990)

Budget				
Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
\$	\$	\$	\$	\$
0	0	0	0	0
25,578	0	0	0	0
25,578	0	0	0	0

Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
\$	\$	
0	0	5 years
0	0	

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

27. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Long Service Leave Reserve	41,842	0	0	41,842	41,842	0	0	41,842	41,739	103	0	41,842
(b) Depot Improvement Reserve	10,572	0	0	10,572	10,572	0	0	10,572	10,546	26	0	10,572
(c) Plant Reserve	846,642	679,347	(257,992)	1,267,997	846,642	808,491	(728,570)	926,563	594,336	741,464	(489,158)	846,642
(d) Land Development and Housing Reserve	363,162	17,682	0	380,844	363,162	17,682	(200,000)	180,844	117,872	245,290	0	363,162
(e) Wongan Hills Community Resource Centre Reserve	37,439	0	(9,516)	27,923	37,439	0	0	37,439	37,347	92	0	37,439
(f) Swimming Pool Reserve	64,155	320,000	(40,967)	343,188	64,155	20,000	(49,000)	35,155	63,998	157	0	64,155
(g) Historical Publications Reserve	7,126	0	0	7,126	7,126	0	0	7,126	7,108	18	0	7,126
(h) Special Projects Reserve	361,818	527,284	0	889,102	361,818	402,211	(30,000)	734,029	360,929	889	0	361,818
(i) Waste Management Reserve	55,366	5,000	0	60,366	55,366	5,000	0	60,366	50,242	5,124	0	55,366
(j) Housing - Stickland Street Reserve	58,582	5,000	0	63,582	58,582	5,000	0	63,582	53,450	5,132	0	58,582
(k) Housing - Quinlan Street Reserve	54,915	5,000	0	59,915	54,915	5,000	0	59,915	49,792	5,123	0	54,915
(l) Housing - Patterson Street Reserve	54,357	5,000	0	59,357	54,357	5,000	0	59,357	49,236	5,121	0	54,357
(m) Sporting Co-Location Reserve	568,910	0	(331,750)	237,160	568,910	0	(331,750)	237,160	425,275	219,620	(75,985)	568,910
(n) Doctor Reserve	0	0	0	0	0	0	0	0	50,000	0	(50,000)	0
(o) Finance System Replacement Reserve	102,000	0	(102,000)	0	102,000	0	(102,000)	0	0	102,000		102,000
(p) Building Asset Management Reserve	0	347,482	0	347,482	0	390,000	0	390,000	0	0	0	0
	2,626,886	1,911,795	(742,225)	3,796,456	2,626,886	1,658,384	(1,441,320)	2,843,950	1,911,870	1,330,159	(615,143)	2,626,886
	2,626,886	1,911,795	(742,225)	3,796,456	2,626,886	1,658,384	(1,441,320)	2,843,950	1,911,870	1,330,159	(615,143)	2,626,886

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Anticipated date of use	Purpose of the reserve account
Restricted by council		
(a) Long Service Leave Reserve	Ongoing	To be used for Council's current and non-current long service leave liability.
(b) Depot Improvement Reserve	Ongoing	To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot.
(c) Plant Reserve	Ongoing	To be used for the purchase of major plant.
(d) Land Development and Housing Reserve	Ongoing	To be used to fund land development and housing projects as identified by the Shire of Wongan-Ballidu.
(e) Wongan Hills Community Resource Centre Reserve	Ongoing	To be used to transfer funds from the Community Resource Centre operations for future purchase of capital, furniture & equipment.
(f) Swimming Pool Reserve	Ongoing	To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
(g) Historical Publications Reserve	Ongoing	To be used to fund historical publications and projects of the Shire.
(h) Special Projects Reserve	Ongoing	To be used to fund special projects as identified by the Shire of Wongan-Ballidu.
(i) Waste Management Reserve	Ongoing	To be used to fund the future waste management facility needs of the Shire.
(j) Housing - Stickland Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street.

(k) Housing - Quinlan Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street.
(l) Housing - Patterson Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street.
(m) Sporting Co-Location Reserve	Ongoing	To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills.
(n) Doctor Reserve	30/06/2022	To be used to fund the operational subsidy paid to the operator of the Wongan Hills Medical Centre.
(o) Finance System Replacement Reserve	30/06/2023	To be used to fund the replacement of the Shire's core software applications.
(p) Building Asset Management Reserve	Ongoing	To be used to fund future building capital renewals and upgrades in the Shire of Wongan-Ballidu.

SHIRE OF WONGAN-BALLIDU
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28. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Fire Brigades	13,108	0	(5,434)	7,674
Discover Golden Horizons	27,641	0	0	27,641
	40,749	0	(5,434)	35,315

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Fair value of Land and Building Assets	No		✓		
2. Excessive Superuser Access	No	✓			
3. Related Party Disclosure Form	No		✓		
4. IT Governance	No		✓		
5. No Business Continuity and Disaster Recovery Plan	No		✓		
6. Lack of IT Risk register and periodic meetings for managing cybersecurity risks	No		✓		
7. No change management process in place	No		✓		
8. Excessive Annual Leave balance	No			✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

1. Fair Value of Land and Building Assets - Frequency of Valuations

Finding

The Shire has not performed an assessment to determine whether its Land and Building assets represent fair value.

Rating: Moderate

Implication

Without a robust assessment of fair value of the Shire's Land and Building Assets there is a risk that the fair value of Land and Buildings assets may not have been assessed adequately and in compliance with AASB 13 Fair Value Measurement, as well as Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

Recommendation

The Shire considers implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Land and Buildings Assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. This process is to ensure that the Shire's Land and Building assets are recorded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair values of relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment

The Shire had a complete land and buildings valuation undertaken by an external valuation expert for 30 June 2022. Given there was no impairment to any of the Shire's land or building assets in the 2022-23 financial year, management is confident that the carrying values in the asset register are accurate for 30 June 2023. Management provided a memo for Fair Value Assessments which included the above comment.

In addition to this, whilst not legislated for the financial year ended 30 June 2023, the Local Government (Financial Management) Regulations 1996 will be amended to include that local governments will not be required to undertake fair value assessments in non-revaluation years. There is little value to the users of the financial statements that an annual revaluation of non-current fixed assets provides.

Responsible person: Deputy Chief Executive Officer
Completion date: 30 June 2024

2. Excessive Superuser Access

Finding

The Shire has excessively granted superuser access to many users.

Rating: Significant

Implication

The presence of five superuser accesses, including the CEO, DCEO, FO, Payroll officer, and work manager, poses a significant risk of unauthorised access and potential security breaches. This wide distribution of superuser privileges increases the likelihood of sensitive information being accessed or manipulated by individuals who may not require such elevated permissions for their regular tasks.

Recommendation

Access to superuser privileges should be strictly based on a "need-to-know" basis. The Shire should conduct a thorough access review and re-evaluate the necessity of superuser privileges for each mentioned role. This process will help minimise the risk of unauthorised access and enhance the security posture of the Shire's systems and sensitive data.

Management's comments

Management does not agree with the rating assessed against this finding.

The Shire only has three (3) active superusers (CEO, DCEO, Finance Officer) in the Synergysoft system. The DCEO is the responsible user for making changes to user access and permissions. However, in the instance of the DCEO being on extended leave, the responsibility would fall to the Finance Officer.

As a minimum of two (2) superusers are required in instances of leave, management does not agree that having three (3) superusers is excessive.

Notwithstanding the above, as the Shire is currently transitioning to a new ERP system, all access and permission levels will be thoroughly reviewed as part of this to ensure minimal superuser access is allocated.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

3. Related Party Disclosure Form

Finding

We observed that in 1 instance, a Related Party Disclosure form was not signed and submitted by the deadline of 31 August 2023.

Rating: Moderate

Implication

The absence of signed Related Party Disclosure forms submitted by the due date raises concerns about the accuracy and completeness of related party transactions. Without proper documentation and acknowledgment by the Councillors and KMP, there is a risk that related party transactions may not be appropriately identified and disclosed in the financial records.

Recommendation

It is recommended that the Shire implement measures to ensure that Related Party Disclosure forms are promptly signed and submitted by Councillors and KMP for all relevant transactions by the due date of 31 August. This step is crucial in enhancing transparency and compliance with accounting standards.

Management comment

Management accepts this finding and will endeavour to ensure timely receipt of related party disclosures and annual returns in future financial years.

Management made every possible attempt to follow-up with outstanding returns and disclosures before the deadline and records were kept of this. Unfortunately, management cannot control individuals completing these returns to the nth degree.

Responsible Person: Chief Executive Officer
Completion Date: 30 June 2024

4. IT Governance

Finding

The Shire has not implemented a comprehensive framework of IT-related policies, nor does it have a comprehensive IT strategic plan in place and procedures. The shire also lacks a comprehensive system for classifying IT assets based on their sensitivity and criticality levels.

Rating: Moderate

Implication:

The Shire's lack of established IT policies and procedures creates inconsistency and security vulnerabilities. Without an IT strategic plan, resource allocation becomes ad-hoc, hindering efficiency and goal achievement. Failure to classify IT assets by importance may misallocate resources, increasing the risk of security breaches for critical assets.

Recommendation:

To enhance IT governance, the Shire should develop and implement comprehensive IT policies covering data security, access control, password management, backup plans, incident response, and system maintenance. Simultaneously, creating an IT strategic plan aligned with business objectives will optimize resource allocation and long-term goal achievement. Implementing an asset classification framework, based on sensitivity and criticality assessments, will ensure effective security resource allocation, including access controls and monitoring protocols, all subject to regular updates to adapt to evolving needs and risks. This proactive approach will mitigate security risks efficiently.

Management's comments

The Shire is currently engaged (preliminary) with its ICT service provider to develop an all-encompassing Strategic ICT Plan. As the Shire is currently transitioning to a new ERP system, this has meant the development of this plan has been placed on hold due to changes in business systems and processes that will ultimately impact the contents of the plan.

Management will be seeking to secure budgetary approval from Council in the 2024/25 annual budget to have the plan developed.

Responsible person: Deputy Chief Executive Officer
Completion date: 31 December 2024

5. No Business Continuity Plan and Disaster Recovery Plan

Finding

The Shire currently lacks a structured and comprehensive business continuity plan (BCP) and a well-defined disaster recovery plan (DRP) to address potential disruptions or catastrophic events.

Rating: Moderate

Implication:

Without BCP and DRP, the Shire is vulnerable to extended downtime, data loss, financial setbacks, and potential legal and regulatory consequences. These plans are essential safeguards for the Shire's resilience and continued success in the event of unforeseen disasters or disruptions.

Recommendation:

The Shire should establish a Business Continuity Planning (BCP) and Disaster Recovery Planning (DRP). This involves creating comprehensive strategies for maintaining essential operations in the face of disruptions.

Management's comments

The Shire is currently engaged (preliminary) with its ICT service provider and ERP supplier to develop both a Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP). As the Shire is currently transitioning to a new ERP system, this has meant the development of these plans has been placed on hold due to changes in business systems and processes that will ultimately impact the contents of these plans.

Management will be seeking to secure budgetary approval from Council in the 2024/25 annual budget to have these plans developed.

Responsible person: Chief Executive Officer/Deputy Chief Executive Officer
Completion date: 31 December 2024

6. Lack of IT Risk register and periodic meetings for managing cybersecurity risks

Findings

There is no IT risk register in place to identify potential risks. The Shire also does not regularly convene meetings to address and oversee cybersecurity risks.

Rating: Moderate

Implication:

The absence of an IT Risk register means that the Shire is not proactively identifying, assessing, and mitigating risks, leaving it vulnerable to unexpected threats. The lack of regular cybersecurity risk management meetings suggests insufficient attention to monitoring, addressing, and adapting to evolving cybersecurity threats.

Recommendation:

The Shire should develop and maintain an IT risk register to identify, assess, and prioritise potential risks. This will enable proactive risk management and mitigation strategies. The Shire should organise regular cybersecurity risk management meetings to assess current risks, discuss mitigation strategies, and stay updated on emerging threats and best practices.

Management's comments

The Shire is currently in the process of a complete risk register review and update and will be utilising external contractors to assist with this process. Management holds a monthly risk meeting to discuss and document any risks the organisation faces. A specific topic of this meeting is cyber risk and management has already begun to implement improvements in this area.

The Shire was party to LGIS' Cyber Security Pilot Program in the 2022/23 financial year and this assessed the Shire against the Essential Eight. It was identified that the Shire's Essential Eight maturity level was below an acceptable standard and the Shire commenced working with its ICT service provider to make improvements to cyber security. Multifactor authentication is fully implemented at the Shire now and a number of other improvements have been deployed. This part of an ongoing cyber risk and business improvement initiative.

Responsible person: Chief Executive Officer/Deputy Chief Executive Officer
Completion date: 31 December 2024

7. No change management process in place for changes to IT systems

Findings

There is currently a lack of a structured change management process established within the Shire.

Rating: Moderate

Implication

The lack of a change management process may result in uncontrolled changes to IT systems, increasing the risk of system disruptions and security vulnerabilities.

Recommendation

The Shire should establish a formal change management process to document, review, and approve all changes to IT systems. This will help minimise disruptions and maintain system integrity.

Management's comments

Management agrees with the recommendation provided and will develop a formal change management process document.

Responsible person: Chief Executive Officer

Completion date: 31 December 2024

8. Excessive Annual Leave balance

Finding

During our review we identified 2 out of 53 employees who have an annual leave accrued balance in excess of 300 hours as at 30 June 2023.

We note management have processes in place to identify and monitor staff that have accrued excessive annual leave balances and have taken appropriate action.

Rating: Minor

Implication

Excessive accrued annual leave balances increase the risk of an adverse impact through excessive financial liabilities and may also indicate over-reliance on key individuals. As well as managing leave liabilities, it is important for staff to take regular leave for their health and wellbeing, and to develop staff to perform the tasks of others. In addition, fraud can be more easily concealed by staff who do not take leave.

Recommendation

The Shire should continue to monitor and manage excessive leave balances to reduce the financial liability, risk of business interruption and fraud.

Management's comments

Management have also identified this issue and leave plans have been developed to ensure these employees can take adequate annual leave to reduce their balances and the Shire's leave liability.

Responsible person: Chief Executive Officer
Completion date: 30 June 2024

9.3 WORKS AND SERVICES

9.3.1 2023-2024 COMMUNITY TRANSPORT VEHICLE

FILE REFERENCE:	
REPORT DATE:	13 December 2023
APPLICANT/PROPONENT:	Shire of Wongan-Ballidu
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Stephen Casey – Manager Works and Services
ATTACHMENTS:	Nil

PURPOSE OF REPORT:

The purpose of this report is to provide sufficient information summarising the results of the submissions called for one new Community Transport Vehicle (CTV) for the 2023-2024 financial year to enable Council to award the contract for this service.

BACKGROUND:

As the Shire's proposed plant replacement programme for the 2023-2024 financial year exceeds \$70,000.00 it was necessary to call individual pricing for the service and disposal of the existing asset by way of auction.

This process was carried out via email requests.

The submission called for a new 12-seater bus reduced to a minimum 10-seater with a wheelchair position.

COMMENT:

We have received 3 responses for the new CTV Bus for the 2023-2024 budget. Information below:

Toyota Hiace Commuter



Example of Vehicle

- Turbo Diesel
- Automatic Transmission
- Wheelchair Position conversion supplied by Accessible Transit Perth

Concerns

- 5 Passenger plus driver with one wheelchair position

LDV Deliver 9



Example of Vehicle

- 2.0L Turbo Diesel
- Automatic Transmission
- 12-Seater/ 10-seater plus 1 x Wheelchair Position
- Hill Hold Assist
- Reverse Parking Sensors

- 12 Month lead time on order plus 1-to-2-month conversion time

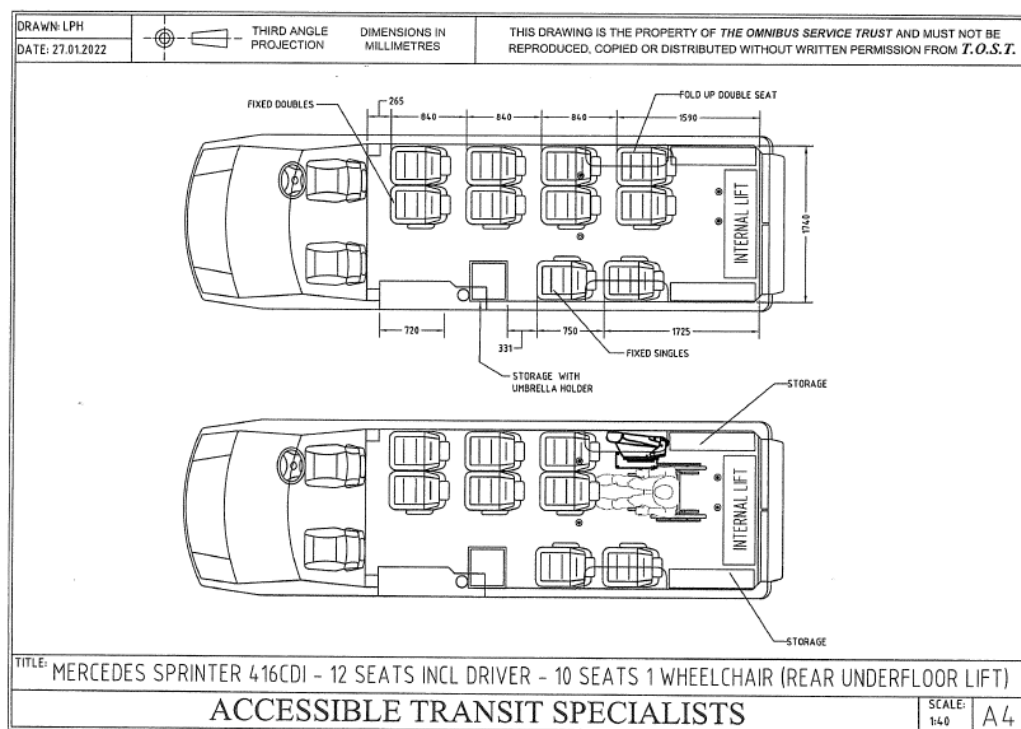
Concerns

- Wheelchair conversions have not been installed previously by suppliers contacted by The Shire.

Mercedes Sprinter



Example of Vehicle



Internal Layout

- 2.0L Turbo Diesel

- Automatic Transmission
- Hill Start Assist
- Blind Spot Assist
- Lane Keeping Assist
- Attention Assistant
- Stabilisation Level
- 13–18-month lead time on order plus 1-to-2-month conversion time.

Concerns

- Financial – Please see below.
- Lead time supply

CONCLUSION

The staff's assessment indicates that all three options are considered viable, but the reduced capacity of the Toyota Hiace makes it less suitable when aiming for a direct replacement. The City of Stirling currently utilises this vehicle for their smaller group needs, effectively meeting their specific requirements.

The LDV option raises uncertainties, particularly regarding the installation of a wheelchair position.

From the staff's perspective, the Mercedes option emerges as the most favourable choice to meet the specified criteria. The City of Stirling has successfully incorporated a fleet of these buses into their community program, expressing high satisfaction with the vehicles. This option effectively caters to their needs for accommodating larger groups.

Staff sought feedback from the RSL, due to their original involvement for the purchase of the existing vehicle. The RSL has now disbanded in Wongan Hills, and they feel there is no longer a need for their involvement in such a purchase. Despite this, they acknowledge the Shire's need for an upgrade and express gratitude for the Shire reaching out to them on this matter.

POLICY REQUIREMENTS:

- Regional Purchasing Policy – maximising opportunities for local businesses
- Purchasing and Procurement Policy – to deliver a best practice approach and procedures for the internal purchasing of the Local Government.

LEGISLATIVE REQUIREMENTS:

There are no legislative requirements associated with this item.

STRATEGIC IMPLICATIONS:

This purchase complements Council's strategy of ensuring that existing infrastructure is maintained and renewed to meet identified service and amenity levels.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no significant environmental implications.
- **Economic**
There are no significant economic implications.
- **Social**
There are no significant social implications.

FINANCIAL IMPLICATIONS:

Budget

Community Transfer Bus

Supplier	Make	Model	Vehicle	Wheelchair Position	Total (EX GST)	Budget	Trade	Budget Changeover Price	Total Changeover	Over/ Under	Warranty
Boekeman Toyota	Toyota	Hiace Commuter	\$ 61,731.82	\$ 27,995.00	\$ 89,726.82	\$ 96,000.00	\$ 6,000.00	\$ 90,000.00	\$ 83,726.82	\$ 6,273.18	Not Stated
John Hughes	LDV	Deliver 9	\$ 58,363.64	\$ 30,627.27	\$ 88,990.91	\$ 96,000.00	\$ 6,000.00	\$ 90,000.00	\$ 82,990.91	\$ 7,009.09	Not Stated
Daimler	Mercedes	Sprinter	\$ 81,618.18	\$ 42,795.00	\$ 124,413.18	\$ 96,000.00	\$ 6,000.00	\$ 90,000.00	\$ 118,413.18	-\$ 28,413.18	5 Year/ 250,000 Factory Warranty 5 Year/ 250,000 Roadside Assistance

The purchase of the Mercedes Sprinter Bus will be a budget amendment for the sum of \$124,413.18 with the additional \$28,413.18 paid for from the Plant Reserve.

The application of a grant through Lotterywest for the value of \$30,000 if successful will be offset against the Plant Reserve for the purchase of the bus. The additional value of the Lotterywest Grant is to cover the cost of sign writing, which was omitted from the original quote.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: Yes

OFFICER RECOMMENDATION:

That Council

1. ACCEPT the quotation from Daimler Truck Australia Pacific PTY LTD for the purchase of one Mercedes Sprinter through a budget amendment for the value of the bus, paid through plant reserve with a nett changeover price of \$118,413.18 (ex GST).
2. Amend the budget for the replacement Bus budget from \$96,000 to \$118,414.
3. The required funds be funded from the plant reserve of \$28,414.
4. Should the grant be successful these funds from plant reserve shall not be used to the extent of the grant received.

9.4 HEALTH, BUILDING AND PLANNING

9.4.1 UNMADE ROAD CLOSURE REQUEST, ROAD RESERVE ID 3768559

FILE REFERENCE:	D9.2
REPORT DATE:	18 December 2023
APPLICANT/PROponent:	Melissa Marcon
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Melissa Marcon – Manager of Regulatory Services
ATTACHMENTS:	Nil

PURPOSE OF REPORT:

To seek Council's approval to request to the Minister for Lands to close a portion of unmade road reserve approx. 1.5829 ha adjoining Lot 1276 (CT1368/443).

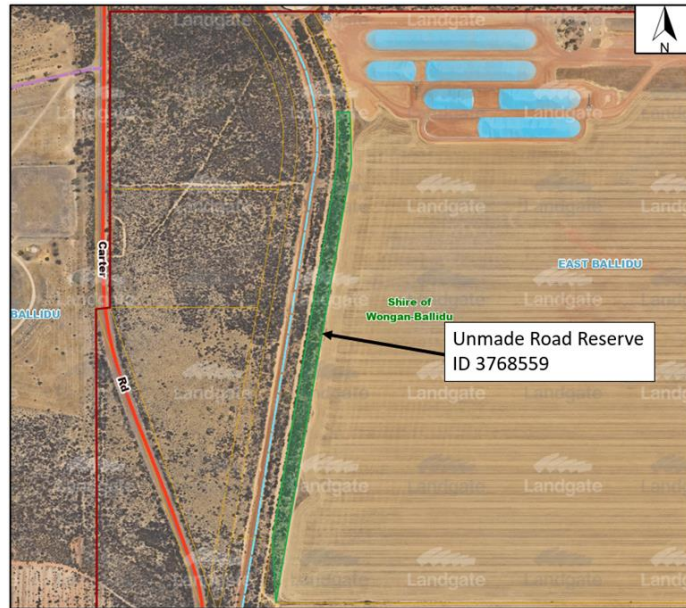
BACKGROUND:

The Shire of Wongan Ballidu received correspondence from CBH Group to request the closure of a portion of unmade road reserve opposite the railway line and adjoining Lot 1276 Ballidu South-East Road, Ballidu.

COMMENT:

During the past six years CBH have expanded their operations and installed several new open bulk heads on Lot 1276 Ballidu South-East Road, Ballidu.

The closure of the unmade road reserve will give CBH the support for the future Ballidu rail and site expansion projects.



The closure of the unmade road reserve will not impact traffic as they enter from the north east side of the paddock on Ballidu South-East Road, Ballidu.

Lot 1276 Ballidu South-East Road, Ballidu is not owned by CBH and the current owners have been contacted in line with legislative requirements. The owners of the neighbouring property were approached to purchase the portion of unmade road reserve. The property owner did not wish to purchase this land and in turn offered it to CBH.

At the June 2023 Council meeting, Council approved to advertise a notice of road closure. Submissions closed on Monday 18 December 2023, no submissions were received.

POLICY REQUIREMENTS:

There are no policy requirements in relation to the item.

LEGISLATIVE REQUIREMENTS:

Land Administration Act 1997 Section 58: Road Closure (3)

A Local Government must not resolve to make a request under subsection (1) until a period of 35 days has elapsed from the publication in a newspaper circulating in its district of notice of motion for that resolution, and the Local Government has considered any objections made to it within that period concerning the proposals set out in that notice.

Land Administration Regulations 1998

Section 9 Provides the procedure for a Local Government to request the permanent closure of a road.

STRATEGIC IMPLICATIONS:

There are no known strategic implications associated with this item.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known environmental implications associated with this item.

➤ **Economic**

There are no known economic implications associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

There are no known financial implications associated with this item.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

OFFICER RECOMMENDATION:

That Council APPROVES the request to the Minister for Lands to close a portion of unmade road reserve approx. 1.5829 ha adjoining Lot 1276 Ballidu South-East Rd, Ballidu (CT1368/443).

9.4.2 FREE ACCOMMODATION FOR SECOND REGISTRAR AT WONGAN HILLS MEDICAL CENTRE

FILE REFERENCE:	
REPORT DATE:	28 November 2023
APPLICANT/PROPONENT:	Wongan Hills Medical Centre
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Melissa Marcon – Manager of Regulatory Services
ATTACHMENTS:	Nil

PURPOSE OF REPORT:

To seek Councils permission to approve a request from Dr Ajit Chaurasia (Dr Ajit) of the Wongan Hills Medical Centre for Council to provide free accommodation for a second Registrar.

BACKGROUND:

Dr Ajit has requested that Council provide to him for the purposes of employing a second Registrar free accommodation.

Council have previously agreed to provide free accommodation to the first Registrar.

COMMENT:

In August 2019 Council entered into an agreement with Dr Ajit to operate the Wongan Hills Medical Centre. Part of the agreement with the doctor is to provide him/her with free accommodation. The Shire maintains gardens. The Doctor pays outgoings.

In 2020 Council were approached by Dr Ajit to provide free accommodation for the first Registrar. Council agreed to provide free accommodation for the first Registrar (tenant). The tenant maintains gardens and pays outgoings. The financial loss to Council for the 3 bedroom unit per annum is \$12,064.00.

During a meeting with the CEO, Dr Ajit requested Council to provide free accommodation for a second Registrar.

We have available Unit 2/20 Stickland St, Wongan Hills, which is a one bedroom unit. The current rental amount as per Councils fees and charges for 2023/2024 is \$132.00 per week. The financial loss to Council for the remainder of 2023/2024 financial year will be approximately \$3,168.00.

POLICY REQUIREMENTS:

There are no policy requirements in relation to the item.

LEGISLATIVE REQUIREMENTS:

There are no legislative requirements in relation to the item.

STRATEGIC IMPLICATIONS:

There are no known strategic implications associated with this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known environmental implications associated with this item.
- **Economic**
There are no known economic implications associated with this item.
- **Social**
There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

Annual income from Unit 2/20 Stickland Street is \$6,864.00. This is not budgeted for and will be an additional \$3,168.00 for the remainder of the 2023/2024 financial year and will increase in future years in accordance with fees and charges. Budget will be amended at budget review.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

OFFICER RECOMMENDATION:

That Council, pursuant to section 6.12(1)(b) of the *Local Government Act 1995* **WAIVE** the rental charge of \$132 per week for Unit 2/20 Stickland Street to provide the doctor with their second rent free accommodation on the condition that the doctor pays all services and gardening.

9.5 COMMUNITY SERVICES

9.5.1 WONGAN HILLS COMMUNITY GARDEN-LETTER OF SUPPORT

FILE REFERENCE:	
REPORT DATE:	13 December 2023
APPLICANT/PROPONENT:	Wongan Hills Community Garden
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Ross Rayson – Manager of Community Services
ATTACHMENTS:	Nil

PURPOSE OF REPORT:

To seek Council support for Wongan Hills Community Garden to seek external grant funding for an upgrade of the kitchen facilities at the community garden.

BACKGROUND:

The Wongan Hills Community Garden have requested a letter of support from Council for a proposal to upgrade the kitchen/kiosk facilities at the community garden. The letter of support will be submitted with a grant application to Lotterywest.

COMMENT:

The group wish to upgrade the current kiosk. The proposed upgrades would include:

- Gyprocking walls with new cornice.
- Tiling on floors and 2 walls to a height of 1.5 metres.
- Stainless steel benches and stainless-steel double sink on 2 walls.
- Gas stove and gas instant hot water system to be installed by gas fitter and plumber.
- Exhaust fan and air conditioner.
- Replacement of broken glass window, and security mesh fitted.
- Security screen door,
- Sliding glass window to replace one servery window.
- 1 servery window to be sealed for dust.
- Outside area adjacent to the verandah will be levelled and have blue stones ground covering. This area to be covered by stand-alone shade sail.
- The outside of the building will be waterproofed with a clear coat from the builder, to protect the internal walls from damp.

All building works, and appliance installation will be carried out by licensed trades. All costs will be covered by the Community Garden.

There is currently no management agreement in place between the Shire and Wongan Hills Community Garden for the use of the community garden or associated buildings.

POLICY REQUIREMENTS:

There are no policy requirements in relation to the item.

LEGISLATIVE REQUIREMENTS:

There are no legislative requirements in relation to the item.

STRATEGIC IMPLICATIONS:

Supporting this grant application is in line with Council's strategic theme "Our Place-The Shire is a vibrant place to work, trade, visit and call home" and strategies:

- Monitor current and emerging community facility needs.
- Encourage the optimisation of existing facilities.
- Foster and encourage the use of local places and space by community and visitors.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known environmental implications associated with this item.

➤ **Economic**

There are no known economic implications associated with this item.

➤ **Social**

There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

There will be future financial implications to Council in terms of structural and equipment maintenance costs for this facility.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

OFFICER RECOMMENDATION:

That Council **AGREES TO:**

1. Support the upgrade of council facilities, accepting the future structural and equipment maintenance costs associated with this facility going forward.
2. Provide a letter to the Wongan Hills Community Garden to support a grant application to upgrade the kitchen/kiosk, on the proviso that:
 - a) The facilities are for member use only without the express permission of the CEO.
 - b) The Shire bears no cost towards the upgrade.
 - c) A Management Agreement for the management and maintenance of the Community Garden and associated facilities is executed between the Shire and Wongan Hills Community Garden.

9.5.2 APPOINTMENT OF CONSULTANT-WONGAN HILLS COMMUNITY PARK REDEVELOPMENT COMMUNITY ENGAGEMENT AND DESIGN

FILE REFERENCE:	
REPORT DATE:	14 December 2023
APPLICANT/PROPONENT:	Ross Rayson-Manager of Community Services
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Ross Rayson-Manager of Community Services
ATTACHMENTS:	CONFIDENTIAL

PURPOSE OF REPORT:

The purpose of this report is to seek approval to award the contract for consultancy services following the close of submissions for a consultant to undertake community engagement and design works for the Community Park redevelopment.

BACKGROUND:

In November 2023, Council called for submissions to undertake community consultation and design for the redevelopment of the Community Park. This call for submissions was managed via the WALGA Preferred Supplier Program and closed on December 13, 2023.

COMMENT:

At the close of submissions, one response to the Scope of Works was received. This submission was from Emerge Associates' a Perth based Landscape Architectural and environmental consultancy practice.

Emerge Associates provided a very strong submission, demonstrated a good understanding of the project requirements, have a very experienced team and significant relevant project experience throughout metropolitan and regional Western Australia.

The submission from Emerge Associates is available as a confidential attachment to this agenda.

Council has budgeted \$25,000 in the 2023/24 budget for this project. The price quoted by Emerge Associates for this project is \$32,605.00 (ex GST).

POLICY REQUIREMENTS:

- Purchasing and Procurement Policy - to deliver a best practice approach and procedures for the internal purchasing of the Local Government.

LEGISLATIVE REQUIREMENTS:

There are no legislative requirements in relation to the item.

STRATEGIC IMPLICATIONS:

This project is in line with Council's strategic theme "*Our Place-The Shire is a vibrant place to work, trade, visit and call home*" and strategies:

- Creating welcoming spaces for community and visitors in our Town centres.
- Enhance the accessibility of paths and facilities for people of all ages and abilities.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known environmental implications associated with this item.

➤ **Economic**

There are no known economic implications associated with this item.

➤ **Social**

There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

As the submission is above the listed budget amount, Council has several options going forward with this project:

1. Amend the scope of works and readvertise.
2. Negotiate with the consultant to adjust the scope to fit the existing budget.
3. Approve a budget amendment of \$7,605.00 to allow for the total cost of the project as quoted.

To enable Council to be able to approve final designs for the park in line with budget considerations for the 2024/25 Financial year, amending the scope of works and readvertising is not a preferred option.

Similarly, negotiating with the preferred consultant to adjust the Scope of Works to fit the budget is not a preferred option, as it may not provide the preferred outcome to the project that Council is seeking.

The preferred option is for Council to authorise a budget amendment, of \$7,605.00 to cover the shortfall.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

OFFICER RECOMMENDATION:

That Council

1. APPOINT Emerge Associates as contract consultant for the Wongan Hills Community Park Redevelopment Design
2. APPROVE expenditure of \$32,605.00 with budget shortfall to be funded from recognised savings in the upcoming budget review.

Item 10. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Item 11. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Item 12. CLOSURE