

# Ordinary Council Meeting

## Minutes | 29th February 2024

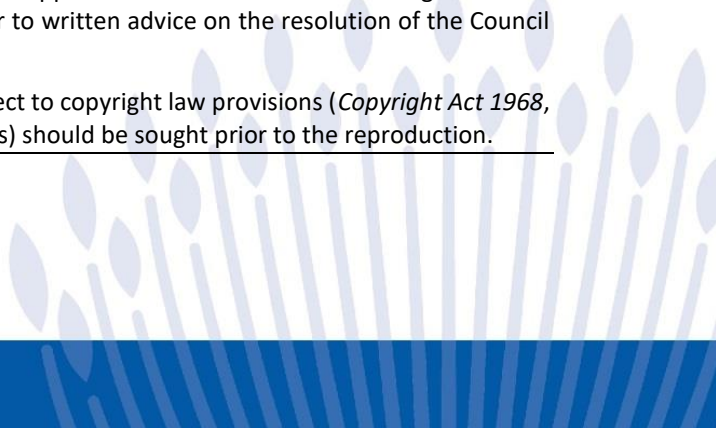
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**CONTENTS**

**ITEM 1      OPENING & ANNOUNCEMENTS ..... 4**

**ITEM 2      ATTENDANCE AND APOLOGIES ..... 4**

**ITEM 3      PUBLIC QUESTIONS ..... 5**  
*No matters for consideration*

**ITEM 4      DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS ..... 6**  
*No matters for consideration*

**ITEM 5      APPLICATIONS FOR LEAVE OF ABSENCE ..... 7**  
*No matters for consideration*

**ITEM 6      DECLARATIONS OF INTEREST ..... 8**

**ITEM 7      CONFIRMATION OF MINUTES AND BUSINESS ARISING ..... 9**  
     7.1      Confirmation of Minutes: Ordinary Council Meeting – 14 December 2023..... 9  
     7.2      Confirmation of Minutes: Special Council Meeting – 25 January 2024 ..... 9  
     BUSINESS ARISING ..... 9

**ITEM 8      RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)..... 10**  
     8.1      Reconciliation Action Plan Advisory Committee Meeting – 14 February 2024 ..... 10

**ITEM 9      RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL  
             CONSIDERATION ..... 12**  
     9.1      Annual Electors Meeting – 6 February 2024..... 12  
     9.1.1    Proposed Motions ..... 14  
     9.2      Audit & Risk Committee Meeting – 13 February 2024 ..... 15  
     BUSINESS ARISING ..... 15  
     9.2.1    2022/2023 Financial Audit - Office of the Auditor General (OAG) ..... 16  
     9.2.2    Audit register - progress report..... 66  
     9.2.3    Report on Excess Annual Leave and Long Service Leave Entitlements..... 70

**ITEM 10     MATTERS FOR CONSIDERATION – BUILDING & TOWN PLANNING ..... 76**  
*No matters for consideration*

**ITEM 11     MATTERS FOR CONSIDERATION – FINANCE & AUDIT ..... 77**  
     11.1     Monthly Financial Statements - December 2023 & January 2024..... 77  
     11.2     Accounts for Payment - December 2023 and January 2024..... 141

**ITEM 12     MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION ..... 210**  
     12.1     Leave Management Policy ..... 210  
     12.2     Professional Development Policy..... 220  
     12.3     Employee Code of Conduct ..... 227

12.4	Citizen of the Year Selection Criteria Policy .....	245
<b>ITEM 13</b>	<b>MATTERS FOR CONSIDERATION – HEALTH &amp; BUILDING .....</b>	<b>252</b>
	<i>No matters for consideration</i>	
<b>ITEM 14</b>	<b>MATTERS FOR CONSIDERATION – WORKS &amp; SERVICES.....</b>	<b>253</b>
14.1	Update on Works & Services Programme.....	253
<b>ITEM 15</b>	<b>MATTERS FOR CONSIDERATION - WORK, HEALTH &amp; SAFETY .....</b>	<b>262</b>
	<i>No matters for consideration</i>	
<b>ITEM 16</b>	<b>URGENT COUNCILLOR’S BUSINESS.....</b>	<b>263</b>
<b>ITEM 17</b>	<b>CONFIDENTIAL ITEMS .....</b>	<b>264</b>
12.1	Quairading Medical Practice Agreement - Supply of Business .....	264
12.2	CEO Key Performance Indicators/Performance Review Criteria .....	264
<b>ITEM 18</b>	<b>NEXT MEETING DATE.....</b>	<b>267</b>
<b>ITEM 19</b>	<b>CLOSURE .....</b>	<b>267</b>

## SHIRE OF QUAIRADING

The Ordinary Council Meeting Minutes of Meeting held on 29th February 2024 commencing at 2.00pm.

### ITEM 1 OPENING & ANNOUNCEMENTS

The Shire President opened the Meeting at 2.00 pm.

“Before we start our meeting, I would like to acknowledge that we are meeting on Noongar/Ballardong land. We pay respect to the original custodians of the land...past, present and future. I welcome you all here today for this meeting.”

One minute silence was observed for the late Peter G Wills on his passing, who served as a Councillor from 1976-1991 and for the late Donald J Brown on his passing, who served as a Councillor from 1988-1994 and from 1998-2007; he was Shire President from 1993-1994 and from 2005-2007 and was also a Freeman since 2013.

The President informed Councillors and Staff that guests had been invited to join for afternoon tea and that the tea break would commence promptly at 3.30pm.

### ITEM 2 ATTENDANCE AND APOLOGIES

The Chairperson confirmed that Ms Ness had provided a signed “Attendance by Electronic Means and Declaration” form and that her attendance by electronic means had been approved in accordance with the *Local Government (Administration) Regulations 1996 14C.(2)(b) and 14CA.(5)(6)*.

#### Councillors

Cr JN Haythornthwaite	Shire President
Cr TJ Stacey	Deputy Shire President
Cr BR Cowcill	
Cr RC Faltyn	
Cr JC Hayes	
Cr JR Hippisley	
Cr PD Smith	

#### Council Officers

Ms NJ Ness	Chief Executive Officer	via TEAMS
Ms T Brown	Executive Manager, Corporate Services	
Ms SE Caporn	Executive Manager, Works & Services	
Ms M Haeusler	Executive Officer	

#### Observers/Visitor

Nil

#### Apologies

Ms J Green	Acting Executive Manager Economic Development
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#### Leave of Absence Previously Granted

Nil

**ITEM 3 PUBLIC QUESTIONS**

*No matters for consideration*

**ITEM 4 DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS**

*No matters for consideration*

**ITEM 5      APPLICATIONS FOR LEAVE OF ABSENCE**

*No matters for consideration*

**ITEM 6      DECLARATIONS OF INTEREST**

Cr Peter Smith declared an impartiality interest in relation to item 17.1 Quairading Medical Practice Agreement – Supply of Business – Chairperson of the selection panel that interviewed the current Doctor/Recommended the appointment of the Doctor

Ms Natalie Ness declared an impartiality interest in relation to item 17.1 Quairading Medical Practice Agreement – Supply of Business – Selection Panel Member for the Doctor Recruitment/Impartiality from being a Selection Panel Member for the Doctor Recruitment.

Cr Faltyn entered the room at 2.05pm



**ITEM 7 CONFIRMATION OF MINUTES AND BUSINESS ARISING****7.1 Confirmation of Minutes: Ordinary Council Meeting – 14 December 2023**

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**RESOLUTION: OCM 142-23/24**

Moved: Cr JC Hayes

Seconded: Cr TJ Stacey

That the Minutes of the Ordinary Council Meeting held on the 14 December 2023 be confirmed as a true and accurate record.

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

AGAINST: Nil

**CARRIED 7/0**

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**7.2 Confirmation of Minutes: Special Council Meeting – 25 January 2024**

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**RESOLUTION: OCM 143-23/24**

Moved: Cr JC Hayes

Seconded: Cr BR Cowcill

That the Minutes of the Special Council Meeting held on the 25 January 2024 be confirmed as a true and accurate record.

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

AGAINST: Nil

**CARRIED 7/0**

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**BUSINESS ARISING**

Cr Stacey asked that the Name of Ron Black, on whose behalf a minute's silence was observed at the OCM in December, be corrected in the Minutes as it had been misspelt.

**ITEM 8 RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)**

8.1 Reconciliation Action Plan Advisory Committee Meeting – 14 February 2024

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Marion Haeusler, Executive Officer

**Attachments** Nil

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil  
Responsible Officer: Nil

**RESOLUTION: OCM 144-23/24**

Moved: Cr JR Hippisley

Seconded: Cr TJ Stacey

That Council receive the minutes of the Reconciliation Action Plan Advisory Committee for its meeting on 14 February 2024.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED 7/0**

*The minutes for the Reconciliation Action Plan Committee Meeting were provided to Council under separate cover. The minutes can be found on Council’s website: [www.quairading.wa.gov.au](http://www.quairading.wa.gov.au).*

Cr Smith asked for clarification on the notion that there will be a kitchen and BBQ provided at The Groves, as initially Council had decided not to provide those.

Cr Stacey remembered this as well and added that those items had been part of a wish list but Council had made the provision of them conditional on the availability of grant funding.

Cr Cowcill recalled that the Nyoongar community had been asked if they themselves were able to access grant funding for this.

The CEO explained that there was a \$45,000 budget currently available for the development of The Groves. A committee under Wendy Hayward had recently put together another list of items they wished the Shire to install. Initially the entire budget had been earmarked for ablutions alone, but Officers had researched a more affordable modular option at around \$7,500 per ablution.

The Department of Planning, Land and Heritage has informed that The Groves is not currently registered as a Heritage Site, this is now being undertaken by the Department. As a registered site, The Groves would be eligible for up the \$50,000 grant funding from the Department, however, applications close in March and the registration will not be finalised by then.

Cr Smith reminded that one of the reasons for Council’s refusal to install a BBQ had been the fire risk involved. The CEO took this on board and proposed to inform the Working Group of Council’s concerns regarding the fire risk.

Cr Stacey pointed out that within the minutes document, an incorrect the date of the meeting had been recorded as the 8<sup>th</sup> November 2023 instead 14<sup>th</sup> February 2024.

**ITEM 9 RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL CONSIDERATION**

9.1 Annual Electors Meeting – 6 February 2024

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Marion Haeusler, Executive Officer

**Attachments** Nil

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil  
Responsible Officer: Nil

**RESOLUTION: OCM 145-23/24**

Moved: Cr JC Hayes

Seconded: Cr JR Hippisley

That Council receive the minutes of the Annual Electors Meeting for its meeting on 6 February 2024.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED 7/0**

*The minutes for the Annual Electors Meeting were provided to Council under separate cover. The minutes can be found on Council’s website: [www.quairading.wa.gov.au](http://www.quairading.wa.gov.au).*

**COMMENTS**

Cr Haythornthwaite thanked the Administration, in particular Ms Jen Green, for their efforts on the evening and noted the vast improvement in numbers of Electors attending the Annual Electors Meeting this year.

Cr Hippisley, too, voiced his pleasant surprise at the number of people in attendance.

Cr Hayes suggested that perhaps most of the questions asked at the Annual Electors Meeting would have been better asked during the Community Forum directly preceding the AEM.

Cr Haythornthwaite replied that she had received feedback from a person attending who had multiple questions for the AEM, but found them all answered during the Forum.

The feedback received was useful to inform the structure of the next Community Forum.

Cr Hayes questioned whether Ms Caroline Robinson as the facilitator had been utilised to her full potential.

Cr Stacey reported on feedback that some were disappointed that the Community Forum had not been more interactive and a discussion rather than a presentation of information. Cr Haythornthwaite explained that considering the previous lack of communication from the Shire to the community meant that there was a lot of information to deliver and that meant less time for discussion. Again, the feedback would of course be informing how similar subsequent events would be run.

Cr Stacey further reported that attendees were disappointed that there were not enough hardcopies of the Annual Report available for each person. Of course, previous lack of attendance made it hard to judge how many copies would be needed and communications were later put out through social media channels that the Annual Report was available on the Shire's website.

9.1.1 Proposed Motions

**Responsible Officer** Natalie Ness, Chief Executive Officer  
**Reporting Officer** Marion Haeusler, Executive Officer  
**Attachments** Nil  
**Voting Requirements** Simple Majority  
**Disclosure of Interest** Reporting Officer: Nil  
 Responsible Officer: Nil

Motion proposed by Marian Kevill

*RECOMMENDATION AEM 003-23/24*  
 That the Annual Electors Meeting recommend to Council that the Quairading Shire obtain housing for workers in Quairading.  
**MOTION LAPSED**

**RESOLUTION: OCM 146-23/24**  
 Moved: Cr JR Hippisley  
 Seconded: Cr RC Faltyn  
 That Council note *Recommendation AEM 003–23/24* and commit to give it due consideration.

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith  
AGAINST: Nil

**CARRIED 7/0**

At 02:21 PM, Tricia Brown left the meeting.

**COMMENT AFFECTING COMMITTEE DECISION**

Crs discussed that the recommendation as resolved by the Annual Electors Meeting could not be supported by Council as is, as the wording was too open ended and did not specify any limitation to who could request accommodation from the Shire. Council could also not guarantee that they would be successful in obtaining worker’s accommodation. An alternative motion was therefore proposed by Cr Hippisley with the above wording in accordance with the *Local Government Act 1995* which states that Council were to **consider** any recommendation put to them by the Annual Electors Meeting. He added that this was something Council was already doing with the many options Officers were investigating with regard to possible accommodation for workers.

9.2 Audit & Risk Committee Meeting – 13 February 2024

**Responsible Officer** Natalie Ness, Chief Executive Officer  
**Reporting Officer** Marion Haeusler, Executive Officer  
**Attachments** Nil  
**Voting Requirements** Simple Majority  
**Disclosure of Interest** Reporting Officer: Nil  
 Responsible Officer: Nil

**RESOLUTION: OCM 147-23/24**

Moved: Cr TJ Stacey  
 Seconded: Cr JR Hippisley

That Council receive the minutes of the Audit & Risk Committee for its meeting on 13 February 2024.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith  
**AGAINST:** Nil

**CARRIED 7/0**

*The minutes for the Audit & Risk Committee were provided to Council under separate cover. The minutes can be found on Council’s website: [www.quairading.wa.gov.au](http://www.quairading.wa.gov.au).*

At 02:26 PM, Tricia Brown returned to the meeting.

**BUSINESS ARISING**

Cr Stacey reminded Officers of the questions that were asked during the Audit & Risk Committee meeting and taken on notice by the CEO due to the absence of the EMCS, who was the Reporting Officer for the Agenda Item in question. He asked when those questions would be answered.

The CEO responded that these questions had been clarified with the EMCS and that Ms Tricia Brown would be able to answer them now.





The EMCS explained that the table “Status of Actions” in the Audit Register – Progress Report Agenda Item contained 0 Open Items as it was her understanding that any New Item would first appear in that line and then subsequently move into the Open Items line at the next meeting, if not resolved and closed by then.

The second question raised was why the confidential attachment did not list the closed items. The EMCS responded that as per the Agenda Report, closed items would no longer appear in the Audit Register Progress Report. Cr Hippisley commented that, as that was the meeting where the Committee resolved to declare the items as closed, the items in question probably should have been listed in the report for just one more meeting and final clarification. The EMCS took this on board for the future.

## 9.2.1 2022/2023 Financial Audit - Office of the Auditor General (OAG)

**Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services

**Attachments**

1. (i) Findings Identified During the Final Audit [↓](#) 
2. (ii) Independent Auditors Report Opinion [↓](#) 
3. (iii) Signed Financial Statements 2022-2023 [↓](#) 
4. (iv) Transmittal Letter to President [↓](#) 

**Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

**RESOLUTION: OCM 148-23/24**

Moved: Cr JR Hippisley

Seconded: Cr JC Hayes

*RECOMMENDATION ARC 012-23/24*

That the Audit &amp; Risk Committee recommend to Council, that Council:

1. Notes that the Auditors finalised the 2022-2023 Financial Audit on the 13<sup>th</sup> December 2023 with 1 Minor Rating – Findings Identified During the Final Audit (Attachment i).
2. Notes Receipt of the Independent Auditor’s Report Opinion 2023 (Attachment ii), Signed Financial Statements (Attachment iii), Transmittal Letter to President – OAG (Attachment iv)

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 7/0****IN BRIEF**

- The 2022-2023 Audit was finalised on the 13<sup>th</sup> December 2023 following an Audit Exit Meeting on the 7<sup>th</sup> December between AMD, the Office of the Auditor General, Cr Stacey and Shire Staff.

**BACKGROUND**

The external audit, also known as financial audits or audit of the annual financial statements, focuses on providing an objective and independent examination of the financial statements prepared by the Shire, increasing the value and user confidence in the financial statements.

AMD Chartered Accountants (AMD) have been contracted by the OAG to perform the Shire’s financial report audit for a 3-year period, commencing with the audit for the year ended 30<sup>th</sup> June 2021 (prior year audit). The audit occurs in two steps; the first being an interim audit, with the second (final) stage being the audit work to attest the balances and notes that comprise the annual financial statements.



Bob Waddell and Associates were engaged to complete the Shire's Annual Financial Statements for the year ended 30th June 2023.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Local Government (Audit) Regulations 1996*

*Australian Accounting Standards*

*International Financial Reporting Standards*

## **POLICY IMPLICATIONS**

Purchasing Policy

Delegation 1.1.13: Payments from the municipal or trust funds

Records Management Policy

Significant Accounting Policies

Delegations Register

## **FINANCIAL IMPLICATIONS**

Council has a budget allocation of \$32,000 in the 2023/24 budget for the conduct of the external audit function by the Office of the Auditor General (OAG), for the audit of the 2022/23 annual financial statements. It is anticipated that a budget of similar amount is to be adopted each year but will be subject to an annual estimate of audit fees provided by the OAG. Officers' efforts to undertake the improvements and report on progress have not been estimated or reported.

## **ALIGNMENT WITH STRATEGIC PRIORITIES**

- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

## **CONSULTATION**

Nil.

## **RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

Misconduct (non-financial) by a Shire employee results in financial, legal and/or reputational damage.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Cost of the audit is included in the budget. The audit's purpose is not to uncover any financial fraud, however having strong financial processes, as raised in the management report can reduce the risk of this occurring.</i>
Health	Low
Reputation	Low <i>Compliant with legislative requirements. Failure to complete the annual financial audit would lead to increased reputational risk and possible actions by the OAG.</i>
Operations	Low <i>Council's Management and administration staff assist AMD by providing all information and documents requested. Operational impact is minimal in reporting progress on audit findings, however the operational impact of not closing findings would be significantly higher if conditions escalated.</i>
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The minor rating refers to an employee with excess leave which has consistently been an issue and will need to be monitored closely and addressed with the Executive Manager and Staff Member.

In respect of the incorrect balance of long service leave unfortunately it was noted within Bob Waddell's workings that an employee had taken LSL however when supporting evidence was requested it was noted that human error had been made and was rectified immediately.

The CEO and EMCS will continue to report on progress of audit findings through the Audit Progress Register that is submitted to the Audit and Risk Committee and recommended to Council.

ATTACHMENT

**SHIRE OF QUAIRADING**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

Index of findings	Potential impact on audit opinion	RATING			Prior year finding
		Significant	Moderate	Minor	
1. Employee entitlements exceptions	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 report, 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.

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

## ATTACHMENT

**SHIRE OF QUAIRADING****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. EMPLOYEE ENTITLEMENTS****Finding**

During our review of employee leave balances, it was noted that 1 employee has an annual leave balance in excess 8 weeks as at 30 June 2023.

Furthermore, our testing of leave taken, identified that an incorrect balance of long service leave taken was recorded and not identified in a timely manner.

**Rating: Minor****Implication**

Increased risk:

- Of an adverse impact through excessive liabilities.
- Fraud can also be more easily concealed by staff who do not take leave.
- Incorrect leave entries not identified in a timely manner.

**Recommendation**

The Shire should continue to manage and monitor the excessive annual leave balances to reduce the liability, risk of business interruption and potential fraud, and ensure reconciliation and independent review of leave balances is carried out on a monthly basis.

**Management comment**

*The Shire shall continue to manage and monitor the excessive annual leave balances to reduce its liability. Excess leave is reported to the Audit & Risk Committee on a Quarterly basis. The employee in question has been notified of their excess leave and is working in conjunction with our Executive Manager of Works & Services to reduce the liability over the coming months.*

*An error with work from our consultants deemed 2.31 hours of leave had been taken by an employee however this was incorrect and a statement to that effect was received by the Shire from Bob Waddell & Associates, stating human error was at fault.*

**Responsible officer:** Tricia Brown  
**Completion date:** 11/12/2023



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2023 Shire of Quairading

To the Council of the Shire of Quairading

#### Opinion

I have audited the financial report of the Shire of Quairading (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 have nothing to report in this regard.

Page 1 of 3

7<sup>th</sup> Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500





**SHIRE OF QUAIRADING  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	40

The Shire of Quairading conducts the operations of a local government with the following community vision:

"Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting."

Principal place of business:  
10 Jennaberring Road  
Quairading WA 6383



**SHIRE OF QUAIRADING  
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 Quairading 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 *Eleventh* day of *December* 2023

  
\_\_\_\_\_  
Chief Executive Officer

**Natalie Ness**  
\_\_\_\_\_  
Name of Chief Executive Officer



**SHIRE OF QUAIRADING  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),25	2,492,164	2,488,487	2,371,983
Grants, subsidies and contributions	2(a)	3,020,047	720,087	2,668,603
Fees and charges	2(a)	617,221	543,171	512,373
Interest revenue	2(a)	159,378	31,127	28,431
Other revenue	2(a)	380,066	364,559	530,512
		<b>6,668,876</b>	<b>4,147,431</b>	<b>6,111,902</b>
<b>Expenses</b>				
Employee costs	2(b)	(2,120,531)	(2,382,510)	(2,222,150)
Materials and contracts		(1,840,484)	(1,865,960)	(1,733,094)
Utility charges		(276,548)	(199,750)	(120,035)
Depreciation		(3,088,512)	(3,152,569)	(3,051,224)
Finance costs	2(b)	(13,096)	(14,661)	(15,653)
Insurance		(238,146)	(198,267)	(204,627)
Other expenditure	2(b)	(162,203)	(165,251)	(259,464)
		<b>(7,739,520)</b>	<b>(7,978,968)</b>	<b>(7,606,247)</b>
		<b>(1,070,644)</b>	<b>(3,831,537)</b>	<b>(1,494,345)</b>
Capital grants, subsidies and contributions	2(a)	1,655,806	2,610,017	1,202,220
Profit on asset disposals		24,899	0	0
Loss on asset disposals		(42,010)	(229,131)	(190,420)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,997
		<b>1,642,381</b>	<b>2,380,886</b>	<b>1,015,797</b>
<b>Net result for the period</b>		<b>571,737</b>	<b>(1,450,651)</b>	<b>(478,548)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	15,065,812	0	0
<b>Total other comprehensive income for the period</b>	16	<b>15,065,812</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>15,637,549</b>	<b>(1,450,651)</b>	<b>(478,548)</b>

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



**SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,755,895	6,121,536
Trade and other receivables	5	582,590	312,934
Other financial assets	4(a)	0	1,787
Inventories	6	416,668	54,513
Other assets	7	867,160	194,879
<b>TOTAL CURRENT ASSETS</b>		<b>8,622,313</b>	<b>6,685,649</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	35,506	30,631
Other financial assets	4(b)	81,490	77,804
Inventories	6	345,420	825,741
Property, plant and equipment	8	23,720,277	21,022,480
Infrastructure	9	100,177,609	87,908,182
Right-of-use assets	11(a)	23,588	52,860
<b>TOTAL NON-CURRENT ASSETS</b>		<b>124,383,890</b>	<b>109,917,698</b>
<b>TOTAL ASSETS</b>		<b>133,006,203</b>	<b>116,603,347</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	1,283,060	406,674
Other liabilities	13	511,526	473,280
Lease liabilities	11(b)	20,898	40,850
Borrowings	14	66,106	66,151
Employee related provisions	15	184,697	246,086
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,066,287</b>	<b>1,233,041</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11(b)	0	9,437
Borrowings	14	277,617	343,723
Employee related provisions	15	27,895	20,291
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>305,512</b>	<b>373,451</b>
<b>TOTAL LIABILITIES</b>		<b>2,371,799</b>	<b>1,606,492</b>
<b>NET ASSETS</b>		<b>130,634,404</b>	<b>114,996,855</b>
<b>EQUITY</b>			
Retained surplus		42,898,658	42,825,686
Reserve accounts	28	4,093,439	3,594,674
Revaluation surplus	16	83,642,307	68,576,495
<b>TOTAL EQUITY</b>		<b>130,634,404</b>	<b>114,996,855</b>

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



**SHIRE OF QUAIRADING  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		<b>43,323,541</b>	<b>3,575,367</b>	<b>68,576,495</b>	<b>115,475,403</b>
Comprehensive income for the period					
Net result for the period		(478,548)	0	0	(478,548)
Total comprehensive income for the period		(478,548)	0	0	(478,548)
Transfers from reserve accounts	28	677,351	(677,351)	0	0
Transfers to reserve accounts	28	(696,658)	696,658	0	0
<b>Balance as at 30 June 2022</b>		<b>42,825,686</b>	<b>3,594,674</b>	<b>68,576,495</b>	<b>114,996,855</b>
Comprehensive income for the period					
Net result for the period		571,737	0	0	571,737
Other comprehensive income for the period	16	0	0	15,065,812	15,065,812
Total comprehensive income for the period		571,737	0	15,065,812	15,637,549
Transfers from reserve accounts	28	351,900	(351,900)	0	0
Transfers to reserve accounts	28	(850,665)	850,665	0	0
<b>Balance as at 30 June 2023</b>		<b>42,898,658</b>	<b>4,093,439</b>	<b>83,642,307</b>	<b>130,634,404</b>

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

**SHIRE OF QUAIRADING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		2,440,951	2,422,482
Grants, subsidies and contributions		2,924,338	2,593,964
Fees and charges		617,708	512,597
Interest revenue		159,378	28,431
Goods and services tax received		338,522	391,895
Other revenue		380,066	530,512
		<b>6,860,963</b>	<b>6,479,881</b>
<b>Payments</b>			
Employee costs		(2,156,785)	(2,220,106)
Materials and contracts		(1,685,500)	(2,286,238)
Utility charges		(276,548)	(120,035)
Finance costs		(13,098)	(17,918)
Insurance paid		(238,146)	(204,627)
Goods and services tax paid		(405,962)	(359,268)
Other expenditure		(87,235)	(94,475)
		<b>(4,863,272)</b>	<b>(5,302,667)</b>
<b>Net cash provided by operating activities</b>	17(b)	<b>1,997,691</b>	<b>1,177,214</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of inventories		0	(515,575)
Payments for purchase of property, plant & equipment	8(a)	(335,644)	(535,367)
Payments for construction of infrastructure	9(a)	(2,720,137)	(1,200,481)
Capital grants, subsidies and contributions		1,658,184	1,471,805
Proceeds from financial assets at amortised cost - self supporting loans		1,787	10,944
Proceeds from sale of property, plant & equipment		128,018	0
<b>Net cash (used in) investing activities</b>		<b>(1,267,792)</b>	<b>(768,674)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	27(a)	(66,151)	(73,614)
Payments for principal portion of lease liabilities	27(b)	(29,389)	(29,058)
<b>Net cash (used in) financing activities</b>		<b>(95,540)</b>	<b>(102,672)</b>
<b>Net increase in cash held</b>		<b>634,359</b>	<b>305,868</b>
Cash at beginning of year		6,121,536	5,815,668
<b>Cash and cash equivalents at the end of the year</b>	17(a)	<b>6,755,895</b>	<b>6,121,536</b>

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

**SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	2,479,194	2,475,517	2,359,584
Rates excluding general rates	25	12,970	12,970	12,399
Grants, subsidies and contributions		3,020,047	720,087	2,668,603
Fees and charges		617,221	543,171	512,373
Interest revenue		159,378	31,127	28,431
Other revenue		380,066	364,559	530,512
Profit on asset disposals		24,899	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,997
		<u>6,697,461</u>	<u>4,147,431</u>	<u>6,115,899</u>
<b>Expenditure from operating activities</b>				
Employee costs		(2,120,531)	(2,382,510)	(2,222,150)
Materials and contracts		(1,840,484)	(1,865,960)	(1,733,094)
Utility charges		(276,548)	(199,750)	(120,035)
Depreciation		(3,088,512)	(3,152,569)	(3,051,224)
Finance costs		(13,096)	(14,661)	(15,653)
Insurance		(238,146)	(198,267)	(204,627)
Other expenditure		(162,203)	(165,251)	(259,464)
Loss on asset disposals		(42,010)	(229,131)	(190,420)
		<u>(7,781,530)</u>	<u>(8,208,099)</u>	<u>(7,796,667)</u>
Non-cash amounts excluded from operating activities	26(a)	3,183,813	3,382,164	3,405,743
<b>Amount attributable to operating activities</b>		<u>2,099,744</u>	<u>(678,504)</u>	<u>1,724,975</u>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		1,655,806	2,610,017	1,202,220
Proceeds from disposal of assets		128,018	96,100	0
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	1,787	1,786	10,944
		<u>1,785,611</u>	<u>2,707,903</u>	<u>1,213,164</u>
<b>Outflows from investing activities</b>				
Payments for purchase of inventories		0	0	(515,575)
Purchase of property, plant and equipment	8(a)	(335,644)	(496,223)	(535,367)
Purchase and construction of infrastructure	9(a)	(2,720,137)	(3,314,395)	(1,200,481)
		<u>(3,055,781)</u>	<u>(3,810,618)</u>	<u>(2,251,423)</u>
<b>Amount attributable to investing activities</b>		<u>(1,270,170)</u>	<u>(1,102,715)</u>	<u>(1,038,259)</u>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	28	351,900	351,900	677,351
		<u>351,900</u>	<u>351,900</u>	<u>677,351</u>
<b>Outflows from financing activities</b>				
Repayment of borrowings	27(a)	(66,151)	(66,150)	(73,614)
Payments for principal portion of lease liabilities	27(b)	(29,389)	(40,850)	(29,058)
Transfers to reserve accounts	28	(850,665)	(570,000)	(696,658)
		<u>(946,205)</u>	<u>(677,000)</u>	<u>(799,330)</u>
<b>Amount attributable to financing activities</b>		<u>(594,305)</u>	<u>(325,100)</u>	<u>(121,979)</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	26(b)	2,079,784	2,127,487	1,515,047
Amount attributable to operating activities		2,099,744	(678,504)	1,724,975
Amount attributable to investing activities		(1,270,170)	(1,102,715)	(1,038,259)
Amount attributable to financing activities		(594,305)	(325,100)	(121,979)
<b>Surplus or deficit after imposition of general rates</b>	26(b)	<u>2,315,053</u>	<u>21,168</u>	<u>2,079,784</u>

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

**SHIRE OF QUAIRADING  
FOR THE YEAR ENDED 30 JUNE 2023  
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	24
Note 13	Other Liabilities	25
Note 14	Borrowings	26
Note 15	Employee Related Provisions	27
Note 16	Revaluation Surplus	28
Note 17	Restrictions Over Financial Assets	29
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	29
Note 19	Contingent Liabilities	30
Note 20	Capital Commitments	30
Note 21	Related Party Transactions	31
Note 22	Joint Arrangements	33
Note 23	Events Occurring After the End of the Reporting Period	34
Note 24	Other Significant Accounting Policies	35
<b>Information required by legislation</b>		
Note 25	Rating Information	36
Note 26	Determination of Surplus or Deficit	37
Note 27	Borrowing and Lease Liabilities	39
Note 28	Reserve accounts	40

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

**1. BASIS OF PREPARATION**

The financial report 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 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.

**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 QUAIRADING  
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
Grants, subsidies and contributions	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
Fees and charges - 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	No refunds	On payment of the licence, registration or approval
Fees and charges - 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	Not applicable	On entry to facility
Fees and charges - 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	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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	2,479,194	12,970	2,492,164
Grants, subsidies and contributions	64,355	0	0	2,955,692	3,020,047
Fees and charges	602,374	0	14,847	0	617,221
Interest revenue	0	0	17,865	141,513	159,378
Other revenue	55,018	0	0	325,048	380,066
Capital grants, subsidies and contributions	0	1,655,806	0	0	1,655,806
<b>Total</b>	<b>721,747</b>	<b>1,655,806</b>	<b>2,511,906</b>	<b>3,435,223</b>	<b>8,324,682</b>

**For the year ended 30 June 2022**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,359,584	12,399	2,371,983
Grants, subsidies and contributions	44,594	0	0	2,624,009	2,668,603
Fees and charges	498,927	0	13,446	0	512,373
Interest revenue	0	0	16,277	12,154	28,431
Other revenue	17,632	0	0	512,880	530,512
Capital grants, subsidies and contributions	0	1,202,220	0	0	1,202,220
<b>Total</b>	<b>561,153</b>	<b>1,202,220</b>	<b>2,389,307</b>	<b>3,161,442</b>	<b>7,314,122</b>

SHIRE OF QUAIRADING  
 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 \$
<b>Interest revenue</b>			
Financial assets at amortised cost - self supporting loans		44	(5)
Interest on reserve account funds		118,253	10,716
Trade and other receivables overdue interest		17,865	15,586
Other interest revenue		23,216	2,134
		159,378	28,431
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$19,050.			
<b>Fees and charges relating to rates receivable</b>			
Charges on instalment plan		1,415	1,335
The 2023 original budget estimate in relation to: Charges on instalment plan was \$1,700.			
<b>(b) Expenses</b>			
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report		32,220	27,000
- Other services – grant acquittals		500	8,410
		32,720	35,410
<b>Employee Costs</b>			
Employee benefit costs		1,826,405	1,978,072
Other employee costs		294,126	244,078
		2,120,531	2,222,150
<b>Finance costs</b>			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		13,096	15,653
		13,096	15,653
<b>Other expenditure</b>			
Impairment losses on trade receivables		487	224
Write down of inventories to net realisable value	6	74,481	164,765
Sundry expenses		87,235	94,475
		162,203	259,464

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

**3. CASH AND CASH EQUIVALENTS**

Note	2023 \$	2022 \$
	4,703,084	1,978,875
	2,052,811	4,142,661
17(a)	6,755,895	6,121,536
Held as		
- Unrestricted cash and cash equivalents	2,054,434	1,953,214
- Restricted cash and cash equivalents	4,701,461	4,168,322
17(a)	6,755,895	6,121,536

**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**

	2023 \$	2022 \$
<b>(a) Current assets</b>		
Financial assets at amortised cost	0	1,787
	0	1,787
<b>Other financial assets at amortised cost</b>		
Self supporting loans receivable	0	1,787
26(b)	0	1,787
Held as		
- Unrestricted other financial assets at amortised cost	0	1,787
	0	1,787
<b>(b) Non-current assets</b>		
Financial assets at fair value through profit or loss	81,490	77,804
	81,490	77,804
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	77,804	73,807
Movement attributable to fair value increment	3,686	3,997
Units in Local Government House Trust - closing balance	81,490	77,804

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 27(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 (see Note 24 (j)) due to the observable market rates).

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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**5. TRADE AND OTHER RECEIVABLES**

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	247,385	175,772
Trade receivables	243,172	98,930
GST receivable	92,814	25,374
Receivables for employee related provisions	0	13,152
Allowance for credit losses of trade and other receivables	(781)	(294)
	582,590	312,934
<b>Non-current</b>		
Rates and statutory receivables	35,506	30,631
	35,506	30,631

**Disclosure of opening and closing balances related to contracts with customers**

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	30 June 2023	30 June 2022	1 July 2021
		Actual	Actual	Actual
		\$	\$	\$
Contract assets	7	837,395	187,707	0
Allowance for credit losses of trade and other receivables	5	(781)	(294)	(70)
<b>Total trade and other receivables from contracts with customers</b>		<b>836,614</b>	<b>187,413</b>	<b>(70)</b>

**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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**6. INVENTORIES**

Note	2023	2022
	\$	\$
<b>Current</b>		
Fuel and materials	10,828	4,513
Land held for resale		
Cost of acquisition	405,840	50,000
	416,668	54,513
<b>Non-current</b>		
Land held for resale		
Cost of acquisition	345,420	476,000
Development costs	0	349,741
	345,420	825,741
The following movements in inventories occurred during the year:		
<b>Balance at beginning of year</b>	880,254	481,081
Inventories expensed during the year	(127,944)	(112,025)
Write down of inventories to net realisable value	2(b) (74,481)	(164,765)
Disposal of inventory	(50,000)	0
Transfers to/from work in progress	0	48,931
Additions to inventory - capital	0	515,575
Additions to inventory - operating	134,259	111,457
<b>Balance at end of year</b>	782,088	880,254

**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 resale**

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

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

**7. OTHER ASSETS**

**Other assets - current**

Prepayments  
Accrued income  
Contract assets

2023	2022
\$	\$
7,435	2,666
22,330	4,506
837,395	187,707
867,160	194,879

**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.

**Contract assets**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF QUAIRADING  
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	Buildings - to operating lease	Total land and buildings not subject to operating lease	Furniture and equipment	Plant and equipment	Other property, plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	1,295,370	2,328,494	12,675,720	16,299,584	16,299,584	123,229	4,651,559	352,624	21,426,986
Additions	0	0	142,407	142,407	142,407	23,544	113,897	255,519	535,367
Disposals	0	(188,420)	0	(188,420)	(188,420)	0	(2,000)	0	(190,420)
Depreciation	0	(29,442)	(250,069)	(279,511)	(279,511)	(22,398)	(346,867)	0	(648,776)
Transfers	0	0	303,692	303,692	303,692	0	(51,755)	(352,624)	(100,687)
<b>Balance at 30 June 2022</b>	1,295,370	2,110,632	12,871,750	16,277,752	16,277,752	124,375	4,364,834	255,519	21,022,480
<b>Comprises:</b>									
Gross balance amount at 30 June 2022	1,295,370	2,136,494	13,121,819	16,553,683	16,553,683	228,803	5,977,179	255,519	23,015,184
Accumulated depreciation at 30 June 2022	0	(25,862)	(250,069)	(275,931)	(275,931)	(104,428)	(1,612,345)	0	(1,992,704)
<b>Balance at 30 June 2022</b>	1,295,370	2,110,632	12,871,750	16,277,752	16,277,752	124,375	4,364,834	255,519	21,022,480
<b>Additions</b>	0	0	44,445	44,445	44,445	81,699	209,500	0	335,644
<b>Disposals</b>	0	0	(11,965)	(11,965)	(11,965)	(20,293)	(62,871)	0	(95,129)
Revaluation (decrements) / increments transferred to revaluation surplus	(94,499)	479,024	2,712,029	3,096,554	3,096,554	0	0	0	3,096,554
<b>Depreciation</b>	0	(25,863)	(256,490)	(282,353)	(282,353)	(34,930)	(340,203)	0	(657,486)
Transfers	255,519	0	0	255,519	255,519	0	18,214	(255,519)	18,214
<b>Balance at 30 June 2023</b>	1,456,390	2,563,793	15,369,769	19,379,952	19,379,952	150,851	4,189,474	0	23,720,277
<b>Comprises:</b>									
Gross balance amount at 30 June 2023	1,456,390	2,563,793	15,369,769	19,379,952	19,379,952	285,136	6,123,767	0	25,788,855
Accumulated depreciation at 30 June 2023	0	0	0	0	0	(134,285)	(1,934,293)	0	(2,068,578)
<b>Balance at 30 June 2023</b>	1,456,390	2,563,793	15,369,769	19,379,952	19,379,952	150,851	4,189,474	0	23,720,277

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

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>						
Land		2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2023	Price per hectare
Buildings - non-specialised		2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2023	Price per square metre
Buildings - specialised		3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
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		3	N/A	Cost	N/A	N/A
Plant and equipment		3	N/A	Cost	N/A	N/A



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

**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	Other infrastructure - footpaths	Other infrastructure - bridges	Other infrastructure - other community & recreation	Infrastructure - Work in Progress @ Cost	Total Infrastructure
<b>Balance at 1 July 2021</b>	\$ 73,935,156	\$ 500,221	\$ 9,337,494	\$ 5,262,423	\$ 0	\$ 89,035,294
Additions	958,542	125,073	0	6,490	110,376	1,200,481
Depreciation	(1,827,982)	(31,084)	(156,058)	(358,052)	0	(2,373,176)
Transfers	3,705	0	0	41,878	0	45,583
<b>Balance at 30 June 2022</b>	<b>73,069,421</b>	<b>594,210</b>	<b>9,181,436</b>	<b>4,952,739</b>	<b>110,376</b>	<b>87,908,182</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2022	90,721,314	1,140,885	16,260,960	7,824,832	110,376	116,058,367
Accumulated depreciation at 30 June 2022	(17,651,893)	(546,675)	(7,079,524)	(2,872,093)	0	(28,150,185)
<b>Balance at 30 June 2022</b>	<b>73,069,421</b>	<b>594,210</b>	<b>9,181,436</b>	<b>4,952,739</b>	<b>110,376</b>	<b>87,908,182</b>
Additions	1,914,608	32,079	0	21,121	752,329	2,720,137
Revaluation increments transferred to revaluation surplus	9,246,265	10,582	1,709,700	1,002,711	0	11,969,258
Depreciation	(1,850,317)	(34,911)	(156,058)	(360,468)	0	(2,401,754)
Transfers	0	0	0	(18,214)	0	(18,214)
<b>Balance at 30 June 2023</b>	<b>82,379,977</b>	<b>601,960</b>	<b>10,735,078</b>	<b>5,597,889</b>	<b>862,705</b>	<b>100,177,609</b>
<b>Comprises:</b>						
Gross balance amount at 30 June 2023	102,914,014	1,219,564	18,934,298	9,112,380	862,705	133,042,961
Accumulated depreciation at 30 June 2023	(20,534,037)	(617,604)	(8,199,220)	(3,514,491)	0	(32,865,352)
<b>Balance at 30 June 2023</b>	<b>82,379,977</b>	<b>601,960</b>	<b>10,735,078</b>	<b>5,597,889</b>	<b>862,705</b>	<b>100,177,609</b>

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

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Other infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Other infrastructure - bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Other infrastructure - other community & recreation facilities	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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 QUAIRADING  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2023**

**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:

<b>Asset Class</b>	<b>Useful life</b>
Buildings	25 - 95 years
Furniture and equipment	5 - 40 years
Plant and equipment	4 - 40 years
Unsealed Roads	
- Aggregate Surfaces	15 - 20 years
- Asphalt Surfaces	15 - 20 Years
- Pavement Surfaces	12 - 16 Years
Drainage Systems	60 - 100 Years
Clearing & Formation	Not Depreciated
Culverts/Floodways	60 - 100 Years
Concrete Footpaths	40 - 65 Years
Footpaths Other	15 - 65 Years
Kerbing	60 - 100 Years
Bridges	80 - 175 Years
Other Infrastructure	10 - 175 years
Right of Use Assets	Based on the remaining lease

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

**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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**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.	Right-of-use assets -		
	Note	plant and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2021		82,132	82,132
Depreciation		(29,272)	(29,272)
<b>Balance at 30 June 2022</b>		<b>52,860</b>	<b>52,860</b>
Gross balance amount at 30 June 2022		91,091	91,091
Accumulated depreciation at 30 June 2022		(38,231)	(38,231)
<b>Balance at 30 June 2022</b>		<b>52,860</b>	<b>52,860</b>
Depreciation		(29,272)	(29,272)
<b>Balance at 30 June 2023</b>		<b>23,588</b>	<b>23,588</b>
Gross balance amount at 30 June 2023		91,091	91,091
Accumulated depreciation at 30 June 2023		(67,503)	(67,503)
<b>Balance at 30 June 2023</b>		<b>23,588</b>	<b>23,588</b>

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	(29,272)	(29,272)
Finance charge on lease liabilities	(442)	(772)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>(29,714)</b>	<b>(30,044)</b>
Total cash outflow from leases	(29,831)	(29,830)
<b>(b) Lease Liabilities</b>		
Current	20,898	40,850
Non-current	0	9,437
	<b>20,898</b>	<b>50,287</b>

The Shire has two leases relating to plant and equipment. One lease has a term of 3 years and one has a term of 4 years.

**Secured liabilities and assets pledged as security**

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

**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 27(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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**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.

	2023 Actual \$	2022 Actual \$
Less than 1 year	41,472	35,100
1 to 2 years	39,508	35,100
2 to 3 years	34,745	35,100
3 to 4 years	0	35,100
4 to 5 years	0	35,100
> 5 years	0	100,973
	115,725	276,473

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**12. TRADE AND OTHER PAYABLES**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Sundry creditors	977,943	127,989
Prepaid rates	56,942	31,667
Accrued payroll liabilities	101,480	65,537
ATO liabilities	43,184	61,596
Bonds and deposits held	96,496	100,368
Accrued interest	2,688	1,689
Income received in advance	780	390
Accrued expenditure	3,547	17,438
	<b>1,283,060</b>	<b>406,674</b>

**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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**13. OTHER LIABILITIES**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Contract liabilities	37,618	1,750
Capital grant/contributions liabilities	473,908	471,530
	<u>511,526</u>	<u>473,280</u>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	1,750	5,734
Additions	37,618	1,750
Revenue from contracts with customers included as a contract liability at the start of the period	(1,750)	(5,734)
	<u>37,618</u>	<u>1,750</u>
<p>The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$37,618 (2022: \$1,750)</p> <p>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.</p>		
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	471,530	201,945
Additions	473,908	471,530
Revenue from capital grant/contributions held as a liability at the start of the period	(471,530)	(201,945)
	<u>473,908</u>	<u>471,530</u>
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	473,908	471,530
	<u>473,908</u>	<u>471,530</u>

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 24(i)) due to the unobservable inputs, including own credit risk.



**SHIRE OF QUAIRADING  
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
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Long Term Borrowings		66,106	277,617	343,723	66,151	343,723	409,874
<b>Total secured borrowings</b>	27(a)	66,106	277,617	343,723	66,151	343,723	409,874

**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 Quairading. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Quairading has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

**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 (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings, required by regulations are provided at Note 27(a).

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

**15. EMPLOYEE RELATED PROVISIONS**

Employee Related Provisions	2023	2022
	\$	\$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	129,164	125,131
Long service leave	34,533	92,865
	163,697	217,996
<b>Employee related other provisions</b>		
Employment on-costs	21,000	28,090
	21,000	28,090
<b>Total current employee related provisions</b>	184,697	246,086
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	24,681	18,236
	24,681	18,236
<b>Employee related other provisions</b>		
Employment on-costs	3,214	2,055
	3,214	2,055
<b>Total non-current employee related provisions</b>	27,895	20,291
<b>Total employee related provisions</b>	212,592	266,377

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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**16. REVALUATION SURPLUS**

	<b>2023 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2023 Closing Balance</b>	<b>2022 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2022 Closing Balance</b>
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	1,012,519	(94,499)	918,020	1,012,519	0	1,012,519
Revaluation surplus - Buildings	7,515,041	3,191,053	10,706,094	7,515,041	0	7,515,041
Revaluation surplus - Furniture and equipment	20,568	0	20,568	20,568	0	20,568
Revaluation surplus - Plant and equipment	53,677	0	53,677	53,677	0	53,677
Revaluation surplus - Infrastructure - roads	47,399,650	9,246,265	56,645,915	47,399,650	0	47,399,650
Revaluation surplus - Other infrastructure - footpaths	363,864	10,582	374,446	363,864	0	363,864
Revaluation surplus - Other infrastructure - bridges	9,927,970	1,709,700	11,637,670	9,927,970	0	9,927,970
Revaluation surplus - Other infrastructure - other community & recreation facilities	2,283,206	1,002,711	3,285,917	2,283,206	0	2,283,206
	<b>68,576,495</b>	<b>15,065,812</b>	<b>83,642,307</b>	<b>68,576,495</b>	<b>0</b>	<b>68,576,495</b>

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

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

	Note	2023 Actual \$	2022 Actual \$
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	4,701,461	4,168,322
		<u>4,701,461</u>	<u>4,168,322</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	4,093,439	3,594,674
Contract liabilities	13	37,618	1,750
Capital grant liabilities	13	473,908	471,530
Bonds and deposits held	12	96,496	100,368
<b>Total restricted financial assets</b>		<u>4,701,461</u>	<u>4,168,322</u>
<b>18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS</b>			
Credit card limit		17,000	17,000
Credit card balance at balance date		(6,091)	(5,048)
<b>Total amount of credit unused</b>		<u>10,909</u>	<u>11,952</u>
<b>Loan facilities</b>			
Loan facilities - current	14	66,106	66,151
Loan facilities - non-current	14	277,617	343,723
<b>Total facilities in use at balance date</b>		<u>343,723</u>	<u>409,874</u>
<b>Unused loan facilities at balance date</b>		0	0

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

**19. CONTINGENT LIABILITIES**

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire of Quairading has identified the following sites to be possible sources of contamination:

- Airstrip (Historic; small agricultural chemical spill)
- Fuel Tanks at Works Depot (Current; recent test showed no leak in fuel tank)
- Old Community Sheep Dip at Doodenanning (Historic; unassessed)

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Environment Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Environment Regulation Guidelines.

**20. CAPITAL COMMITMENTS**

Contracted for:  
- capital expenditure projects

Payable:  
- not later than one year

	2023	2022
	\$	\$
	122,375	352,905
	122,375	352,905
	122,375	352,905

The capital expenditure projects outstanding at the end of the current reporting period represent is the Kwirradig Koort Community Park.

The capital expenditure projects outstanding at the end of the previous year were the Kwirradig Koort Community Park, Doodenanning-Mawson Roadworks and the kitchen re-model of Lot 190 McLennan Street.

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

**21. 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	526	526	651
President's meeting attendance fees	5,741	7,406	6,972
	<u>6,267</u>	<u>7,932</u>	<u>7,623</u>
Deputy President's meeting attendance fees	3,122	0	0
	<u>3,122</u>	<u>0</u>	<u>0</u>
All other council member's meeting attendance fees	14,042	27,020	21,436
	<u>14,042</u>	<u>27,020</u>	<u>21,436</u>
21(b)	<u>23,431</u>	<u>34,952</u>	<u>29,059</u>

**(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	631,324	487,487
Post-employment benefits	63,422	78,292
Employee - other long-term benefits	16,536	13,533
Employee - termination benefits	39,590	96,133
Council member costs	23,431	29,059
21(a)	<u>774,303</u>	<u>704,504</u>

**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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**21. 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	642	295
Purchase of goods and services	0	2,004
Payment of council member costs (Refer to Note 21(a))	23,431	29,059
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	1,904	1,168
<b>Amounts payable to related parties:</b>		
Trade and other payables	5,667	7,248

**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 21(a) and 21(b)

*ii. Other Related Parties*

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**22. JOINT ARRANGEMENTS**

**Share of joint operations**

The Shire of Quairading has participated in a joint venture with Homeswest for the construction of two three bedroom duplex units in Suburban Road, Quairading. The provision of this housing aims to provide accommodation for low income families.

The Shire of Quairading has a 18.95% interest in the assets and liabilities of this joint venture.

Council manages the operation of the joint venture under the auspices of Homeswest.

All revenue and expenses of the joint venture are recognised in the relevant financial statements of Council.

<b>Statement of Financial Position</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$
Land and Buildings	97,543	81,864
Accumulated depreciation	0	(946)
<b>Total assets</b>	<b>97,543</b>	<b>80,918</b>
<b>Statement of Comprehensive Income</b>		
Other revenue	6,156	5,532
Other expense	(20,527)	(9,719)
<b>Profit/(loss) for the period</b>	<b>(14,371)</b>	<b>(4,187)</b>
Other comprehensive income	17,571	0
<b>Total comprehensive income for the period</b>	<b>3,200</b>	<b>(4,187)</b>

**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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

The Shire does not have any subsequent events after balance sheet date.

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

24. 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 QUAIRADING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**26. DETERMINATION OF SURPLUS OR DEFICIT**

	2022/23 (30 June 2023 Carried Forward)	2022/23 Budget (30 June 2023 Carried Forward)	2021/22 (30 June 2022 Carried Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
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> .			
<b>Adjustments to operating activities</b>			
	(24,899)	0	0
	4,666	464	363
	(3,686)	0	(3,997)
	42,010	229,131	190,420
10(a)	3,088,512	3,152,569	3,051,224
Non-cash movements in non-current assets and liabilities:			
	(4,875)	0	1,338
	7,604	0	(4,543)
	0	0	6,173
	74,481	0	164,765
	<b>3,183,813</b>	<b>3,382,164</b>	<b>3,405,743</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
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.			
<b>Adjustments to net current assets</b>			
28	(4,093,439)	(3,812,774)	(3,594,674)
4(a)	0	0	(1,787)
6	(405,840)	0	(50,000)
14	66,106	0	66,151
11(b)	20,898	3,252	40,850
	171,302	167,100	166,636
	<b>(4,240,973)</b>	<b>(3,642,422)</b>	<b>(3,372,824)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
	8,622,313	4,369,719	6,685,649
	(2,066,287)	(706,129)	(1,233,041)
	(4,240,973)	(3,642,422)	(3,372,824)
	<b>2,315,053</b>	<b>21,168</b>	<b>2,079,784</b>

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

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget		
		Principal at 1 July 2021		Principal at 30 June 2022		Principal at 30 June 2023		Principal at 1 July 2022	New Loans During 2022-23	Principal at 30 June 2023
		During 2021-22	During 2021-22	During 2021-22	During 2021-22	During 2022-23	During 2022-23			
Depot Building		341,871	0	(48,332)	283,539	243,726	293,540	0	(48,813)	243,727
Park Cottages		128,886	0	(14,338)	114,548	99,857	114,547	0	(14,551)	99,996
<b>Total</b>		<b>470,757</b>	<b>0</b>	<b>(62,670)</b>	<b>408,087</b>	<b>343,723</b>	<b>408,087</b>	<b>0</b>	<b>(64,364)</b>	<b>343,723</b>
Self Supporting Loans										
Bowling Club		9,228	0	(9,228)	0	0	0	0	0	0
Golf Club		3,503	0	(1,716)	1,787	0	1,786	0	(1,786)	0
<b>Total Self Supporting Loans</b>		<b>12,731</b>	<b>0</b>	<b>(10,944)</b>	<b>1,787</b>	<b>0</b>	<b>1,786</b>	<b>0</b>	<b>(1,786)</b>	<b>0</b>
<b>Total Borrowings</b>	14	<b>483,488</b>	<b>0</b>	<b>(73,614)</b>	<b>409,874</b>	<b>343,723</b>	<b>409,873</b>	<b>0</b>	<b>(66,151)</b>	<b>343,723</b>

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
Depot Building		118	WAATC*	3.04%	15/07/2027	(10,279)	(10,028)
Park Cottages		119	WAATC*	1.49%	9/06/2029	(2,317)	(1,855)
<b>Total</b>						<b>(12,596)</b>	<b>(11,883)</b>
Self Supporting Loans Finance Cost Payments							
Golf Club		117	WAATC*	4.08%	5/08/2023	(58)	(126)
<b>Total Self Supporting Loans Finance Cost Payments</b>						<b>(58)</b>	<b>(126)</b>
<b>Total Finance Cost Payments</b>						<b>(12,654)</b>	<b>(12,009)</b>

\* WA Treasury Corporation

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

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual			Budget			Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Principal Repayments During 2022-23				
CESM Vehicle		69,453	0	(25,806)	43,647	0	(26,092)	0	17,555		
Canon Copier		9,892	0	(3,252)	6,640	0	(3,297)	0	3,343		
Skeleton Weed Vehicle		0	0	0	0	0	0	0	0		
<b>Total Lease Liabilities</b>	11(b)	<b>79,345</b>	<b>0</b>	<b>(29,058)</b>	<b>50,287</b>	<b>0</b>	<b>(29,389)</b>	<b>0</b>	<b>20,898</b>		
<b>Lease Finance Cost Payments</b>											
Purpose	Note	Lease 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	Lease Term		
CESM Vehicle		2	Summit Fleet	1.10%	15/02/2024	(349)	(349)	(634)	36 Months		
Canon Copier		3	Canon Finance	1.40%	20/05/2024	(95)	(93)	(138)	48 Months		
Skeleton Weed Vehicle		4	ANZ	6.32%	21/01/2027	0	(1,064)	0	60 months		
<b>Total Finance Cost Payments</b>						<b>(442)</b>	<b>(1,506)</b>	<b>(772)</b>			

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

28. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	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
<b>Restricted by council</b>											
(a) Long Service Leave Reserve	166,636	4,666	0	166,636	464	0	167,100	166,273	363	0	166,636
(b) Building Reserve	972,784	27,242	(75,000)	972,784	2,706	(75,000)	900,490	1,005,220	2,195	(34,631)	972,784
(c) Furniture, Fittings & Equipment Reserve	114,060	3,184	(45,000)	114,060	317	(45,000)	69,377	113,811	249	0	114,060
(d) Plant Reserve	740,497	270,737	(231,900)	740,496	252,060	(231,900)	760,656	438,580	364,058	(62,141)	740,497
(e) Health Reserve	48,225	51,351	0	48,225	134	0	48,359	48,120	105	0	48,225
(f) Swimming Pool Reserve	264	20,014	0	264	1	0	265	264	0	0	264
(g) Sustainable Environment Reserve	166,743	4,670	0	166,743	464	0	167,207	166,380	363	0	166,743
(h) Town Planning & Development Reserve	2,000	70,049	0	2,000	6	0	2,006	505,724	76,855	(580,579)	2,000
(i) HomesWest Joint Venture Housing Reserve	5,277	148	0	5,277	15	0	5,292	5,266	11	0	5,277
(j) Road Infrastructure Reserve	428,918	122,011	0	428,919	61,193	0	490,112	427,983	935	0	428,918
(k) Rec Centre Multi Purpose Precinct Reserve	378,024	160,586	0	378,024	151,052	0	529,076	227,527	150,497	0	378,024
(l) Building Renewal Reserve	122,314	3,425	0	122,314	340	0	122,654	122,047	267	0	122,314
(m) Independent Living Reserve	448,932	112,572	0	448,932	101,248	0	550,180	348,172	100,760	0	448,932
	3,594,674	850,665	(351,900)	3,594,674	570,000	(351,900)	3,812,774	3,575,367	696,658	(677,351)	3,594,674
	3,594,674	850,665	(351,900)	3,594,674	570,000	(351,900)	3,812,774	3,575,367	696,658	(677,351)	3,594,674

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:

Anticipated date of use	Name of reserve account Restricted by council	Purpose of the reserve account
On Going	(a) Long Service Leave Reserve	To be used to Develop and Upgrade Council Infrastructure and Building Assets.
On Going	(b) Building Reserve	To be used in funding the various furniture, fittings and equipment installed in Council buildings and for the purchase of IT Hardware and Software.
On Going	(c) Furniture, Fittings & Equipment Reserve	To be used to assist in funding the purchase of major plant items.
On Going	(d) Plant Reserve	To be used to assist in funding future major capital/upgrade works at the Quairading Memorial Swimming Pool.
On Going	(e) Health Reserve	To be used to assist in funding projects and initiatives which foster a sustainable environment. Such areas include waste management, recycling, water usage, gravel supplies, energy conservation and environmentally sustainable projects.
On Going	(f) Swimming Pool Reserve	To be used to assist in funding of planning and implementation of the development of Council land and the purchase of land for future development.
On Going	(g) Sustainable Environment Reserve	To be used to assist with compliance with Council's Joint Venture Agreement held with the State Housing Commission and to provide funds for the maintenance, management and improvement of the Joint Venture Units.
On Going	(h) Town Planning & Development Reserve	To be used towards road infrastructure projects including replacement of culverts and bridges.
On Going	(i) HomesWest Joint Venture Housing Reserve	To be used in providing assistance in the future redevelopment and capital upgrade works at the Multi Purpose Precinct.
On Going	(j) Road Infrastructure Reserve	To be used to fund the maintenance and renewal of Councils Building assets.
On Going	(k) Rec Centre Multi Purpose Precinct Reserve	To be used to fund the development of Independent Living Units.
On Going	(l) Building Renewal Reserve	To be used to fund the development of Independent Living Units.
On Going	(m) Independent Living Reserve	To be used to fund the development of Independent Living Units.



Our Ref: F21/69

Ms Jo Haythornwaite  
President  
Shire of Quairading  
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QUAIRADING WA 6383

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Dear President

### **ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

The Office has completed the audit of the annual financial report for your local government. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the CEO and the Minister for Local Government, as required by the Act.

The CEO is required to publish the annual report, including the auditor's report and the audited financial report, on your Shires official website within 14 days after the annual report has been accepted by your Council.

#### **Management control issues**

While the result of the audit was satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment. Matters arising from our interim audit were set out in our letter dated 7 June 2023.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date that entities provided their annual financial report to the Office has been recorded for purposes of reporting to Parliament. The date recorded for the receipt of your financial statements was 30 September 2023.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.





9.2.2 Audit register - progress report

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services

**Attachments** 1. Attachment (i) - ARC Audit Register Progress Report - February 2024 (confidential)

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil  
Responsible Officer: Nil

**RESOLUTION: OCM 149-23/24**

Moved: Cr TJ Stacey  
Seconded: Cr JC Hayes

*RECOMMENDATION ARC 013-23/24*

That the Audit & Risk Committee recommends to Council that Council;

1. Notes the progress recorded against each item within the audit register in confidential attachment (i); and
2. Approves all findings marked as Closed (100%) in the audit register, to be registered complete, removed from the register and no longer reported to the Committee.
3. Notes (1) new audit finding from the 2022-2023 financial audit

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED 7/0**

**IN BRIEF**

- This report provides an update on the progress of actions included in the audit register.
- The audit register includes all open audit findings that have previously been accepted by the Audit and Risk Committee.
- Reporting through the audit register commenced in November 2021 and includes items from the 2020/21 interim audit, and all subsequent audits.

**MATTER FOR CONSIDERATION**

Receipt of the audit register progress report to February 2024.

**BACKGROUND**

The external audit, also known as financial audits or audit of the annual financial statements, focuses on providing an objective and independent examination of the financial statements prepared by the Shire, increasing the value and user confidence in the financial statements.

The audit register lists findings from audit reports previously accepted by the Audit & Risk Committee. The register describes the progress of implementing improvements and percentage completion. Progress on the actions is monitored by management, this Committee and Council.

The 2023/24 annual financial report was signed off by the auditor on the 13<sup>th</sup> December 2023.

Any findings from the final management letter will form part of this report.

**STATUTORY ENVIRONMENT**

*Local Government (Audit) Regulations 1996*

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Council has a budget allocation of \$32,000 in the 2023/2024 Budget for the conduct of the external audit function by the Office of the Auditor General, for the audit of the 2022/23 annual financial statements. It is anticipated that a budget of a similar amount is to be adopted each year but will be the subject of an annual estimate of audit fees provided by the OAG. Officers’ efforts to undertake the improvements and report on progress has not been estimated or reported.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Cost of the annual audit is included in the budget. By regularly reviewing progress against audit findings, the risks associated to misconduct and error are significantly reduced.</i>
Health	Low
Reputation	Low <i>Compliant with legislative requirements. Failure to complete the findings from audit reports would lead to increased reputational risk.</i>
Operations	Low <i>Operational impact is minimal in reporting progress on audit findings. Operational impact of not closing findings would escalate.</i>
Natural Environment	Low

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The audit register **confidential attachment (i)** counts actions and totals by “Finding #”. Each finding may have more than one “recommendation” and associated “agreed management action”. Only when all recommendations and agreed management actions within a finding are deemed complete will the finding as a whole be totalled at 100% complete and recommended to be closed.

The process for adding and removing findings to the audit register is as follows:

1. An external audit is completed, and an audit report is finalised.
2. The audit report is presented to the Audit and Risk Committee (ARC).
3. The ARC recommends to Council that it notes and accepts the audit report.
4. All findings from the audit report are **added** to the audit register.
5. Progress is reported by management with updates recorded quarterly in “officer comment / action taken”.
6. Any findings deemed as complete by management are marked as “100% complete” with the status of “closed”.
7. The audit register – progress report is submitted by management to the ARC.
8. The ARC reviews the audit register and confirms completion of any 100% and closed findings.
9. The ARC recommends to Council that it notes progress and approves the findings marked as complete to be registered as closed.
10. Closed findings are **removed** from the audit register.

A summary of the audit register, included below, will illustrate the trend of actions that have been added, progressed, and completed.

The blue row represents actions added by the ARC. New audit findings presented to the current meeting are included at the subsequent meeting, following acceptance.

The green row represents actions closed by the ARC and will always total 0 for the current meeting date. The closed actions from the current meeting will then be shown in the “closed by the Audit & Risk Committee” total in the subsequent meeting’s table summary.

Status of Actions	ARC - Meeting Date						TOTAL
	2/2024	5/2024	8/2024	11/2024			
New actions added by ARC	1	0	0	0	0	0	1
Not commenced ≤10%	0	0	0	0	0	0	
Progressed >11% to 99%	0	0	0	0	0	0	
Completed =100%	0	0	0	0	0	0	
Total (0% to 100%)	0	0	0	0	0	0	
Closed by ARC	7	0	0	0	0	0	7
Total cumulative closed by ARC	0	0	0	0	0	0	
Open Actions	0	0	0	0	0	0	

The committee is requested to recommend to Council that Council note the progress and Officer comments.

One new action has been added to the register following the 2022-2023 financial audit. All audit finding from previous audits have now been marked as complete and have been closed off and not required to be reported.

All closed items will not form part of the audit register report for future meetings. The closed items are available for external auditors and committee/council to review.

It is requested to note the audit register progress report in **confidential attachment (i)**.

9.2.3 Report on Excess Annual Leave and Long Service Leave Entitlements

<b>Responsible Officer</b>	Natalie Ness, Chief Executive Officer
<b>Reporting Officer</b>	Tricia Brown, Executive Manager, Corporate Services
<b>Attachments</b>	Nil
<b>Voting Requirements</b>	Simple Majority
<b>Disclosure of Interest</b>	Reporting Officer: Nil Responsible Officer: Nil

**RESOLUTION: OCM 150-23/24**

Moved: Cr RC Faltyn

Seconded: Cr BR Cowcill

*RECOMMENDATION ARC 014-23/24*

That the Audit & Risk Committee recommends to Council that Council receive the report on the Shire’s leave liabilities.

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

AGAINST: Nil

**CARRIED 7/0**

**IN BRIEF**

- Since 2017, Council has requested that excess annual leave and long service leave be reported to the Audit and Risk Committee.
- Not taking a reasonable amount of annual leave or long service leave may pose a threat to the health and safety of employees and represent a significant financial liability for the Shire, therefore there are steps in place to ensure that leave balances are monitored and are at appropriate levels.
- Employee entitlement movements during the year are due to many reasons, such as, leave taken during the period, increased accrued leave balances, increases in remuneration rates and changes in the underlying staff with leave balances transferred to and from the Shire.

**MATTER FOR CONSIDERATION**

Receipt of the report on excess annual leave and long service leave entitlements and leave liabilities.

**BACKGROUND**

The current Leave Management Policy defines “excess leave” as when the employee has accrued more than eight weeks paid annual leave and provides management with direction to effectively manage the annual and long service leave entitlements of employees.

The Shire encourages employees to take leave by reinforcing the positive benefits of taking leave when it becomes due. Sometimes there are circumstances that prevent leave being able to be taken, such as staff shortages, outside influences and work demands.

There will be movements in employee entitlements throughout the year. Balances will increase naturally as employees accrue leave entitlements and decrease when employees take leave accrued. This natural fluctuation is monitored by management and through this report to ensure any excess is managed appropriately.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Work Health & Safety Act 2020*

*Minimum Conditions of Employment Act 1993*

## **POLICY IMPLICATIONS**

Leave Management Policy

## **FINANCIAL IMPLICATIONS**

The Employee Entitlements (Annual and Long Service Leave) reserve fund cash balance as of 1<sup>st</sup> July 2023 is \$163,697.00

The annual budget treats current leave as accruals.

The current liability for both types of leave (if all claimed on 28 February 2024 is calculated at \$120,064.27.

There is currently surplus in the reserve account in comparison to the liability accrued of \$43,632.73. This has been reviewed through the finalisation of the 23/24 annual financial report, with a recommendation to keep the funds in surplus in this reserve for future leave liabilities as some employees' long service leave entitlements will start to accrue as they meet the legislative threshold.

## **ALIGNMENT WITH STRATEGIC PRIORITIES**

- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

## **CONSULTATION**

Nil

## **RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Non-compliance with work health and safety legislation increases the risk and potential liability to the public, staff and Councillors.

Low employee retention increases recruitment costs, decreases employee morale and decreases Shire reputation.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Financial exposure and therefore risk escalation occurs if leave accruals are not monitored and managed. Adequate reserve balances reduce the risk of financial exposure.</i>
Health	Low
Reputation	Low
Operations	Low <i>Impact to operations where employees with excess leave are requested to take leave. This can be mitigated by agreement of mutually acceptable timeframes for taking leave that are not during heavy workload times.</i>
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

This report has been prepared to inform the Audit and Risk Committee of the current leave liabilities and of any employees who have excess leave and the steps taken to reduce these liabilities.

As of February 2024, there has been minimal change overall to the annual leave liabilities.

As of February 2024, there has been reasonable change overall to the long service liabilities. Two employees are currently taking long service leave that was due. One employee is taking leave and cashing out a portion of their long service leave.



**Annual Leave:**

There is currently one employee over and above the accepted level of excess annual leave. This employee consistently has high excess leave. There are currently 2 other employees with 6 weeks or more excess leave. The Executive Manager has been advised and will encourage the staff members to reduce their balance to an acceptable level.

There has been a decrease of 16% (dollar value) in the annual leave liability since January 2023.

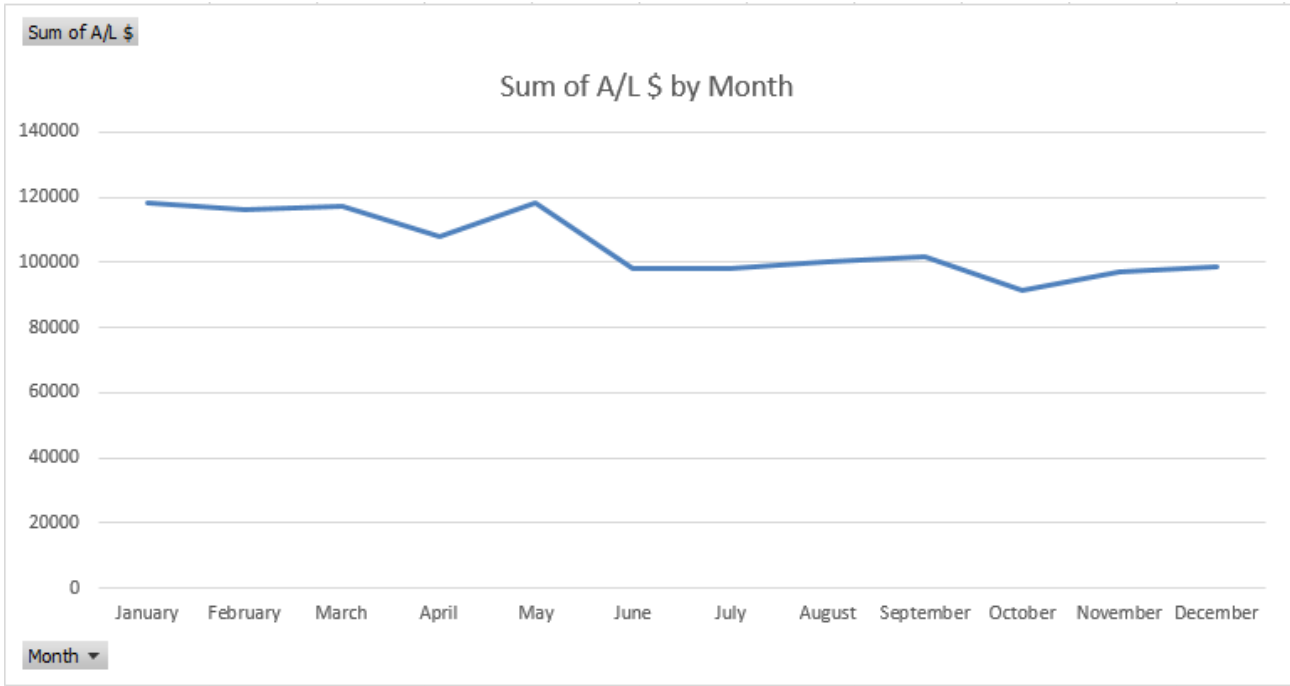
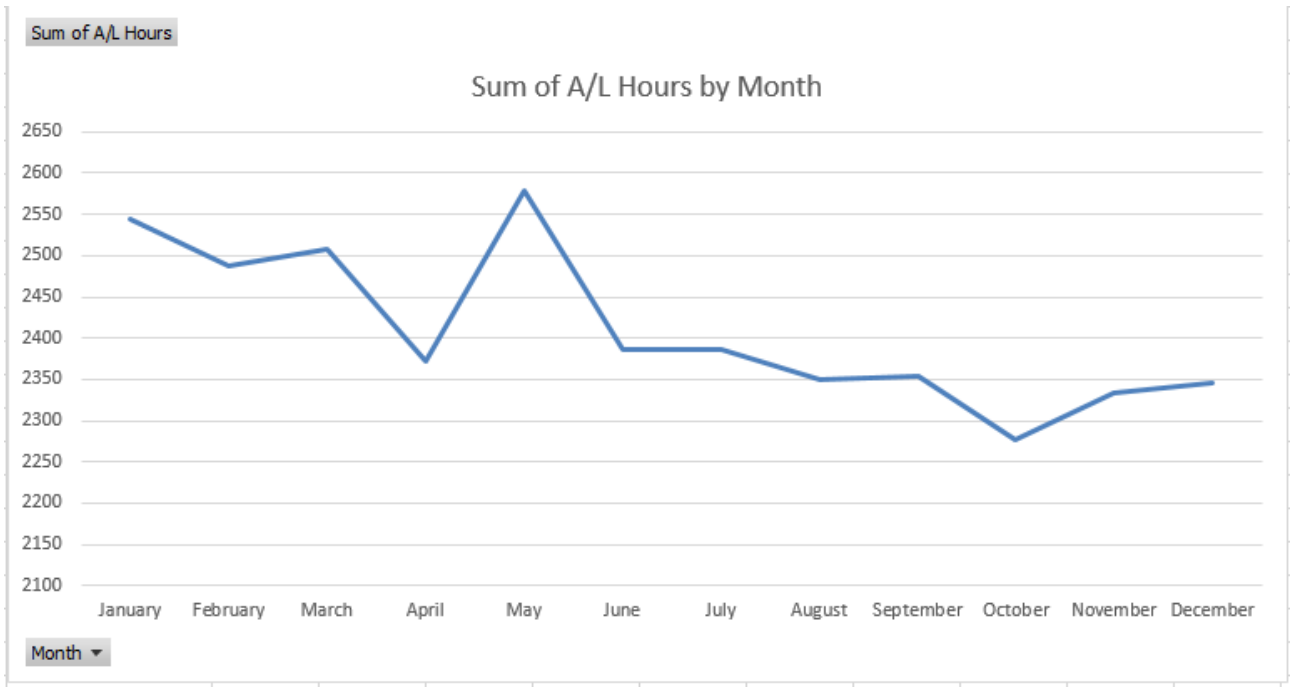
**Long Service Leave:**

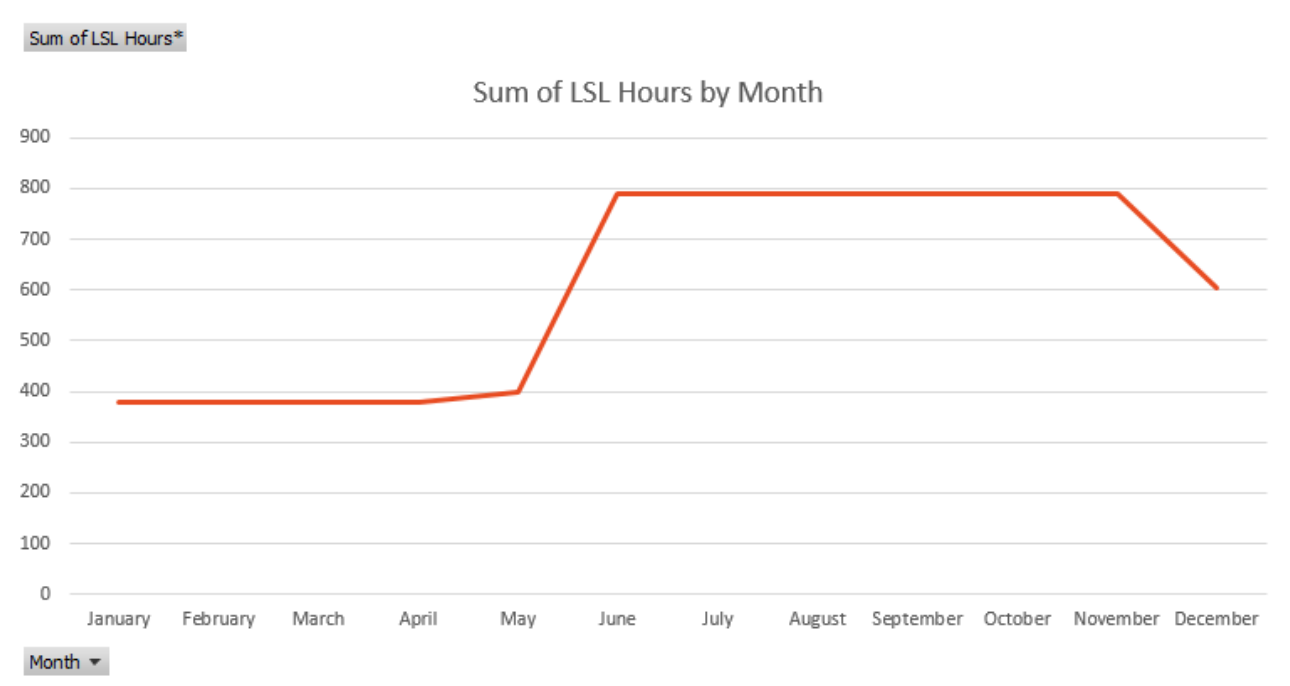
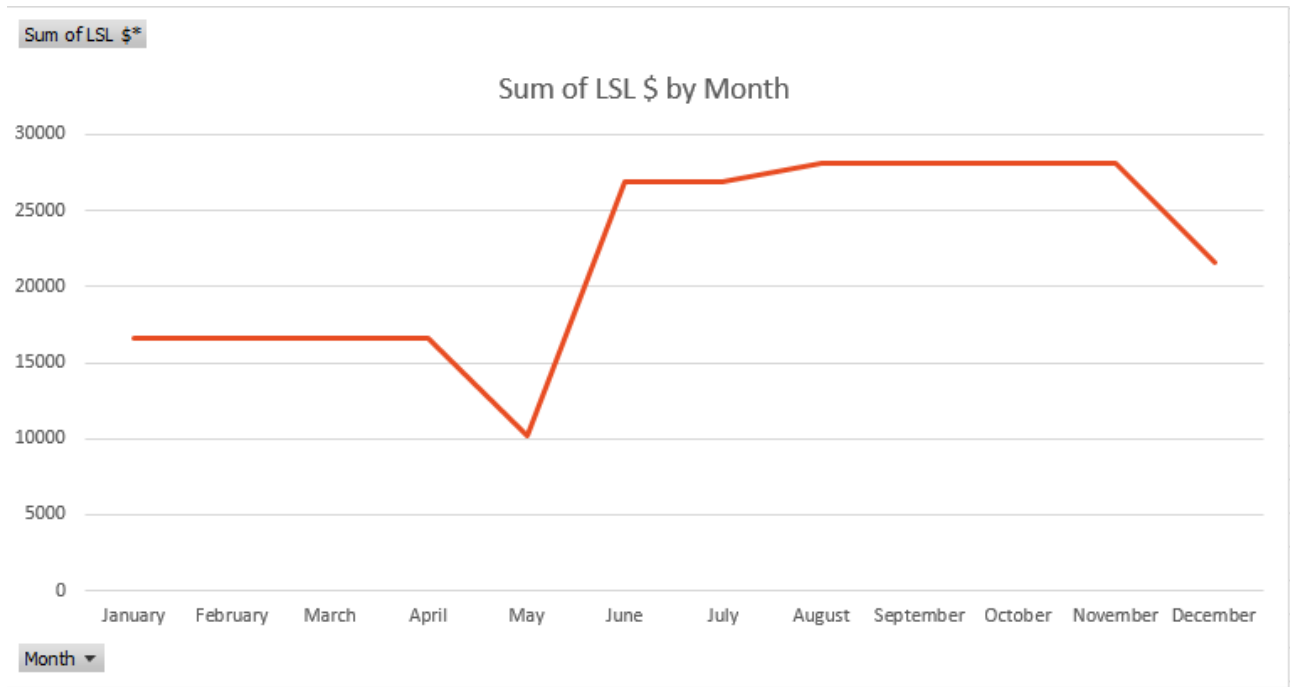
Long Service Leave is now being taken and reduced for two employees. Executive Managers are working with the employees to reduce the Liability.

There has been an increase of 30% (dollar value) in the long service leave liability since January 2023.

The following table and graphs show the fluctuations in the accrued hours and dollar values of both annual leave and long service leave over the period of January 2023 to 28 January 2024.



	LSL Hours	LSL \$	A/L Hours	A/L \$
January 23	380	16,568	2,545	118,286
February 23	380	16,568	2,488	116,018
March 23	380	16,568	2,508	117,305
April 23	380	16,568	2,371	107,734
May 23	399	10,158	2,579	118,058
June 23	790	26,861	2,386	98,119
July 23	790	26,861	2,386	98,119
August 23	790	28,117	2350	100,185
September 23	790	28,117	2354	101,747
October 23	790	28,117	2276	91,401
November 23	790	28,117	2334	97,079
December 23	767	27,126	2366	99,578
January 24	603	21,589	2346	98,475





**ITEM 10     MATTERS FOR CONSIDERATION – BUILDING & TOWN PLANNING**

*No matters for consideration*

**ITEM 11 MATTERS FOR CONSIDERATION – FINANCE & AUDIT****11.1 Monthly Financial Statements - December 2023 & January 2024****Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Tricia Brown, Executive Manager, Corporate Services**Attachments**  
1. (i) Monthly Financial Report - December 2023 [↓](#)   
2. (ii) Monthly Financial Report - January 2024 [↓](#) **Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

**RESOLUTION: OCM 151-23/24**

Moved: Cr TJ Stacey

Seconded: Cr JC Hayes

That Council receive the monthly Financial Statements for the periods ending:

- 31 December 2023 - Attachment (i) and
- 31 January 2024 - Attachment (ii)

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 7/0****IN BRIEF**

- Monthly financial statements for the period ending 31 December 2023 and 31 January 2024 attached.
- Monthly financial statements have been updated based on the Bob Waddell and Associates monthly statements model.
- Depreciation has been calculated for the months of July 2023 to January 2024.
- Admin Allocations have been run for the months of July 2023 to January 2024.

**MATTER FOR CONSIDERATION**

To receive the monthly financial report and statements.

**BACKGROUND**

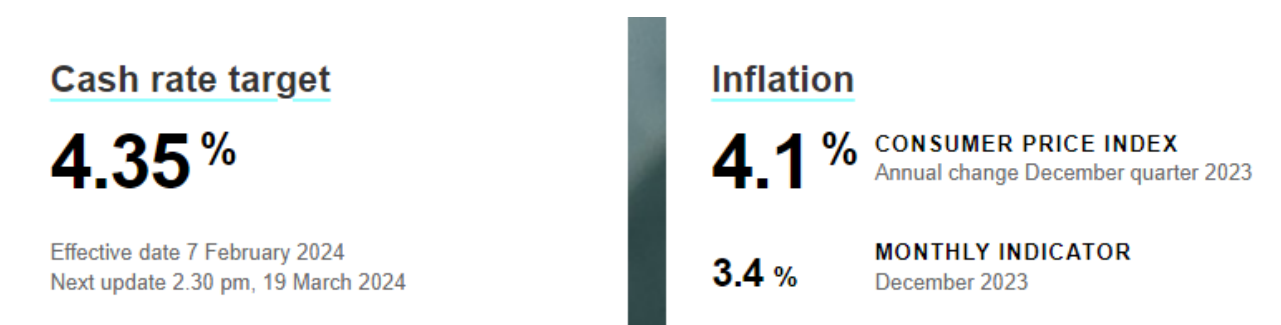
The Statement of Financial Activity, a similar report to the Rate Setting Statement, is required to be produced monthly in accordance with the Local Government (Financial Management) Regulation 1996. This financial report is unique to local government drawing information from other reports to include operating and capital revenue and expenditure, transfers to reserves and loan funding.

The ongoing impact of COVID-19 in conjunction with other international events, such as war, continue to cause uncertainty and supply shortages around the world, with significant impact on world economic activities. It has resulted in steep rises in inflation worldwide, including Australia.

CPI rose 0.6% in the December 2023 Quarter. The monthly CPI indicator rose 3.4% in the 12 months to December. The January 2024 CPI Indicator is not expected to be released by the ABS until 28/02/2024.

	Oct 22 to Oct 23 % change	Nov 22 to Nov 23 % change	Dec 22 to Dec 23 % change
All groups monthly CPI	4.9	4.3	3.4

To curb the high inflation the Reserve Bank of Australia (RBA) have, in the last financial year, announced consecutive increases in the cash rate. The current cash rate is 4.35 % with no change as at 31 January 2024. The current RBA Inflation rate is 4.1%



In framing the Annual Budget 2023/24, the Shire considered the economic environment and sustainability of its services.

Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, requires each local government to present a Statement of Financial Activity that reports on income and expenditure as set out in the Annual Budget. In addition, regulation 34(5) stipulates for a local government to adopt a percentage or value to report on material variances between budgeted and actual results. The 2023/24 budget in its draft form, determines the variance analysis for significant amounts of \$10,000 and 10% for the financial year.

**STATUTORY ENVIRONMENT**

*Australian Accounting Standards*

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*

Regulation 34 requires local governments to report monthly, although it is much more prescriptive as to what is required, and its intention is to establish a minimum standard across the industry.

The Regulation requires the local government to prepare each month a statement of financial activity and the statement is intended to report on the sources and application of funds and highlighting variances to budget for the month in question.

**POLICY IMPLICATIONS**

Significant Accounting Policies

**FINANCIAL IMPLICATIONS**

Council adopted the 2023/24 Budget at the OCM 31 August 2023.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

Low rate-base results in an inability to keep up with inflation.

**RISK ASSESSMENT**

	Option 1
Financial	<i>Low 23-24 Budget Adopted by Council</i>
Health	Low
Reputation	Low
Operations	Low
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The monthly financial statements have been updated using the Bob Waddell monthly statements model developed for smaller rural and regional Councils.

The model template has been updated to include profit and loss statements for the Caravan Park.

The statements will continue to be updated and customised to include relevant information for Council and staff and to work with improving management accounting practices.

The current aged creditors balance as of 31 January 2024 is \$102.40 made up of 2 invoices. There is a large amount of ATO Liabilities due which will be brought up to date during February. This is still due to payroll issues and until this is resolved the PAYG liabilities are currently overstated.

The current aged debtors balance as of 31 January 2024 is \$278,221.01 with the majority of the balance being 2 large Invoices. One Main Roads Invoice was credited in February as it was a duplicate invoice which had already been paid.

The December 2023 Statement of Financial Activity will be the basis for the 2023-2024 Budget Review.

**COMMENT AFFECTING COMMITTEE DECISION**

Cr Stacey queried an amount listed as Unpaid Monies and asked whether this is a single amount. The EMCS answered that, yes, this was one single amount that had been listed for 3 or 4 years, since before her time with the Shire, and she did not know what it pertained to and why it had not been repaid. She would investigate this.

Cr Smith observed the fact that there was still a very large amount of rates outstanding and asked whether Officers were working to recover those outstanding amounts. The EMCS answered that she was planning to introduce an item to the Concept Forum in the future where clarification could be provided on the outstanding amounts, for example, were they overdue or merely outstanding instalments, what stage of debt recovery where payments in, etc. She added that all outstanding amounts had been loaded with Ampac for debt recovery and that those processes were slow. Cr Smith asked further, whether there was any particular reason why the outstanding amount was so high at this point in time. The EMCS responded that to answer this particular question she would have to look more closely at whether this amount was purely overdue monies or whether it included rates instalments that were not yet due.





**SHIRE OF QUAIRADING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 December 2023**

LOCAL GOVERNMENT ACT 1995  
 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

**TABLE OF CONTENTS**

Monthly Summary Information

Key Terms and Descriptions - Statutory Reporting Programs

Statement of Financial Activity by Program

Key Terms and Descriptions - Nature Descriptions

Statement of Financial Activity by Nature

Statement of Financial Position

Note 1      Adjusted Net Current Assets

Note 2      Cash and Financial Assets

Note 3      Receivables

Note 4      Other Current Assets

Note 5      Payables

Note 6      Rating Revenue

Note 7      Disposal of Assets

Note 8      Capital Acquisitions

Note 9      Borrowings

Note 10     Reserves

Note 11     Other Current Liabilities

Note 12     Grants and Contributions

Note 13     Capital Grants and Contributions

Note 14     Bonds & Deposits and Trust Fund

Note 15     Explanation of Material Variances

Note 16     Budget Amendments

Note 17     Caravan Park

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**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire for the 2023/24 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	<b>% Collected / Completed</b>	<b>Amended Annual Budget</b>	<b>Amended YTD Budget</b>	<b>YTD Actual</b>	<b>Variance (Under)/Over</b>
<b>Significant Projects</b>					
<b>Grants, Subsidies and Contributions</b>					
Grants, Subsidies and Contributions	71%	412,716	332,116	291,166	(40,950)
Capital Grants, Subsidies and Contributions	25%	2,298,037	954,836	577,355	(377,481)
	32%	2,710,753	1,286,952	868,521	(418,431)
Rates Levied	100%	2,642,443	2,642,443	2,641,941	(502)

<b>Financial Position</b>		<b>Prior Year 31 December 2022</b>	<b>Current Year 31 December 2023</b>
Adjusted Net Current Assets	103%	\$ 2,656,022	\$ 2,737,665
Cash and Equivalent - Unrestricted	65%	\$ 2,686,413	\$ 1,738,787
Cash and Equivalent - Restricted	115%	\$ 3,625,527	\$ 4,181,382
Receivables - Rates	116%	\$ 449,548	\$ 519,908
Receivables - Other	302%	\$ 248,535	\$ 750,885
Payables	303%	\$ 199,960	\$ 605,357

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 December 2023  
Prepared by: Tricia Brown (A/EMCS)  
Reviewed by: Nicole Gibbs (CEO)

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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.

**CRITICAL ACCOUNTING ESTIMATES**

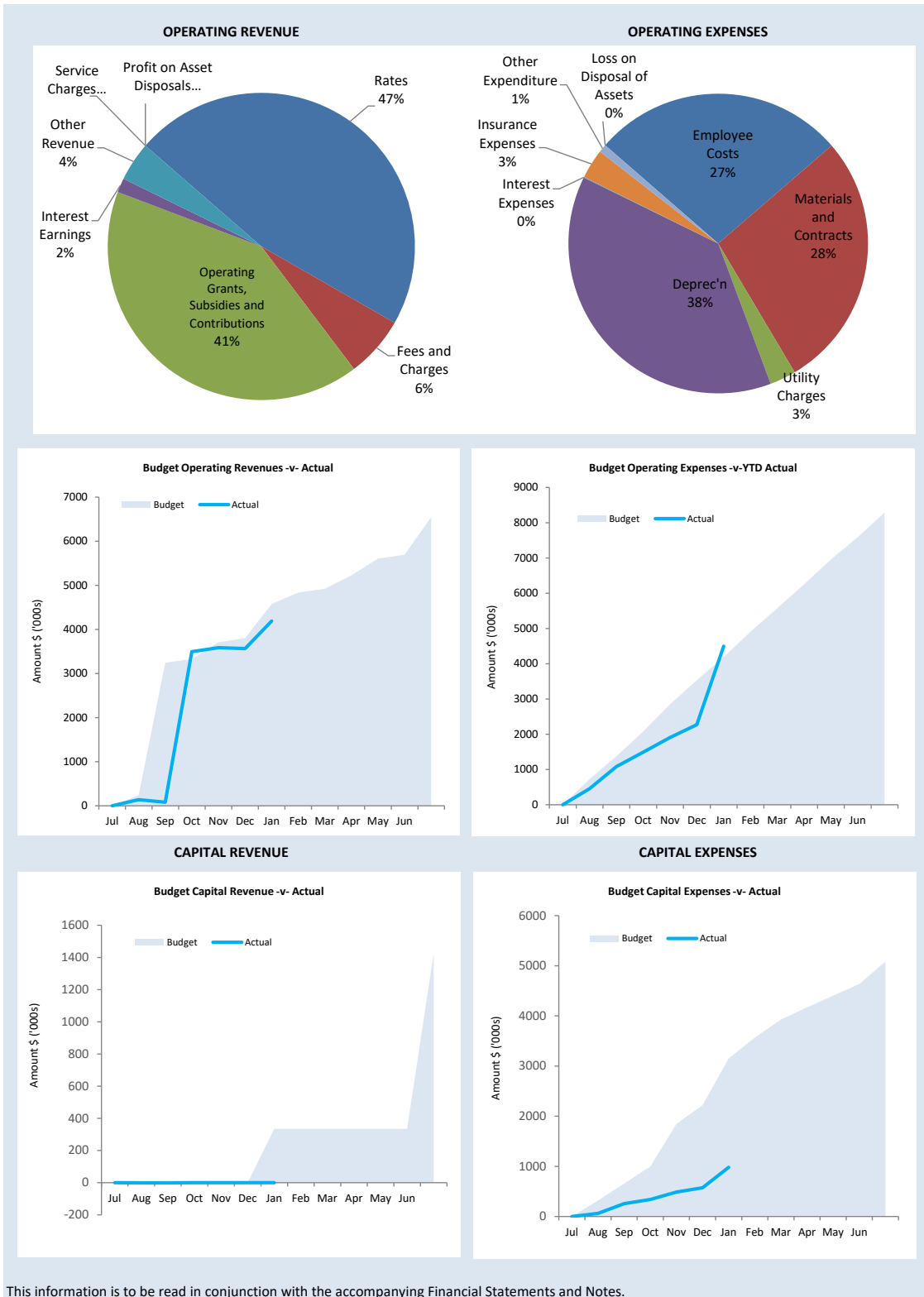
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**SUMMARY GRAPHS**



**SHIRE OF QUAIRADING  
KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**STATUTORY REPORTING PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	The Governance function accumulates the costs of Members expenses and other costs of Council that relate to the tasks of assisting councillors and the Ratepayers on matters which do not concern specific Council services, being election costs; allowances and expenses of members; policy and training and audit fees.
<p><b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.
<p><b>HEALTH</b> To provide an operational framework for environmental and community health.</p>	Health inspections, food quality control, pest control and operation of the medical centre.
<p><b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.</p>	Operation and maintenance of the Little Rainmakers Childcare Centre building, Arthur Kelly Village and minor in-kind association with the Fail Aged Lodge, Youth programme and Quairading Youth Centre.
<p><b>HOUSING</b> To provide and maintain housing.</p>	Maintenance of housing rented to staff and non staff.
<p><b>COMMUNITY AMENITIES</b> Provide services required by the community.</p>	Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.
<p><b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.</p>	Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.
<p><b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, drainage works, footpaths, parking facilities and cleaning of streets. Natural disaster road and bridge repairs. On-line licensing centre for Department of Transport. Maintenance of the Airstrip.
<p><b>ECONOMIC SERVICES</b> To help promote the Shire Quairading and its economic wellbeing.</p>	Community development, operation of caravan park and short stay accommodation, tourism and townscape, control of noxious weeds/plants. Pests and building control, community gym and building control.
<p><b>OTHER PROPERTY AND SERVICES</b> To monitor and control the Shire of Quairading overheads.</p>	Public works overheads, plant operating costs, allocation of salaries and wages. Operation of electrical services and private works.



**SHIRE OF QUAIRADING**

**KEY TERMS AND DESCRIPTIONS**

**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NATURE DESCRIPTIONS**

**REVENUE**

**RATES**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**FEES AND CHARGEES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION**

Depreciation expense raised on all classes of assets.

**FINANCE COSTS**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.



**SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Rates	6	2,642,443	2,642,443	2,642,443	2,641,941	(502)	(0%)	▼
Grants, Subsidies and Contributions	12	412,716	412,716	332,116	291,166	(40,950)	(12%)	▼ S
Fees and Charges		616,835	616,835	306,525	361,695	55,170	18%	▲ S
Service Charges		0	0	0	0	0		
Interest Revenue		118,855	118,855	59,382	84,502	25,120	42%	▲ S
Other Revenue		413,189	413,189	259,462	232,238	(27,225)	(10%)	▼ S
Profit on Disposal of Assets	7	42,582	42,582	21,282	0	(21,282)	(100%)	▼ S
Gain FV Valuation of Assets		0	0	0	0	0		
		4,246,619	4,246,619	3,621,210	3,611,541			
<b>Expenditure from operating activities</b>								
Employee Costs		(2,269,697)	(2,269,697)	(1,112,586)	(1,226,443)	(113,857)	(10%)	▼ S
Materials and Contracts		(2,175,621)	(2,175,621)	(1,171,417)	(1,250,024)	(78,607)	(7%)	▼
Utility Charges		(268,450)	(268,450)	(133,812)	(127,387)	6,425	5%	▲
Depreciation		(3,152,353)	(3,152,353)	(1,575,504)	(1,706,257)	(130,753)	(8%)	▼
Finance Costs		(13,248)	(13,248)	(6,606)	(3,094)	3,512	53%	▲
Insurance Expenses		(199,849)	(199,849)	(99,888)	(143,540)	(43,652)	(44%)	▼ S
Other Expenditure		(134,755)	(134,755)	(53,594)	(39,323)	14,271	27%	▲ S
Loss on Disposal of Assets	7	(75,359)	(75,359)	(37,662)	0	37,662	100%	▲ S
Loss FV Valuation of Assets		0	0	0	0	0		
		(8,289,331)	(8,289,331)	(4,191,069)	(4,496,068)			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		3,152,353	3,152,353	1,575,504	1,706,257	130,753	8%	▲
Adjust (Profit)/Loss on Asset Disposal	7	32,777	32,777	16,380	0	(16,380)	(100%)	▼ S
Movement in Leave Reserve (Added Back)		3,557	3,557	3,557	3,680	123	3%	▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		3,188,687	3,188,687	1,595,441	1,709,938			
<b>Amount attributable to operating activities</b>		<b>(854,025)</b>	<b>(854,025)</b>	<b>1,025,582</b>	<b>825,411</b>			
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	13	2,298,037	2,298,037	954,836	577,355	(377,481)	(40%)	▼ S
Proceeds from Disposal of Assets	7	335,000	335,000	335,000	0	(335,000)	(100%)	▼ S
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0		
		2,633,037	2,633,037	1,289,836	577,355			
<b>Outflows from investing activities</b>								
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(645,045)	(645,045)	(382,878)	(33,871)	349,007	91%	▲ S
Plant and Equipment	8	(1,030,405)	(1,030,405)	(1,026,902)	(12,586)	1,014,316	99%	▲ S
Furniture and Equipment	8	(35,000)	(35,000)	(35,000)	(19,145)	15,855	45%	▲ S
Infrastructure Assets - Roads	8	(1,839,526)	(1,839,526)	(863,534)	(411,222)	452,312	52%	▲ S
Infrastructure Assets - Drainage	8	0	0	0	0	0		
Infrastructure Assets - Footpaths	8	0	0	0	0	0		
Infrastructure Assets - Other	8	(1,217,948)	(1,217,948)	(796,915)	(369,402)	427,513	54%	▲ S
Infrastructure Assets - Bridges	8	0	0	0	0	0		
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0		
		(4,767,924)	(4,767,924)	(3,105,229)	(846,226)			
<b>Amount attributable to investing activities</b>		<b>(2,134,887)</b>	<b>(2,134,887)</b>	<b>(1,815,393)</b>	<b>(268,870)</b>			
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings		0	0	0	0	0		
Transfer from Reserves	10	1,088,825	1,088,825	0	0	0		
Transfer from Restricted Cash - Other		0	0	0	0	0		
		1,088,825	1,088,825	0	0			
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(64,364)	(64,364)	(32,166)	(32,832)	(666)	(2%)	▼
Payments for principal portion of lease liabilities	9	(31,797)	(31,797)	(14,026)	(13,154)	872	6%	▲
Transfer to Restricted Cash - Other		0	0	0	0	0		
Transfer to Reserves	10	(220,000)	(220,000)	0	(87,943)	(87,943)		▼ S
		(316,161)	(316,161)	(46,192)	(133,929)			
<b>Amount attributable to financing activities</b>		<b>772,664</b>	<b>772,664</b>	<b>(46,192)</b>	<b>(133,929)</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1	2,246,437	2,315,054	2,315,054	2,315,054	0	0%	
Amount attributable to operating activities		(854,025)	(854,025)	1,025,582	825,411	(200,171)	(20%)	
Amount attributable to investing activities		(2,134,887)	(2,134,887)	(1,815,393)	(268,870)	1,546,523	(85%)	
Amount attributable to financing activities		772,664	772,664	(46,192)	(133,929)	(87,737)	190%	
<b>Surplus or deficit at the end of the financial year</b>	1	<b>30,189</b>	<b>98,807</b>	<b>1,479,051</b>	<b>2,737,665</b>	<b>1,258,614</b>	<b>85%</b>	

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

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

**SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

	<b>31-Dec-22</b>	<b>31-Dec-23</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	6,755,895	5,920,169
Trade and other receivables	618,078	1,270,793
Other financial assets	0	0
Inventories	416,668	490,453
Contract assets	837,395	837,395
Other assets	29,766	4,463
<b>TOTAL CURRENT ASSETS</b>	<b>8,657,802</b>	<b>8,523,273</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	35,506	35,506
Other financial assets	81,490	81,490
Inventories	345,420	345,420
Property, plant and equipment	23,720,277	23,416,654
Infrastructure	100,177,609	99,635,956
Right-of-use assets	23,588	8,832
<b>TOTAL NON-CURRENT ASSETS</b>	<b>124,383,889</b>	<b>123,523,858</b>
<b>TOTAL ASSETS</b>	<b>133,041,692</b>	<b>132,047,131</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,318,548	627,209
Other liabilities	511,526	561,461
Lease liabilities	20,898	7,744
Employee related provisions	184,697	184,697
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,101,775</b>	<b>1,414,386</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	0	0
Borrowings	277,618	277,618
Employee related provisions	27,895	27,895
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>305,513</b>	<b>305,513</b>
<b>TOTAL LIABILITIES</b>	<b>2,407,288</b>	<b>1,719,898</b>
<b>NET ASSETS</b>	<b>130,634,404</b>	<b>130,327,232</b>
<b>EQUITY</b>		
Retained surplus	42,898,658	42,503,543
Reserve accounts	4,093,439	4,181,382
Revaluation surplus	83,642,307	83,642,307
<b>TOTAL EQUITY</b>	<b>130,634,404</b>	<b>130,327,232</b>

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

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

NOTE 1

ADJUSTED NET CURRENT ASSETS

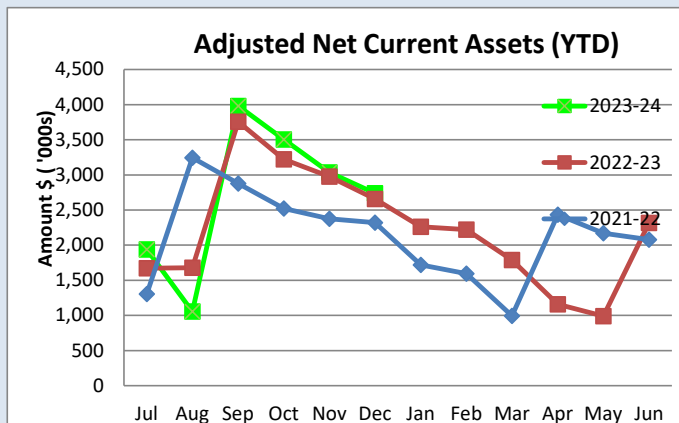
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/12/2022	Year to Date Actual 31/12/2023
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,662,456	2,686,413	1,738,787
Cash Restricted - Reserves	2	4,093,439	3,625,527	4,181,382
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	0	247,385	449,548	519,908
Receivables - Other	3	370,693	248,535	750,885
Other Financial Assets	3	0	902	0
Other Assets Other Than Inventories	4	867,161	187,957	841,859
Inventories	4	10,828	4,940	84,613
		8,251,962	7,203,823	8,117,433
<b>Less: Current Liabilities</b>				
Payables	5	(1,222,052)	(199,960)	(605,357)
Contract Liabilities	11	(511,526)	(523,958)	(561,461)
Bonds & Deposits	14	(96,496)	(119,435)	(21,853)
Loan Liability	9	(66,106)	(33,299)	(33,274)
Lease Liability	9	(20,898)	(16,379)	(7,744)
Provisions	11	(184,697)	(246,085)	(184,697)
		(2,101,775)	(1,139,115)	(1,414,386)
Less: Cash Reserves	10	(4,093,439)	(3,625,527)	(4,181,382)
Add Back: Component of Leave Liability not Required to be funded		171,302	168,066	174,983
Add Back: Loan Liability		66,106	33,299	33,274
Add Back: Lease Liability		20,898	16,379	7,744
Less : Loan Receivable - clubs/institutions		0	(902)	0
<b>Net Current Funding Position</b>		<b>2,315,054</b>	<b>2,656,022</b>	<b>2,737,665</b>

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.74 M</b>
<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.66 M</b>

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

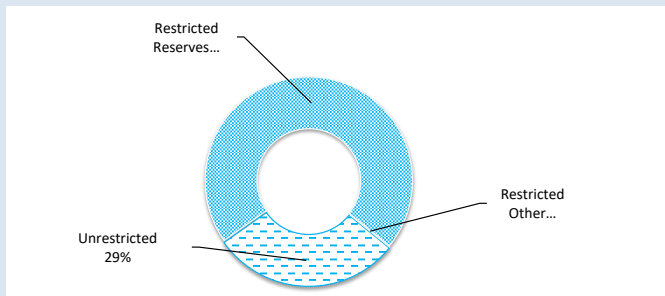
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	1,300			1,300	Cash on Hand	Nil	On Hand
Petty Cash - Container Deposit Scheme	0			0	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Cash at Bank	1,069,507			1,069,507	Westpac		Ongoing
Municipal Investment Cash at Bank	0			0	Westpac	0.01%	Ongoing
Medical Practice Cash at Bank	34,028			34,028	Westpac		Ongoing
Reserve Cash at Bank		505,052		505,052	Westpac	1.55%	Ongoing
Trust Cash at Bank			0	0	Westpac		Ongoing
<b>Term Deposits</b>							
Municipal - Term Deposit Investment 1	315,171			315,171	Westpac	3.50%	17/02/2024
Municipal - Term Deposit Investment 2	318,781			318,781	Westpac	3.50%	17/02/2024
Reserve - Term Deposit Investment 1		1,000,627		1,000,627	Westpac	5.18%	2/04/2024
Reserve - Term Deposit Investment 2		650,913		650,913	Westpac	5.18%	2/04/2024
Reserve - Term Deposit Investment 3		1,079,173		1,079,173	Westpac	5.18%	2/04/2024
Reserve - Term Deposit Investment 4		945,616		945,616	Westpac	5.18%	2/04/2024
		0		0			
		0		0			
<b>Investments</b>							
<b>Total</b>	<b>1,738,787</b>	<b>4,181,382</b>	<b>0</b>	<b>5,920,169</b>			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Restricted
\$5.92 M	\$4.18 M

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES  
 NOTE 3  
 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	31 Dec 23
	\$	\$
Opening Arrears Previous Years	206,403	282,891
Levied this year	2,612,016	2,763,893
Less Collections to date	(2,535,528)	(2,491,370)
Equals Current Outstanding	282,891	555,413
	<b>282,891</b>	<b>555,413</b>
% Collected	89.96%	81.77%

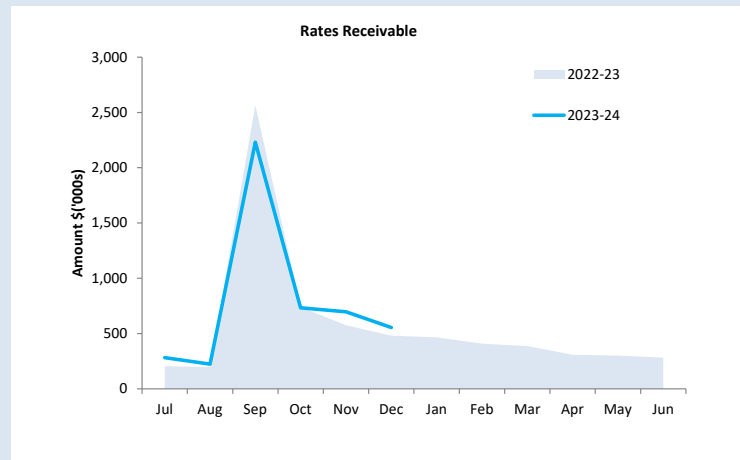
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	57,890	213,644	7,691	139,171	418,396
Percentage	14%	51%	2%	33%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					402,816
Receivables - Other					348,069
<b>Total Receivables General Outstanding</b>					<b>750,885</b>
Amounts shown above include GST (where applicable)					

KEY INFORMATION

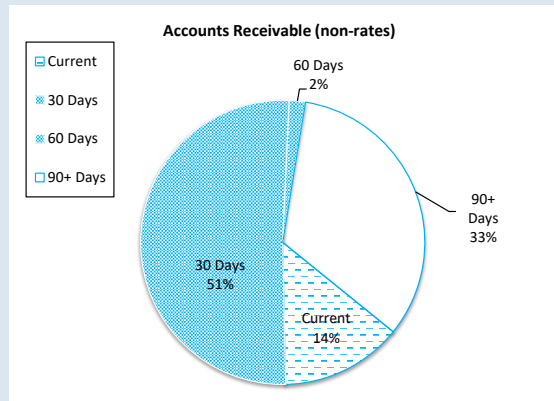
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>82%</b>	<b>\$555,413</b>



<b>Debtors Due</b>
<b>\$750,885</b>
<b>Over 30 Days</b>
<b>86%</b>
<b>Over 90 Days</b>
<b>33%</b>

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES  
 NOTE 4  
 OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 31 Dec 2023
	\$	\$	\$	\$
<b>Other Current Assets</b>				
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	0	0	0	0
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	10,828	73,784	0	84,613
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	29,766	0	(25,302)	4,463
<b>Contract assets</b>				
Contract assets	837,395	0	0	837,395
<b>Total Other Current assets</b>				<b>1,332,311</b>
Amounts shown above include GST (where applicable)				

**KEY INFORMATION**

**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.

**Inventory**

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 resale**

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

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**SHIRE OF QAIRADING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

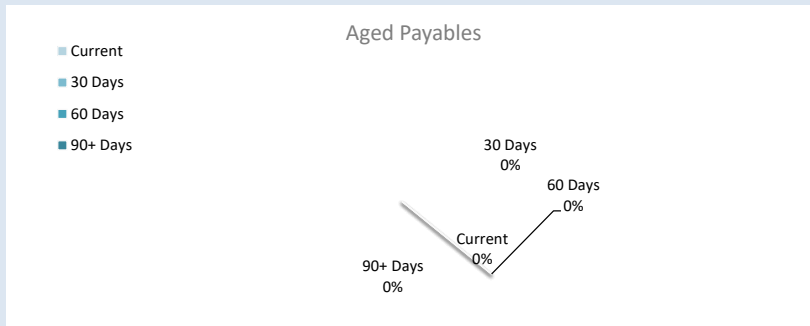
**OPERATING ACTIVITIES**  
**NOTE 5**  
**Payables**

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					0
Other creditors					(15,281)
Accruals/Income in Advance					780
ATO liabilities					591,837
Other accruals/payables					28,021
<b>Total Payables General Outstanding</b>					<b>605,357</b>

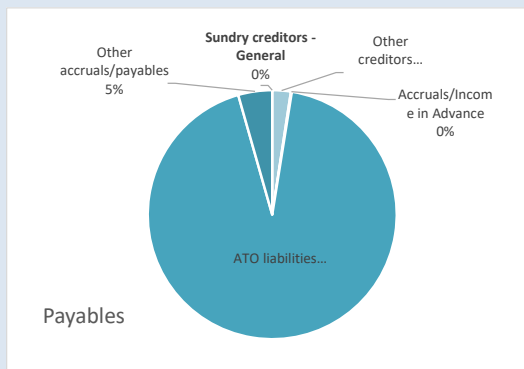
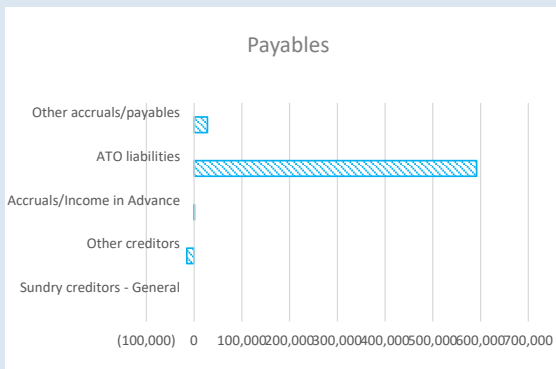
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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 normally paid within 30 days of recognition.



<b>Creditors Due</b>
<b>\$605,357</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>



SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

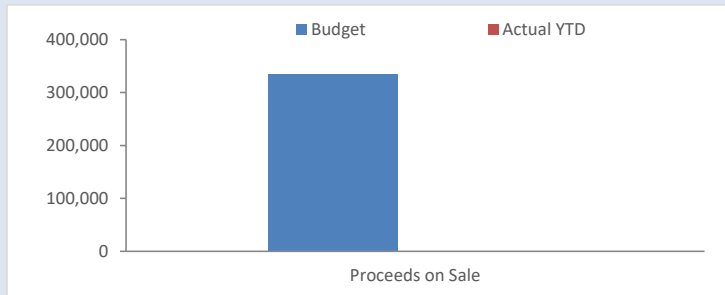
RATE TYPE	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
GRV - Residential	0.153020	316	2,567,764	392,919	0	0	392,919	392,919	0	0	392,919
GRV - Industrial	0.153020	22	280,765	42,963	0	0	42,963	42,963	0	0	42,963
GRV - Commercial	0.153020	11	248,376	38,006	0	0	38,006	38,007	0	0	38,007
<b>Unimproved valuations</b>											
UV - Rural	0.008259	359	249,782,000	2,062,950	0	0	2,062,950	2,062,950	(501)	0	2,062,448
Non Rateable		228	294,438	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>936</b>	<b>253,173,343</b>	<b>2,536,838</b>	<b>0</b>	<b>0</b>	<b>2,536,838</b>	<b>2,536,838</b>	<b>(501)</b>	<b>0</b>	<b>2,536,337</b>
<b>Minimum Payment</b>											
<b>Gross rental valuations</b>											
GRV - Residential	720	61	62,032	43,920	0	0	43,920	43,920	0	0	43,920
GRV - Industrial	720	7	9,115	5,040	0	0	5,040	5,040	0	0	5,040
GRV - Commercial	720	0	0	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>											
UV - Rural	720	53	2,200,062	38,160	0	0	38,160	38,160	0	0	38,160
<b>Sub-Totals</b>		<b>121</b>	<b>2,271,209</b>	<b>87,120</b>	<b>0</b>	<b>0</b>	<b>87,120</b>	<b>87,120</b>	<b>0</b>	<b>0</b>	<b>87,120</b>
		<b>1,057</b>	<b>255,444,552</b>	<b>2,623,958</b>	<b>0</b>	<b>0</b>	<b>2,623,958</b>	<b>2,623,958</b>	<b>(501)</b>	<b>0</b>	<b>2,623,457</b>
<b>Amount from General Rates</b>											
Ex-Gratia Rates	Tonnage	1	398,070	18,485	0	0	18,485	0	0	0	18,485
Write off							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>2,642,443</b>				<b>2,641,941</b>



**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

Asset	Asset Description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and Equipment</b>									
1Q3919	Ammann Ars130 Single Drum Roller	96,536	45,000		(51,536)	0	0		
2Q551	2018 Isuzu D-Max 4X4 Sx Crew Cab	17,160	13,500		(3,660)				
2Q465	Holden Colorado 4X4 Crew Cab	16,764	13,500		(3,264)	0	0		
Q5122	2012 Ud Nissan Truck	67,720	110,000	42,280		0	0		
2Q661	Mitsubishi Triton Glx Cc Man	14,906	13,000		(1,906)				
6Q190	Isuzu Dmax 4X4 Ute	29,698	30,000	302		0	0		
P272	2013 Ud Nissan Cw26 380 Truck	124,993	110,000		(14,993)	0	0		
		<b>367,777</b>	<b>335,000</b>	<b>42,582</b>	<b>(75,359)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**KEY INFORMATION**



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$335,000</b>	<b>\$0</b>	<b>0%</b>

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2023

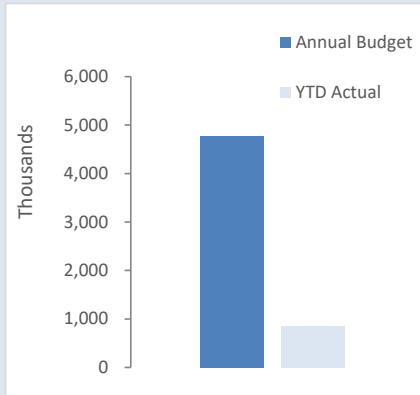
**INVESTING ACTIVITIES**  
**NOTE 8**  
**CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	645,045	382,878	645,045	33,871	(349,007)
Plant and Equipment	1,030,405	1,026,902	1,030,405	12,586	(1,014,316)
Furniture and Equipment	35,000	35,000	35,000	19,145	(15,855)
Infrastructure Assets - Roads	1,839,526	863,534	1,839,526	411,222	(452,312)
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Other	1,217,948	796,915	1,217,948	369,402	(427,513)
<b>Capital Expenditure Totals</b>	<b>4,767,924</b>	<b>3,105,229</b>	<b>4,767,924</b>	<b>846,226</b>	<b>(2,259,003)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,298,037	954,836	2,298,037	577,355	(377,481)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	335,000	335,000	335,000	0	(335,000)
Council contribution - Cash Backed Reserves					
Various Reserves	1,088,825	0	1,088,825	0	0
Council contribution - operations	1,046,062	1,815,393	1,046,062	268,870	(1,546,523)
<b>Capital Funding Total</b>	<b>4,767,924</b>	<b>3,105,229</b>	<b>4,767,924</b>	<b>846,226</b>	<b>(2,259,003)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

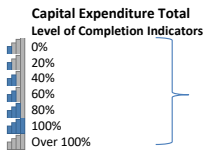
**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$4.77 M</b>	<b>\$.85 M</b>	<b>18%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$2.3 M</b>	<b>\$.58 M</b>	<b>25%</b>

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023

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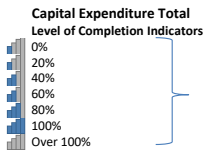


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD
					Annual Budget	Annual Budget	YTD Budget	
					\$	\$	\$	\$
<b>Health</b>								
0.00	Arthur Kelly Village - Common Area - Building (Capital)	4070712	514	BC7702	(10,000)	(10,000)	(10,000)	0
<b>Total - Health</b>					<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>0</b>
<b>Education &amp; Welfare</b>								
0.07	Arthur Kelly Village - Common Area - Building (Capital)	4080612	514	BC8600	(51,750)	(51,750)	(25,854)	(3,409)
0.00	Daycare Centre - Building (Capital)	4080312	514	BC8301	(11,000)	(11,000)	(10,996)	0
0.02	Frail Aged Lodge (Parker House) - Building (Capital)	4080612	514	BC8610	(33,400)	(33,400)	(16,680)	(773)
<b>Total - Education &amp; Welfare</b>					<b>(96,150)</b>	<b>(96,150)</b>	<b>(53,530)</b>	<b>(4,182)</b>
<b>Housing</b>								
0.00	1 (Lot 325) Edwards Way - Building (Capital)	4090114	514	BC9114	(350,000)	(350,000)	(174,930)	0
0.00	Doctor's Residence - Building (Capital)	4090212	512	BC9211	(10,000)	(10,000)	(4,998)	0
0.00	7 Edwards Way - Police House - Building (Capital)	4090214	514	BC9208	(8,000)	(8,000)	(3,996)	0
<b>Total - Housing</b>					<b>(368,000)</b>	<b>(368,000)</b>	<b>(183,924)</b>	<b>0</b>
<b>Community Amenities</b>								
0.00	Recycling Centre - Building (Capital)	4100112	512	BC10102	(10,650)	(10,650)	(5,322)	0
<b>Total - Community Amenities</b>					<b>(10,650)</b>	<b>(10,650)</b>	<b>(5,322)</b>	<b>0</b>
<b>Recreation And Culture</b>								
0.00	Swimming Pool Plant Room - Building (Capital)	4110212	512	BC11205	(50,000)	(50,000)	(50,000)	0
0.12	Museum Upgrade	4110612	512	BC11601	(15,000)	(15,000)	(7,494)	(1,818)
0.00	Balkuling School	4110712	512	BC11703	(25,000)	(25,000)	(12,492)	0
<b>Total - Recreation And Culture</b>					<b>(90,000)</b>	<b>(90,000)</b>	<b>(69,986)</b>	<b>(1,818)</b>
<b>Economic Services</b>								
0.00	Caravan Park Toilets & Ablutions - Building (Capital)	4130212	512	BC13244	(20,245)	(20,245)	(10,116)	0
<b>Total - Economic Services</b>					<b>(20,245)</b>	<b>(20,245)</b>	<b>(10,116)</b>	<b>0</b>
<b>Other Property &amp; Services</b>								
0.56	Administration Building - Building (Capital)	4140212	512	BC14201	(50,000)	(50,000)	(50,000)	(27,871)
<b>Total - Other Property &amp; Services</b>					<b>(50,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(27,871)</b>
0.05	<b>Total - Buildings</b>				<b>(645,045)</b>	<b>(645,045)</b>	<b>(382,878)</b>	<b>(33,871)</b>
<b>Plant &amp; Equipment</b>								
<b>Transport</b>								
0.00	Works Supervisors Vehicle	4120330	530	PE12301	(70,000)	(70,000)	(70,000)	0
0.00	UD Auto Truck	4120330	530	PE12303	(292,702)	(292,702)	(292,702)	0
0.18	Sportsground Mower	4120330	530	PE12308	(20,000)	(20,000)	(20,000)	(3,636)
0.00	Haydraulic Tip Trailer	4120330	530	PE12310	(10,000)	(10,000)	(10,000)	0
0.00	Smooth Drum Vibe Roller 14.3T	4120330	530	PE12311	(190,000)	(190,000)	(190,000)	0
0.00	Mazda BT50 Ute	4120330	530	PE12312	(70,000)	(70,000)	(70,000)	0
0.00	Mazda BT50 Ute	4120330	530	PE12313	(70,000)	(70,000)	(70,000)	0
0.00	Bobcat Attachment - Trencher	4120330	530	PE12314	(8,000)	(8,000)	(8,000)	0
1.28	Bobcat Attachment - Angle Road Broom	4120330	530	PE12315	(7,000)	(7,000)	(3,498)	(8,950)
0.00	6 Wheel Tip Truck	4120330	530	PE12317	(292,702)	(292,702)	(292,702)	0
<b>Total - Transport</b>					<b>(1,030,405)</b>	<b>(1,030,405)</b>	<b>(1,026,902)</b>	<b>(12,586)</b>
0.01	<b>Total - Plant &amp; Equipment</b>				<b>(1,030,405)</b>	<b>(1,030,405)</b>	<b>(1,026,902)</b>	<b>(12,586)</b>
<b>Furniture &amp; Equipment</b>								
<b>Other Health</b>								
0.53	Strengthening Medicare Grant Funded Expenditure	4070720	520	OH7701	(25,000)	(25,000)	(25,000)	(13,290)
<b>Total - Other Health</b>					<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(13,290)</b>
<b>Other Property &amp; Services</b>								
0.59	Administration Office Furniture Upgrade	4140220	520	FE14201	(10,000)	(10,000)	(10,000)	(5,855)
<b>Total - Other Property &amp; Services</b>					<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(5,855)</b>
0.55	<b>Total - Furniture &amp; Equipment</b>				<b>(35,000)</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>(19,145)</b>
<b>Infrastructure - Roads</b>								
1.00	Groves Road Access (Capital)	4120142	540	RC998	0	0	0	(4,644)

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

IN  
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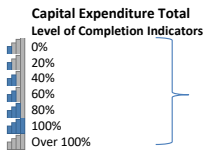


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion	Assets	Balance Sheet			Adopted	Amended		Total YTD
		Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	
					\$	\$	\$	\$
0.00	Old Beverley West Road (R2R)	4120146	540	R2R007	(108,163)	(108,163)	(43,214)	0
1.00	Balkuling North Road (R2R)	4120146	540	R2R017	0	0	0	(7,665)
0.00	Stockpool Road (R2R)	4120146	540	R2R106	(128,253)	(128,253)	(51,244)	0
0.01	Badjaling North Road (R2R)	4120145	540	R2R014	(139,734)	(139,734)	(55,834)	(1,956)
0.00	RRG - Quairading - Corrigin Road (Capital) 21/22 SLK 5.92 - 9.3	4120149	540	RRG166	(37,959)	(37,959)	(18,966)	0
0.35	RRG - Quairading - Corrigin Road (Capital) 22/23 SLK 2.92 - 5.92	4120149	540	RRG166A	(62,780)	(62,780)	(31,374)	(21,733)
0.46	RRG - Quairading - Corrigin Road (Capital) 23/24 SLK 20.47 - 23.02	4120149	540	RRG166B	(690,086)	(690,086)	(344,886)	(319,501)
0.00	Dangin - Mears Road - WSNF Expenditure	4120162	540	WSF010	(359,398)	(359,398)	(179,622)	0
0.31	Dangin - Mears Road - WSNF Development Expenditure	4120162	540	WSF010D	(132,600)	(132,600)	(66,270)	(41,107)
0.00	Drainage Construction General (Budgeting Only)	4120165	540	DC000	(85,675)	(85,675)	(34,231)	0
1.00	Drainage Construction General (Budgeting Only)	4120165	540	DC123	0	0	0	(14,616)
0.00	Minchin Road - Drainage Capital	4120166	540	DC063	(31,626)	(31,626)	(12,631)	0
0.00	Punch Road - Drainage Capital	4120166	540	DC143	(31,626)	(31,626)	(12,631)	0
0.00	Squiers Road - Drainage Capital	4120166	540	DC176	(31,626)	(31,626)	(12,631)	0
	<b>Total - Transport</b>				<b>(1,839,526)</b>	<b>(1,839,526)</b>	<b>(863,534)</b>	<b>(411,222)</b>
0.22	<b>Total - Infrastructure - Roads</b>				<b>(1,839,526)</b>	<b>(1,839,526)</b>	<b>(863,534)</b>	<b>(411,222)</b>
	<b>Infrastructure - Other</b>							
	<b>Law, Order &amp; Public Safety</b>							
0.00	Caroling Water Tank - Fire Water	4050790	590	EM5701	(16,877)	(16,877)	(16,877)	0
	<b>Total - Law, Order &amp; Public Safety</b>				<b>(16,877)</b>	<b>(16,877)</b>	<b>(16,877)</b>	<b>0</b>
	<b>Community Amenities</b>							
0.61	Cemetery Upgrade (Capital)	4100790	590	OC10703	(28,613)	(28,613)	(14,298)	(17,503)
0.63	Electric Car Charging Station (Capital)	4100790	590	OC10704	(16,145)	(16,145)	(16,138)	(10,168)
	<b>Total - Community Amenities</b>				<b>(44,758)</b>	<b>(44,758)</b>	<b>(30,436)</b>	<b>(27,670)</b>
	<b>Recreation And Culture</b>							
0.06	Construction Hall Carpark LRCI Funded Expenditure	4110190	590	OC11101	(359,693)	(359,693)	(179,766)	(22,908)
0.00	Greater Sports Ground (GSG) - Netball/Basketball Courts (Capital)	4110390	590	OC11335	(393,347)	(393,347)	(196,584)	0
0.96	Community Park - LRCI Funded Expenditure	4110390	590	LRC11322	(320,273)	(320,273)	(320,264)	(306,827)
0.00	New Park Kwirradging Koort	4110390	590	PC11323	(30,000)	(30,000)	(14,994)	0
0.40	OTH CUL - Infrastructure Other (Capital)	4110790	590		(30,000)	(30,000)	(14,994)	(11,996)
	<b>Total - Recreation And Culture</b>				<b>(1,133,313)</b>	<b>(1,133,313)</b>	<b>(726,602)</b>	<b>(341,731)</b>
	<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Economic Services</b>							
0.00	Standpipe Controller 1	4130890	590	OC13801	(23,000)	(23,000)	(23,000)	0
	<b>Total - Economic Services</b>				<b>(23,000)</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>0</b>
0.30	<b>Total - Infrastructure - Other</b>				<b>(1,217,948)</b>	<b>(1,217,948)</b>	<b>(796,915)</b>	<b>(369,402)</b>
0.18	<b>Grand Total</b>				<b>(4,767,924)</b>	<b>(4,767,924)</b>	<b>(3,105,229)</b>	<b>(846,226)</b>
	<b>Summary by Balance Sheet Category</b>							
	Land Held For Resale (Current)	340			0	0	0	0
	Land Held For Resale (Non Current)	507			0	0	0	0
	Land - Freehold	508			0	0	0	0
	Buildings - Specialised	512			(180,895)	(180,895)	(140,422)	(29,689)
	Buildings - Non Specialised	514			(464,150)	(464,150)	(242,456)	(4,182)
	Furniture & Equipment	520			(35,000)	(35,000)	(35,000)	(19,145)
	Plant & Equipment	530			(1,030,405)	(1,030,405)	(1,026,902)	(12,586)
	Infrastructure - Roads	540			(1,839,526)	(1,839,526)	(863,534)	(411,222)
	Infrastructure - Bridges	555			0	0	0	0
	Infrastructure - Footpaths & Cycleways	560			0	0	0	0
	Infrastructure - Other	590			(1,217,948)	(1,217,948)	(796,915)	(369,402)
					0	0	0	0

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

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Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion Level of completion indicator, please see table at the top of this note for further detail.

Assets	Balance		Adopted		Amended		Total YTD
	Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	
				\$ 0	\$ 0	\$ 0	\$ 0
				<b>(4,767,924)</b>	<b>(4,767,924)</b>	<b>(3,105,229)</b>	<b>(846,226)</b>

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023

FINANCING ACTIVITIES  
NOTE 9  
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
<b>Transport</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 118 - Depot Building	243,727	0	0	0	25,476	49,813	49,813	218,251	193,914	193,914	2,758	10,647	10,647
Loan 119 - Park Cottages	99,996	0	0	0	7,356	14,551	14,551	92,640	85,445	85,445	269	2,431	2,431
	343,723	0	0	0	32,832	64,364	64,364	310,891	279,359	279,359	3,028	13,078	13,078
<b>Total</b>	343,723	0	0	0	32,832	64,364	64,364	310,891	279,359	279,359	3,027.80	13,082	13,082
Current loan borrowings	66,106							33,274					
Non-current loan borrowings	277,618							277,618					
	343,723							310,891					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2023	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
<b>Law, Order &amp; Public Safety</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lease 2 - CESM Vehicle	17,555	0	0	0	13,154	17,555	17,555	4,401	(0)	-0	66	72	72
<b>Economic Services</b>													
Lease 4 - Skeleton Weed Vehicle	0	0	0	0	0	10,513	10,513	0	(10,513)	(10,513)	0	0	0
<b>Other Property &amp; Services</b>													
Lease 3 - Canon Photocopier	3,343	0	0	0	0	3,729	3,729	3,343	(386)	(386)	0	93	93
	20,898	0	0	0	13,154	31,797	31,797	7,744	(10,899)	(10,899)	66	165	165
<b>Total</b>	20,898	0	0	0	13,154	31,797	31,797	7,744	(10,899)	(10,899)	66	165	165
Current financing borrowings	20,898							7,744					
Non-current financing borrowings	0							0					
	20,898							7,744					

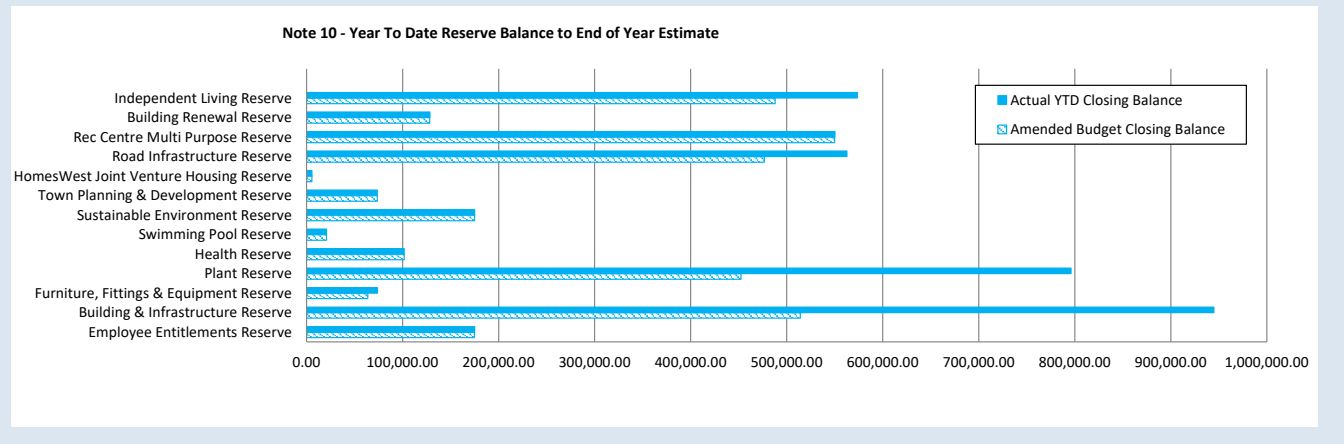
SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements Reserve	171,302.47	3,557.00	3,680.25	0.00	0.00	0.00	0.00	174,859.47	174,982.72
Building & Infrastructure Reserve	925,026.17	19,208.00	19,873.21	0.00	0.00	(430,000.00)	0.00	514,234.17	944,899.38
Furniture, Fittings & Equipment Reserve	72,253.91	1,500.00	1,552.30	0.00	0.00	(10,000.00)	0.00	63,753.91	73,806.21
Plant Reserve	779,333.32	16,183.00	16,743.16	135,000.00	0.00	(478,000.00)	0.00	452,516.32	796,076.48
Health Reserve	99,575.71	2,068.00	2,139.28	0.00	0.00	0.00	0.00	101,643.71	101,714.99
Swimming Pool Reserve	20,278.30	421.00	435.66	0.00	0.00	0.00	0.00	20,699.30	20,713.96
Sustainable Environment Reserve	171,412.45	3,559.00	3,682.62	0.00	0.00	0.00	0.00	174,971.45	175,095.07
Town Planning & Development Reserve	72,049.46	1,496.00	1,547.91	0.00	0.00	0.00	0.00	73,545.46	73,597.37
HomesWest Joint Venture Housing Reserve	5,424.94	113.00	116.55	0.00	0.00	0.00	0.00	5,537.94	5,541.49
Road Infrastructure Reserve	550,928.92	11,440.00	11,836.13	0.00	0.00	(85,675.00)	0.00	476,693.92	562,765.05
Rec Centre Multi Purpose Reserve	538,610.54	11,184.00	11,571.48	0.00	0.00	0.00	0.00	549,794.54	550,182.02
Building Renewal Reserve	125,738.79	2,611.00	2,701.36	0.00	0.00	0.00	0.00	128,349.79	128,440.15
Independent Living Reserve	561,503.90	11,660.00	12,063.32	0.00	0.00	(85,150.00)	0.00	488,013.90	573,567.22
	<b>4,093,438.88</b>	<b>85,000.00</b>	<b>87,943.23</b>	<b>135,000.00</b>	<b>0.00</b>	<b>(1,088,825.00)</b>	<b>0.00</b>	<b>3,224,613.88</b>	<b>4,181,382.11</b>

KEY INFORMATION



**SHIRE OF QUAIRADING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**OPERATING ACTIVITIES**  
**NOTE 11**  
**OTHER CURRENT LIABILITIES**

<b>Other Current Liabilities</b>	<b>Note</b>	<b>Opening Balance 1 Jul 2023</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance 31 Dec 2023</b>
		\$	\$	\$	\$
<b>Other Liabilities</b>					
- Contract Liabilities	12	37,618	13,000	(38,514)	12,104
- Capital Grant/Contribution Liabilities	13	473,908	579,577	(504,128)	549,357
<b>Total Other liabilities</b>		511,526	592,577	(542,642)	561,461
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		511,526	592,577	(542,642)	561,461
<b>Employee Related Provisions</b>					
Annual leave		129,164	0	0	129,164
Long service leave		34,533	0	0	34,533
Annual leave oncosts		16,821	0	0	16,821
Long service leave oncosts		4,180	0	0	4,180
<b>Total Provisions</b>		184,697	0	0	184,697
<b>Total Other Current Liabilities</b>					<b>746,159</b>
<b>Amounts shown above include GST (where applicable)</b>					

**KEY INFORMATION**

**PROVISIONS**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**EMPLOYEE BENEFITS**

**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 calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits 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 re-measurements 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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.



**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NOTE 12**

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2023	Current Liability 31 Dec 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General purpose funding</b>									
Grants Commission - General/Roads (WALGGC)	0	0	0	0	0	63,036	63,036	63,036	31,518
Grants Commission - Roads (WALGGC)	0	0	0	0	0	35,204	35,204	35,204	17,602
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	51,810	51,810	17,097	25,905
Mitigation Activity Fund Grant Program	33,292	0	(33,292)	0	0	66,585	66,585	33,276	33,292
<b>Education and welfare</b>									
Youth Week Grant	1,257	0	0	1,257	1,257	0	0	0	0
Children's Week Grant	0	1,000	(1,000)	0	0	0	0	0	1,000
<b>Recreation and culture</b>									
Grant - Toddler Learn to Swim	0	0	0	0	0	2,000	2,000	0	0
NADC National Australia Day Grant	1,352	12,000	(2,700)	10,652	10,652	0	0	0	2,700
NAIDOC Week Grant	1,239	0	(1,239)	0	0	1,350	1,350	1,350	1,239
Volunteering WA Grant	477	0	(282)	195	195	0	0	0	282
<b>Transport</b>									
Direct Grant (MRWA)	0	0	0	0	0	171,105	171,105	171,105	174,575
	<b>37,618</b>	<b>13,000</b>	<b>(38,514)</b>	<b>12,104</b>	<b>12,104</b>	<b>406,090</b>	<b>406,090</b>	<b>328,562</b>	<b>288,114</b>
<b>Contributions</b>									
<b>Education and welfare</b>									
Quairading Rotary Annual Contribution	0	0	0	0	0	250	250	120	0
<b>Recreation and culture</b>									
Rainmakers Contribution to El Toro (error)	0	0	0	0	0	500	500	500	0
Contribution towards Re-Sheeting of Ram Shed	0	0	0	0	0	0	0	0	1,000
<b>Other property and services</b>									
Admin staff contributions to vehicle running costs	0	0	0	0	0	5,876	5,876	2,934	2,052
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,626</b>	<b>6,626</b>	<b>3,554</b>	<b>3,052</b>
<b>TOTALS</b>	<b>37,618</b>	<b>13,000</b>	<b>(38,514)</b>	<b>12,104</b>	<b>12,104</b>	<b>412,716</b>	<b>412,716</b>	<b>332,116</b>	<b>291,166</b>

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NOTE 13**

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital Grants, Subsidies and Contributions Liability					Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2023	Current Liability 31 Dec 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>									
South Caroling Water Tank	0	0	0	0	0	8,439	8,439	8,438	0
<b>Health</b>									
Strengthening Medicare Grant	0	25,000	(13,290)	11,710	11,710	25,000	25,000	25,000	13,290
<b>Housing</b>									
Electric Car Charging Station (Capital)	0	0	0	0	0	6,926	6,926	3,456	0
<b>Recreation and culture</b>									
LRCI Grant Phase 3 - Construction Hall Carpark	0	0	0	0	0	359,693	359,693	0	0
LRCI Grant Phase 4 - Greater Sports Ground - Multi Use Courts	0	0	0	0	0	393,347	393,347	0	0
Lotterywest Grant - Community Park	178,597	255,079	(306,827)	126,848	126,848	0	0	0	306,827
LRCIP Grant Phase 3 - Community Park	0	0	0	0	0	0	0	0	(0)
CBH grant - Multi Use Courts Resurfacing	0	7,500	0	7,500	7,500	0	0	0	0
<b>Transport</b>									
R2R Grant - Old Beverley West Road (R2R)	0	0	0	0	0	108,163	108,163	0	0
R2R Grant - Badjaling North Road (R2R)	0	0	0	0	0	120,114	120,114	0	0
R2R Grant - Stockpool Road (R2R)	0	0	0	0	0	128,253	128,253	0	0
R2R Grant - Pantapin South Road (R2R)	0	0	0	0	0	0	0	0	0
R2R Grant - Quairading Corrigin Road (R2R)	0	0	0	0	0	0	0	0	0
RRG Grant - Quairading - Corrigin Road 21/22	0	0	0	0	0	74,639	74,639	74,639	0
RRG Grant - Quairading - Corrigin Road 22/23	0	0	0	0	0	79,891	79,891	79,891	0
RRG Grant - Quairading - Corrigin Road 23/24	0	184,011	(184,011)	0	0	460,028	460,028	460,028	184,011
LRCIP Grant Phase 3 - Mclennan St Footpath (Stacey St - Southern Terminus) **Budget adjustment	0	0	0	0	0	0	0	0	0
LRCIP Grant Phase 3 - Cubbine Rd Footpath (Murphy St - QDHS ELC) **Budget adjustment	0	0	0	0	0	0	0	0	0
WSFN Grant - Stage 4 - Quairading-Cunderdin (Includes Stage 3)	111,545	107,987	0	219,532	219,532	0	0	0	0
WSFN Grant - Dangin - Mears Road	183,767	0	0	183,767	183,767	336,558	336,558	168,278	0
WSFN Grant - Dangin - Mears Development Funds	0	0	0	0	0	123,760	123,760	61,880	0
	<b>473,908</b>	<b>579,577</b>	<b>(504,128)</b>	<b>549,357</b>	<b>549,357</b>	<b>2,224,810</b>	<b>2,224,810</b>	<b>881,610</b>	<b>504,128</b>
<b>Capital Contributions</b>									
<b>Community amenities</b>									
<b>Recreation and culture</b>									
Rural Youth Contribution - Community Park	0	0	0	0	0	73,227	73,227	73,226	73,227
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,227</b>	<b>73,227</b>	<b>73,226</b>	<b>73,227</b>
<b>Total capital grants, subsidies and contributions</b>	<b>473,908</b>	<b>579,577</b>	<b>(504,128)</b>	<b>549,357</b>	<b>549,357</b>	<b>2,298,037</b>	<b>2,298,037</b>	<b>954,836</b>	<b>577,355</b>

**SHIRE OF QUAIRADING**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NOTE 14  
BONDS & DEPOSITS AND TRUST FUNDS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Dec 2023
		\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Building Services Levy (BSL)	1,087.98	56.65	0.00	<b>1,144.63</b>
Construction Training Fund (CTF)	491.75	51.75	0.00	<b>543.50</b>
Councillor Nomination Fee	0.00	0.00	0.00	<b>0.00</b>
Key, Hall & Equipment Bonds	5,166.00	6,000.00	(5,606.00)	<b>5,560.00</b>
Unclaimed Monies	1,152.50	0.00	0.00	<b>1,152.50</b>
Department of Transport Licensing TransWA	3,014.31	196,844.25	(204,359.20)	<b>(4,500.64)</b>
Other Bonds & Deposits	83,064.17	1,200.00	(73,926.87)	<b>10,337.30</b>
Caravan Park Cabin Bonds	0.00	0.00	0.00	<b>0.00</b>
Community Bus Bonds	291.30	400.00	(150.00)	<b>541.30</b>
Rental Bonds	2,228.00	4,846.00	0.00	<b>7,074.00</b>
Animal Trap Bonds	0.00	0.00	0.00	<b>0.00</b>
<b>Sub-Total</b>	<b>96,496.01</b>	<b>209,398.65</b>	<b>(284,042.07)</b>	<b>21,852.59</b>
<b>Trust Funds</b>				
Nil	0.00	0.00	0.00	<b>0.00</b>
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>96,496.01</b>	<b>209,398.65</b>	<b>(284,042.07)</b>	<b>21,852.59</b>

**KEY INFORMATION**

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 15  
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

Favourable Variance. ▲  
Unfavourable Variance. ▼

Community Amenities	Var. \$	Var. %	Var. ▲ ▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
General Purpose Funding - Other	(22,484)	(14%)	▼	\$	Timing	
Law, Order and Public Safety	(48,930)	(33%)	▼	\$	Timing	Negative variance a combination of CESM/BRMP reimbursement not being received and positive Mitigation Activity Fund Grant being received earlier than budgeted.
Community Amenities	70,013	67%	▲	\$		Timing of budget allocation for Domestic Refuse Collection Charges.
Recreation and Culture	14,300	117%	▲	\$	Timing	Grant for Australia Day and NAIDOC week received prior to budget endorsement of grant funding income.
Economic Services	(50,245)	(22%)	▼	\$	Timing	
Other Property and Services	12,793	76%	▲	\$	Permanent	
<b>Expenditure from operating activities</b>						
Health	56,967	23%	▲	\$	Timing	Positive variance due to Other Health - Maintenance operation costs tracking lower than budgeted.
Housing	(21,823)	(22%)	▼	\$	Timing	Staff housing and other housing building maintenance and building operation costs are below budgeted amount. Other housing (non-staff) building maintenance and building operation costs are below budgeted amount.
Transport	(435,119)	(30%)	▼	\$	Timing	
Economic Services	73,808	15%	▲	\$	Timing	Variance in Economic Development employment costs tracking higher than budget.
Other Property and Services	(38,722)	(50%)	▼	\$	Timing	Negative variance due to Other Property and Services tracking higher than budgeted.
<b>INVESTING ACTIVITIES</b>						
Capital Grants, Subsidies and Contributions	(377,481)	(40%)	▼	\$	Timing	Grant funding still to be received - Awaiting auditors reports to be finalised in order to claim. Invoices still to be raised for various completed projects
Proceeds from Disposal of Assets	(335,000)	(100%)	▼	\$		No disposals have been processed in year.
Land and Buildings	349,007	91%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Plant and Equipment	1,014,316		▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Furniture and Equipment	15,855	45%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Infrastructure Assets - Roads	452,312	52%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Infrastructure Assets - Other	427,513	54%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 16  
 BUDGET AMENDMENTS

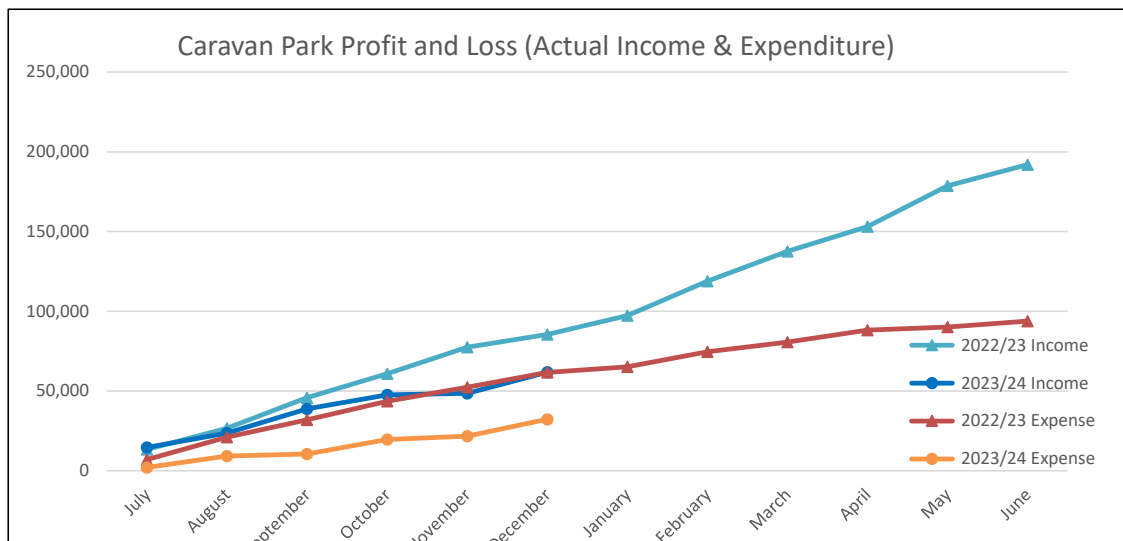
GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)	\$	\$	\$ 30,190	\$ 30,190
		<i>Opening surplus adjustment (Adjusted 2022/23 Closing Balance)</i>		(Not yet endorsed) To be presented at budget review			68,617	98,807
								98,807
								98,807
								98,807
					<b>0</b>	<b>0</b>	<b>98,807</b>	<b>98,807</b>

KEY INFORMATION

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**NOTE 17  
CARAVAN PARK**

Caravan Park Profit and Loss	YTD Bookings	YTD Actual	YTD Budget (Amended)	YTD Var %	Annual Budget (Original)	Annual Budget (Amended)	Annual (Amd) Var %
<b>INCOME</b>							
Caravan Park Charges	58	\$ 27,725.05	\$ 29,988.00	92%	\$ 60,000.00	\$ 60,000.00	46%
Cabin and Unit Charges	33	\$ 33,914.32	\$ 64,974.00	52%	\$ 130,000.00	\$ 130,000.00	26%
Fees, Charges & Reimbursements		\$ 120.46	\$ -	0%	\$ -	\$ -	0%
<b>TOTAL INCOME</b>	<b>91</b>	<b>\$ 61,759.83</b>	<b>\$ 94,962.00</b>	<b>65%</b>	<b>\$ 190,000.00</b>	<b>\$ 190,000.00</b>	<b>33%</b>
<b>EXPENDITURE</b>							
<b>Caravan Park</b>							
Salaries & Wages		\$ 1,171.32	\$ 23,436.00	5%	\$ 46,900.00	\$ 46,900.00	2%
Materials & Contracts		\$ 10,325.00	\$ 5,808.00	178%	\$ 11,640.00	\$ 11,640.00	89%
Utilities & Insurance		\$ 5,042.14	\$ 6,834.00	74%	\$ 13,700.00	\$ 13,700.00	37%
<b>Caravan Park Total</b>		<b>\$ 16,538.46</b>	<b>\$ 36,078.00</b>	<b>46%</b>	<b>\$ 72,240.00</b>	<b>\$ 72,240.00</b>	<b>23%</b>
<b>Cabins (3x 2 bedroom Cabins)</b>							
Salaries & Wages		\$ 1,603.06	\$ 12,042.00	13%	\$ 24,120.00	\$ 24,120.00	7%
Materials & Contracts		\$ -	\$ 1,260.00	0%	\$ 2,532.00	\$ 2,532.00	0%
Utilities & Insurance		\$ 6,726.49	\$ 5,350.00	126%	\$ 10,764.00	\$ 10,764.00	62%
<b>Cabins Total</b>		<b>\$ 8,329.55</b>	<b>\$ 18,652.00</b>	<b>45%</b>	<b>\$ 37,416.00</b>	<b>\$ 37,416.00</b>	<b>22%</b>
<b>Caretaker Reception</b>							
Salaries & Wages		\$ 767.78	\$ 1,740.00	44%	\$ 3,484.00	\$ 3,484.00	22%
Materials & Contracts		\$ 189.75	\$ 444.00	43%	\$ 892.00	\$ 892.00	21%
Utilities & Insurance		\$ 4,046.91	\$ 3,324.00	122%	\$ 6,672.00	\$ 6,672.00	61%
<b>Caretaker Reception Total</b>		<b>\$ 5,004.44</b>	<b>\$ 5,508.00</b>	<b>91%</b>	<b>\$ 11,048.00</b>	<b>\$ 11,048.00</b>	<b>45%</b>
<b>Units (4x 1 bedroom units)</b>							
Salaries & Wages		\$ 1,150.89	\$ 4,350.00	26%	\$ 8,710.00	\$ 8,710.00	13%
Materials & Contracts		\$ -	\$ 420.00	0%	\$ 844.00	\$ 844.00	0%
Utilities & Insurance		\$ 1,277.59	\$ 550.00	232%	\$ 1,111.00	\$ 1,111.00	115%
<b>Units Total</b>		<b>\$ 2,428.48</b>	<b>\$ 5,320.00</b>	<b>46%</b>	<b>\$ 10,665.00</b>	<b>\$ 10,665.00</b>	<b>23%</b>
<b>TOTAL EXPENDITURE</b>		<b>\$ 32,300.93</b>	<b>\$ 65,558.00</b>	<b>49%</b>	<b>\$ 131,369.00</b>	<b>\$ 131,369.00</b>	<b>25%</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>\$ 29,458.90</b>	<b>\$ 29,404.00</b>	<b>100%</b>		<b>\$ 58,631.00</b>	<b>50%</b>





**SHIRE OF QUAIRADING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 January 2024**

LOCAL GOVERNMENT ACT 1995  
 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

**TABLE OF CONTENTS**

Monthly Summary Information

Key Terms and Descriptions - Statutory Reporting Programs

Statement of Financial Activity by Program

Key Terms and Descriptions - Nature Descriptions

Statement of Financial Activity by Nature

Statement of Financial Position

Note 1      Adjusted Net Current Assets

Note 2      Cash and Financial Assets

Note 3      Receivables

Note 4      Other Current Assets

Note 5      Payables

Note 6      Rating Revenue

Note 7      Disposal of Assets

Note 8      Capital Acquisitions

Note 9      Borrowings

Note 10     Reserves

Note 11     Other Current Liabilities

Note 12     Grants and Contributions

Note 13     Capital Grants and Contributions

Note 14     Bonds & Deposits and Trust Fund

Note 15     Explanation of Material Variances

Note 16     Budget Amendments

Note 17     Caravan Park

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**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire for the 2023/24 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	<b>% Collected / Completed</b>	<b>Amended Annual Budget</b>	<b>Amended YTD Budget</b>	<b>YTD Actual</b>	<b>Variance (Under)/Over</b>
<b>Significant Projects</b>					
<b>Grants, Subsidies and Contributions</b>					
Grants, Subsidies and Contributions	88%	412,716	356,517	363,063	6,546
Capital Grants, Subsidies and Contributions	25%	2,298,037	1,070,491	577,355	(493,136)
	35%	2,710,753	1,427,008	940,418	(486,590)
Rates Levied	100%	2,642,443	2,642,443	2,641,941	(502)

<b>Financial Position</b>		<b>Current Year</b>	
		<b>Prior Year 31 January 2023</b>	<b>31 January 2024</b>
Adjusted Net Current Assets	102%	\$ 2,259,955	\$ 2,308,279
Cash and Equivalent - Unrestricted	55%	\$ 2,671,190	\$ 1,477,541
Cash and Equivalent - Restricted	115%	\$ 3,643,611	\$ 4,181,382
Receivables - Rates	113%	\$ 434,651	\$ 492,036
Receivables - Other	1511%	\$ 43,610	\$ 659,033
Payables	157%	\$ 383,248	\$ 599,859

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 January 2024  
Prepared by: Tricia Brown (A/EMCS)  
Reviewed by: Nicole Gibbs (CEO)

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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.

**CRITICAL ACCOUNTING ESTIMATES**

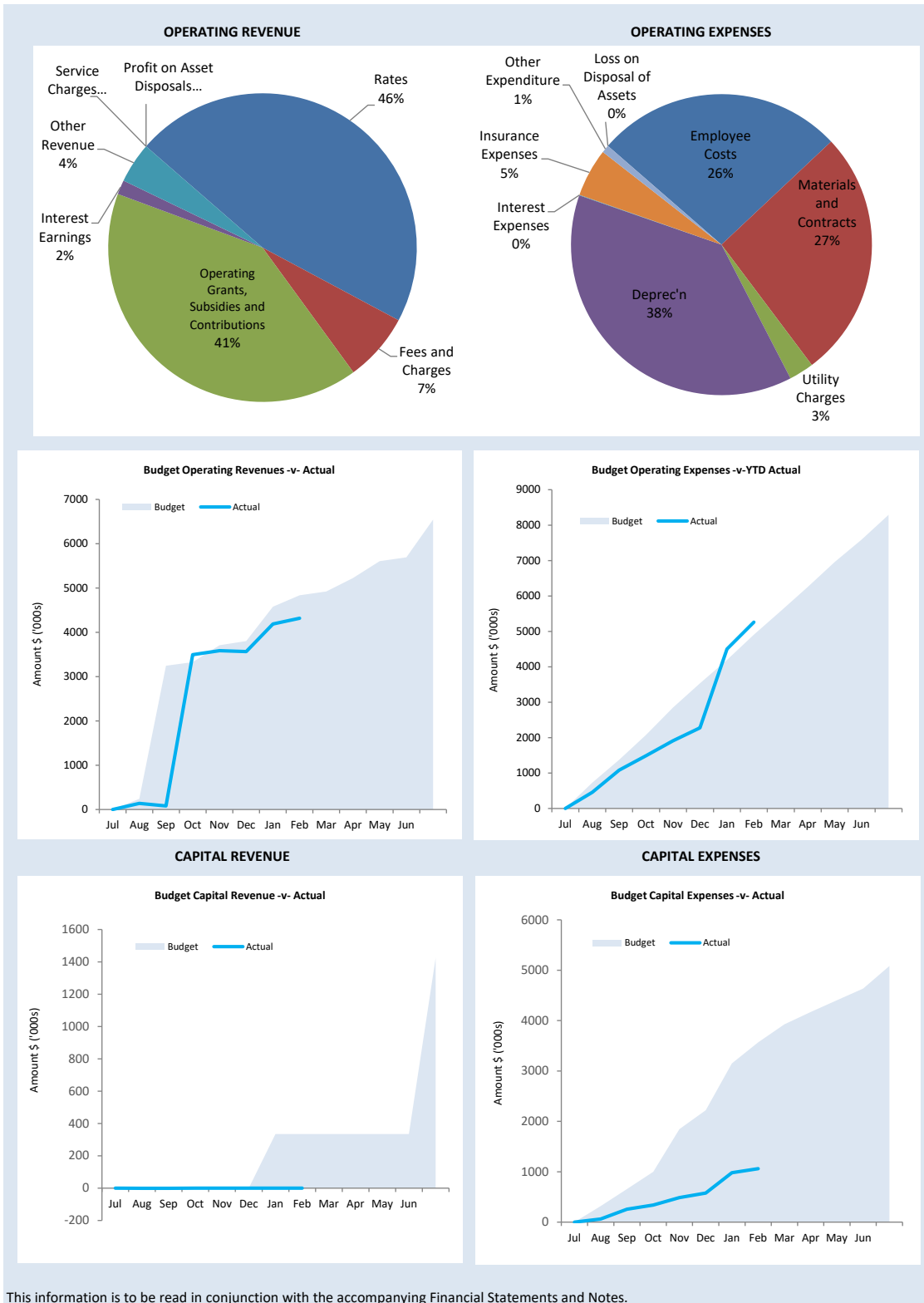
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF QUAIRADING  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**SUMMARY GRAPHS**



**SHIRE OF QUAIRADING  
KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**STATUTORY REPORTING PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	The Governance function accumulates the costs of Members expenses and other costs of Council that relate to the tasks of assisting councillors and the Ratepayers on matters which do not concern specific Council services, being election costs; allowances and expenses of members; policy and training and audit fees.
<p><b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services that are not fully funded by specific fees and charges.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision of local laws, fire control which covers the maintenance of bushfire equipment and insurance; animal control and a shared community emergency services manager.
<p><b>HEALTH</b> To provide an operational framework for environmental and community health.</p>	Health inspections, food quality control, pest control and operation of the medical centre.
<p><b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.</p>	Operation and maintenance of the Little Rainmakers Childcare Centre building, Arthur Kelly Village and minor in-kind association with the Fail Aged Lodge, Youth programme and Quairading Youth Centre.
<p><b>HOUSING</b> To provide and maintain housing.</p>	Maintenance of housing rented to staff and non staff.
<p><b>COMMUNITY AMENITIES</b> Provide services required by the community.</p>	Rubbish and recycling services and administration of Town Planning Scheme and Heritage services. Community bus service, maintenance of cemeteries, public conveniences and environmental services.
<p><b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.</p>	Maintenance of Halls, Swimming Pool, community buildings and various reserves and library.
<p><b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, drainage works, footpaths, parking facilities and cleaning of streets. Natural disaster road and bridge repairs. On-line licensing centre for Department of Transport. Maintenance of the Airstrip.
<p><b>ECONOMIC SERVICES</b> To help promote the Shire Quairading and its economic wellbeing.</p>	Community development, operation of caravan park and short stay accommodation, tourism and townscape, control of noxious weeds/plants. Pests and building control, community gym and building control.
<p><b>OTHER PROPERTY AND SERVICES</b> To monitor and control the Shire of Quairading overheads.</p>	Public works overheads, plant operating costs, allocation of salaries and wages. Operation of electrical services and private works.

SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

BY PROGRAM

Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
	500	500	287	0	(287)	(100%)	▼	
Governance								
General Purpose Funding - Rates	6	2,642,443	2,642,443	2,641,941	(502)	(0%)	▼	
General Purpose Funding - Other		225,455	225,455	140,479	(81,976)	(36%)	▼	\$
Law, Order and Public Safety		311,062	311,062	161,405	(149,657)	(48%)	▼	\$
Health		500	500	117	(383)	(23%)	▼	
Education and Welfare		65,380	65,380	38,059	(27,321)	(42%)	▼	
Housing		146,657	146,657	98,503	(48,154)	(33%)	▼	\$
Community Amenities		208,201	208,201	180,628	(27,573)	(13%)	▼	\$
Recreation and Culture		27,255	27,255	39,196	11,941	44%	▲	\$
Transport		234,207	234,207	212,966	(21,241)	(9%)	▼	\$
Economic Services		351,384	351,384	196,681	(154,703)	(55%)	▼	\$
Other Property and Services		33,576	33,576	29,559	(4,017)	(12%)	▼	\$
		4,246,619	4,246,619	3,766,511	(480,108)	(11%)	▼	
<b>Expenditure from operating activities</b>								
Governance		(733,282)	(733,282)	(485,719)	(247,563)	(34%)	▼	
General Purpose Funding		(123,625)	(123,625)	(61,147)	(62,478)	(51%)	▼	
Law, Order and Public Safety		(665,259)	(665,259)	(362,632)	(302,627)	(45%)	▼	
Health		(488,216)	(488,216)	(202,656)	(285,560)	(44%)	▼	\$
Education and Welfare		(290,574)	(290,574)	(155,548)	(135,026)	(47%)	▼	
Housing		(200,279)	(200,279)	(139,756)	(60,523)	(30%)	▼	\$
Community Amenities		(633,700)	(633,700)	(376,149)	(257,551)	(41%)	▼	
Recreation and Culture		(1,177,485)	(1,177,485)	(676,902)	(500,583)	(42%)	▼	
Transport		(2,876,369)	(2,876,369)	(2,137,900)	(738,469)	(26%)	▼	\$
Economic Services		(1,054,670)	(1,054,670)	(480,459)	(574,211)	(54%)	▼	\$
Other Property and Services		(45,874)	(45,874)	(80,792)	(34,918)	(76%)	▼	\$
		(8,289,331)	(8,289,331)	(5,260,222)	(3,029,109)	(37%)	▼	
<b>Operating activities excluded from budget</b>								
Add back Depreciation		3,152,353	3,152,353	1,993,396	(1,158,957)	(37%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	32,777	32,777	19,110	(13,667)	(42%)	▼	\$
Movement in Leave Reserve (Added Back)		3,557	3,557	3,680	123	3%	▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0			
Rounding Adjustments		0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0			
Loss on Asset Revaluation		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
		3,188,687	3,188,687	1,860,755	(1,327,932)	(42%)	▼	
<b>Amount attributable to operating activities</b>		<b>(854,025)</b>	<b>(854,025)</b>	<b>719,077</b>	<b>(1,573,102)</b>	<b>(18%)</b>	<b>▼</b>	
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	13	2,298,037	2,298,037	1,070,491	(1,227,546)	(53%)	▼	\$
Proceeds from Disposal of Assets	7	335,000	335,000	335,000	0	0%		\$
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0			
		2,633,037	2,633,037	1,405,491	(1,227,546)	(47%)	▼	
<b>Outflows from investing activities</b>								
Land Held for Resale	8	0	0	0	0			
Land and Buildings	8	(645,045)	(645,045)	(426,525)	(218,520)	(34%)	▼	\$
Plant and Equipment	8	(1,030,405)	(1,030,405)	(29,940)	(1,000,465)	(29%)	▼	\$
Furniture and Equipment	8	(35,000)	(35,000)	(19,458)	(15,542)	(44%)	▼	\$
Infrastructure Assets - Roads	8	(1,839,526)	(1,839,526)	(460,519)	(1,378,997)	(75%)	▼	\$
Infrastructure Assets - Drainage	8	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0			
Infrastructure Assets - Other	8	(1,217,948)	(1,217,948)	(382,147)	(835,801)	(70%)	▼	\$
Infrastructure Assets - Bridges	8	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0			
		(4,767,924)	(4,767,924)	(3,512,343)	(1,255,581)	(26%)	▼	
<b>Amount attributable to investing activities</b>		<b>(2,134,887)</b>	<b>(2,134,887)</b>	<b>(349,735)</b>	<b>(1,785,152)</b>	<b>(83%)</b>	<b>▼</b>	
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings	9	0	0	0	0			
Transfer from Reserves	10	1,088,825	1,088,825	0	(1,088,825)	(0%)	▼	
Transfer from Restricted Cash - Other		0	0	0	0			
		1,088,825	1,088,825	0	(1,088,825)	(0%)	▼	
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(64,364)	(64,364)	(37,527)	(26,837)	(42%)	▼	
Payments for principal portion of lease liabilities	9	(31,797)	(31,797)	(13,154)	(18,643)	(59%)	▼	
Transfer to Restricted Cash - Other		0	0	0	0			
Transfer to Reserves	10	(220,000)	(220,000)	(87,943)	(132,057)	(60%)	▼	\$
		(316,161)	(316,161)	(56,816)	(259,345)	(82%)	▼	
<b>Amount attributable to financing activities</b>		<b>772,664</b>	<b>772,664</b>	<b>(56,816)</b>	<b>(829,480)</b>	<b>(11%)</b>	<b>▼</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1	2,246,437	2,315,054	2,315,054	2,315,054	0%		
Amount attributable to operating activities		(854,025)	(854,025)	719,077	(134,948)	(16%)	▼	
Amount attributable to investing activities		(2,134,887)	(2,134,887)	(349,735)	(1,785,152)	(84%)	▼	
Amount attributable to financing activities		772,664	772,664	(56,816)	(829,480)	(11%)	▼	
<b>Surplus or deficit at the end of the financial year</b>	1	<b>30,189</b>	<b>98,807</b>	<b>870,463</b>	<b>2,308,279</b>	<b>165%</b>	<b>▲</b>	

**KEY INFORMATION**  
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance.  
The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

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

**SHIRE OF QUAIRADING**

**KEY TERMS AND DESCRIPTIONS**

**FOR THE PERIOD ENDED 31 JANUARY 2024**

**NATURE DESCRIPTIONS**

**REVENUE**

**RATES**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**FEES AND CHARGEES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION**

Depreciation expense raised on all classes of assets.

**FINANCE COSTS**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

Note	Adopted	Amended	Amended	YTD	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Annual Budget	Annual Budget	YTD Budget (a)	Actual (b)				
	\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Rates	6	2,642,443	2,642,443	2,642,443	2,641,941	(502)	(0%)	▼
Grants, Subsidies and Contributions	12	412,716	412,716	356,517	363,063	6,546	2%	▲
Fees and Charges		616,835	616,835	359,410	408,122	48,712	14%	▲ \$
Service Charges		0	0	0	0	0		
Interest Revenue		118,855	118,855	69,279	85,547	16,268	23%	▲ \$
Other Revenue		413,189	413,189	314,033	241,350	(72,683)	(23%)	▼ \$
Profit on Disposal of Assets	7	42,582	42,582	24,829	0	(24,829)	(100%)	▼ \$
Gain FV Valuation of Assets		0	0	0	0	0		
		4,246,619	4,246,619	3,766,511	3,740,024			
<b>Expenditure from operating activities</b>								
Employee Costs		(2,269,697)	(2,269,697)	(1,298,017)	(1,399,629)	(101,612)	(8%)	▼
Materials and Contracts		(2,175,621)	(2,175,621)	(1,350,071)	(1,407,121)	(57,050)	(4%)	▼
Utility Charges		(268,450)	(268,450)	(156,114)	(140,275)	15,839	10%	▲ \$
Depreciation		(3,152,353)	(3,152,353)	(1,838,088)	(1,993,396)	(155,308)	(8%)	▼
Finance Costs		(13,248)	(13,248)	(7,707)	(3,094)	4,613	60%	▲
Insurance Expenses		(199,849)	(199,849)	(149,832)	(272,757)	(122,925)	(82%)	▼ \$
Other Expenditure		(134,755)	(134,755)	(64,421)	(43,939)	20,482	32%	▲ \$
Loss on Disposal of Assets	7	(75,359)	(75,359)	(43,939)	0	43,939	100%	▲ \$
Loss FV Valuation of Assets		0	0	0	0	0		
		(8,289,331)	(8,289,331)	(4,908,189)	(5,260,212)			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		3,152,353	3,152,353	1,838,088	1,993,396	155,308	8%	▲
Adjust (Profit)/Loss on Asset Disposal	7	32,777	32,777	19,110	0	(19,110)	(100%)	▼ \$
Movement in Leave Reserve (Added Back)		3,557	3,557	3,557	3,680	123	3%	▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		3,188,687	3,188,687	1,860,755	1,997,077			
<b>Amount attributable to operating activities</b>		<b>(854,025)</b>	<b>(854,025)</b>	<b>719,077</b>	<b>476,888</b>			
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	13	2,298,037	2,298,037	1,070,491	577,355	(493,136)	(46%)	▼ \$
Proceeds from Disposal of Assets	7	335,000	335,000	335,000	0	(335,000)	(100%)	▼ \$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0		
		2,633,037	2,633,037	1,405,491	577,355			
<b>Outflows from investing activities</b>								
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(645,045)	(645,045)	(426,525)	(35,026)	391,499	92%	▲ \$
Plant and Equipment	8	(1,030,405)	(1,030,405)	(1,027,485)	(29,940)	997,545	97%	▲ \$
Furniture and Equipment	8	(35,000)	(35,000)	(35,000)	(19,458)	15,542	44%	▲ \$
Infrastructure Assets - Roads	8	(1,839,526)	(1,839,526)	(1,156,312)	(460,519)	695,793	60%	▲ \$
Infrastructure Assets - Drainage	8	0	0	0	0	0		
Infrastructure Assets - Footpaths	8	0	0	0	0	0		
Infrastructure Assets - Other	8	(1,217,948)	(1,217,948)	(867,021)	(382,147)	484,874	56%	▲ \$
Infrastructure Assets - Bridges	8	0	0	0	0	0		
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0		
		(4,767,924)	(4,767,924)	(3,512,343)	(927,090)			
<b>Amount attributable to investing activities</b>		<b>(2,134,887)</b>	<b>(2,134,887)</b>	<b>(2,106,852)</b>	<b>(349,735)</b>			
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings		0	0	0	0	0		
Transfer from Reserves	10	1,088,825	1,088,825	0	0	0		
Transfer from Restricted Cash - Other		0	0	0	0	0		
		1,088,825	1,088,825	0	0			
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(64,364)	(64,364)	(37,527)	(32,832)	4,695	13%	▲
Payments for principal portion of lease liabilities	9	(31,797)	(31,797)	(19,289)	(13,154)	6,135	32%	▲
Transfer to Restricted Cash - Other		0	0	0	0	0		
Transfer to Reserves	10	(220,000)	(220,000)	0	(87,943)	(87,943)		▼ \$
		(316,161)	(316,161)	(56,816)	(133,929)			
<b>Amount attributable to financing activities</b>		<b>772,664</b>	<b>772,664</b>	<b>(56,816)</b>	<b>(133,929)</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1	2,246,437	2,315,054	2,315,054	2,315,054	0	0%	
Amount attributable to operating activities		(854,025)	(854,025)	719,077	476,888	(242,189)	(34%)	
Amount attributable to investing activities		(2,134,887)	(2,134,887)	(2,106,852)	(349,735)	1,757,117	(83%)	
Amount attributable to financing activities		772,664	772,664	(56,816)	(133,929)	(77,113)	136%	
<b>Surplus or deficit at the end of the financial year</b>	1	<b>30,189</b>	<b>98,807</b>	<b>870,463</b>	<b>2,308,279</b>	<b>1,437,815</b>	<b>165%</b>	

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

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

**SHIRE OF QUAIRADING  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

	<b>31-Jan-23</b>	<b>31-Jan-24</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	6,755,895	5,658,923
Trade and other receivables	618,078	1,151,069
Other financial assets	0	0
Inventories	416,668	498,405
Contract assets	837,395	837,395
Other assets	29,766	4,463
<b>TOTAL CURRENT ASSETS</b>	<b>8,657,802</b>	<b>8,150,256</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	35,506	35,506
Other financial assets	81,490	81,490
Inventories	345,420	345,420
Property, plant and equipment	23,720,277	23,373,598
Infrastructure	100,177,609	99,475,224
Right-of-use assets	23,588	6,346
<b>TOTAL NON-CURRENT ASSETS</b>	<b>124,383,889</b>	<b>123,317,583</b>
<b>TOTAL ASSETS</b>	<b>133,041,692</b>	<b>131,467,839</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,318,548	622,512
Other liabilities	511,526	622,528
Lease liabilities	20,898	7,744
Employee related provisions	184,697	184,697
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,101,775</b>	<b>1,470,755</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	0	0
Borrowings	277,618	277,618
Employee related provisions	27,895	27,895
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>305,513</b>	<b>305,513</b>
<b>TOTAL LIABILITIES</b>	<b>2,407,288</b>	<b>1,776,268</b>
<b>NET ASSETS</b>	<b>130,634,404</b>	<b>129,691,571</b>
<b>EQUITY</b>		
Retained surplus	42,898,658	41,867,882
Reserve accounts	4,093,439	4,181,382
Revaluation surplus	83,642,307	83,642,307
<b>TOTAL EQUITY</b>	<b>130,634,404</b>	<b>129,691,571</b>

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



SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

OPERATING ACTIVITIES

NOTE 1

ADJUSTED NET CURRENT ASSETS

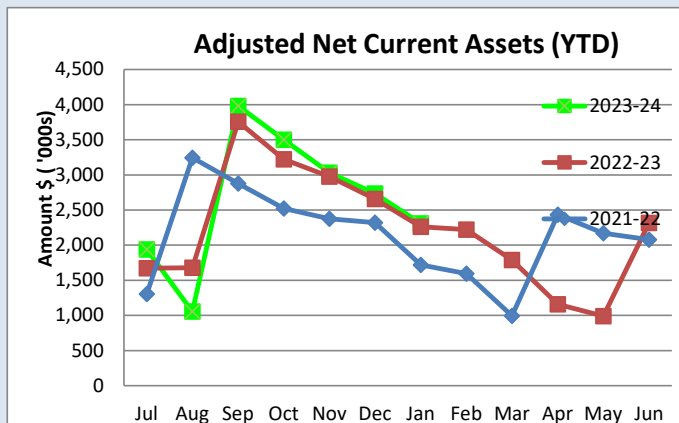
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/01/2023	Year to Date Actual 31/01/2024
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,662,456	2,671,190	1,477,541
Cash Restricted - Reserves	2	4,093,439	3,643,611	4,181,382
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	0	247,385	434,651	492,036
Receivables - Other	3	370,693	43,610	659,033
Other Financial Assets	3	0	902	0
Other Assets Other Than Inventories	4	867,161	189,742	841,859
Inventories	4	10,828	8,272	92,565
		8,251,962	6,991,979	7,744,416
<b>Less: Current Liabilities</b>				
Payables	5	(1,222,052)	(383,248)	(599,859)
Contract Liabilities	11	(511,526)	(487,097)	(622,528)
Bonds & Deposits	14	(96,496)	(139,984)	(22,653)
Loan Liability	9	(66,106)	(33,299)	(33,274)
Lease Liability	9	(20,898)	(14,204)	(7,744)
Provisions	11	(184,697)	(246,085)	(184,697)
		(2,101,775)	(1,303,917)	(1,470,755)
Less: Cash Reserves	10	(4,093,439)	(3,643,611)	(4,181,382)
Add Back: Component of Leave Liability not Required to be funded		171,302	168,905	174,983
Add Back: Loan Liability		66,106	33,299	33,274
Add Back: Lease Liability		20,898	14,204	7,744
Less: Loan Receivable - clubs/institutions		0	(902)	0
<b>Net Current Funding Position</b>		<b>2,315,054</b>	<b>2,259,955</b>	<b>2,308,279</b>

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.31 M</b>
<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$2.26 M</b>

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

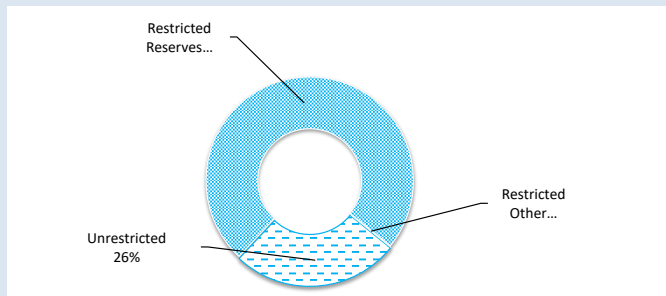
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	1,300			1,300	Cash on Hand	Nil	On Hand
Petty Cash - Container Deposit Scheme	370			370	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Cash at Bank	807,892			807,892	Westpac		Ongoing
Municipal Investment Cash at Bank	0			0	Westpac	0.01%	Ongoing
Medical Practice Cash at Bank	34,028			34,028	Westpac		Ongoing
Reserve Cash at Bank		505,052		505,052	Westpac	1.55%	Ongoing
Trust Cash at Bank			0	0	Westpac		Ongoing
<b>Term Deposits</b>							
Municipal - Term Deposit Investment 1	315,171			315,171	Westpac	3.50%	17/02/2024
Municipal - Term Deposit Investment 2	318,781			318,781	Westpac	3.50%	17/02/2024
Reserve - Term Deposit Investment 1		1,000,627		1,000,627	Westpac	5.18%	2/04/2024
Reserve - Term Deposit Investment 2		650,913		650,913	Westpac	5.18%	2/04/2024
Reserve - Term Deposit Investment 3		1,079,173		1,079,173	Westpac	5.18%	2/04/2024
Reserve - Term Deposit Investment 4		945,616		945,616	Westpac	5.18%	2/04/2024
		0		0			
		0		0			
<b>Investments</b>							
<b>Total</b>	<b>1,477,541</b>	<b>4,181,382</b>	<b>0</b>	<b>5,658,923</b>			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Restricted
\$5.66 M	\$4.18 M

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JANUARY 2024

OPERATING ACTIVITIES  
 NOTE 3  
 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	31 Jan 24
	\$	\$
Opening Arrears Previous Years	206,403	282,891
Levied this year	2,612,016	2,763,893
Less Collections to date	(2,535,528)	(2,519,242)
Equals Current Outstanding	282,891	527,542
	<b>282,891</b>	<b>527,542</b>
% Collected	89.96%	82.69%

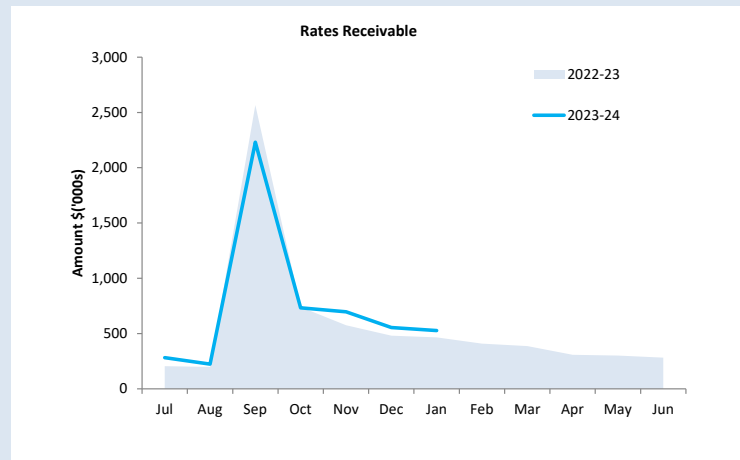
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	140,295	10,307	1,208	126,411	278,221
Percentage	50%	4%	0%	45%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					277,786
Receivables - Other					381,247
<b>Total Receivables General Outstanding</b>					<b>659,033</b>
Amounts shown above include GST (where applicable)					

KEY INFORMATION

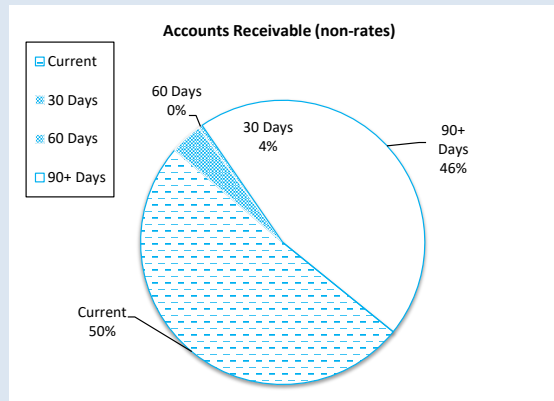
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>83%</b>	<b>\$527,542</b>



<b>Debtors Due</b>
<b>\$659,033</b>
<b>Over 30 Days</b>
<b>50%</b>
<b>Over 90 Days</b>
<b>45%</b>

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JANUARY 2024

**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2024
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	0	0	0	0
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	10,828	81,737	0	92,565
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	29,766	0	(25,302)	4,463
<b>Contract assets</b>				
Contract assets	837,395	0	0	837,395
<b>Total Other Current assets</b>				<b>1,340,263</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**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.

**Inventory**

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 resale**

Land held for development and resale 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.

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

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**SHIRE OF QAIRADING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

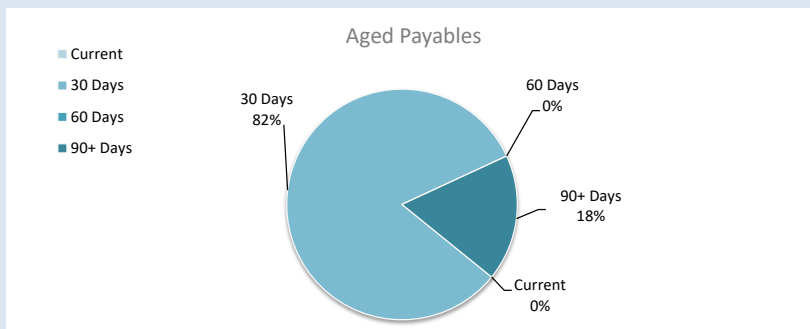
**OPERATING ACTIVITIES**  
**NOTE 5**  
**Payables**

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	84	0	18	102
Percentage	0%	82.3%	0%	17.7%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					102
Other creditors					(15,281)
Accruals/Income in Advance					780
ATO liabilities					572,350
Other accruals/payables					41,907
<b>Total Payables General Outstanding</b>					<b>599,859</b>

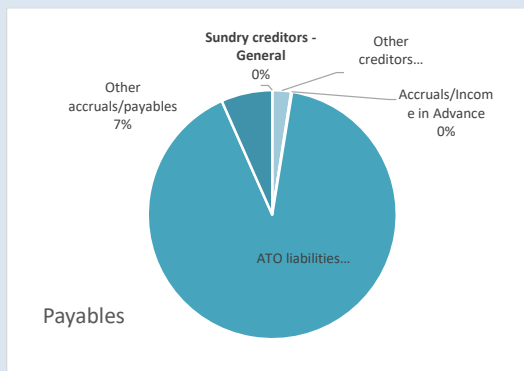
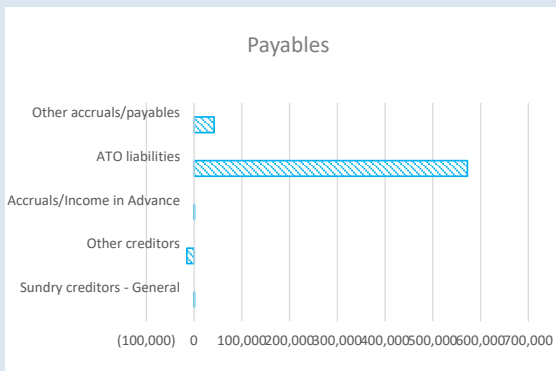
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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 normally paid within 30 days of recognition.



<b>Creditors Due</b>
<b>\$599,859</b>
<b>Over 30 Days</b>
<b>100%</b>
<b>Over 90 Days</b>
<b>17.7%</b>



SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

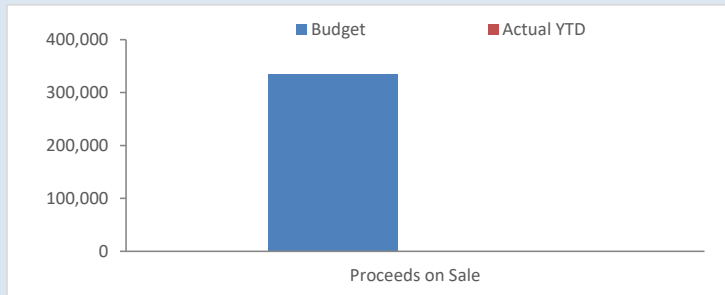
OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

RATE TYPE	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
GRV - Residential	0.153020	316	2,567,764	392,919	0	0	392,919	392,919	0	0	392,919
GRV - Industrial	0.153020	22	280,765	42,963	0	0	42,963	42,963	0	0	42,963
GRV - Commercial	0.153020	11	248,376	38,006	0	0	38,006	38,007	0	0	38,007
<b>Unimproved valuations</b>											
UV - Rural	0.008259	359	249,782,000	2,062,950	0	0	2,062,950	2,062,950	(501)	0	2,062,448
Non Rateable		228	294,438	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>936</b>	<b>253,173,343</b>	<b>2,536,838</b>	<b>0</b>	<b>0</b>	<b>2,536,838</b>	<b>2,536,838</b>	<b>(501)</b>	<b>0</b>	<b>2,536,337</b>
<b>Minimum Payment</b>											
<b>Gross rental valuations</b>											
GRV - Residential	720	61	62,032	43,920	0	0	43,920	43,920	0	0	43,920
GRV - Industrial	720	7	9,115	5,040	0	0	5,040	5,040	0	0	5,040
GRV - Commercial	720	0	0	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>											
UV - Rural	720	53	2,200,062	38,160	0	0	38,160	38,160	0	0	38,160
<b>Sub-Totals</b>		<b>121</b>	<b>2,271,209</b>	<b>87,120</b>	<b>0</b>	<b>0</b>	<b>87,120</b>	<b>87,120</b>	<b>0</b>	<b>0</b>	<b>87,120</b>
		<b>1,057</b>	<b>255,444,552</b>	<b>2,623,958</b>	<b>0</b>	<b>0</b>	<b>2,623,958</b>	<b>2,623,958</b>	<b>(501)</b>	<b>0</b>	<b>2,623,457</b>
<b>Amount from General Rates</b>											
Ex-Gratia Rates	Tonnage	1	398,070	18,485	0	0	18,485	0	0	0	18,485
Write off							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>2,642,443</b>				<b>2,641,941</b>

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

Asset	Asset Description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and Equipment</b>									
1Q3919	Ammann Ars130 Single Drum Roller	96,536	45,000		(51,536)	0	0		
2Q551	2018 Izuzu D-Max 4X4 Sx Crew Cab	17,160	13,500		(3,660)				
2Q465	Holden Colorado 4X4 Crew Cab	16,764	13,500		(3,264)	0	0		
Q5122	2012 Ud Nissan Truck	67,720	110,000	42,280		0	0		
2Q661	Mitsubishi Triton Glx Cc Man	14,906	13,000		(1,906)				
6Q190	Isuzu Dmax 4X4 Ute	29,698	30,000	302		0	0		
P272	2013 Ud Nissan Cw26 380 Truck	124,993	110,000		(14,993)	0	0		
		<b>367,777</b>	<b>335,000</b>	<b>42,582</b>	<b>(75,359)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**KEY INFORMATION**



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$335,000</b>	<b>\$0</b>	<b>0%</b>

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2024

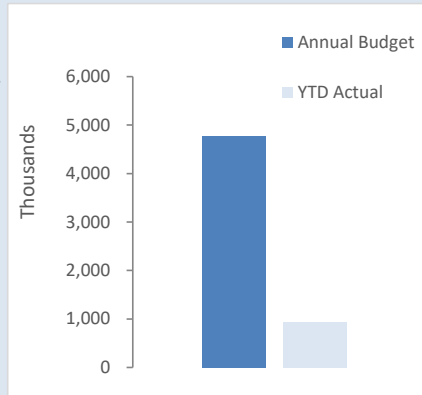
**INVESTING ACTIVITIES**  
**NOTE 8**  
**CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	645,045	426,525	645,045	35,026	(391,499)
Plant and Equipment	1,030,405	1,027,485	1,030,405	29,940	(97,545)
Furniture and Equipment	35,000	35,000	35,000	19,458	(15,542)
Infrastructure Assets - Roads	1,839,526	1,156,312	1,839,526	460,519	(695,793)
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Other	1,217,948	867,021	1,217,948	382,147	(484,874)
<b>Capital Expenditure Totals</b>	<b>4,767,924</b>	<b>3,512,343</b>	<b>4,767,924</b>	<b>927,090</b>	<b>(2,585,253)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,298,037	1,070,491	2,298,037	577,355	(493,136)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	335,000	335,000	335,000	0	(335,000)
Council contribution - Cash Backed Reserves					
Various Reserves	1,088,825	0	1,088,825	0	0
Council contribution - operations	1,046,062	2,106,852	1,046,062	349,735	(1,757,117)
<b>Capital Funding Total</b>	<b>4,767,924</b>	<b>3,512,343</b>	<b>4,767,924</b>	<b>927,090</b>	<b>(2,585,253)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**KEY INFORMATION**

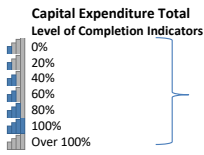


<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$4.77 M</b>	<b>\$.93 M</b>	<b>19%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$2.3 M</b>	<b>\$.58 M</b>	<b>25%</b>



SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

IN  
CAI



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

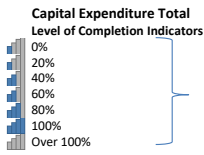
% of  
Completion

Level of completion indicator, please see table at the top of this note for further detail.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	
<b>Health</b>								
0.00	Arthur Kelly Village - Common Area - Building (Capital)	4070712	514	BC7702	(10,000)	(10,000)	(10,000)	0
<b>Total - Health</b>					<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>0</b>
<b>Education &amp; Welfare</b>								
0.07	Arthur Kelly Village - Common Area - Building (Capital)	4080612	514	BC8600	(51,750)	(51,750)	(30,163)	(3,409)
0.00	Daycare Centre - Building (Capital)	4080312	514	BC8301	(11,000)	(11,000)	(10,996)	0
0.02	Frail Aged Lodge (Parker House) - Building (Capital)	4080612	514	BC8610	(33,400)	(33,400)	(19,460)	(773)
<b>Total - Education &amp; Welfare</b>					<b>(96,150)</b>	<b>(96,150)</b>	<b>(60,619)</b>	<b>(4,182)</b>
<b>Housing</b>								
0.00	1 (Lot 325) Edwards Way - Building (Capital)	4090114	514	BC9114	(350,000)	(350,000)	(204,085)	0
0.00	Doctor's Residence - Building (Capital)	4090212	512	BC9211	(10,000)	(10,000)	(5,831)	0
0.00	7 Edwards Way - Police House - Building (Capital)	4090214	514	BC9208	(8,000)	(8,000)	(4,662)	0
<b>Total - Housing</b>					<b>(368,000)</b>	<b>(368,000)</b>	<b>(214,578)</b>	<b>0</b>
<b>Community Amenities</b>								
0.11	Recycling Centre - Building (Capital)	4100112	512	BC10102	(10,650)	(10,650)	(6,209)	(1,155)
<b>Total - Community Amenities</b>					<b>(10,650)</b>	<b>(10,650)</b>	<b>(6,209)</b>	<b>(1,155)</b>
<b>Recreation And Culture</b>								
0.00	Swimming Pool Plant Room - Building (Capital)	4110212	512	BC11205	(50,000)	(50,000)	(50,000)	0
0.12	Museum Upgrade	4110612	512	BC11601	(15,000)	(15,000)	(8,743)	(1,818)
0.00	Balkuling School	4110712	512	BC11703	(25,000)	(25,000)	(14,574)	0
<b>Total - Recreation And Culture</b>					<b>(90,000)</b>	<b>(90,000)</b>	<b>(73,317)</b>	<b>(1,818)</b>
<b>Economic Services</b>								
0.00	Caravan Park Toilets & Ablutions - Building (Capital)	4130212	512	BC13244	(20,245)	(20,245)	(11,802)	0
<b>Total - Economic Services</b>					<b>(20,245)</b>	<b>(20,245)</b>	<b>(11,802)</b>	<b>0</b>
<b>Other Property &amp; Services</b>								
0.56	Administration Building - Building (Capital)	4140212	512	BC14201	(50,000)	(50,000)	(50,000)	(27,871)
<b>Total - Other Property &amp; Services</b>					<b>(50,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(27,871)</b>
<b>Total - Buildings</b>					<b>(645,045)</b>	<b>(645,045)</b>	<b>(426,525)</b>	<b>(35,026)</b>
<b>Plant &amp; Equipment</b>								
<b>Transport</b>								
0.00	Works Supervisors Vehicle	4120330	530	PE12301	(70,000)	(70,000)	(70,000)	0
0.00	UD Auto Truck	4120330	530	PE12303	(292,702)	(292,702)	(292,702)	0
1.04	Sportsground Mower	4120330	530	PE12308	(20,000)	(20,000)	(20,000)	(20,727)
0.00	Haydraulic Tip Trailer	4120330	530	PE12310	(10,000)	(10,000)	(10,000)	0
0.00	Smooth Drum Vibe Roller 14.3T	4120330	530	PE12311	(190,000)	(190,000)	(190,000)	0
0.00	Mazda BT50 Ute	4120330	530	PE12312	(70,000)	(70,000)	(70,000)	0
0.00	Mazda BT50 Ute	4120330	530	PE12313	(70,000)	(70,000)	(70,000)	0
0.00	Bobcat Attachment - Trencher	4120330	530	PE12314	(8,000)	(8,000)	(8,000)	0
1.32	Bobcat Attachment - Angle Road Broom	4120330	530	PE12315	(7,000)	(7,000)	(4,081)	(9,213)
0.00	6 Wheel Tip Truck	4120330	530	PE12317	(292,702)	(292,702)	(292,702)	0
<b>Total - Transport</b>					<b>(1,030,405)</b>	<b>(1,030,405)</b>	<b>(1,027,485)</b>	<b>(29,940)</b>
<b>Total - Plant &amp; Equipment</b>					<b>(1,030,405)</b>	<b>(1,030,405)</b>	<b>(1,027,485)</b>	<b>(29,940)</b>
<b>Furniture &amp; Equipment</b>								
<b>Other Health</b>								
0.53	Strengthening Medicare Grant Funded Expenditure	4070720	520	OH7701	(25,000)	(25,000)	(25,000)	(13,290)
<b>Total - Other Health</b>					<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(13,290)</b>
<b>Other Property &amp; Services</b>								
0.62	Administration Office Furniture Upgrade	4140220	520	FE14201	(10,000)	(10,000)	(10,000)	(6,168)
<b>Total - Other Property &amp; Services</b>					<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(6,168)</b>
<b>Total - Furniture &amp; Equipment</b>					<b>(35,000)</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>(19,458)</b>
<b>Infrastructure - Roads</b>								
1.00	Groves Road Access (Capital)	4120142	540	RC998	0	0	0	(4,644)

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

IN  
CAI



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of  
Completion

Level of completion indicator, please see table at the top of this note for further detail.

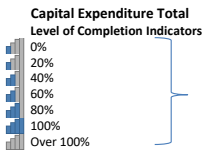
Assets	Balance Sheet			Adopted	Amended		Total YTD
	Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	
0.00	4120146	540	R2R007	(108,163)	(108,163)	(79,338)	0
1.00	4120146	540	R2R017	0	0	0	(7,665)
0.00	4120146	540	R2R106	(128,253)	(128,253)	(94,078)	0
0.01	4120145	540	R2R014	(139,734)	(139,734)	(102,504)	(1,956)
0.00	4120149	540	RRG166	(37,959)	(37,959)	(22,127)	0
0.35	4120149	540	RRG166A	(62,780)	(62,780)	(36,603)	(21,733)
0.52	4120149	540	RRG166B	(690,086)	(690,086)	(402,367)	(356,154)
0.00	4120162	540	WSF010	(359,398)	(359,398)	(209,559)	0
0.31	4120162	540	WSF010D	(132,600)	(132,600)	(77,315)	(41,127)
0.00	4120165	540	DC000	(85,675)	(85,675)	(62,845)	0
1.00	4120165	540	DC123	0	0	0	(27,240)
0.00	4120166	540	DC063	(31,626)	(31,626)	(23,192)	0
0.00	4120166	540	DC143	(31,626)	(31,626)	(23,192)	0
0.00	4120166	540	DC176	(31,626)	(31,626)	(23,192)	0
<b>Total - Transport</b>				<b>(1,839,526)</b>	<b>(1,839,526)</b>	<b>(1,156,312)</b>	<b>(460,519)</b>
0.25	<b>Total - Infrastructure - Roads</b>			<b>(1,839,526)</b>	<b>(1,839,526)</b>	<b>(1,156,312)</b>	<b>(460,519)</b>
<b>Infrastructure - Other</b>							
<b>Law, Order &amp; Public Safety</b>							
0.00	4050790	590	EM5701	(16,877)	(16,877)	(16,877)	0
<b>Total - Law, Order &amp; Public Safety</b>				<b>(16,877)</b>	<b>(16,877)</b>	<b>(16,877)</b>	<b>0</b>
<b>Community Amenities</b>							
0.61	4100790	590	OC10703	(28,613)	(28,613)	(16,681)	(17,503)
0.63	4100790	590	OC10704	(16,145)	(16,145)	(16,138)	(10,168)
<b>Total - Community Amenities</b>				<b>(44,758)</b>	<b>(44,758)</b>	<b>(32,819)</b>	<b>(27,670)</b>
<b>Recreation And Culture</b>							
0.06	4110190	590	OC11101	(359,693)	(359,693)	(209,727)	(22,908)
0.03	4110390	590	OC11335	(393,347)	(393,347)	(229,348)	(12,746)
0.96	4110390	590	LRC11322	(320,273)	(320,273)	(320,264)	(306,827)
0.00	4110390	590	PC11323	(30,000)	(30,000)	(17,493)	0
0.40	4110790	590		(30,000)	(30,000)	(17,493)	(11,996)
<b>Total - Recreation And Culture</b>				<b>(1,133,313)</b>	<b>(1,133,313)</b>	<b>(794,325)</b>	<b>(354,477)</b>
<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Economic Services</b>							
0.00	4130890	590	OC13801	(23,000)	(23,000)	(23,000)	0
<b>Total - Economic Services</b>				<b>(23,000)</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>0</b>
0.31	<b>Total - Infrastructure - Other</b>			<b>(1,217,948)</b>	<b>(1,217,948)</b>	<b>(867,021)</b>	<b>(382,147)</b>
0.19	<b>Grand Total</b>			<b>(4,767,924)</b>	<b>(4,767,924)</b>	<b>(3,512,343)</b>	<b>(927,090)</b>

Summary by Balance Sheet Category

Land Held For Resale (Current)	340	0	0	0	0
Land Held For Resale (Non Current)	507	0	0	0	0
Land - Freehold	508	0	0	0	0
Buildings - Specialised	512	(180,895)	(180,895)	(147,159)	(30,844)
Buildings - Non Specialised	514	(464,150)	(464,150)	(279,366)	(4,182)
Furniture & Equipment	520	(35,000)	(35,000)	(35,000)	(19,458)
Plant & Equipment	530	(1,030,405)	(1,030,405)	(1,027,485)	(29,940)
Infrastructure - Roads	540	(1,839,526)	(1,839,526)	(1,156,312)	(460,519)
Infrastructure - Bridges	555	0	0	0	0
Infrastructure - Footpaths & Cycleways	560	0	0	0	0
Infrastructure - Other	590	(1,217,948)	(1,217,948)	(867,021)	(382,147)
		0	0	0	0

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

IN  
CAI



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion Level of completion indicator, please see table at the top of this note for further detail.

Assets	Balance		Adopted		Amended		Total YTD
	Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	
				\$ 0	\$ 0	\$ 0	\$ 0
				<b>(4,767,924)</b>	<b>(4,767,924)</b>	<b>(3,512,343)</b>	<b>(927,090)</b>

SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

FINANCING ACTIVITIES  
NOTE 9  
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
<b>Transport</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 118 - Depot Building	243,727	0	0	0	25,476	49,813	49,813	218,251	193,914	193,914	2,758	10,647	10,647
Loan 119 - Park Cottages	99,996	0	0	0	7,356	14,551	14,551	92,640	85,445	85,445	269	2,431	2,431
	343,723	0	0	0	32,832	64,364	64,364	310,891	279,359	279,359	3,028	13,078	13,078
<b>Total</b>	343,723	0	0	0	32,832	64,364	64,364	310,891	279,359	279,359	3,027.80	13,082	13,082
Current loan borrowings	66,106							33,274					
Non-current loan borrowings	277,618							277,618					
	343,723							310,891					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2023	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
<b>Law, Order &amp; Public Safety</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lease 2 - CESM Vehicle	17,555	0	0	0	13,154	17,555	17,555	4,401	(0)	-0	66	72	72
<b>Economic Services</b>													
Lease 4 - Skeleton Weed Vehicle	0	0	0	0	0	10,513	10,513	0	(10,513)	(10,513)	0	0	0
<b>Other Property &amp; Services</b>													
Lease 3 - Canon Photocopier	3,343	0	0	0	0	3,729	3,729	3,343	(386)	(386)	0	93	93
	20,898	0	0	0	13,154	31,797	31,797	7,744	(10,899)	(10,899)	66	165	165
<b>Total</b>	20,898	0	0	0	13,154	31,797	31,797	7,744	(10,899)	(10,899)	66	165	165
Current financing borrowings	20,898							7,744					
Non-current financing borrowings	0							0					
	20,898							7,744					

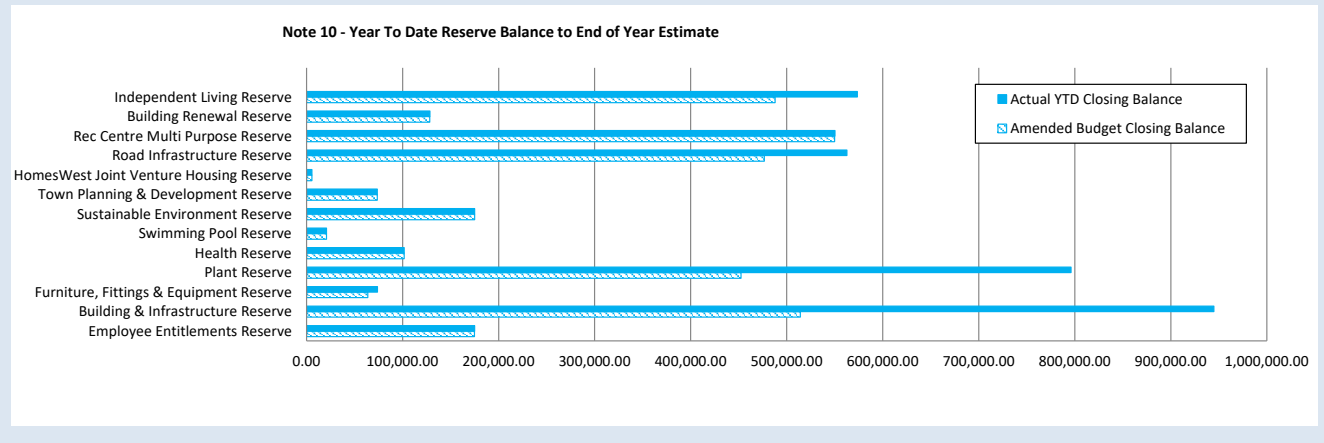
SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JANUARY 2024

OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements Reserve	171,302.47	3,557.00	3,680.25	0.00	0.00	0.00	0.00	174,859.47	174,982.72
Building & Infrastructure Reserve	925,026.17	19,208.00	19,873.21	0.00	0.00	(430,000.00)	0.00	514,234.17	944,899.38
Furniture, Fittings & Equipment Reserve	72,253.91	1,500.00	1,552.30	0.00	0.00	(10,000.00)	0.00	63,753.91	73,806.21
Plant Reserve	779,333.32	16,183.00	16,743.16	135,000.00	0.00	(478,000.00)	0.00	452,516.32	796,076.48
Health Reserve	99,575.71	2,068.00	2,139.28	0.00	0.00	0.00	0.00	101,643.71	101,714.99
Swimming Pool Reserve	20,278.30	421.00	435.66	0.00	0.00	0.00	0.00	20,699.30	20,713.96
Sustainable Environment Reserve	171,412.45	3,559.00	3,682.62	0.00	0.00	0.00	0.00	174,971.45	175,095.07
Town Planning & Development Reserve	72,049.46	1,496.00	1,547.91	0.00	0.00	0.00	0.00	73,545.46	73,597.37
HomesWest Joint Venture Housing Reserve	5,424.94	113.00	116.55	0.00	0.00	0.00	0.00	5,537.94	5,541.49
Road Infrastructure Reserve	550,928.92	11,440.00	11,836.13	0.00	0.00	(85,675.00)	0.00	476,693.92	562,765.05
Rec Centre Multi Purpose Reserve	538,610.54	11,184.00	11,571.48	0.00	0.00	0.00	0.00	549,794.54	550,182.02
Building Renewal Reserve	125,738.79	2,611.00	2,701.36	0.00	0.00	0.00	0.00	128,349.79	128,440.15
Independent Living Reserve	561,503.90	11,660.00	12,063.32	0.00	0.00	(85,150.00)	0.00	488,013.90	573,567.22
	<b>4,093,438.88</b>	<b>85,000.00</b>	<b>87,943.23</b>	<b>135,000.00</b>	<b>0.00</b>	<b>(1,088,825.00)</b>	<b>0.00</b>	<b>3,224,613.88</b>	<b>4,181,382.11</b>

KEY INFORMATION



**SHIRE OF QUAIRADING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**OPERATING ACTIVITIES**  
**NOTE 11**  
**OTHER CURRENT LIABILITIES**

<b>Other Current Liabilities</b>	<b>Note</b>	<b>Opening Balance 1 Jul 2023</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance 31 Jan 2024</b>
		\$	\$	\$	\$
<b>Other Liabilities</b>					
- Contract Liabilities	12	37,618	46,293	(82,459)	1,452
- Capital Grant/Contribution Liabilities	13	473,908	583,796	(504,128)	553,576
<b>Total Other liabilities</b>		511,526	630,089	(586,587)	555,028
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		511,526	630,089	(586,587)	555,028
<b>Employee Related Provisions</b>					
Annual leave		129,164	0	0	129,164
Long service leave		34,533	0	0	34,533
Annual leave oncosts		16,821	0	0	16,821
Long service leave oncosts		4,180	0	0	4,180
<b>Total Provisions</b>		184,697	0	0	184,697
<b>Total Other Current Liabilities</b>					<b>739,726</b>
<b>Amounts shown above include GST (where applicable)</b>					

**KEY INFORMATION**

**PROVISIONS**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**EMPLOYEE BENEFITS**

**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 calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits 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 re-measurements 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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**NOTE 12**

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2024	Current Liability 31 Jan 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General purpose funding</b>									
Grants Commission - General/Roads (WALGGC)	0	0	0	0	0	63,036	63,036	63,036	31,518
Grants Commission - Roads (WALGGC)	0	0	0	0	0	35,204	35,204	35,204	17,602
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	51,810	51,810	34,194	38,858
Mitigation Activity Fund Grant Program	33,292	33,293	(66,585)	0	0	66,585	66,585	38,822	66,585
<b>Education and welfare</b>									
Youth Week Grant	1,257	0	0	1,257	1,257	0	0	0	0
Children's Week Grant	0	1,000	(1,000)	0	0	0	0	0	1,000
<b>Recreation and culture</b>									
Grant - Toddler Learn to Swim	0	0	0	0	0	2,000	2,000	0	0
NADC National Australia Day Grant	1,352	12,000	(13,352)	0	0	0	0	0	13,352
NAIDOC Week Grant	1,239	0	(1,239)	0	0	1,350	1,350	1,350	1,239
Volunteering WA Grant	477	0	(282)	195	195	0	0	0	282
<b>Transport</b>									
Direct Grant (MRWA)	0	0	0	0	0	171,105	171,105	171,105	174,575
	<b>37,618</b>	<b>46,293</b>	<b>(82,459)</b>	<b>1,452</b>	<b>1,452</b>	<b>406,090</b>	<b>406,090</b>	<b>352,454</b>	<b>360,011</b>
<b>Contributions</b>									
<b>Education and welfare</b>									
Quairading Rotary Annual Contribution	0	0	0	0	0	250	250	140	0
<b>Recreation and culture</b>									
Rainmakers Contribution to El Toro (error)	0	0	0	0	0	500	500	500	0
Contribution towards Re-Sheeting of Ram Shed	0	0	0	0	0	0	0	0	1,000
<b>Other property and services</b>									
Admin staff contributions to vehicle running costs	0	0	0	0	0	5,876	5,876	3,423	2,052
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,626</b>	<b>6,626</b>	<b>4,063</b>	<b>3,052</b>
<b>TOTALS</b>	<b>37,618</b>	<b>46,293</b>	<b>(82,459)</b>	<b>1,452</b>	<b>1,452</b>	<b>412,716</b>	<b>412,716</b>	<b>356,517</b>	<b>363,063</b>

**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**NOTE 13**

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital Grants, Subsidies and Contributions Liability					Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2024	Current Liability 31 Jan 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>									
South Caroling Water Tank	0	4,219	0	4,219	4,219	8,439	8,439	8,438	0
<b>Health</b>									
Strengthening Medicare Grant	0	25,000	(13,290)	11,710	11,710	25,000	25,000	25,000	13,290
<b>Housing</b>									
Electric Car Charging Station (Capital)	0	0	0	0	0	6,926	6,926	4,032	0
<b>Recreation and culture</b>									
LRCI Grant Phase 3 - Construction Hall Carpark	0	0	0	0	0	359,693	359,693	0	0
LRCI Grant Phase 4 - Greater Sports Ground - Multi Use Courts	0	0	0	0	0	393,347	393,347	0	0
Lotterywest Grant - Community Park	178,597	255,079	(306,827)	126,848	126,848	0	0	0	306,827
LRCIP Grant Phase 3 - Community Park	0	0	0	0	0	0	0	0	(0)
CBH grant - Multi Use Courts Resurfacing	0	7,500	0	7,500	7,500	0	0	0	0
<b>Transport</b>									
R2R Grant - Old Beverley West Road (R2R)	0	0	0	0	0	108,163	108,163	0	0
R2R Grant - Badjaling North Road (R2R)	0	0	0	0	0	120,114	120,114	0	0
R2R Grant - Stockpool Road (R2R)	0	0	0	0	0	128,253	128,253	0	0
R2R Grant - Pantapin South Road (R2R)	0	0	0	0	0	0	0	0	0
R2R Grant - Quairading Corrigin Road (R2R)	0	0	0	0	0	0	0	0	0
RRG Grant - Quairading - Corrigin Road 21/22	0	0	0	0	0	74,639	74,639	74,639	0
RRG Grant - Quairading - Corrigin Road 22/23	0	0	0	0	0	79,891	79,891	79,891	0
RRG Grant - Quairading - Corrigin Road 23/24	0	184,011	(184,011)	0	0	460,028	460,028	460,028	184,011
LRCIP Grant Phase 3 - Mclennan St Footpath (Stacey St - Southern Terminus) **Budget adjustment	0	0	0	0	0	0	0	0	0
LRCIP Grant Phase 3 - Cubbine Rd Footpath (Murphy St - QDHS ELC) **Budget adjustment	0	0	0	0	0	0	0	0	0
WSFN Grant - Stage 4 - Quairading-Cunderdin (Includes Stage 3)	111,545	107,987	0	219,532	219,532	0	0	0	0
WSFN Grant - Dangin - Mears Road	183,767	0	0	183,767	183,767	336,558	336,558	252,417	0
WSFN Grant - Dangin - Mears Development Funds	0	0	0	0	0	123,760	123,760	92,820	0
	<b>473,908</b>	<b>583,796</b>	<b>(504,128)</b>	<b>553,576</b>	<b>553,576</b>	<b>2,224,810</b>	<b>2,224,810</b>	<b>997,265</b>	<b>504,128</b>
<b>Capital Contributions</b>									
<b>Community amenities</b>									
<b>Recreation and culture</b>									
Rural Youth Contribution - Community Park	0	0	0	0	0	73,227	73,227	73,226	73,227
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,227</b>	<b>73,227</b>	<b>73,226</b>	<b>73,227</b>
<b>Total capital grants, subsidies and contributions</b>	<b>473,908</b>	<b>583,796</b>	<b>(504,128)</b>	<b>553,576</b>	<b>553,576</b>	<b>2,298,037</b>	<b>2,298,037</b>	<b>1,070,491</b>	<b>577,355</b>



**SHIRE OF QUAIRADING**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**NOTE 14  
BONDS & DEPOSITS AND TRUST FUNDS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Jan 2024
		\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Building Services Levy (BSL)	1,087.98	56.65	0.00	1,144.63
Construction Training Fund (CTF)	491.75	51.75	0.00	543.50
Councillor Nomination Fee	0.00	0.00	0.00	0.00
Key, Hall & Equipment Bonds	5,166.00	7,425.81	(6,231.00)	6,360.81
Unclaimed Monies	1,152.50	0.00	0.00	1,152.50
Department of Transport Licensing	3,014.31	223,018.70	(230,533.65)	(4,500.64)
TransWA	0.00	0.00	0.00	0.00
Other Bonds & Deposits	83,064.17	1,200.00	(73,926.87)	10,337.30
Caravan Park Cabin Bonds	0.00	0.00	0.00	0.00
Community Bus Bonds	291.30	400.00	(150.00)	541.30
Rental Bonds	2,228.00	4,846.00	0.00	7,074.00
Animal Trap Bonds	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>96,496.01</b>	<b>236,998.91</b>	<b>(310,841.52)</b>	<b>22,653.40</b>
<b>Trust Funds</b>				
Nil	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>96,496.01</b>	<b>236,998.91</b>	<b>(310,841.52)</b>	<b>22,653.40</b>

**KEY INFORMATION**

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

NOTE 15

EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

Favourable Variance. ▲  
Unfavourable Variance. ▼

Community Amenities	Var. \$	Var. %	Var. ▲ ▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
General Purpose Funding - Other	(31,906)	(19%)	▼	\$	Timing	
Law, Order and Public Safety	(53,462)	(25%)	▼	\$	Timing	Negative variance a combination of CESM/BRMP reimbursement not being received and positive Mitigation Activity Fund Grant being received earlier than budgeted.
Community Amenities	58,438	48%	▲	\$		Timing of budget allocation for Domestic Refuse Collection Charges.
Recreation and Culture	23,492	150%	▲	\$	Timing	Grant for Australia Day and NAIDOC week received prior to budget endorsement of grant funding income.
Economic Services	(49,864)	(20%)	▼	\$	Timing	
<b>Expenditure from operating activities</b>						
Health	81,936	29%	▲	\$	Timing	Positive variance due to Other Health - Maintenance operation costs tracking lower than budgeted.
Housing	(20,407)	(17%)	▼	\$	Timing	Staff housing and other housing building maintenance and building operation costs are below budgeted amount. Other housing (non-staff) building maintenance and building operation costs are below budgeted amount.
Transport	(456,742)	(27%)	▼	\$	Timing	
Economic Services	111,479	19%	▲	\$	Timing	Variance in Economic Development employment costs tracking higher than budget.
Other Property and Services	(100,562)	(124%)	▼	\$	Timing	Negative variance due to Other Property and Services tracking higher than budgeted.
<b>INVESTING ACTIVITIES</b>						
Capital Grants, Subsidies and Contributions	(493,136)	(46%)	▼	\$	Timing	Grant funding still to be received - Awaiting auditors reports to be finalised in order to claim. Invoices still to be raised for various completed projects
Proceeds from Disposal of Assets	(335,000)	(100%)	▼	\$		No disposals have been processed in year.
Land and Buildings	391,499	92%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Plant and Equipment	997,545		▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Furniture and Equipment	15,542	44%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Infrastructure Assets - Roads	695,793	60%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Infrastructure Assets - Other	484,874	56%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.

SHIRE OF QUAIRADING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JANUARY 2024

NOTE 16  
 BUDGET AMENDMENTS

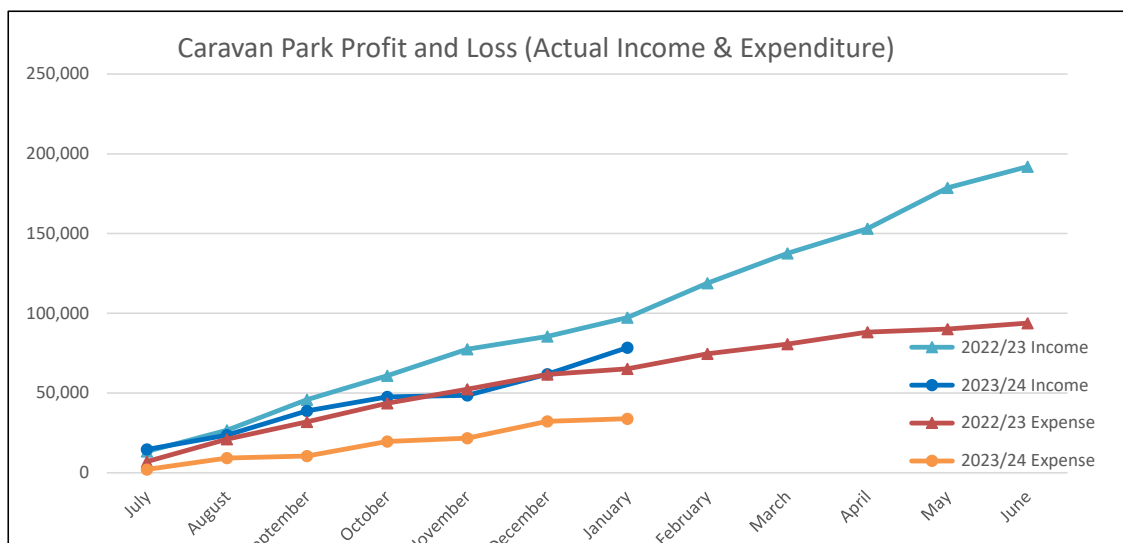
GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)	\$	\$	\$ 30,190	\$ 30,190
		<i>Opening surplus adjustment (Adjusted 2022/23 Closing Balance)</i>		(Not yet endorsed) To be presented at budget review			68,617	98,807
								98,807
								98,807
								98,807
					<b>0</b>	<b>0</b>	<b>98,807</b>	<b>98,807</b>

KEY INFORMATION







**SHIRE OF QUAIRADING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**NOTE 17  
CARAVAN PARK**

Caravan Park Profit and Loss	YTD Bookings	YTD Actual	YTD Budget (Amended)	YTD Var %	Annual Budget (Original)	Annual Budget (Amended)	Annual (Amd) Var %
<b>INCOME</b>							
Caravan Park Charges	60	\$ 29,584.99	\$ 34,986.00	85%	\$ 60,000.00	\$ 60,000.00	49%
Cabin and Unit Charges	36	\$ 48,722.22	\$ 75,803.00	64%	\$ 130,000.00	\$ 130,000.00	37%
Fees, Charges & Reimbursements		\$ 134.10	\$ -	0%	\$ -	\$ -	0%
<b>TOTAL INCOME</b>	<b>96</b>	<b>\$ 78,441.31</b>	<b>#####</b>	<b>71%</b>	<b>\$ 190,000.00</b>	<b>\$ 190,000.00</b>	<b>41%</b>
<b>EXPENDITURE</b>							
<b>Caravan Park</b>							
Salaries & Wages		\$ 1,171.32	\$ 27,342.00	4%	\$ 46,900.00	\$ 46,900.00	2%
Materials & Contracts		\$ 10,732.90	\$ 6,776.00	158%	\$ 11,640.00	\$ 11,640.00	92%
Utilities & Insurance		\$ 5,042.14	\$ 7,973.00	63%	\$ 13,700.00	\$ 13,700.00	37%
<b>Caravan Park Total</b>		<b>\$ 16,946.36</b>	<b>\$ 42,091.00</b>	<b>40%</b>	<b>\$ 72,240.00</b>	<b>\$ 72,240.00</b>	<b>23%</b>
<b>Cabins (3x 2 bedroom Cabins)</b>							
Salaries & Wages		\$ 1,603.06	\$ 14,049.00	11%	\$ 24,120.00	\$ 24,120.00	7%
Materials & Contracts		\$ -	\$ 1,470.00	0%	\$ 2,532.00	\$ 2,532.00	0%
Utilities & Insurance		\$ 7,308.53	\$ 6,435.00	114%	\$ 10,764.00	\$ 10,764.00	68%
<b>Cabins Total</b>		<b>\$ 8,911.59</b>	<b>\$ 21,954.00</b>	<b>41%</b>	<b>\$ 37,416.00</b>	<b>\$ 37,416.00</b>	<b>24%</b>
<b>Caretaker Reception</b>							
Salaries & Wages		\$ 767.78	\$ 2,030.00	38%	\$ 3,484.00	\$ 3,484.00	22%
Materials & Contracts		\$ 219.78	\$ 518.00	42%	\$ 892.00	\$ 892.00	25%
Utilities & Insurance		\$ 4,414.50	\$ 3,990.00	111%	\$ 6,672.00	\$ 6,672.00	66%
<b>Caretaker Reception Total</b>		<b>\$ 5,402.06</b>	<b>\$ 6,538.00</b>	<b>83%</b>	<b>\$ 11,048.00</b>	<b>\$ 11,048.00</b>	<b>49%</b>
<b>Units (4x 1 bedroom units)</b>							
Salaries & Wages		\$ 1,210.89	\$ 5,075.00	24%	\$ 8,710.00	\$ 8,710.00	14%
Materials & Contracts		\$ -	\$ 490.00	0%	\$ 844.00	\$ 844.00	0%
Utilities & Insurance		\$ 1,433.01	\$ 693.00	207%	\$ 1,111.00	\$ 1,111.00	129%
<b>Units Total</b>		<b>\$ 2,643.90</b>	<b>\$ 6,258.00</b>	<b>42%</b>	<b>\$ 10,665.00</b>	<b>\$ 10,665.00</b>	<b>25%</b>
<b>TOTAL EXPENDITURE</b>		<b>\$ 33,903.91</b>	<b>\$ 76,841.00</b>	<b>44%</b>	<b>\$ 131,369.00</b>	<b>\$ 131,369.00</b>	<b>26%</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>\$ 44,537.40</b>	<b>\$ 33,948.00</b>	<b>131%</b>		<b>\$ 58,631.00</b>	<b>76%</b>



**11.2 Accounts for Payment - December 2023 and January 2024****Responsible Officer** Tricia Brown, Executive Manager, Corporate Services**Reporting Officer** Cynthia Lowe, Senior Finance Officer**Attachments**

1. (i) List of Accounts - December 2023 [↓](#) 
2. (ii) Department of Transport - December 2023 [↓](#) 
3. (iii) Credit Card Reconciliation - December 2023 [↓](#) 
4. (iv) List of Accounts - January 2024 [↓](#) 
5. (v) Department of Transport - January 2024 [↓](#) 
6. (iv) Credit Card Reconciliation - January 2024 [↓](#) 

**Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

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**RESOLUTION: OCM 152-23/24**

Moved: Cr BR Cowcill

Seconded: Cr TJ Stacey

That Council note the following:

1. That schedule of accounts for December 2023 covering municipal vouchers 23994 to 23995 and EFT13455 to EFT13593 totalling \$738,868.00 be received (Attachment i);
2. That police licensing payments for the month of December 2023 totalling \$37,222.15 be received (Attachment ii); and
3. That fund transfers to the corporate credit card for December 2023 totalling \$2,323.53 be received (Attachment iii); and
4. That net payroll payments for the month of December 2023 totalled \$134,604.45; and
5. That the lease payments for the month of December 2023 totalled \$2,423.73 for the CESM vehicle lease.

That Council note the following:

6. That schedule of accounts for January 2024 covering municipal vouchers 23998 to 23999 and EFT13594 to EFT13656 totalling \$377,805.44 be received (Attachment (iv)i);
7. That police licensing payments for the month of January 2024 totalling \$25,177.95 be received (Attachment (v)); and
8. That fund transfers to the corporate credit card for January 2024 totalling \$6,312.30 be received (Attachment (vi) and);
9. That net payroll payments for the month of January 2024 totalled \$195,281.98; and
10. That the lease payments for the month of January 2024 totalled \$2,423.73 for the CESM vehicle lease.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED 7/0**

### **IN BRIEF**

Payments are as per attachments (i), (ii), (iii), (iv), (v) and (vi).

### **MATTER FOR CONSIDERATION**

Note the accounts paid during December 2023 and January 2024.

### **BACKGROUND**

Council has delegated to the Chief Executive Officer the exercise of power to make payments from its municipal or trust funds. In accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 a list of accounts paid by the CEO is to be prepared each month and presented to the Council at the next ordinary meeting of the Council after the list is prepared.

### **STATUTORY ENVIRONMENT**

*Local Government (Financial Management) Regulations 1996*

*Local Government Act 1995*

### **POLICY IMPLICATIONS**

Corporate Credit Card Policy

Purchasing Policy

Delegation 1.1.13: Payments from the municipal or trust funds

### **FINANCIAL IMPLICATIONS**

Payment from Council's municipal fund. Expenditure as per delegated authority and included in the 2023/2024 budget.

Payments made for the 2023/24 year in the payments List have been included in Council's budget in accordance with section 6.8 of the Local Government Act 1995.

### **ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

### **CONSULTATION**

Nil

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>Given Purchasing / Procedures followed, together with Management Separation of acceptance of duties and Processes in place.</i>
Health	Low
Reputation	Low Creditors reviewed weekly and paid in accordance to agreed terms.
Operations	Low
Natural Environment	Low

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

The payment listing for December 2023 and January 2024 are included in **Attachment (i) and Attachment (iv)**.

Municipal Vouchers 23996 & 23997 are not included as an issue with the system arose when a Department of Transport payment was put through as a cheque instead of a direct debit. During the payment run the system crashed. IT Vision was required to correct the payment run in the background. Voucher 23996 was used for Containers for Change in the amount of \$97.50, 21 December 2023 however due to IT Vision’s intervention it has not pulled through into the list of accounts. Although cheque 23997 has been allocated for the Department of Transport it has not been and cannot be used and is kept as a cancelled cheque.

**COMMENT AFFECTING COMMITTEE DECISION**

Cr Cowcill noted in line EFT 13489 the payment for accommodation for a Civil Engineer had been refunded to the value of \$8,041. The EMCS with the EMWS responded that this would be the Engineering company undertaking repairs of the Yoting Bridge and might be a refund for times when they had booked and prepaid but did not stay at the Caravan Park. The EMCS will confirm this.

Cr Cowcill enquired further, whether water and electricity bills paid by the Shire were on-charged to the Shire's tenants. The EMCS explained that water and electricity are covered by the Shire for the Doctor's residence, but all other tenants were being invoiced for payments the Shire had made on those bills.

Cr Cowcill also queried payment EFT 13515, where the line item "Supply and Install a Replacement Hot Water Unit in Swimming Pool Kiosk" is listed twice and wanted to ensure that this didn't mean that the amount for the line item had also been taken into account twice. The EMCS replied that she would double check on this payment.

Lastly Cr Cowcill asked why the Shire is paying for the Basketball trophies with EFT 13535. The EMCS explained that the Basketball had been an initiative from the Shire's Youth and Inclusion Officer and that payment for the trophies had fallen within her budget.



11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13455	08/12/2023	AVON WASTE	AVON WASTE DOMESTIC & RECYCLE SERVICE FOR OCTOBER 2023	10975.06	
EFT13456	08/12/2023	QUAIRADING FARMERS CO-OP	QUAIRADING CO-OP PURCHASES FOR OCTOBER 2023 - ADMIN, DEPOT, C/PARK, COUNCIL, EVACUATION CENTRE	1808.64	
EFT13457	08/12/2023	TELSTRA	TELSTRA ACCOUNT #941548000 LANDLINE USAGE 20.11.23 - 19.12.23 TELSTRA ACCOUNT #4866080200 MEDICAL CENTRE 29.10.23 - 28.11.23 TELSTRA ACCOUNT #3147560795CESM EMERGENCY SATELLITE PHONE 04.11.23 - 03.12.23 TELSTRA ACCOUNT #3147560712 - MOBILE USAGE 16.11.23 - 15.12.23	1270.58	
EFT13458	08/12/2023	QUAIRADING CLUB INC.	COUNCIL REFRESHMENTS - 6 BOTTLES OF WINE	167.00	
EFT13459	08/12/2023	SUNNY SIGN COMPANY PTY LTD	MUSTER POINT SIGN- CARAVAN PARK,RECYCLING CENTRE, SHIRE HALL, CRC,	231.00	
EFT13460	08/12/2023	QUAIRADING MEDICAL PRACTICE (GREAT CARE CENTRE)	PRE-EMPLOYMENT MEDICAL- MEDICAL PRACTICE	150.70	
EFT13461	08/12/2023	ARTHUR COMMONS	REIMBURSEMENT OF 2 X UNIFORM SHORTS	90.00	
EFT13462	08/12/2023	WATER CORPORATION	ACCOUNT #9007642015 - STANDPIPE QUIAIRADING RD CUNDERDIN STH F1 LOT ROAD RES ADJ LC8543 - WATER USAGE AND CHARGES 18.09.23 - 20.11.23 ACCOUNT #9007641987 - STANDPIPE KELLERBERRIN - YOTING RD CUNDERDIN STH F1 LOT RD RES ADJ LOC 46 - 14.09.23 - 17.11.23 ACCOUNT #9007642015 - STANDPIPE QUIAIRADING RD CUNDERDIN STH F1 LOT ROAD RES ADJ LC8543 ACCOUNT #9007642429 - STANDPIPES - WATER USAGE AND CHARGES 18.09.23 - 20.11.23	666.40	
EFT13463	08/12/2023	BOB WADDELL & ASSOCIATES PTY LTD	2023/2024 RATES MANAGEMENT: 6.5HRS ASSISTANCE PROVIDED BY TARA (W/E 19.11.23) CHANGE OF OWNERSHIP, RATES QUERIES, INSTALMENT NOTICES ASSISTANCE WITH 2022/23 ANNUAL FINANCIAL REPORT AUDIT QUERIES	1113.75	
EFT13464	08/12/2023	J.A. GIMBEL PAINTING	PATCHING AND PAINTING OF AREAS OF ADMIN TO MATCH MAIN BUILDING, PAINT DRAWER FACES AND CUPBOARDS	528.00	
EFT13465	08/12/2023	COMFORTSTYLE NORTHAM	2 X Q/S BED FRAMES, 2 X MATTRESSES, 2 X SOFAS, 2 X STOOLS - 50B SUBURBAN RD	4207.00	
EFT13466	08/12/2023	PETER ROBERT YORK	MINOR MAINTENANCE - SHOWER HEAD, CEILING FAN, TAP WASHERS, WATER LEAK UNDER SINK - DRS RESIDENCE	130.00	
EFT13467	08/12/2023	SANDY'S DESIGNS	8 X BLOCKOUT ROLLER BLIND WITH METAL CHAIN - DUO BLOCK WITH TRAVEL - SHIRE HALL	2942.50	FULLY
EFT13468	08/12/2023	DEAN ROBERT MASTIN	REIMBURSEMENT FOR DIESEL FOR THE BUS	50.05	
EFT13469	08/12/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2023/24 ESL IN ACCORDANCE WITH THE FIRE & EMERGENCY SERVICES ACT 1998 PART 6A - EMERGENCY SERVICES LEVY - SECTION 36L & 36M	4563.96	
EFT13470	08/12/2023	COUNTRY FORD (WHEATBELT MOTORS)	MAJOR B SERVICE, CESM VEHICLE	761.20	
EFT13471	08/12/2023	C & D CUTRI	DANGIN NORTH ROAD BRIDGE 4148 MAINTENANCE	17930.00	
EFT13472	08/12/2023	HISCONFÉ	TOWELS, BATHMATS, FACEWASHERS, HAND TOWELS - CARAVAN PARK COFFEE STICK BLEND 43 NESCAFÉ 1.7G 1000/CTN	1072.40	

11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13473	08/12/2023	FLAVOUR TOWN CATERING	CATERING FOR COMMUNITY CHRISTMAS PARTY	1650.00	
EFT13474	08/12/2023	CWB ELECTRICAL & A/C	CHECK ON FAULTY AIR-CONDITIONING & REPLACE ISOLATORS ON AIR CONDITIONERS & SUPPLY & INSTALL REPLACEMENT EMERGENCY EXIT LIGHTING FOR FAULTY UNITS - CRC, REPLACE FAULTY DOWNLIGHTS AND GPO - 74 MCLENNAN, SERVICE AIR CONDITIONER - MOULD - U2 AKV, REPLACE CONDENSER ON AIR CONDITIONER - U5 AKV, HOT WATER SERVICE - DISCONNECTION & RECONNECTION FOR PUBLIC TOILET - MEDICAL, WATER PLAY RINGS - CHECK ON OPERATIONS & REPLACE WATER PLAY RINGS CIRCUIT BREAKER KWIRRADING KOORT, OVAL IRRIGATION - IRRIGATION PUMP - OVAL & GROUNDS, REPAIR DAMAGED FRIDGE CABLE - DEPOT, REPLACE PLUG CONNECTION ON VACUUM CLEANER - CARAVAN PARK REPLACE EXISTING FAULTY AUTOMATIC TRANSER SWITCH FOR STANDBY POWER AT - MEDICAL CENTRE TRACE RDC, REPLACE FAULTY 24 HR TIMER, RECONNECT GPOS - COUNCIL CHAMBERS POWER UPGRADE TO LIGHT POLES X 11 AND INSTALLATION OF CHRISTMAS	15566.77	
EFT13475	08/12/2023	QUAIRADING BOOK POST (2020)	MONTHLY FEE FOR PROVISION OF LIBRARY SERVICES - OCTOBER 2023 MEDICAL POSTAGE & STATIONERY: OCTOBER 2023 ADMINISTRATION POSTAGE & STATIONERY: NOVEMBER 2023	2613.73	
EFT13476	08/12/2023	AFGRI EQUIPMENT AUSTRALIA TRADING AS	EXHAUST WRAP, INCL FREIGHT - AMMANN SINGLE DRUM ROLLER	112.64	
EFT13477	08/12/2023	BUNNINGS GROUP LIMITED	VARIOUS - DUSTPAN & BRUSH ,RUBBISH BIN FOR - KWIRRADING KOORT PARK	248.33	
EFT13478	08/12/2023	COMPLETE OFFICE SUPPLIES PTY LIMITED	VARIOUS OFFICE STATIONERY (INKS) - MEDICAL	137.40	
EFT13479	08/12/2023	MARZOCCHI CONTRACTING	DEEP CLEAN OF KITCHEN - SHIRE HALL	313.50	
EFT13480	08/12/2023	M.A.L. AUTOMOTIVE PTY LTD.	HOLDEN COLORADO FULL SERVICE & FRONT BRAKE PADS	827.54	
EFT13481	08/12/2023	NATALIE NESS	REIMBURSEMENT FOR INCORRECT TRANSFER TO CORPORATE CREDIT CARD	260.00	
EFT13482	08/12/2023	BH GRAPHIC DESIGN	DIGITAL AND TECHNOLOGY SERVICES REVIEW 22/23 ANNUAL REPORT	1494.35	
EFT13483	08/12/2023	ELDERS QUAIRADING	TORK TOILET ROLLS INDIVIDUALLY WRAPPED & NOURISH BODY WASH 5L - CARAVAN PARK	132.00	
EFT13484	08/12/2023	DEC THE MALLS PTY LTD	AUSTRALIANA MOTIF CHRISTMAS DECORATIONS - VERSION 1,3,4 AUSTRALIANA MOTIF CHRISTMAS DECORATIONS- VERSION 1, 2, 3	12858.45	
EFT13485	08/12/2023	MISS YT & CREWZ KITCHEN	STAFF AND COUCILLORS CHRISTMAS LUNCH	1158.00	
EFT13486	08/12/2023	TOOL KIT DEPOT	THORZT HYDRATION POWDER - CARTON LEMONADE & WILD BERRY - DEPOT	760.00	
EFT13487	08/12/2023	TOTAL TOOLS	2 X 50L AIR COMPRESSORS OIL FREE 50LT (TO BE STORED AT SOUTH CAROLING AND WAMENUSKING FIRE SHEDS)	562.22	
EFT13488	08/12/2023	HALL BROS CONTRACTING (STEPHEN SMITH HALL)	REPAIR CAT PRIME MOVER CLUTCH HOSE CONSUMABLES REPAIR CASE TIP BACKHOE BELT , BOLTS, WASHERS,BEARINGS REPAIR FAN BELT ON JCB BACKHOE BELT, TENSIONER	2398.97	
EFT13489	08/12/2023	ADVANTEERING - CIVIL ENGINEERS	REFUND OF STAY 25 SEPTEMBER 2023 IN CABINS - C/PARK INVOICES #11232312, #11362315, #11362319 & #11362308	8041.00	FULLY

11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13490	08/12/2023	CREAMY COW SOFT SERVE	SUPPLY OF ICE CREAMS AT THE 2023 COMMUNITY CRISTMAS PARTY	1426.00	
EFT13491	08/12/2023	SCINTEX	WALK BEHIND TRENCHER INCLUDES SOME SPARE PARTS AND FREIGHT- DEPOT	3750.00	
EFT13492	08/12/2023	TERRY HENDRICKS	C/PARK REFUND OF BOOKING #12306282 - 3 NIGHTS 9 -11 NOVEMBER 2023	94.50	FULLY
EFT13493	08/12/2023	SHEREE LOUISA LOWE	FACE PAINTING COMMUNITY CHRISTMAS PARTY	424.00	
EFT13494	08/12/2023	IAN PAINE	REFUND OF BOOKING #11681678, CARAVAN SITE 10.03.2024	30.00	FULLY
EFT13495	08/12/2023	BRENDAN WALKER	C/PARK WALKER - REFUND OF BOOKING #12410002, CABIN 04.12.23 - 08.12.23	270.48	FULLY
EFT13496	08/12/2023	PLUMBERJ'S MOBILE PLUMBING	REPLACE HOT WATER SYSTEM - U7 ARTHUR KELLY VILLAGE DISCONNECT ELECTRIC FLOATS FOR WATER PLAY RINGS AND INSTALL MANUAL FLOATS IN COLLECTION TANK	1529.00	
EFT13497	08/12/2023	SHERIDAN'S FOR BADGES	NAME BADGES - COUNCILLORS, ADMIN STAFF, CEO CR HAYTHORNTHWAITE, NAME BADGE - CR FALTYN, NAME BADGE - NATALIE NESS, NAME BADGE - MARION HAEUSLER, NAME BADGE - DEBRA MATTHEWS	228.26	
EFT13498	14/12/2023	REECE GROUP PTY LTD.	REPLACEMENT TOILET SEATS FOR ABLUTION BLOCK - KWIRRADING KOORT - (VANDALISM DAMAGE, QUOTE 426909815)	517.19	
EFT13499	14/12/2023	QUAIRADING TYRE & BATTERY SUPPLIES	4 X NEW TYRES (~50,000KM ODO READING) - CEO VEHICLE REPAIR TYRE - NTH Q FIRE TENDER (Q1299) REPAIR TYRE - 2015 CAT GRADER REPAIR TYRE - FERRIS MOWER TRUCK TYRE, 11R22.5 ARIVO ,11R22.5 COMPASAL BOSCH BATTERY - MULTIPAC ROLLER REPAIR TYRE - JCB BACKHOE BOSCH BATTERY - HINO TRUCK REPAIR TYRE - 2015 CAT HIGHWAY TRUCK	4173.17	
EFT13500	14/12/2023	AVON WASTE	AVON WASTE DOMESTIC & RECYCLE SERVICES FOR NOVEMBER 2023 470 DOM RUBBISH X 4 WEEKS, ADDITIONAL GENERAL WASTE ONLY SERVICE 2 X SERVICES PER WEEK, 470 RECYCLING SERVICES 6 & 20 NOVEMBER 2023, ADDITIONAL RECYCLE SERVICE ONLY 1 X FORTNIGHT, BULK RECYCLE EMPTIED 2 NOVEMBER - BOWLS/FOOTY CLUB - 1, TENNIS/GOLF CLUB -1, RECYCLE CENTRE - 2, LANDFILL SITE - 4	9842.26	
EFT13501	14/12/2023	TEAM GLOBAL EXPRESS (PREVIOUSLY T/A TOLL TRANSPORT PTY LTD)	ROAD FREIGHT FOR RETURN OF LIBRARY BOOKS ROAD FREIGHT FROM WESTRAC	188.77	
EFT13502	14/12/2023	COUNTRY COPIERS NORTHAM	COLOUR COPIER METRE READING 01.11.23 - 05.12.23	328.31	
EFT13503	14/12/2023	BURGESS RAWSON	ACCOUNT #900785416 - WATER USAGE 16.10.23 - 06.12.23 & WATER RATES 01.11.23 - 31.12.23 - 1 QUIAIRADING - YORK ROAD LOT 366 ACCOUNT # 9010881981 WATER USAGE 16.10.23 - 06.12.23 - HEAL STREET, LOT WESTRAIL PLAN 1422	1495.97	
EFT13504	14/12/2023	COMMUNITY RESOURCE CENTRE - QUIAIRADING	REPRINT OF EL TORO INFORMATION,BANKSIA BULLETIN SALES, NOVEMBER B&W PRINTING, COLOUR PHOTOCOPYING	299.99	

11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13505	14/12/2023	JASON SIGNMAKERS	1500 X 1000MM ALUMINIUM SIGNS - 2 X TOAPIN WEIR SIGNS FOR CUNDERDIN RD	1256.88	
EFT13506	14/12/2023	QUAIRADING MEDICAL PRACTICE (GREAT CARE	PRE-EMPLOYMENT MEDICAL - DEPOT	150.70	
EFT13507	14/12/2023	RA & MF MINCHIN	30M3 OF PEA GRAVEL FOR TOP YARD	154.19	
EFT13508	14/12/2023	WATER CORPORATION	ACCOUNT #9010981253 - WATER USAGE AND CHARGES - 14 REID STREET - 16.10.23 - 06.12.23 ACCOUNT #9007854093 - WATER USAGE AND CHARGES - TOURIST BAY - 16.10.23 - 06.12.23 ACCOUNT #9007856507 - WATER USAGE AND CHARGES - VET CLINIC - 16.10.23 - 06.12.23 ACCOUNT #90101981392 - WATER USAGE AND CHARGES - 28 REID STREET - 16.10.23 - 06.12.23 ACCOUNT #9016338939 - WATER CHARGES - 7 EDWARDS WAY - 01.11.23 - 31.12.2023 ACCOUNT #9007858182 - WATER SUPPLY & USAGE 19.10.23 - 12.12.23 - 3 MURPHY STREET (REED)	1559.05	PARTIAL
EFT13509	14/12/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH THE PREPERATION OF 22/23 ANNUAL FINANCIAL REPORT	165.00	
EFT13510	14/12/2023	SYNERGY	SYNERGY ACCOUNT #857387870 - STREETLIGHT TARIFF - 25.08.23 - 24.09.23 & 25.09.23 - 24.10.23 SYNERGY ACCOUNT #765171390 - CARETAKERS COTTAGE, SYNERGY ACCOUNT #765171390 - SYNERGY ACCOUNT #765171390 - PARKS & GARDENS, SYNERGY ACCOUNT #765171390 - POOL SYNERGY ACCOUNT #187804760 - RECYCLE CENTRE - 06.09.23 - 03.11.23 SYNERGY ACCOUNT #207862210 - YOUTH CENTRE - 06.09.23 - 03.11.23 SYNERGY ACCOUNT #404791220 - 64 CORALING STREET - 06.09.23 - 03.11.23 SYNERGY ACCOUNT #298130670 - DEPOT - 07.09.23 - 06.11.23 SYNERGY ACCOUNT #137709150 - DRS SURGERY- 07.09.23 - 06.11.23, SYNERGY ACCOUNT #137709150 - DRS RESIDENCE - 07.09.23 - 06.11.23 SYNERGY ACCOUNT #857387870 - STREETLIGHT TARIFF - 25.08.23 - 24.09.23, SYNERGY ACCOUNT #857387870 - STREETLIGHT TARIFF - 25.09.23 - 24.10.23 SYNERGY ACCOUNT #408945020 - BORES - 07.09.23 - 06.11.23 SYNERGY ACCOUNT #222214330 - 3 MURPHY STREET (REED) - 07.09.23 - 06.11.23 SYNERGY ACCOUNT #703840590 - TOWN HALL- 07.09.23 - 06.11.23 SYNERGY ACCOUNT #421747890 - 50B SUBURBAN ROAD - 07.09.23 - 07.11.23	19486.33	

11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
			SYNERGY ACCOUNT #137839080 - 1 PARKER STREET (CRC) 12.10.23 - 08.11.23 SYNERGY ACCOUNT #544185110 - RAILWAY STATION - 07.09.23 - 06.11.23 SYNERGY ACCOUNT #704417150 - AIRSTRIP - 07.09.23 - 06.11.23 SYNERGY ACCOUNT #149617730 - RECYCLE CENTRE 06.09.23 - 03.11.23 SYNERGY ACCOUNT #885514750 - GILLETT STREET COMMON - 06.09.23 - 03.11.23 SYNERGY ACCOUNT #377207980 - 19 POWELL CRESCENT - 07.09.23 - 07.11.23 SYNERGY ACCOUNT #893699340 - ADMIN - 07.09.23 - 07.11.23 SYNERGY ACCOUNT #2057966114 - 8 DALL STREET - 07.09.23 - 07.11.23 SYNERGY ACCOUNT #195768700 - 28 REID STREET - 07.09.23 - 07.11.23 SYNERGY ACCOUNT #689509470 - LOT 130 MCLENNAN STREET - 07.09.23 - 06.11.23		
EFT13511	14/12/2023	SULLIVAN LOGISTICS PTY LTD T/A KALEXPRESS	SIGN DELIVERY FROM CORSIGNS TO QUAIRADING	54.72	
EFT13512	14/12/2023	KYLIE SQUIERS	KYLIE SQUIRES - REFUND OF BOND FOR BUILDING AND KEY (TOWN HALL) - 30-11-23	875.00	FULLY
EFT13513	14/12/2023	SARAH CAPORN	REIMBURSEMENT FOR PURCHASE OF 5 X TURF ROLLS - CEMETERY & 2 X GRADER FUEL CAPS 5 X TURF ROLLS, GRADER FUEL CAPS	298.48	
EFT13514	14/12/2023	WESTRAC PTY LTD	LHS DOOR GLASS INCL AIR FREIGHT FROM MELBOURNE - 2015 CAT HIGHWAY TRUCK	152.31	
EFT13515	14/12/2023	G J JONES PLUMBING	SUPPLY AND INSTALL A REPLACEMENT HOT WATER UNIT IN SWIMMING POOL KIOSK REPAIR TO WATER LEAK IN CEILING - 19 POWELL CRES REPAIRS TO WC AT UNIT 2 AKV SUPPLY AND INSTALL A REPLACEMENT HOT WATER UNIT IN SWIMMING POOL KIOSK CLEAR BLOCKAGE (SAND) IN PARK BBQ SINK REPAIR TO WATER MAIN AT POOL	2337.28	
EFT13516	14/12/2023	JENNIFER GREEN	REIMBURSEMENT FOR AUSTRALIA DAY MAIL DROP INVITATIONS	63.38	
EFT13517	14/12/2023	CHATFIELD'S TREE NURSERY	REPAIR TO TIP TRUCK REAR GATE	1375.00	
EFT13518	14/12/2023	RURAL TRAFFIC SERVICES PTY LTD	SUPPLY OF TRAFFIC MANAGEMENT SERVICES FOR RRG166B, QDG-CORRIGIN RD SLK 18.83 TO 20.83 - RRG166B	30587.84	
EFT13519	14/12/2023	DEAN ANTHONY SCHULTZ	EARLY PAYMENT OF RATES 23/24 RATES INCENTIVE PRIZE DRAW (FIRST PRIZE WINNER)	500.00	
EFT13520	14/12/2023	DAVID GRAY & CO PTY LTD	240LT GREEN BIN LIDS & PIN HINGES - REFUSE SITE	144.76	
EFT13521	14/12/2023	GREAT SOUTHERN FUEL SUPPLIES	6000L DIESEL, DELIVERED TO SHIRE WORKS DEPOT	10947.68	
EFT13522	14/12/2023	TEAM MEDICAL SUPPLIES	LOOK POLYSYN 2-0 24MM REVERSE CUTTING 70CM C7 UNDYED 7 SURESTEP HCG URINE PREGNANCY TEST - MEDICAL PRACTICE	216.48	

11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13523	14/12/2023	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF NOVEMBER 2023 - DATE SERVICED 13/11/2023, 17/11/2023, 21/11/2023, 22/11/2023	1175.63	
EFT13524	14/12/2023	HISCONF	SUGAR WHITE STICKS 2000/CTN - CARAVAN PARK	38.16	
EFT13525	14/12/2023	ALLWEST PLANT HIRE	TEMPORARY BARRIER FOR DAMAGED CULVERT SLK 5.47 QDG-CORRIGIN ROAD 16 WEEKS HIRE to 20/02/2024	813.21	FULLY
EFT13526	14/12/2023	AJ & BR COWCILL - ACCOUNTS PAYMENT	SERVICING OF ALL BUSHFIRE TENDERS PRIOR TO 2023/24 FIRE SEASON	8637.53	PARTIAL
EFT13527	14/12/2023	PK TECHNOLOGY PTY LTD - Not eftsure Verified	UHF RADIO INSTALL - WAMENUSKING, UHF RADIO INSTALL - SOUTH QUAIRADING, RADIO UPGRADE - CESM VEHICLE	6256.36	
EFT13528	14/12/2023	ROSS & TONI SCREAIGH	REUND OF BOOKING #10901653 - CHECK IN 06.11.23 CHECK OUT 12.12.23 - CEO APPROVED REFUND	910.17	FULLY
EFT13529	14/12/2023	OFFICEWORKS	J.BURROWS KEYBOARD AND MOUSE X 2 - INCL POSTAGE - ADMIN, J.BURROWS A4 LAMINATOR - INCL POSTAGE - MEDICAL PRACTICE, NOTBOOKS - ADMIN	211.75	
EFT13530	14/12/2023	SHERRIN RENTALS PTY LTD	25 DAYS HIRE OF 15MT SMOOTH DRUM ROLLER - RRG166B QUAIRADING - CORRIGIN ROAD	6880.50	PARTIAL
EFT13531	14/12/2023	QUAIRADING BOOK POST (2020)	MONTHLY FEE FOR PROVISION OF LIBRARY SERVICES - NOVEMBER 2023	2650.63	
EFT13532	14/12/2023	ADVANCE PRESS	MEDICAL POSTAGE & STATIONERY: NOVEMBER 2023	451.00	
EFT13533	14/12/2023	BRIAN KIMBER	2000 DL PLAIN FACE ENVELOPES - INCL POSTAGE - RATES INSTALMENT NOTICES	451.00	
EFT13533	14/12/2023	BRIAN KIMBER	SKELETON WEED REIMBURSEMENTS - VEHICLE & COMMUNICATION COSTS - FULLY FUNDED	722.91	FULLY
EFT13534	14/12/2023	FARMARAMA PTY LTD	TORK MINI JUMBO TOILET ROLL CTN - CARAVAN PARK	75.90	
EFT13535	14/12/2023	MIDLAND TROPHIES	QUAIRADING JUNIOR BASKETBALL - TROPHIES AND SHIELD	531.50	
EFT13536	14/12/2023	PORTERS PTY LTD, R.T SIMPSON & SM SIMPSON	PROVISION OF A WATER CART FOR QUAIRADING-CORRIGIN ROAD CONSTRUCTION (SLK 18.83 - 20.83) - RRG166B	21606.75	PARTIAL
EFT13537	14/12/2023	RESONLINE PTY LTD	ROOM MANAGER (CARAVAN PARK BOOKING SYSTEM) MONTHLY FEE: NOVEMBER 2023	242.00	
EFT13538	14/12/2023	BEILBY DOWNING TEAL	CEO RECRUITMENT COSTS - 4TH AND FINAL STAGE PAYMENT	4675.00	
EFT13539	14/12/2023	AFGRI EQUIPMENT AUSTRALIA TRADING AS	HYDRAULIC POPPET - JCB BACKHOE	88.00	
EFT13540	14/12/2023	BUNNINGS GROUP LIMITED	GAZEBO NON PERM MARQUEE X2 - POOL, PLUGS WALL GREEN RAMSET , SCREWS LONGTHREAD H/PACK TRADE - DEPOT X2 SHOVEL SQUARE MOUTH WHITE , X2 HANGING BASKET HOOK 30CM BLACK	995.29	

11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13541	14/12/2023	COMPLETE OFFICE SUPPLIES PTY LIMITED	VARIOUS STATIONERY - (BROCHURE HOLDER, BROCHURE WALL MOUNT, DIVIDERS, SHEET PROTECTORS, PENS, INK, STICKY NOTES, DIVIDERS, TAPE) - ADMIN, MEDICAL, DEPOT, YOUTH, WASTE CENTRE VARIOUS STATIONERY - ADMIN (COPY PAPER, CERTIFICATE FRAMES, MANILLA DIVIDERS, CALCULATOR, TAPE), VARIOUS STATIONERY - MEDICAL (COPY PAPER, TONER, STICKY NOTES), VARIOUS STATIONERY - YOUTH (NOTE BOOKS), VARIOUS STATIONERY - DEPOT (BROCHURE HOLDER, BROCHURE WALL MOUNT, DIVIDERS, SHEET PROTECTORS), VARIOUS STATIONERY - RECYCLE CENTRE (STICKY NOTES, PENS)	1194.82	
EFT13542	14/12/2023	JASON KEITH LILLEYMAN	REIMBURSEMENT FOR PURCHASE OF VERIGROW ROSE FERTILISER & 10 X PICK UP TOOLS	127.81	
EFT13543	14/12/2023	SEED STUDIO	LANDSCAPE DESIGN SERVICES FOR PARKER HOUSE	850.00	
EFT13544	14/12/2023	Crisp Wireless	VARIOUS COUNCIL PROPERTIES - MONTHLY INTERNET CONNECTION - DECEMBER 2023	1121.90	
EFT13545	14/12/2023	NEWGROUND WATER SERVICES	REVIEW AND REPAIR SWIMMING POOL GROUNDS IRRIGATION SYSTEM	3813.32	
EFT13546	14/12/2023	Danthonia Designs	CEMETERY SIGN	2680.43	
EFT13547	14/12/2023	CORSIGN	MULTI MESSAGING SIGNS - RRG - QUAIRADING - CORRIGIN ROAD (CAPITAL) 23/24 SLK 20.47 - 23.02	1170.40	
EFT13548	14/12/2023	CYNTHIA LOWE	REIMBURSEMENT FOR COUNCIL CHRISTMAS INGREDIENTS, GIFT FOR STAFF MEMBER & UNIFORM PURCHASE	148.65	
EFT13549	14/12/2023	ELDERS QUAIRADING	VARIOUS CLEANING SUPPLIES INCLUDING GLOVES, TOILET ROLL, HAND TOWEL, CLEANING PRODUCTS AND BIN LINERS - PUBLIC TOILETS VARIOUS SMALL SUPPLIES INCLUDING WALL PLUGS, ELECTRICAL TAPE, TRUCK WASH, CLEANING SUPPLIES, WHEELBARROW - DEPOT	5765.92	
EFT13550	14/12/2023	ALTUS PLANNING - EFTSURE VERIFIED	TOWN PLANNING SERVICES 1 JULY 2023 - 31 DECEMBER 2023	715.00	
EFT13551	14/12/2023	ENVIRO PIPES PTY LTD - EFTSURE VERIFIED	12X 300MM HDPE PIPE - QUAIRADING - CORRIGIN ROAD SLK 20.47 - 23.02 - RRG166B	2934.80	PARTIAL
EFT13552	14/12/2023	HALL BROS CONTRACTING (STEPHEN SMITH HALL)	PART & CONSUMABLES FOR RUBBISH TRUCK INCL TRAVEL & LABOUR SERVICE AND SUPPLY OF PARTS - NISSAN FORKLIFT	1268.87	
EFT13553	14/12/2023	ZONE 50 ENGINEERING SURVEYS PTY LTD	FEATURE SURVEY FOR FULL LENGTH OF DANGIN - MEARS RD TO REVIEW CURRENT SCENARIO AND PRODUCE NEW DESIGNS AS REQUIRED SLK 0.00 - 22.18 PROVISION OF SERVEYING SERVICES FOR THE 2023/24 RRG PROJECT FOR QDG - CORRIGIN RD SLK19.40 - 21.50	49750.89	FULLY
EFT13554	14/12/2023	CHRONICLE RIP PTY LTD - EFTSURE VERIFIED	DIGITALISING CEMETERY RECORDS INCL SITE SURVEY, PLOT MAP AND 12 MTHS SOFTWARE SUBSCRIPTION	19253.00	
EFT13555	14/12/2023	THE TRUSTEE FOR RAW FAMILY TRUST	CUSTOM DESIGNED EMULSION PUMP AND POTHOLING LANCE FOR 1000L IBC SHUTTLE - DEPOT	12470.64	
EFT13556	14/12/2023	BOC LIMITED	CONTAINER SERVICE - DAILY TRACKING FOR PERIOD 29.10.23 - 27.11.2023 R020G OXYGEN INDUST G SIZE, R040G DISSOLVED ACETYLENE G SIZE, R065G	50.91	

11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13557	14/12/2023	CANNON HYGIENE AUSTRALIA	SANITARY UNIT SERVICE (12 VISITS P/A) 04.12.23 - 08.03.23 - ADMIN, POOL, COMMUNITY BUILDING, TOWN HALL CARAVAN PARK, CRC, YOUTH CENTRE, DEPOT, KWIRRADING KOORT	1518.86	
EFT13558	22/12/2023	QUAIRADING FARMERS CO-OP	QUAIRADING FARMERS CO-OP PURCHASES FOR NOVEMBER 23- ADMIN, YOUTH, DEPOT, CARAVAN PARK, COUNCIL	616.57	
EFT13559	22/12/2023	TELSTRA	TELSTRA ACCOUNT #3147560712 - 16.12.23 - 15.01.24 - ADMIN, DEPOT, MEDICAL, C/PARK, CESM, WASTE MOBILE SERVICES TELSTRA ACCOUNT #3147560738 - 02.12.23 - 01.01.24 - WAP/INTERNET CHARGES TELSTRA ACCOUNT #4866080200 - 29.11.23 - 28.12.24 - MEDICAL CENTRE TELSTRA ACCOUNT #3147560795- 04.12.23 - 03.01.24 - CESM EMERGENCY SATELLITE PHONE	961.02	
EFT13560	22/12/2023	WESFARMERS KLEENHEAT GAS PTY LTD	45KG VAP CYL - EQUIPMENT SERVICE CHARGE YR - 7 EDWARDS WAY	76.98	
EFT13561	22/12/2023	SHIRE OF CORRIGIN	WET HIRE OF SHIRE'S WATER CART FOR QDG-CORRIGIN ROAD - RRG166B QUAIRADING - CORRIGIN ROAD 23/24 SLK 20.47 - 23.02	6377.50	PARTIAL
EFT13562	22/12/2023	EASTERN HILLS CHAINSAWS & MOWERS	BG 86 STIHL BLOWER, FS91 R STIHL BRUSHCUTTER, HONDA COMBO 21 CUTTER BLADES - PARKS & GARDENS	1034.00	
EFT13563	22/12/2023	BURGESS RAWSON	ACCOUNT #9018402607 - WATER USAGE 18.10.23 - 08.12.23 & RATES 01.11.23 - 31.12.23 - 1 QUAIRADING - YORK ROAD QUAIRADING LOT 366 (CRC)	1648.22	
EFT13564	22/12/2023	COMMUNITY RESOURCE CENTRE - QUAIRADING	TOAPIN WEIR & NOOKAMINNIE BROCHURES, SURVEY RESUKTS PRINTING, BANKSIA BULLETIN SALES - NOVEMBER 23, B&W PRINTING A4 & COLOUR COPYING A4 - OCTOBER 23	632.38	
EFT13565	22/12/2023	JASON SIGNMAKERS	VEHICLE MAGNETS -ESL BFB	490.42	
EFT13566	22/12/2023	SUNNY SIGN COMPANY PTY LTD	GRADER, NATURE RESERVE, RV FREE PARKING SIGNS & BOLLARDS FOR WASTE SITE PARKING	3688.30	
EFT13567	22/12/2023	JANET COLBUNG	REFUND OF BUILDING & KEY BOND - COMMUNITY BUILDING - COLBUNG 02.12.23	625.00	FULLY
EFT13568	22/12/2023	CDA AIR CONDITIONING & REFRIGERATION	SERVICING OF ALL 3 REVERSE CYCLE SYSTEMS - CRC REPAIRS TO DUCTED UNIT, SERVICING OF ALL REVERSE CYCLE SYSTEMS	1170.00	



11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13569	22/12/2023	WATER CORPORATION	ACCOUNT #9007856072 WATER USAGE 18.10.23 - 08.12.23 - CARAVAN PARK RECEPTION & CABINS 1-3, PARKS & GARDENS, POOL ACCOUNT #9007856099 WATER USAGE 18.10.23 - 08.12.23 - BOWLING CLUB ACCOUNT #9007856101 WATER USAGE 18.10.23 - 08.12.23 - TOWN HALL ACCOUNT #9007856128 WATER USAGE 18.10.23 - 08.12.23 - STANDPIPES ACCOUNT #9007856136 WATER USAGE 18.10.23 - 08.12.23 - ADMIN ACCOUNT #9007858393 WATER USAGE 18.10.23 - 08.12.23 - 50A SUBURBAN ROAD ACCOUNT #9007858457 WATER USAGE 18.10.23 - 08.12.23 - 64 CORALING STREET ACCOUNT #9007859417 WATER USAGE 18.10.23 - 08.12.23 - 31 DALL STREET ACCOUNT #9007856013 WATER USAGE 18.10.23 - 08.12.23 - 74 MCLENNAN STREET	19172.78	
			ACCOUNT #9007855379 WATER USAGE 18.10.23 - 08.12.23 - MEDICAL CENTRE ACCOUNT #9007854421 WATER USAGE 18.10.23 - 08.12.23 - 8 DALL STREET ACCOUNT #9007858908 WATER USAGE 19.10.23 - 09.12.23 - YOUTH CENTRE ACCOUNT #9007856080 WATER USAGE 18.10.23 - 08.12.23 - MCLENNAN STREET, QUAIRADING LOT 130 RES 15546 ACCOUNT #9007856021 WATER USAGE 18.10.23 - 08.12.23 - OVAL & GROUNDS		
EFT13570	22/12/2023	BOB WADDELL & ASSOCIATES PTY LTD	2023/2024 RATES MANAGEMENT: 8HRS ASSISTANCE PROVIDED BY TARA - RATES EOM, FINAL NOTICES, UPDATED PROPERTY AND LAND PARCEL DETAILS 2023/2024 RATES MANAGEMENT: 1HR ASSISTANCE PROVIDED BY TARA (W/E 17.12.23) RATES QUERIES & ADJUSTMENTS	1485.00	
EFT13571	22/12/2023	SYNERGY	SYNERGY ACCOUNT #765171390 - 10.11.23 - 14.12.23 - CARAVAN PARK, SYNERGY ACCOUNT #343155630 - 23.09.23 - 22.11.23 LOT17433 TOAPIN ROAD, DANGIN	3229.32	
EFT13572	22/12/2023	PORTER CONSULTING ENGINEERS	FORMAL REVIEW OF PREVIOUS SERVICING REPORT, INVESTIGATE THE PLANNING CONSTRAINTS AND UPDATE OPINION OF PROBABLE COST (OPC) FOR QUAIRADING LIGHT INDUSTRIAL AREA (LIA)	1760.00	
EFT13573	22/12/2023	WESTRAC PTY LTD	LHS DOOR GLASS INCL AIR FREIGHT FROM MELBOURNE - CAT HIGHWAY TRUCK	28.05	
EFT13574	22/12/2023	G J JONES PLUMBING	REPLACE FAULTY BACKFLOW VALVE TO WINMAR RD STANDPIPE & SUPPLY TOILET SEAT FOR PARK ABLUTIONS	2681.86	
EFT13575	22/12/2023	LGISWA WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION AS TRUSTEE FOR LGISWA	SCHEME PROTECTION COVER FOR THE PERIOD 30.06.23 - 30.06.2024- PUBLIC LIABILITY, CASUAL HIRERS LIABILITY, WORKERS COMPENSATION, LG SPECIAL RISKS, BUSH FIRE, CRIME, TRAVEL, MANAGEMENT LIABILITY & MOTOR VEHICLE	138445.89	
EFT13576	22/12/2023	GREAT SOUTHERN FUEL SUPPLIES	5000L DIESEL FUEL, DELIVERED TO QDG WORKS DEPOT	8822.33	

11.1 (i)   List Of Accounts - December 2023					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13577	22/12/2023	TEAM MEDICAL SUPPLIES	LOOK POLYSYN 2-0 24MM REVERSE CUTTING 70CM C7 UNDYED & 3M STERI-STRIP ADHESIVE SKIN CLOSURES (REINFORCED) 6 X 75MM RED - MEDICAL PRACTICE	252.32	
EFT13578	22/12/2023	WA LOCAL GOVERNMENT ASSOCIATION	CONTRIBUTION TO IR TRANSITION FUND 1 DAY COURSE - THE ROLE OF MAYORS AND PRESIDENTS - SHIRE PRESIDENT UNDERSTANDING LOCAL GOVERNMENT ELEARNING COURSE - CR FALTYN, CONFLICTS OF INTEREST ELEARNING COURSE - CR FALTYN 1 DAY COURSE - EMERGENCY MANAGEMENT FOUNDATIONS FOR LOCAL GOVERNMENT - CHIEF EXECUTIVE OFFICER + SHIRE PRESIDENT CONTRIBUTION TO IR TRANSITION FUND	4636.50	
EFT13579	22/12/2023	COMBINED PEST CONTROL	ANNUAL SPIDER & MOSQUITO SPRAY - SWIMMING POOL EXTERIOR	220.00	
EFT13580	22/12/2023	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF DECEMBER - 2023 - DATE SERVICED 05/12/2023 & 15/12/2023	888.25	
EFT13581	22/12/2023	CLARK EQUIPMENT SALES PTY LTD	1800MM WIDE BUCKET BROOM PART NUMBER BR-000416 - ANGLE ROAD BROOM	9845.00	
EFT13582	22/12/2023	COMPLETE OFFICE SUPPLIES PTY LIMITED	VARIOUS STATIONERY (PAPER, STICKY NOTES, SHARPENER, COPY PAPER, MIXED NUTS) - ADMIN	68.07	
EFT13583	22/12/2023	SECUREX PTY LTD.	GRANT REMOTE ACCESS FOR CEO AND REMOVE CODES FOR 2 X STAFF MEMBERS ADMIN BUILDING GRANT REMOTE ACCESS FOR NATALIE NESS AND REMOVE CODES FOR NICOLE GIBBS & BRITT HADLOW	77.00	
EFT13584	22/12/2023	SNALLOW PTY LTD T/A WALLIS COMPUTER	ICT STRATEGIC PLAN 2022-2025 (REVIEW & UPDATE)	3103.38	
EFT13585	22/12/2023	EUREKA 4WD & TRUCK TRAINING	TRUCK LICENCE - HC AUTO - DEPOT	1962.00	
EFT13586	22/12/2023	SCAVENGER SUPPLIES PTY LTD	THERMAL IMAGING CAMERA - ESL BFB BUSHFIRE RESPIRATOR KITS, HALF MASK AND FIRE GOGGLES THERMAL IMAGING CAMERA	2656.50	
EFT13587	22/12/2023	MACA	20,000M2 CEMENT STABILISATION - RRG166B - QUAIRADING - CORRIGIN ROAD (CAPITAL) 23/24 SLK 20.47 - 23.02	131368.53	PARTIAL
EFT13588	22/12/2023	ONLINE COMPOSITE ENGINEERING PTY LTD	SUPPLY 900m2 OF 6mm,CEMENTCRETE COMPOSITE BLANKET - McLENNAN STREET DRAINAGE	23940.95	
EFT13589	22/12/2023	JB HI-FI	BLUETOOTH SPEAKER X 2 - DEPOT & POOL X2 UNIDEN SOLO 2K BULLET WIRELESS SECURITY CAMERA WITH SOLAR , X2 SANDISK MICRO CARDS 128MB - KWIRRADING KOORT	1054.88	
EFT13590	22/12/2023	HALL BROS CONTRACTING (STEPHEN SMITH HALL)	RADIATOR & HOSE REPLACEMENT - TIP BACKHOE TIP BACKHOE RADIATOR & HOSE REPLACEMENT	4352.00	
EFT13591	22/12/2023	WOODSTOCK ELECTRICAL SERVICE	REWIRE AND REPLACE RODENT DAMAGE. INSTALL NEW LIGHTS AND ADJUST SUNSET SENSORS AND HWS REPAIRS (3 X TRIPS) - LAYBY PUBLIC TOILETS INSTALL EXIT AND DOWNLIGHTS - MEDICAL CENTRE REWIRE AND REPLACE RODENT DAMAGE. INSTALL NEW LIGHTS AND ADJUST SUNSET SENSORS AND HWS REPAIRS (3 X TRIPS)	5816.58	

<b>11.1 (i)   List Of Accounts - December 2023</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT13592	22/12/2023	ASP COMPONENTS	REPLACEMENT BLADES FOR 61 FERRIS MOWER"	381.39	
EFT13593	22/12/2023	LASERMAN TECHNOLOGIES	1 X GEO-FENNEL M10S METAL PRECISION MEASURING WHEEL - DEPOT	511.50	
23994	05/12/2023	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	172.60	
23995	12/12/2023	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	100.30	
				<b>\$738,868.00</b>	

**TRANSPORT TAKINGS FOR THE MONTH ENDING**  
**31 DECEMBER 2023** *Attachment 11.1 (ii)*

<b>ACTUAL TOTAL TAKINGS</b>		
<b>DATE OF TAKINGS</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
29/11/2023	TRANSPORT TAKINGS	\$391.45
30/11/2023	TRANSPORT TAKINGS	\$558.30
04/12/2023	TRANSPORT TAKINGS	\$843.95
05/12/2023	TRANSPORT TAKINGS	\$3,804.65
06/12/2023	TRANSPORT TAKINGS	\$402.15
07/12/2023	TRANSPORT TAKINGS	\$333.20
08/12/2023	TRANSPORT TAKINGS	\$1,445.75
11/12/2023	TRANSPORT TAKINGS	\$46.50
12/12/2023	TRANSPORT TAKINGS	\$994.70
13/12/2023	TRANSPORT TAKINGS	\$3,307.10
14/12/2023	TRANSPORT TAKINGS	\$532.25
15/12/2023	TRANSPORT TAKINGS	\$20,197.55
18/12/2023	TRANSPORT TAKINGS	\$2,266.95
21/12/2023	TRANSPORT TAKINGS	\$1,983.95
22/12/2023	TRANSPORT TAKINGS	\$113.70
<b>TAKINGS RECEIVED IN THE BANK - DECEMBER 2023</b>		<b>\$37,222.15</b>

<b>AMOUNTS YET TO BE DRAWN</b>		
<b>DATE OF TAKINGS</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
	TRANSPORT TAKINGS	
	TRANSPORT TAKINGS	
<b>DECEMBER TAKINGS RECEIVED IN THE BANK - JANUARY 2024</b>		<b>\$0.00</b>

**Shire of Quairading**  
**Credit Card Reconciliation - Page 1**

Statement From 28/11/2023 Statement Total  
Statement To 27/12/2023 \$ 2,323.53

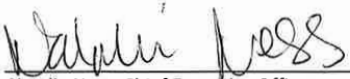


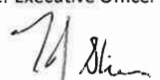
Credit Card Summary			
Card Name	Title	Card Ending	Amount Spent
Natalie Ness	CEO	1475	\$ 959.39
Tricia Brown	EMCS	1336	\$ 521.44
Benjamin Davies	CESM	8917	\$ -
Sarah Caporn	EMWS	3585	\$ 842.70

**\*\* denotes an error by Westpac in linking personal purchases to corporate card. These are to be refunded**

Credit Card Transaction - GL Entry			
GL Code	Amount (incl GST)	GST (\$)	Narration/Summary
POQ1.2610.4001	\$ 171.48	\$ 15.59	DIESEL EMCS VEHICLE OQ
PQ5480.2610.4000	\$ 30.01	\$ 2.73	PETROL PURCHASE CEO VEHICLE
PROU002.2610.2101		\$ -	FUEL FOR CESM VEHICLE
2040211.2101	\$ 224.50	\$ 20.41	QDMS AWARDS CERAMONY INCL SPORTS SECOND PRIZE
P5480.2410.2704	\$ 39.05	\$ 3.55	CEO CAR WASH + VEHICLE OIL
2110743.2100	\$ 301.68	\$ 27.43	COMMUNITY CHRISTMAS PARTY LOLLY BAGS, SANTA GIFT YOUTH
12140287.2101	\$ 349.96	\$ 31.81	OVERDUE TELSTRA BILL
2050765.2101		\$ -	REFRESHMENTS FOR CUNDERDIN INCIDENT
2040212.2100	\$ 150.00	\$ 13.64	FLOWERS FOR M.OGDEN FUNERAL
EV11702.2100	\$ 671.50	\$ 61.05	SHIRE CHRISTMAS PARTY DRINKS
W10201.2910.2100	\$ 21.20	\$ 1.93	DL MR APPLICATION FOR J.WYATT
2140287.2101	\$ 168.21	\$ 15.29	CUNEATA RISE LETTERS, DELIVERY
BM7702.2101	\$ 37.46	\$ 3.41	MEDICAL CENTRE WINDOW DÉCOR
W11301.2101	\$ 158.48	\$ 14.41	BARK PARK FLYER
		\$ -	
		\$ -	
		\$ -	
		\$ -	
9130001.00	-\$ 2,323.53		Bring credit card expenses into muni - December 2023 - evidence in Credit Card File

<b>Totals</b>	<b>\$ 2,323.53</b>	<b>\$ 211.23</b>
---------------	--------------------	------------------

**Shire Confirmation**   
Natalie Ness, Chief Executive Officer

**Council Approval**   
Trevor Stacey, Chair A&R Committee

ACCOUNTS PROCESSING
Journal Date (DD):
Journal Number:
Journal Batch:
Journal Posting Period:



**BusinessChoice Everyday Mastercard® Statement**

SHIRE OF QUAIRADING  
 NATALIE NESS  
 PO BOX 38  
 QUAIRADING WA 6383

Billing Account Number	5163 2800 9109 9937
Payment Due Date	22 JANUARY 2024
Closing Balance	\$2,323.53
Minimum Payment Due	\$70.00
Amount Paid (Details on the reverse)	\$

+5163280091099937+

*(Cut along this dotted line)*

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

<b>Company Name</b>	<b>Number of Cards</b>	<b>Facility Number</b>	<b>Annual Cash % Rate</b>	<b>Annual Purchase % Rate</b>		
Shire Of Quairading	4	02752751	19.96%	14.25%		
<b>Contact Name</b>	<b>Billing Account Number</b>	<b>Opening Balance</b>	<b>Credit Limit</b>			
Natalie Ness	5163280091099937	3,367.71	10,000			
<b>Statement From</b>	<b>Statement To</b>	<b>Payment Due Date</b>	<b>Opening Balance</b>	<b>Minimum Payment Due</b>	<b>Closing Balance</b>	<b>Available Credit</b>
28 NOV 2023	27 DEC 2023	22 JAN 2024	3,367.71	70.00	2,323.53	7,676.47

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
3,367.71	3,367.71 -	0.00	0.00	0.00	2,323.53	2,323.53	0.00	70.00

S002725 / 2725 / 362 / CN1VPCP2

CSF VPC

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Page 1 of 3

WBCA4WFGI 0919 2350

**Important:**

1. If mailing DO NOT send notes or coins.
2. Please write your Payment Account Number on the back of each cheque.
3. Check your records of your transactions against this statement.
4. Report any discrepancies to Westpac.

Details of cheques (proceeds may not be available until cleared)				CASH AMOUNT
DRAWER (i.e. account name on cheque)	CHEQUE NO.	BSB NO. OR BANK	ACCOUNT NO. OR BRANCH	CHEQUE AMOUNT
TELLER/BANK STAMP			TOTAL \$	
SIGNATURE: _____				



**Choose the payment method that suits you best**



**By Mail**

Complete and mail the top portion of page one of your statement together with your cheque to: Cards GPO Box 4220 Sydney NSW 2001



**Using Card Autopay**

Pay your account automatically from any cheque or non-passbook savings account with any bank or financial institution in Australia. To apply for Card Autopay for your credit card, call 1300 651 089 or download a form online at [www.westpac.com.au](http://www.westpac.com.au).



**By Telephone Banking**

Call 132 032 if you have another Westpac account.



**Via Westpac Internet Banking**

At [www.westpac.com.au](http://www.westpac.com.au) if you have another Westpac account.



**Using BPAY**

Contact any participating institution to make this payment from your cheque or savings account.

When prompted, simply enter the biller code (5181) and your Payment Account Number as your reference number.



**In Person**

At any of our Westpac branches in Australia.

5002725 / M002725 / 362 / CN1VPCP2

**Important notice regarding Autopay Direct Debit Arrangement- Direct Debit**

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1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

**Please remember** any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.



Summary of Billing Account Transactions		
Date of Transaction	Description	Debits/Credits
12 DEC	<b>Payments</b> AUTOMATIC PAYMENT	
	<b>Sub Total:</b>	3,367.71 - 3,367.71 -
27 DEC	<b>Miscellaneous Transactions</b> NATALIE NESS 5163 2800 0106 6463 Monthly Balance	959.39
27 DEC	TRICIA BROWN 5163 2800 0107 6777 Monthly Balance	521.44
27 DEC	SARAH CAPORN 5163 2800 0153 8917 Monthly Balance	842.70
	<b>Sub Total:</b>	2,323.53
	<b>Grand Total:</b>	1,044.18 -

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at [westpac.com.au/businessdispute](http://westpac.com.au/businessdispute)

**Important update to your Terms and Conditions**

We're updating the Westpac BusinessChoice Cards Terms and Conditions, with effect from 13 December 2022. The update includes additional wording to confirm that a nominated cardholder is authorised to request a replacement card on behalf of the liable party (or parties) where the cardholder's existing card is lost, damaged or stolen, except where the card has been cancelled by the liable party (or parties). Please read these updated Terms and Conditions available at [westpac.com.au](http://westpac.com.au)

**Complaints**

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.  
 Online: [www.afca.org.au](http://www.afca.org.au)  
 Email: [info@afca.org.au](mailto:info@afca.org.au)  
 Phone 1 800 931 678  
 Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

S002726 / MA002726 / 362 / CN1VPCP2



**Shire of Quairading  
Credit Card Reconciliation - Page 2**

Statement From 28/11/2023  
Statement To 27/12/2023

**\*\* Denotes an error. These are to be refunded.**

Credit Card Transactions - Natalie Ness, CEO						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
29/11/2023	BP QUAIRADING	\$ 18.70	\$ 1.70	Y	P5480.2410.4001	CEO VEHICLE OIL
2/12/2023	YORK LIQUOR, WHITE GUM FARM	\$ 62.50	\$ 5.68	Y	2110743.2100	CRC CHRISTMAS FUNCTION
2/12/2023	YORK LIQUOR, WHITE GUM FARM	\$ 7.50	\$ 0.68	Y	2110743.2100	CRC CHRISTMAS FUNCTION
4/12/2023	AP QUAIRADING LPO	\$ 200.00	\$ 18.18	y	2040211.2101	QDMS AWARDS CERAMONY INCL 2ND PLACE PRIZE
5/12/2023	VISTA PRINT AUSTRALIA	\$ 168.21	\$ 15.29	Y	2140287.2101	CJNEATA RISE LETTERS, DELIVERY
5/12/2024	VISTA PRINT AUSTRALIA	\$ 37.46	\$ 3.41	Y	BM7702.2101	MEDICAL CENTRE WINDOW DÉCOR
5/12/2023	VISTA PRINT AUSTRALIA	\$ 158.48	\$ 14.41	Y	W11301.2101	BARK PARK FLYER
5/12/2023	MUNDARING LIQUOR LAND	\$ 131.00	\$ 11.91	Y	2110743.2100	SHIRE OF QUAIRADING DRINKS
5/12/2023	JULES SHOPPE - YORK	\$ 24.50	\$ 2.23	Y	2040211.2101	ODMS AWARDS CEREMONY - SPORTS PRIZE
7/12/2023	QUAIRADING CO-OP	\$ 59.00	\$ 5.36	y	2110743.2100	LOLLY BAGS FOR YOUTH POOL PARTY
11/12/2023	QUAIRADING CO-OP	\$ 41.68	\$ 3.79	Y	2110743.2100	COMMUNITY CHRISTMAS PARTY - SANTA GIFT
23/12/2023	SOUTHERN STAR MUNDARING	\$ 20.35	\$ 1.85	y	P5480.2410.2704	CEO CAR WASH
26/12/2023	COLES EXPRESS KARAWARA	\$ 30.01	\$ 2.73	y	P5480.2610.4001	DIESEL P5480
<b>Total</b>		<b>\$ 959.39</b>	<b>\$ 87.22</b>			



**BusinessChoice Everyday Mastercard® Statement**

NATALIE JANE NESS  
 SHIRE OF QUAIRADING  
 8 DALL ST  
 QUAIRADING WA 6383

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

**Card Account Transaction Details**

<b>Account Name</b>	<b>Card Number</b>	<b>Credit Limit</b>	<b>Available Credit</b>
Natalie Jane Ness	5163 2800 0106 6463	1,000	1,000.00
<b>Statement From</b>	<b>Statement To</b>	<b>Facility Number</b>	
28 NOV 2023	27 DEC 2023	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	959.39	0.00	0.00	959.39 -	0.00	0.00	0.00

S002727 / M002727 / 362 / CN1VPCP2

**Important notice regarding Autopay Direct Debit Arrangement- Direct Debit**

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1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

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<b>BusinessChoice Everyday Mastercard®</b>			
<b>Date of Transaction</b>	<b>Description</b>	<b>Debits/Credits</b>	<b>Cardholder Comments</b>
	<b>Purchases</b>		
29 NOV	BP QUAIRADING 6561 QUAIRADING AUS	18.70	
	SERVICE STATIONS		
02 DEC	SQ *WHITEGUM FARM York AUS	62.50	
	PACKAGE STORES - BEER, LIQUO		
02 DEC	SQ *WHITEGUM FARM York AUS	7.50	
	PACKAGE STORES - BEER, LIQUO		
04 DEC	AP QUAIRADING LPO QUAIRADING AUS	200.00	
	POSTAL SERVICES GOVERNMENT O		
05 DEC	Vistaprint Australia P Derrimut AUS	364.15	
	BUSINESS SERVICES NOT ELSEWH		
05 DEC	LIQUORLAND 3916 MUNDARING AUS	131.00	
	PACKAGE STORES - BEER, LIQUO		
05 DEC	JULES SHOPPE QPS YORK AUS	24.50	
	FAST FOOD RESTAURANTS		
07 DEC	QUAIRADING CO-OP QUAIRADING AUS	59.00	
	GLASSWARE & CRYSTAL STORES		
11 DEC	QUAIRADING CO-OP QUAIRADING AUS	41.68	
	GLASSWARE & CRYSTAL STORES		
23 DEC	SOUTHERN STAR ENTERPRI MUNDARING AUS	20.35	
	CAR WASHES		
26 DEC	COLES EXPRESS 6929 KARAWARA AUS	30.01	
	SERVICE STATIONS		
	<b>Sub Total:</b>	<b>959.39</b>	
	<b>Miscellaneous Transactions</b>		
27 DEC	TRANSFER CLOSING BALANCE TO BILLING ACCT	959.39 -	
	<b>Sub Total:</b>	<b>959.39 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	

5002727 / M002727 / 362 / CN1VPCP2



**I have checked the above details and verify that they are correct.**

Cardholder Signature Natalie Moss Date 2/2/24

Transactions examined and approved.

Manager/Supervisor Signature TA Sten Date 29/2/24

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

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**Complaints**

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.  
 Online: [www.afca.org.au](http://www.afca.org.au)  
 Email: [info@afca.org.au](mailto:info@afca.org.au)  
 Phone 1800 931 678  
 Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

S002728 / M002728 / 362 / CN1VPCP2

**Shire of Quairading  
Credit Card Reconciliation - Page 3**

Statement From      28/11/2023  
Statement To         27/12/2023

Credit Card Transactions - Tricia Brown, EMCS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
28/11/2023	BP QUAIRADING	\$ 50.01	\$ 4.55	Y	POQ1.2610.400 1	Petrol 0Q
3/12/2023	AMPOL DAWESVILL	\$ 57.67	\$ 5.24	Y	POQ1.2610.400 1	Petrol 0Q
02/12/202	TELSTRA PAYBYPHONE	\$ 349.96	\$ 31.81	Y	121402200.210 4	OVERDUE TELSTRA BILL
6/12/2023	BP QUAIRADING	\$ 63.80	\$ 5.80	Y	POQ1.2610.400 1	Petrol 0Q
			\$ -			
			\$ -			
			\$ -			
			\$ -			
<b>Total</b>		<b>\$ 521.44</b>	<b>\$ 47.40</b>			



**BusinessChoice Everyday Mastercard® Statement**

TRICIA BROWN  
 SHIRE OF QUAIRADING  
 644 YEALERING-KULIN RD  
 YEALERING WA 6372

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

**Card Account Transaction Details**

<b>Account Name</b>	<b>Card Number</b>	<b>Credit Limit</b>	<b>Available Credit</b>
Tricia Brown	5163 2800 0107 6777	1,000	1,000.00
<b>Statement From</b>	<b>Statement To</b>	<b>Facility Number</b>	
28 NOV 2023	27 DEC 2023	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	521.44	0.00	0.00	521.44 -	0.00	0.00	0.00

5002725 / M002725 / 362 / CN1VPCP2

CSF VPC

© Westpac Banking Corporation ABN 33 007 457 141 AFSL and Australian credit licence 233714.

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1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)


If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
28 NOV	<b>Purchases</b> BP QUAIRADING 6561 QUAIRADING AUS	50.01	
03 DEC	SERVICE STATIONS AMPOL DAWESVILL 55215F DAWESVILLE AUS	57.67	
05 DEC	SERVICE STATIONS TELSTRA PAYBYPHONE MELBOURNE AUS	349.96	
06 DEC	TELECOMM SERVICE INC. LOCAL BP QUAIRADING 6561 QUAIRADING AUS	63.80	
	SERVICE STATIONS		
	<b>Sub Total:</b>	<b>521.44</b>	
27 DEC	<b>Miscellaneous Transactions</b> TRANSFER CLOSING BALANCE TO BILLING ACCT	521.44 -	
	<b>Sub Total:</b>	<b>521.44 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	

8002725 / M002725 / 362 / CN1VPCP2

**I have checked the above details and verify that they are correct.**

Cardholder Signature  Date 31/1/24

Transactions examined and approved.

Manager/Supervisor Signature  Date 2/2/24



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#### Complaints

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Online: [www.afca.org.au](https://www.afca.org.au)

Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

S002730 / M002730 / 362 / CN1VPCP2

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Page 3 of 3

WBCA4WFGI 0919 2355



**Shire of Quairading  
Credit Card Reconciliation - Page 4**

Statement From 28/11/2023  
Statement To 27/12/2023

Credit Card Transactions - Sarah Caporn, EMWS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
29/11/2023	ANMOS FLORIST MIDLAND	\$ 150.00	\$ 13.64	Y	2040212.2100	FLOWERS FOR M.OGDEN FUNERAL
7/12/2023	QUAIRADING CLUB	\$ 671.50	\$ 61.05	y	EV11702.2100	SHIRE CHRISTMAS PARTY DRINKS
18/12/2023	SHIRE OF QUAIRADING	\$ 21.20	\$ 1.93	y	W10201.2910.2100	DL MR APPLICATION - FOR J.WYATT
<b>Total</b>		<b>\$ 842.70</b>	<b>\$ 76.61</b>			



**BusinessChoice Everyday Mastercard® Statement**

MRS SARAH ELIZABETH CAPORN  
 SHIRE OF QUAIRADING  
 5056 OLD BEVERLEY RD EAST  
 KWOLYIN WA 6385

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

**Card Account Transaction Details**

<b>Account Name</b>	<b>Card Number</b>	<b>Credit Limit</b>	<b>Available Credit</b>
Mrs Sarah Elizabeth Caporn	5163 2800 0153 8917	1,000	1,000.00
<b>Statement From</b>	<b>Statement To</b>	<b>Facility Number</b>	
28 NOV 2023	27 DEC 2023	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	842.70	0.00	0.00	842.70 -	0.00	0.00	0.00

S002731 / M002731 / 362 / CN1VPCP2

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Page 1 of 3

WBCA4WFGI 0919 2356

**Important notice regarding Autopay Direct Debit Arrangement- Direct Debit**

\* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment.

Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

**Please remember** any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

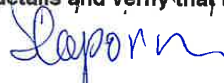
**BusinessChoice Everyday Mastercard®**

Date of Transaction	Description	Debits/Credits	Cardholder Comments
29 NOV	<b>Purchases</b> ANMOS PTY LTD MIDLAND AUS	150.00	
07 DEC	FLORISTS QUAIRADING CLUB INC QUIRADING AUS	671.50	
18 DEC	DRINKING PLACES (ALCOHOLIC B SHIRE QUIRADING QUIRADING AUS	21.20	
	GOVERNMENT SERVICES NOT ELSE <b>Sub Total:</b>	<b>842.70</b>	
27 DEC	<b>Miscellaneous Transactions</b> TRANSFER CLOSING BALANCE TO BILLING ACCT	842.70 -	
	<b>Sub Total:</b>	<b>842.70 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	

SC02731 / M002731 / 362 / CN1VPCF2

I have checked the above details and verify that they are correct.

Cardholder Signature



Date 1.2.24.

Transactions examined and approved.

Manager/Supervisor Signature



Date 2.2.24.



Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at [westpac.com.au/businessdispute](https://westpac.com.au/businessdispute)

#### **Important update to your Terms and Conditions**

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#### **Complaints**

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Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

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**Shire of Quairading  
Credit Card Reconciliation - Page 5**

Statement From 28/11/2023  
Statement To 27/12/2023

Credit Card Transactions - Benjamin Davies, CESM						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
27/11/2023	BP CUNDERDIN	\$ 63.45	\$ 8.73	Y	PROU002.2610.2100	FUEL FOR CESM VEHICLE
28/11/2023	CALTEX TAMMIN	\$ 65.96	\$ 6.00	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
29/11/2023	BP QUAIRADING	\$ 53.49	\$ 4.86	Y	2050765.2101	Q04 QDG BFB
30/11/2023	MECKERING AMPOL	\$ 96.00	\$ 8.73	Y	2050765.2100	REFRESHMENTS CUNDERDIN INCIDENT
1/12/2023	CUNDERDIN BP	\$ 59.55	\$ 5.41	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
4/12/2023	CUNDERDIN BP	\$ 48.84	\$ 4.44	Y	PROU002.2600.2101	FUEL FOR CESM VEHICLE
10/12/2023	NORTHAM SERVICE STN	\$ 85.58	\$ 7.78	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
5/12/2023	CUNDERDIN BP	\$ 62.12	\$ 5.65	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
12/12/2023	CALTEX TAMMIN	\$ 57.54	\$ 5.23	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
15/12/2023	BP QUAIRADING	\$ 216.44	\$ 19.68	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
15/12/2023	BP CUNDERDIN	\$ 83.18	\$ 7.56	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
21/12/2023	BP CUNDERDIN	\$ 45.28	\$ 4.12	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
20/12/2023	CALTEX TAMMIN	\$ 45.91	\$ 4.17	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
27/12/2023	BPAY PAYMENT	-\$3,000				
<b>Total</b>		<b>-\$ 2,016.66</b>	<b>\$ 92.35</b>			



**BusinessChoice Everyday Mastercard® Statement**

BENJAMIN DAVIES  
 SHIRE OF QUAIRADING  
 14 ROBYN ST  
 CUNDERDIN WA 6407

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

**Card Account Transaction Details**

<b>Account Name</b>	<b>Card Number</b>	<b>Credit Limit</b>	<b>Available Credit</b>
Benjamin Davies	5163 2800 0197 3585	1,000	3,016.66
<b>Statement From</b>	<b>Statement To</b>	<b>Facility Number</b>	
28 NOV 2023	27 DEC 2023	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	3,000.00 -	983.34	0.00	0.00	0.00	2,016.66 -	0.00	0.00

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Page 1 of 3

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1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment.  
Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

**Please remember** any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

<b>BusinessChoice Everyday Mastercard®</b>			
<b>Date of Transaction</b>	<b>Description</b>	<b>Debits/Credits</b>	<b>Cardholder Comments</b>
27 DEC	<b>Payments</b> PAYMENT-BPAY-THANK YOU FINANCIAL INSTITUTIONS - MAN	3,000.00 -	
	<b>Sub Total:</b>	<b>3,000.00 -</b>	
27 NOV	<b>Purchases</b> BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	63.45	
	SERVICE STATIONS		
28 NOV	CALTEX TAMMIN TAMMIN AUS	65.96	
	SERVICE STATIONS		
29 NOV	BP QUAIRADING 6561 QUAIRADING AUS	53.49	
	SERVICE STATIONS		
30 NOV	AMPOL MECKERING ROADHO MECKERING AUS	96.00	
	SERVICE STATIONS		
01 DEC	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	59.55	
	SERVICE STATIONS		
04 DEC	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	48.84	
	SERVICE STATIONS		
05 DEC	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	62.12	
	SERVICE STATIONS		
10 DEC	FRESH TRADING CO OPS NORTHAM AUS	85.58	
	SERVICE STATIONS		
12 DEC	CALTEX TAMMIN TAMMIN AUS	57.54	
	SERVICE STATIONS		
15 DEC	BP QUAIRADING 6561 QUAIRADING AUS	216.44	
	SERVICE STATIONS		
15 DEC	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	83.18	
	SERVICE STATIONS		
20 DEC	CALTEX TAMMIN TAMMIN AUS	45.91	
	SERVICE STATIONS		

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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
21 DEC	BP CUNDERDIN RDH 7741 CUNDERDIN AUS SERVICE STATIONS	45.28	
	<b>Sub Total:</b>	<b>983.34</b>	
	<b>Grand Total:</b>	<b>2,016.66 -</b>	

I have checked the above details and verify that they are correct.

Cardholder Signature [Signature] Date 1/2/24

Transactions examined and approved.

Manager/Supervisor Signature [Signature] Date 2/2/24

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

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 Email: [info@afca.org.au](mailto:info@afca.org.au)  
 Phone 1800 931 678  
 Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

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<b>11.1 (i)   List Of Accounts - January 2024</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT13594	16/01/2024	QUAIRADING SMASH REPAIRS	INSTALLATION OF WINDOW GLASS, PASSENGER SIDE - CAT PRIME MOVER - Q450	198.00	
EFT13595	16/01/2024	QUAIRADING TYRE & BATTERY SUPPLIES	BACKHOE - Q3854 - 1X GALXY 440/80R28 R4 INDUST 1X FIT, TYRE/TUBE/RUST BAND FUEL FOR OQ SHIRE VEHICLE, FUEL FOR QO SHIRE VEHICLE, FUEL FOR POTH, C/PARK FUEL REPAIRE AND FIT TRUCK TYRE -FIRETENDER Q1299 1X GALXY 440/80R28 R4 INDUST. 1X FIT	3746.43	
EFT13596	16/01/2024	AVON WASTE	1,880 - 470 DOM RUBBISH x 4 WKS + ADDITIONAL WASTE ONLY SERVICES A7158 X 2 PER WEEK , 470 RECYCLING SERVICES - 4TH & 18TH OF DECEMBER, ADDITIONAL RECYCLING ONLY SERVICE A7449 X1 PER FN, BULK RECYCLING BINS EMPTIED 1ST & 29TH OF DECEMBER 23 (BOWLS/FOOTY CLUB, TENNIS/GOLF CLUB, RECYCLING CENTRE & LANDFILL SITE)	11770.55	PARTIAL
EFT13597	16/01/2024	TELSTRA	TELSTRA ACC# 9414548000 LANDLINE - ADMIN, QCRC, DEPOT, POOL, P/LICENSING, LANDCARE, MEDICAL PRACTICE SHIRE ADMIN TELSTRA ACC, MEDICAL PRACTICE TELSTRA ACC, LANDCARE TELSTRA ACC, P/LICENSING TELSTRA ACC, POOL TELSTRA ACC, DEBOT TELSTRA ACC, QCRC, QUAIRADING MEDICAL PRACTICE, DEPO, POOLA TELSTRA ACC CESM EMERGENCY SATELLITE PHONE	1057.87	PARTIAL
EFT13598	16/01/2024	TEAM GLOBAL EXPRESS (PREVIOUSLY T/A TOLL TRANSPORT PTY LTD)	ROAD FREIGHT FOR CARAVAN PARK,ROAD SIGNS -INCL CAUTION WILDLIFE, GRADER AHEAD, RV CAMPING, DOGS ON LESH (FOR NEW PARK), LINEN/TOWELS	373.66	
EFT13599	16/01/2024	LANDGATE	SLIP - SUBSCRIPTION SERVICE 2023-2024	2533.00	
EFT13600	16/01/2024	SHIRE OF KULIN	RIICCM202E IDENTIFY, LOCATE AND PROTECT UNDERGROUND SERVICES	395.00	
EFT13601	16/01/2024	QUAIRADING CLUB	COUNCIL REFRESHMENTS	102.00	

11.1 (i)   List Of Accounts - January 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13602	16/01/2024	COMMUNITY RESOURCE CENTRE - QUAIRADING	PHOTOCOPY COLOUR A4 - SHIRE EMPLOYEE'S DECEMBER PRINTING, PHOTOCOPY COLOUR A4 - SHIRE EMPLOYEE'S DECEMBER PRINTING, PUBLICATIONS - BANKSIA BULETIN SALES, DECEMBER EDITION , PHOTOCOPY COLOUR A4 - 4/12/2023 CERTIFICATE SCHOOL AWARDS - CUSTOMER SUPPORT - 18/12/23 - VISTAPRINT FLYERS TRI FOLD - CLINTEATA RISE	85.90	
EFT13603	16/01/2024	CDA AIR CONDITIONING & REFRIGERATION	CHECK OPERATION OF AIR CONDITIONER - NOT WORKING. SERVICE OF AC - ADJUST AIR FLOW, LABOUR AND SHARED TRAVEL COSTS - MEDICAL PRACTICE	234.15	
EFT13604	16/01/2024	WATER CORPORATION	ACC#9007856224 WATER USAGE CHARGE 19/10 - 10/12/23 ARTHUR KELLY VILLAGE ACC#9007858158 WATERUSAGE 10/19-10.12.23 GILLETT ST UNITS ACC# 9007859257 WATERUSAGE 16/10-7/12/23-CONTRACT AQUATIC ACC#9007859257 WATER SERVICE 01/11/23 - 31/12/23 19 POWELL CRES	2662.07	PARTIAL
EFT13605	16/01/2024	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH 2024/2025 ANNUAL BUDGET & ASSISTANCE WITH PREPARATION OF THE ANNUAL REPORT 2022-2023. ASSISTANCE PROVIDED BY TARA WITH PROVIDING RATES SERVICES (W/E 07/01/02024) DETAILS INCLUDE: RATES EOM ASSISTANCE WITH DECEMBER MONTHLY FINANCIAL STATEMENTS AND THE 2023/2024 ANNUAL BUDGET REVIEW	3258.75	

11.1 (i)   List Of Accounts - January 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13606	16/01/2024	SYNERGY	SYNERGY ACC#703840590 GREATER SPORTS GROUND 07/11/2023-08/01/2024 SYNERGY ACCT#343155630 - 23.09 - 23.11 TOAPIN WEIR SYNERGY ACCT#137839080 - 09.11 - 13.12.23 - CRC SYNERGY ACC#187804760- RECYCLING FACILITY POWER USAGE 04/11/2023 - 05/01/2024 SYNERGY ACC#207862210 YOUTH CENTRE ENERGY USAGE 04/11/2023-05/01/2024, SYNERGY ACC#404791220 64 CORALLING STREET ENERGY USAGE 04/11/2023-05/01/2024 SYNERGY ACC#298130670 DEPO - 07/11/2023-08/01/2024 SYNERGY ACC#137709150 MEDICAL CENTRE -07/011/2023 - 08/01/2024 SYNERGY ACC#936409630 - JENNABERRING RD BORES 07/11/2023-08/01/2024 SYNERGY ACC#704417150 AIRSTRIP 07/11/2023-08/01/2024, SYNERGY ACC#222214330 3 MURPHY STREET (REED) 07/11/2023-08/01/2024, SYNERGY ACC#831204500 STREET LIGHT TARIFF 07/11/2023-08/01/2024 SYNERGY ACC#703840590 GREATER SPORTS GROUND 07/11/2023-08/01/2024	5222.21	PARTIAL
EFT13607	16/01/2024	SULLIVAN LOGISTICS PTY LTD T/A KALEXPRESS AND QUALITY TRANSPORT	FREIGHT FOR BOBCAT BROOM (PE12315) & FREIGHT FOR 10 X BIN LIDS	334.14	
EFT13608	16/01/2024	BENTNAIL BUILDING & MAINTENANCE	7 DAY HIRE EXCAVATOR 1 DEC 23 - 5 JAN 24 MCLENNAN STREET DRAINAGE CAPITAL	1540.00	
EFT13609	16/01/2024	CONTRACT AQUATIC SERVICES	DECEMBER MONTHLY CONTRACT FEE - AS PER SIGNED ANNUAL CONTRACT 2023-2024	28600.00	

<b>11.1 (i)   List Of Accounts - January 2024</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT13610	01/10/2023	LGISWA WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION AS TRUSTEE FOR LGISWA	POLICY #000074, LGIS SKELETON WEED CONTROL - 30.06.23 - 30.06.24 - POLICY #000074, LGIS ECONOMIC DEVELOPMENT EMPLOYEE COSTS - 30.06.23 - 30.06.24 - POLICY #000074, LGIS ADMIN EMPLOYEE COSTS - 30.06.23 - 30.06.24 - POLICY #000074, LGIS PWO EMPLOYEE COSTS - 30.06.23 - 30.06.24 - POLICY #000074, LGIS VOLUNTARY - 30.06.23 - 30.06.24 - POLICY #000074, LGIS MARINE CARGO - 30.06.23 - 30.06.24 - POLICY #000074, LGIS SALARY CONTINUANCE- 30.06.23 - 30.06.24 - POLICY #000074, LGIS ESL BFB INSURANCE EXPENSES 30.06.23 - 30.06.24 - POLICY #000074 INSURANCE - LGIS WORKCARE - EM MANAGEMENT 30.06.22 - 30.06.23, INSURANCE - LGIS WORKCARE - HEALTH 30.06.22 - 30.06.23, INSURANCE - LGIS WORKCARE - YOUTH 30.06.22 - 30.06.23, INSURANCE - LGIS WORKCARE - SKELETON WEED CONTROL 30.06.22 - 30.06.23, INSURANCE - LGIS WORKCARE - ECONOMIC DEV 30.06.22 - 30.06.23, INSURANCE - LGIS WORKCARE - ADMIN 30.06.22 - 30.06.23, INSURANCE - LGIS WORKCARE - PWO 30.06.22 - 30.06.23	140323.79	
EFT13611	16/01/2024	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF DECEMBER - 2023 - DATE SERVICED 19 /12/2023	313.50	
EFT13612	16/01/2024	C & D CUTRI	CULVERT CORRIGIN RD MAINTENANCE - RM 166 QUAIRADING CORRIGIN ROAD	18480.00	
EFT13613	16/01/2024	HISCONF	CARAVAN PARK 5250062 FACE WASHER CHARCOAL 340 x 340mm	9.90	
EFT13614	16/01/2024	ALLWEST PLANT HIRE	TEMPORARY WATER FILLED BARRIERS X10 FOR DAMAGED CULVERT SLK 5.47 QDG-CORRIGIN ROAD 16 WEEKS HIRE to 20/02/2024	542.12	FULLY
EFT13615	16/01/2024	LGIS	SALARY CONTINUANCE RENEWAL 30.6.23 - 30.06.2024	5872.16	
EFT13616	16/01/2024	IMPRINT PLASTIC	2 X ACRYLIC DESK SIGNS 250 X 30MM INCL POSTAGE & 1 X ACRYLIC DESK SIGNS 250 X 30MM	112.20	
EFT13617	16/01/2024	OFFICEWORKS	VARIOUS SHIRE ADMIN STATIONERY - DOCUMENT TRAYS - INCL POSTAGE	55.75	

11.1 (i)   List Of Accounts - January 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13618	16/01/2024	QUAIRADING BOOK POST (2020)	MONTHLY FEE FOR PROVISION OF LIBRARY SERVICES - DECEMBER 2023 ADMINISTRATION POSTAGE & STATIONERY: DECEMBER 2023 FINAL NOTICE - RATES & FIRE BREAKS, ADMINISTRATION POSTAGE & STATIONERY: DECEMBER 2023 RATES RECIEPT R.MILLS A6157, ADMINISTRATION POSTAGE & STATIONERY: DECEMBER 2023 LAND SALE CUNTEATA RISE MAIL DROP, ADMINISTRATION POSTAGE & STATIONERY: DECEMBER 2023 AUSTRALIA DAY FLYER MAIL DROP MEDICAL POSTAGE & STATIONERY: DECEMBER 2023 MONTHLY FEE FOR PROVISION OF LIBRARY SERVICES - DECEMBER 2023	2668.64	
EFT13619	16/01/2024	FARMARAMA PTY LTD	BOLLARDS AND BARRIER MESH FOR TRAFFIC CONTROL AT WASTE SITE 8 WHEELER WATER TRUCK HIRE FOR CORRIGIN ROAD - DECEMBER - RRG 166B FOR QUAIRADING CORRIGIN ROAD REPAIRS TO FIRE TRAILER HOSE REEL - P15054 FLAGGING TAPE (ORANGE) KWIKSET CONCRET ROYAL COOLANT PREMIX RED 5L - PARKS AND GARDENS	1639.30	PARTIAL
EFT13621	16/01/2024	RESONLINE PTY LTD	ROOM MANAGER (CARAVAN PARK BOOKING SYSTEM) MONTHLY FEE: DECEMBER 2023	242.00	
EFT13622	16/01/2024	AFGRI EQUIPMENT AUSTRALIA TRADING AS AFGRI	CRIMP JIC FEMALE RYCO DIEHARD T2D FRAS CRIMP HYDRAULIC HOSE DRAWBAR PIN 3/4", 6.58" CRIMP JIC FEMALE, RYCO DIEHARD T2D FRAS, CRIMP HYDRAULIC HOSE	152.28	
EFT13623	16/01/2024	T-QUIP - TURF EQUIPMENT SOLUTIONS	TORO Z-MASTER 2000 HDX MYRIDE, 60 INCH CUTTING DECK	18800.00	
EFT13624	16/01/2024	COMPLETE OFFICE SUPPLIES PTY LIMITED	VARIOUS ADMIN STATIONERY - COPY PAPER & TISSUES, VARIOUS MEDICAL STATIONERY - COPY PAPER, VARIOUS DEPOT STATIONERY - PAINT MARKERS	279.06	
EFT13625	16/01/2024	OLIVIA PICKETT	REFUND OF COMMUNITY BUILDING KEY AND BUILDING BOND - OLIVIA PICKETT - 25/12/23	625.00	FULLY

<b>11.1 (i)   List Of Accounts - January 2024</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT13626	16/01/2024	CRISP WIRELESS	SUPPLY/INSTALL OF CRISP WIRELESS SERVICE TO WASTE SITE SHED WITH INTERNAL AND EXTERNAL WI-FI (INTERNET ACCESS VIA CURRENT SHIRE PLAN) 31 DALL STREET MONTHLY INTERNET CONNECTION - JANUARY 2024, 28 REID STREET MONTHLY INTERNET CONNECTION - JANUARY 2024, DEPOT MONTHLY INTERNET CONNECTION - JANUARY 2024, ADMIN MONTHLY INTERNET CONNECTION - JANUARY 2024, MEDICAL CENTRE MONTHLY INTERNET CONNECTION - JANUARY 2024, 8 DALL STREET MONTHLY INTERNET CONNECTION - JANUARY, 2024, 50A SUBURBAN ROAD MONTHLY INTERNET CONNECTION - JANUARY 2024, DRS RESIDENCE MONTHLY INTERNET CONNECTION - JANUARY 2024, YOUTH CENTRE MONTHLY INTERNET CONNECTION - JANUARY 2024 SUPPLY/INSTALL OF CRISP WIRELESS SERVICE TO WASTE SITE SHED WITH INTERNAL AND EXTERNAL WI-FI (INTERNET ACCESS VIA CURRENT SHIRE PLAN)	2391.90	
EFT13627	16/01/2024	OFFICE OF THE AUDITOR GENERAL	FEES FOR THE ANNUAL FINANCIAL AUDIT FOR THE YEAR ENDED 30 JUNE 2023 FEES FOR THE 2021-2022 ROADS TO RECOVERY ACQUITTAL AUDIT	36509.00	
EFT13628	16/01/2024	RURAL INFRASTRUCTURE SERVICES	PROVISION OF CONSULTANCY SERVICES DEC 2023	440.00	
EFT13629	16/01/2024	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS	DYNABOOK TECRA A50-K, i5, 15.6 FHD CYBERPOWER SURGE PROTECTOR AND DELL UD22 USB-C DOCKING STATION (REPLACEMENT OF LP5) 256GB SSD LAPTOP. INC TRAVEL, FREIGHT ECT NEW KEYBOARD AND MOUSE COMBO - CEO AGREEMENT MSA - 3CX TELEPHONE SOLUTIONS, ONGOING HOSTING, LICENSING AND CALL COSTS, RENTAL OF HANDSETS, ANNUAL LICENCE PERIOD 01 JULY 2023 - 30 JUNE 2024	14590.35	
EFT13630	16/01/2024	CITY OF KALAMUNDA	BUILDING SERVICES 01/07/23 - 18/12/23 REPORT AND ADMINISTRATION COSTS	2631.95	

<b>11.1 (i)   List Of Accounts - January 2024</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT13631	16/01/2024	ELDERS QUAIRADING	WORKS MONTHLY PURCHASES FOR THE MONTH OF DECEMBER - ALUMINIUM FLYWIRE 1220M, LIQUID NAILS, CUT OFF WHEEL, INSULATION TAPE, NUT HEX/UNF/UNC, CABLE JOINER, IN 1 CLEANER & DEGREASER , OATS MOP REFILL, PREMIUM HOSE, VALVE SLEEP POLY, FLOAT PLASTIC, OATES BROOM HANDLE, LGE DISPOSABLE GLOVES, LIQUI NAILS, SPINKLER FOUNTAIN, BBQ TOUCH CLEAN, RAKE HANDLE, BYNORM 2 STROKE OIL, NIPPLE PHILMAC, ELECTRIC TAPE BLK, LINE LEVEL, BRICK LAYERS LINE WHITE 2 X HYDROCHLORIC ACID FL Y2	492.92	
EFT13632	16/01/2024	METROCOUNT (MICROCOM PTY LTD)	BATTERY UNITS FOR TRAFFIC COUNTERS, FREIGHT, AUST POST	121.00	
EFT13633	16/01/2024	BOC LIMITED	R020G OXYGEN INDUST G SIZE, R040G DISSOLVED ACETYLENE G SIZE, R040G DISOLVED ACETYLENE G SIZE, R400C OXYGEN MEDICAL C SIZE	52.61	
EFT13634	25/01/2024	ANN WATSON	REFUND FOR BOOKING NO. 12269396 BOOKING DATE: 26/01/2024	126.00	FULLY
EFT13635	25/01/2024	QUAIRADING FARMERS CO-OP	QUAIRADING CO-OP DECEMBER 23 YOUTH CENTRE - BASKETBALL WIND UP, SHIRE ADMIN CONSUMABLES, DEPOT CONSUMABLES , COUNCIL MEETING + COUNCIL CHRISTMAS CONSUMABLES	1183.18	
EFT13636	25/01/2024	BOB WADDELL & ASSOCIATES PTY LTD	2023/2024 RATES MANAGEMENT SERVICES: W/E 14/01/2024 INCLUSIVE OF RATES CHECK. 3RD INSTALLMENT NOTICES, & A11308 BRUCE ROCK ROAD QUAIRADING EAS65959318 RATES SERVICE ASSISTANCE PROVIDED BY TARA, W/E 21/01/24 , A15174 OLD BEVERLEY RD QDG EAS66061911 - PART SALE, A6513 24 DALL STREET QDG EAS65898054 - OVERPAYMENT, REVIEW TRANSFERS, CHECK EMAILS	825.00	

11.1 (i)   List Of Accounts - January 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13637	25/01/2024	SYNERGY	SYNERGY ACC# 558474190 07/11/2023-08/01/2024, AKV GENERAL AREA POWER USAGE, UNITS 1 - 8 AND PARKER HOUSE SYNERGY ACC# 558474190 AKV GENERAL AREA POWER USAGE 07/11/2023-08/01/2024, , SYNERGY ACC# 558474190 AKV UNIT 1 - POWER USAGE 07/11/2023-08/01/2024, , SYNERGY ACC# 558474190 AKV UNIT 2 - POWER USAGE 07/11/2023-08/01/2024, , SYNERGY ACC# 558474190 AKV UNIT 3 - POWER USAGE 07/11/2023-08/01/2024, SYNERGY ACC# 558474190 AKV UNIT 4 - POWER USAGE 07/11/2023-08/01/2024, SYNERGY ACC# 558474190 AKV UNIT 5 - POWER USAGE 07/11/2023-08/01/2024, SYNERGY ACC# 558474190 AKV UNIT 6 - POWER USAGE 07/11/2023-08/01/2024, SYNERGY ACC# 558474190 AKV UNIT 7 - POWER USAGE 07/11/2023-08/01/2024, SYNERGY ACC# 558474190 AKV UNIT 8 - POWER USAGE 07/11/2023-08/01/2024, SYNERGY ACC# 558474190 PARKER HOUSE - POWER USAGE 07/11/2023-08/01/2024 SYNERGY ACC# 885514750 POWER USAGE 04/11/2023-05/01/2024 COMMON AREA, SYNERGY ACC# 885514750 POWER USAGE 04/11/2023-05/01/2024 UNIT 1, SYNERGY ACC# 885514750 POWER USAGE 04/11/2023-05/01/2024 UNIT 2, SYNERGY ACC# 885514750 POWER USAGE 04/11/2023-05/01/2024 UNIT 3, SYNERGY ACC# 885514750 POWER USAGE 04/11/2023-05/01/2024 UNIT 4 SYNERGY ACC#195168700 POWER USAGE 08/11/2023-09/01/2024, SYNERGY ACC#377207980 POWER USAGE 08/11/2023-09/01/2024 SYNERGY ACC#893699340 POWER USAGE 8/11/2023-09/01/2024 SYNERGY ACC#421747890 POWER USAGE FOR 08/11/2023- 09/01/2024	5582.34	PARTIAL
EFT13638	25/01/2024	SULLIVAN LOGISTICS PTY LTD T/A KALEXPRESS AND QUALITY TRANSPORT	MCLENNAN STREET - DRAINAGE FREIGHT 9 ROLLS OF CEMENTCRETE COMPOSITE BLANKET FROM BIBRA LAKE TO QUAIRADING	4560.47	
EFT13639	25/01/2024	JENNIFER GREEN	REIMBURSEMENT REQUEST - ECONOMIC DEVELOPMENT CANNON CAMERA & USB	2204.46	



<b>11.1 (i)   List Of Accounts - January 2024</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT13640	25/01/2024	YORK AUTO ELECTRICS & AIR CONDITIONING	ELECTRIC/AIR CON VALVE REPLACEMENT & REGAS. UD QUON TRUCK GW26400 NISSAN 18 FORKLIFT - CHANGE OVER /REPLACE PETROL/GAS SWITCH MULTIPAC ROLLER - REGO Q-960 - REPAIR WIRING IN UHF RADIO JCB BACKHOE - REGO Q617 - DIAGNOSE ISSUE - REPLACEMENT PARTS REQ FOR FAN MOTOR TRAVEL TO SITE PER KM & LABOUR	1510.85	
EFT13641	25/01/2024	GREAT SOUTHERN FUEL SUPPLIES	5000L DIESEL FOR DEPOT	8747.37	
EFT13642	25/01/2024	COMBINED PEST CONTROL	AKV ANNUAL PEST CONTROL SPRAY FOR SPIDERS, FLYS AND MOSQUITOS - EXTERIOR ONLY	330.00	
EFT13643	25/01/2024	GODFREY COLBUNG	TOWN HALL MURAL - GODFREY COLBUNG	4000.00	FULLY
EFT13644	25/01/2024	BUNNINGS GROUP LIMITED	ASSTD REPLACEMENT ITEMS INCL TAP SET, TOILET SEAT AND SPINDLE - PUBLIC ABLUTIONS	150.87	
EFT13645	25/01/2024	CR. EEJIUN CHEANG	COUNCILLOR SITTING FEES FOR OCTOBER 2023 SPECIAL MEETING 09.10.2023	220.00	
EFT13646	25/01/2024	WESTWIDE AUTO ELECT & AIR CON	LABOUR & TRAVEL REMOVE AND REPLACE AVL UNIT WITH 4G UPGRADE, REPLACE BFB TRUCK BATTERIES AND REPAIR SOLAR CONNECTIONS ON - 2013 HINO FIRE TENDER 4.4 BROADACRE - CENTRAL Rego Q04 ODO: 10860KM, 2012 HINO FIRE TENDER 4.4 BROADACRE TANKER - BALKULING-DOODENANNING, 2016 ISUZU FTS 800 FIRE TENDER 4.4 BROADACRE - CENTRAL Rego Q02, 2008 ISUZU FSS550 FIRE TENDER 2.4 BROADACRE - NORTH QUAIRADING Rego Q1299, 2013 HINO FIRE TENDER 4.4 BROADACRE - CENTRAL Rego Q04 ODO: 10860KM, 2012 HINO FIRE TENDER 4.4 BROADACRE - SOUTH QUAIRADING REGO Q425	4267.50	PARTIAL
EFT13647	25/01/2024	CRISP WIRELESS	INSTALLATION OF AN INTERNET SERVICE TO Q SWIMMING POOL BUILDING 1 X EXTERNAL WIFI. INCLUDES FULL, SET UP AND COMMISSIONING OF PUBLIC WIFI SERVICE WITH BANDWIDTH LIMITING AND RESTRICTED USAGE OF SETTINGS AS DIRECTED.	1475.00	
EFT13648	25/01/2024	DENNIS MILLER	REIMBURSEMENT FOR ALCOHOL PURCHASED FOR AUSTRALIA DAY	1081.20	FULLY

<b>11.1 (i)   List Of Accounts - January 2024</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT13649	25/01/2024	SCAVENGER SUPPLIES PTY LTD	ESL FUNDED - BFB RESPIRATOR KITS, HALF MASK, FILTERS, 501A RETAINER CLIP + DURRAMX AND FIRE GOGGLES AS PER QUOTE 7852 ESL BRB CLASS A BUSH FIRE FOAM, SCAVENGER GOGGLES, EASY BURN MATCHES	8222.50	FULLY
EFT13650	25/01/2024	ELDERS QUAIRADING	TORK HAND TOWELS CARTON, OMO 8KG WASHING POWDER INC DELIVERY FOR CARAVAN PARK	176.00	
EFT13651	25/01/2024	HALL BROS CONTRACTING	TANNANT SWEEPER SERVICE	230.00	
EFT13652	25/01/2024	CHERRY'S CATERING	AUS DAY 2024 - CATERING 200 UNITS ROAST/BUFFET 200 UNITS DESSERTS DELIVERY FEE PUBLIC HOLIDAY SURCHARGE 15%	8587.50	FULLY
EFT13653	25/01/2024	AUSSPORT SCOREBOARDS	GREATER SPORTS GROUND SCOREBOARD & SIREN INC FREIGHT	14020.05	FULLY
EFT13654	25/01/2024	ANDREW NGUYEN	REFUND OF BOOKING NO. 12559284 BOOKING DATE: 26/1/2024	148.50	FULLY
EFT13655	25/01/2024	DIANE ROY	REFUND FOR BOOKING NO. 11823327 BOOKING DATE: 30/12/2024	63.00	FULLY
EFT13656	25/01/2024	CANNON HYGIENE AUSTRALIA	CONTRACT K63/C/54173103 QUAIRADING DEPO 1 X SANITARY UNIT SERVICE FOR THE MONTH OF JAN 24	264.89	
23998	09/01/2024	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	174.40	
23999	25/01/2024	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	195.20	
				<b>\$377,805.44</b>	

**TRANSPORT TAKINGS FOR THE MONTH ENDING**  
**31 JANUARY 2024** **Attachment 11.1 (ii)**

<b>ACTUAL TOTAL TAKINGS</b>		
<b>DATE OF TAKINGS</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
02/01/2024	TRANSPORT TAKINGS	\$2,457.90
03/01/2024	TRANSPORT TAKINGS	\$2,304.05
04/01/2024	TRANSPORT TAKINGS	\$240.30
05/01/2024	TRANSPORT TAKINGS	\$971.25
08/01/2024	TRANSPORT TAKINGS	\$484.45
09/01/2024	TRANSPORT TAKINGS	\$655.55
10/01/2024	TRANSPORT TAKINGS	\$566.35
11/01/2024	TRANSPORT TAKINGS	\$1,543.65
12/01/2024	TRANSPORT TAKINGS	\$2,127.75
15/01/2024	TRANSPORT TAKINGS	\$1,425.60
16/01/2024	TRANSPORT TAKINGS	\$485.60
18/01/2024	TRANSPORT TAKINGS	\$210.00
19/01/2024	TRANSPORT TAKINGS	\$1,909.25
22/01/2024	TRANSPORT TAKINGS	\$1,279.10
23/01/2024	TRANSPORT TAKINGS	\$1,685.75
24/01/2024	TRANSPORT TAKINGS	\$4,018.50
25/01/2024	TRANSPORT TAKINGS	\$1,197.10
29/01/2024	TRANSPORT TAKINGS	\$1,615.80
<b>TAKINGS RECEIVED IN THE BANK - JANUARY 2023</b>		<b>\$25,177.95</b>

<b>AMOUNTS YET TO BE DRAWN</b>		
<b>DATE OF TAKINGS</b>	<b>DESCRIPTION</b>	<b>AMOUNT \$</b>
30/01/2024	TRANSPORT TAKINGS	\$170.40
31/01/2024	TRANSPORT TAKINGS	\$826.20
<b>JANUARY TAKINGS RECEIVED IN THE BANK - FEBRUARY 2024</b>		<b>\$996.60</b>

**Shire of Quairading**  
**Credit Card Reconciliation - Page 1**

Statement From 28/12/2023 Statement Total  
Statement To 28/01/2024 \$ 6,312.30



Credit Card Summary			
Card Name	Title	Card Ending	Amount Spent
Natalie Ness	CEO	1475	\$ 955.65
Tricia Brown	EMCS	1336	\$ 478.87
Benjamin Davies	CESM	8917	\$ 4,157.98
Sarah Caporn	EMWS	3585	\$ 719.80

**\*\* denotes an error by Westpac in linking personal purchases to corporate card. These are to be refunded**

Credit Card Transaction - GL Entry			
GL Code	Amount (incl GST)	GST (\$)	Narration/Summary
2050287.2101	\$ 120.40	\$ 10.95	DOG CAGE FOR THE DEPO
2140287.2100	\$ 30.94	\$ 2.81	CEO DAILY PLANNER
EV11702.2100	\$ 970.10	\$ 88.19	AUSTRALIA DAY TABLE SETTINGS, UTENSILS, BEVERAGES, PAINT SUPPLIES FOR C.COLBUNG MURAL
P5480.2610.4001	\$ 60.01	\$ 5.46	CEO VEHICLE FUEL
P5480.2410.2704	\$ 20.35	\$ 1.85	CEO CAR WASH
POQ1.2610.4001	\$ 290.07	\$ 26.37	EMCS VEHICLE OQ FUEL + CAR WASH
2140287.2101	\$ 52.40	\$ 4.76	ORGANISERS FOR SHIRE ADMIN KITCHEN
W10201.2910.2100	\$ 138.70	\$ 12.61	LEARNERS FOR MR LICENSE - J.WYATT
2050765.2100	\$ 2,442.22	\$ 222.02	REFRESHMENTS FOR MULTIPLE INCIDENTS IN MECKERING, CUNDERDIN AND QUAIRADING
PROU002.2610.2101	\$ 1,134.92	\$ 103.17	FUEL CESM VEHICLE
2050569.2101	\$ 1,668.49	\$ 151.68	QUAIRADING & CUNDERDIN BFB UNIFORMS, CODING STICKERS + STORAGE SHELVES, TORCHES AND BATTERIES
P02.2610.2101	\$ 202.77	\$ 18.43	QUAIRADING BFB Q02 RATCHET STRAPS
PROU002.2600.2101	\$ 1,111.41	\$ 101.04	REPLACEMENT MONITOR SCREEN FOR CESM VEHICLE, FIRE EXTINGUISHER, LED LIGHTS
2050765.2101	\$ 544.68	\$ 49.52	CESM IPAD SCREEN REPAIR, PHONE MOUNT FOR VEHICLE
PO42610.2101	\$ 53.49	\$ 4.86	Q04 QDG BFB
2140215.2101	\$ 130.85	\$ 11.90	BUSINESS CARDS
120402870.2	\$ 136.40	\$ 12.40	THE WEST AUSTRALIAN CLASSIFIEDS - DEATHS - COUNCILLOR D.J.BROWN BLURB
2100665.21	\$ 204.10	\$ 18.55	S75 LAND SALE - SOQ
	-\$ 3,000.00		Extra Card Payment Made to CESM in December 2023
9130001.00	-\$ 6,312.30		Bring credit card expenses into muni - January 2024 - evidence in Credit Card File

<b>Totals</b>	\$ 6,312.30	\$ 846.57
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Shire Confirmation

*Natalie Ness*  
Natalie Ness, Chief Executive Officer

Council Approval

Trevor Stacey, Chair A&R Committee

Signature: *T Stacey*  
Cr Trevor Stacey (Feb 22, 2024 13:46 GMT+8)

Email: crstacey@quairading.wa.gov.au

ACCOUNTS PROCESSING	
Journal Date (DD):	
Journal Number:	
Journal Batch:	
Journal Posting Period:	



Electronic Statement

**BusinessChoice Everyday Mastercard® Statement**

NATALIE JANE NESS  
 SHIRE OF QUAIRADING  
 8 DALL ST  
 QUAIRADING WA 6383

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Natalie Jane Ness	5163 2800 0106 6463	1,0 0 0	1,00 0. 0 0

Statement From	Statement To	Facility Number
28 DEC 2023	28 JAN 2024	02752751

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	955.65	0.00	0.00	955.65 -	0.00	0.00	0.00



Electronic Statement

Summary of Billing Account Transactions		
Date of Transaction	Description	Debits/Credits
11 JAN	<b>Payments</b> AUTOMATIC PAYMENT	
	<b>Sub Total:</b>	2,323.53 - 2,323.53 -
	<b>Miscellaneous Transactions</b>	
28 JAN	NATALIE NESS 5163 2800 0106 6463 Monthly Balance	955.65
28 JAN	TRICIA BROWN 5163 2800 0107 6777 Monthly Balance	478.87
28 JAN	SARAH CAPORN 5163 2800 0153 8917 Monthly Balance	719.80
28 JAN	BENJAMIN DAVIES 5163 2800 0197 3585 Monthly Balance	4,157.98
	<b>Sub Total:</b>	6,312.30
	<b>Grand Total:</b>	3,988.77

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at [westpac.com.au/businessdispute](http://westpac.com.au/businessdispute)

**Important update to your Terms and Conditions**

We're updating the Westpac BusinessChoice Cards Terms and Conditions, with effect from 13 December 2022. The update includes additional wording to confirm that a nominated cardholder is authorised to request a replacement card on behalf of the liable party (or parties) where the cardholder's existing card is lost, damaged or stolen, except where the card has been cancelled by the liable party (or parties). Please read these updated Terms and Conditions available at [westpac.com.au](http://westpac.com.au)

**Complaints**

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Online: [www.afca.org.au](http://www.afca.org.au)

Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001



Electronic Statement

**BusinessChoice Everyday Mastercard® Statement**

Billing Account Number  
  
 Payment Due Date  
  
 Closing Balance  
  
 Minimum Payment Due  
  
 Amount Paid (Details on the reverse)  
 \$

+5163280091099937+

(Cut along this dotted line)

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

<b>Company Name</b>	<b>Number of Cards</b>	<b>Facility Number</b>	<b>Annual Cash % Rate</b>	<b>Annual Purchase % Rate</b>		
Shire Of Quairading	4	02752751	19.96%	14.25%		
<b>Contact Name</b>	<b>Billing Account Number</b>	<b>Opening Balance</b>	<b>Credit Limit</b>			
Natalie Ness	5163280091099937	2,323.53	10,000			
<b>Statement From</b>	<b>Statement To</b>	<b>Payment Due Date</b>	<b>Opening Balance</b>	<b>Minimum Payment Due</b>	<b>Closing Balance</b>	<b>Available Credit</b>
28 DEC 2023	28 JAN 2024	22 FEB 2024	2,323.53	190.00	6,312.30	3,687.70

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
2,323.53	2,323.53 -	0.00	0.00	0.00	6,312.30	6,312.30	0.00	190.00



Electronic Statement

**Important:**

1. If mailing DO NOT send notes or coins.
2. Please write your Payment Account Number on the back of each cheque.
3. Check your records of your transactions against this statement.
4. Report any discrepancies to Westpac.

Details of cheques (proceeds may not be available until cleared)

				CASH AMOUNT
DRAWER (i.e. account name on cheque)	CHEQUE NO.	BSB NO. OR BANK	ACCOUNT NO. OR BRANCH	CHEQUE AMOUNT
TELLER/BANK STAMP			TOTAL \$	
SIGNATURE: _____				



**Choose the payment method that suits you best**



**By Mail**

Complete and mail the top portion of page one of your statement together with your cheque to: Cards GPO Box 4220 Sydney NSW 2001



**Via Westpac Internet Banking**

At [www.westpac.com.au](http://www.westpac.com.au) if you have another Westpac account.



**Using Card Autopay**

Pay your account automatically from any cheque or non-passbook savings account with any bank or financial institution in Australia. To apply for Card Autopay for your credit card, call 1300 651 089 or download a form online at [www.westpac.com.au](http://www.westpac.com.au).



**Using BPAY**

Contact any participating institution to make this payment from your cheque or savings account. When prompted, simply enter the biller code (5181) and your Payment Account Number as your reference number.



**By Telephone Banking**

Call 132 032 if you have another Westpac account.



**In Person**

At any of our Westpac branches in Australia.

Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

\* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment. Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

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Electronic Statement

**BusinessChoice Everyday Mastercard® Statement**

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Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Natalie Jane Ness	5163 2800 0106 6463	1,000	1,000.00
Statement From	Statement To	Facility Number	
28 DEC 2023	28 JAN 2024	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	955.65	0.00	0.00	955.65 -	0.00	0.00	0.00



Electronic Statement

**Important notice regarding Autopay Direct Debit Arrangement- Direct Debit**

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1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$15 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment.  
Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

**Please remember** any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	<b>Purchases</b>		
29 DEC	YORK AND DISTRICT CO YORK AUS HARDWARE STORES	120.40	
29 DEC	AP QUAIRADING LPO QUAIRADING AUS POSTAL SERVICES GOVERNMENT O	30.94	
30 DEC	LIQUORLAND 3916 MUNDARING AUS PACKAGE STORES - BEER, LIQUO	349.00	
08 JAN	BUNNINGS 603000 NORTHAM AUS HARDWARE STORES	244.10	
12 JAN	COLES EXPRESS 6929 KARAWARA AUS SERVICE STATIONS	60.01	
15 JAN	Vistaprint Australia P Derrimut AUS BUSINESS SERVICES NOT ELSEWH	130.85	
25 JAN	SOUTHERN STAR ENTERPRI MUNDARING AUS CAR WASHES	20.35	
	<b>Sub Total:</b>	<b>955.65</b>	
	<b>Miscellaneous Transactions</b>		
28 JAN	TRANSFER CLOSING BALANCE TO BILLING ACCT	955.65 -	
	<b>Sub Total:</b>	<b>955.65 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	

Electronic Statement



I have checked the above details and verify that they are correct.

Cardholder Signature *Natalie JSS* Date 20/02/24

Transactions examined and approved.

Manager/Supervisor Signature *[Signature]* Date 20/2/24

Remember to always keep your passcode secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode.

To help you learn how you can protect your card against unauthorised transactions, you can find more information at [westpac.com.au/businessdispute](http://westpac.com.au/businessdispute)

**Important update to your Terms and Conditions**

We're updating the Westpac BusinessChoice Cards Terms and Conditions, with effect from 13 December 2022. The update includes additional wording to confirm that a nominated cardholder is authorised to request a replacement card on behalf of the liable party (or parties) where the cardholder's existing card is lost, damaged or stolen, except where the card has been cancelled by the liable party (or parties). Please read these updated Terms and Conditions available at [westpac.com.au](http://westpac.com.au)

**Complaints**

If you have a complaint, contact our dedicated Customer Solutions team on 132 032 or write to us at Westpac Customer Solutions, Reply Paid 5265, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Online: [www.afca.org.au](http://www.afca.org.au)  
Email: [info@afca.org.au](mailto:info@afca.org.au)  
Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

**Shire of Quairading  
Credit Card Reconciliation - Page 3**

Statement From 28/12/2023  
Statement To 28/01/2024

Credit Card Transactions - Tricia Brown, EMCS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
27/12/2023	THE WEST AUSTRALIAN	\$ 136.40	\$ 12.40	Y	120402870.2	CLASSIFIEDS - DEATHS - COUNCILLOR D.J.BROWN BLURB
27/12/2023	AQUA VALET CAR WASH	\$ 12.00	\$ 1.09	Y	POQ1.2610.400 1	CAR WASH FOR OQ
1/01/2024	PINJARA ROADHOUSE	\$ 73.94	\$ 6.72	Y	POQ1.2610.400 1	Petrol OQ
4/01/2024	BP QUAIRADING	\$ 93.97	\$ 8.54	Y	POQ1.2610.400 1	Petrol OQ
12/01/2024	CORRIGIN ROADHOUSE	\$ 92.16	\$ 8.38	Y	POQ1.2610.400 1	Petrol OQ
20/01/2024	AQUA VALET CAR WASH	\$ 18.00	\$ 1.64	Y	POQ1.2610.400 1	CAR WASH FOR OQ
20/01/2024	KMART	\$ 52.40	\$ 4.76	Y	2140287.21	ORGANISERS FOR SHIRE ADMIN KITCHEN
		\$ -	\$ -	Y		
		\$ -	\$ -	Y		
<b>Total</b>		<b>\$ 478.87</b>	<b>\$ 43.53</b>			



Electronic Statement

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**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Tricia Brown	5163 2800 0107 6777	1,000	1,000.00
Statement From	Statement To	Facility Number	
28 DEC 2023	28 JAN 2024	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	478.87	0.00	0.00	478.87 -	0.00	0.00	0.00



Electronic Statement

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<b>BusinessChoice Everyday Mastercard®</b>			
<b>Date of Transaction</b>	<b>Description</b>	<b>Debits/Credits</b>	<b>Cardholder Comments</b>
	<b>Purchases</b>		
27 DEC	WANEWSADV OSBORNE PARK AUS	136.40	
27 DEC	MISCELLANEOUS PUBLISHING AND Aqua Valet Car Wash Fa FALCON AUS	12.00	
01 JAN	CAR WASHES PINJARA ROADHOUSE PT PINJARRA AUS	73.94	
04 JAN	SERVICE STATIONS BP QUAIRADING 6561 QUAIRADING AUS	93.97	
12 JAN	SERVICE STATIONS CORRIGIN ROADHOUSE Austral AUS	92.16	
20 JAN	HOTELS, MOTELS, RESORTS - LO Aqua Valet Car Wash Fa FALCON AUS	18.00	
20 JAN	CAR WASHES KMART 1244 HALLS HEAD AUS	52.40	
	DISCOUNT STORES		
	<b>Sub Total:</b>	<b>478.87</b>	
	<b>Miscellaneous Transactions</b>		
28 JAN	TRANSFER CLOSING BALANCE TO BILLING ACCT	478.87 -	
	<b>Sub Total:</b>	<b>478.87 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	



Electronic Statement

<b>I have checked the above details and verify that they are correct.</b>	
Cardholder Signature <u>Tricia Brown</u>	Date <u>20/02/2024</u>
<b>Transactions examined and approved.</b>	
Manager/Supervisor Signature <u>Natalie Jess</u>	Date <u>20/02/2024.</u>

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Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001



**Shire of Quairading  
Credit Card Reconciliation - Page 4**

Statement From        28/12/2023  
Statement To            28/01/2024

Credit Card Transactions - Sarah Caporn, EMWS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
11/01/2024	DPHL - LANDS	\$ 204.10	\$ 18.55	Y	2100665.21	S75 LAND SALE - SOQ
15/01/2024	KMART	\$ 377.00	\$ 34.27	Y	EV11702.2100	TABLE SETTINGS, NAPKINS, UTENSILS FOR AUSTRALIA DAY EVENT
22/01/2024	SHIRE OF QUAIRADING	\$ 138.70	\$ 12.61	Y	W10201.2910.2100	LEARNERS FOR MR LICENSE - J.WYATT
<b>Total</b>		<b>\$ 719.80</b>	<b>\$ 65.44</b>			



Electronic Statement

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**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Mrs Sarah Elizabeth Caporn	5163 2800 0153 8917	1,000	1,000.00
Statement From	Statement To	Facility Number	
28 DEC 2023	28 JAN 2024	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	719.80	0.00	0.00	719.80 -	0.00	0.00	0.00



Electronic Statement

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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
11 JAN	<b>Purchases</b> DPLH - LANDS PERTH AUS	204.10	
15 JAN	GOVERNMENT SERVICES NOT ELSE KMART MULGRAVE AUS	377.00	
22 JAN	DISCOUNT STORES SHIRE QUAIRADING QUAIRADING AUS	138.70	
	GOVERNMENT SERVICES NOT ELSE <b>Sub Total:</b>	<b>719.80</b>	
28 JAN	<b>Miscellaneous Transactions</b> TRANSFER CLOSING BALANCE TO BILLING ACCT	719.80 -	
	<b>Sub Total:</b>	<b>719.80 -</b>	
	<b>Grand Total:</b>	<b>0.00</b>	

**I have checked the above details and verify that they are correct.**

Cardholder Signature *[Signature]* Date 20/2/24

Transactions examined and approved.

Manager/Supervisor Signature *[Signature]* Date 20/02/24

Electronic Statement



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Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

**Shire of Quairading  
Credit Card Reconciliation - Page 5**

Statement From 28/12/2023  
Statement To 28/01/2024

Credit Card Transactions - Benjamin Davies, CESM						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
29/12/2023	BP CUNDERDIN	\$ 32.10	\$ 2.92	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT 652812
3/01/2024	AMPOL MECKERING	\$ 347.40	\$ 31.58	Y	2050765.2100	REFRESHMENTS - MECKERING INCIDENT 648889
3/01/2024	ARROW COMPUTERS	\$ 224.00	\$ 20.36	Y	PROU002.2610.2101	MONITOR SCREEN FOR CESM VEHICLE
4/01/2024	BP CUNDERDIN	\$ 65.06	\$ 5.91	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
5/01/2024	CUNDERDIN BP	\$ 17.30	\$ 1.57	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT 653672
6/01/2024	BUNNINGS WAREHOUSE	\$ 99.78	\$ 9.07	Y	2050765.2101	STATIONARY FOR CESM VEHICLE
8/01/2024	I-STATION	\$ 295.00	\$ 26.82	Y	PROU002.2600.2101	CESM IPAD SCREEN REPAIR
9/01/2024	CUNDERDIN CO-OP	\$ 97.79	\$ 8.89	Y	2050569.2101	CUNDERDIN BFB - TRUCK + TORCH BATTERY
10/01/2024	QUADLOCK	\$ 149.90	\$ 13.63	Y	PROU002.2600.2101	PHONE MOUNT FOR CESM VEHICLE
10/01/2024	BCF	\$ 104.98	\$ 9.54	Y	P02.2610.2101	QUAIRADING BFB - Q02
10/01/2024	BCF	\$ 319.98	\$ 29.09	Y	PROU002.2610.2101	LED LIGHTS FOR CESM VEHICLE
10/01/2024	BP CUNDERDIN	\$ 30.65	\$ 2.79	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
13/01/2024	BP CUNDERDIN	\$ 26.81	\$ 2.44	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
13/01/2024	BP CUNDERDIN	\$ 94.70	\$ 8.61	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT 654542
14/01/2024	BP CUNDERDIN	\$ 40.91	\$ 3.72	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
14/01/2024	BP CUNDERDIN	\$ 322.80	\$ 29.35	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT 654615
14/01/2024	BP CUNDERDIN	\$ 13.20	\$ 1.20	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT

15/01/2024	KAP INDUSTRIES	\$ 159.00	\$ 14.45	Y	PROU002.2610.2101	CESM VEHICLE FIRE EXTINGUISHER
17/01/2024	BP CUNDERDIN	\$ 40.87	\$ 3.72	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
17/01/2024	BP CUNDERDIN	\$ 56.20	\$ 5.11	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT 654960
17/01/2024	BP CUNDERDIN	\$ 432.04	\$ 39.28	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT
18/01/2024	COLES EXPRESS	\$ 35.79	\$ 3.25	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
17/01/2024	BP CUNDERDIN	\$ 67.70	\$ 6.15	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT 654960
18/01/2024	BP CUNDERDIN	\$ 108.95	\$ 9.90	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT
19/01/2024	KAP INDUSTRIES	\$ 325.94	\$ 29.63	Y	PROU002.2610.2101	CESM VEHICLE ACCESSORIES
19/01/2024	BP CUNDERDIN	\$ 82.49	\$ 7.50	Y	PROU002.2610.2101	CESM VEHICLE ACCESSORIES
20/01/2024	BUNNINGS WAREHOUSE	\$ 138.20	\$ 12.56	Y	2050569.2101	QUAIRADING BFB STORAGE SHELVES
21/01/2024	STICKER MULE	\$ 229.17	\$ 20.83	Y	2050569.2101	BFB STICKERS FOR JOB CODING
21/01/2024	OFFICE WORKS	\$ 762.95	\$ 69.36	Y	2050765.2100	BOTTLED WATER - CUNDERDIN VOLUNTEERS
21/01/2024	THE PRINT BAR	\$ 1,301.12	\$ 118.28	Y	2050569.2101	CUNDERDIN AND QUAIRADING BFB UNIFORMS
23/01/2024	CUNDERDIN CO-OP	\$ 58.50	\$ 5.32	Y	2050765.2100	BOTTLED WATER - MECKERING VOLUNTEERS
24/01/2024	BP CUNDERDIN	\$ 60.98	\$ 5.54	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
24/01/2024	BP CUNDERDIN	\$ 32.38	\$ 2.94	Y	2050765.2100	REFRESHMENTS - CUNDERDIN INCIDENT
<b>Total</b>		<b>\$ 6,174.64</b>	<b>\$ 561.33</b>			



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**Card Account Transaction Details**

Account Name	Card Number	Credit Limit	Available Credit
Benjamin Davies	5163 2800 0197 3585	5,000	5,000.00
Statement From	Statement To	Facility Number	
28 DEC 2023	28 JAN 2024	02752751	

**Summary of Changes in Your Account Since Last Statement**

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
2,016.66 -	0.00	6,174.64	0.00	0.00	4,157.98 -	0.00	0.00	0.00



Electronic Statement

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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	<b>Purchases</b>		
29 DEC	BP CUNDERDIN ROADHOUSE CUNDERDIN SERVICE STATIONS AUS	32.10	
03 JAN	AMPOL MECKERING ROADHO MECKERING SERVICE STATIONS AUS	347.40	
03 JAN	ARROW COMPUTERS OSBORNE PARK AUS ELECTRONICS STORES	224.00	
04 JAN	BP CUNDERDIN RDH 7741 CUNDERDIN SERVICE STATIONS AUS	65.06	
05 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN SERVICE STATIONS AUS	17.30	
06 JAN	BUNNINGS 334000 HARRISDALE HOME SUPPLY WAREHOUSE STORES AUS	99.78	
09 JAN	POLAR TECH (I-STATION) MORLEY ELECTRONICS STORES AUS	295.00	
09 JAN	Cunderin Farmers Co-O CUNDERDIN GROCERY STORES, SUPERMARKETS AUS	97.79	
10 JAN	SP QUAD LOCK AU PRAHRAN MISCELLANEOUS GENERAL MERCHA AUS	149.90	
10 JAN	BCF Australia Stores Strathpine SPORTING GOODS STORES AUS	104.98	
10 JAN	BCF Australia Stores Strathpine SPORTING GOODS STORES AUS	319.98	
10 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN SERVICE STATIONS AUS	30.65	
13 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN SERVICE STATIONS AUS	121.51	
14 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN SERVICE STATIONS AUS	363.71	
14 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN SERVICE STATIONS AUS	13.20	

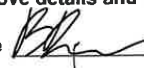



Electronic Statement



BusinessChoice Everyday Mastercard®					
Date of Transaction	Description			Debits/Credits	Cardholder Comments
16 JAN	SP KAP INDUSTRIES SOMERVILLE	AUS		159.00	
	AUTOMOTIVE PARTS, ACCESSORIE				
17 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN	AUS		97.07	
	SERVICE STATIONS				
17 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN	AUS		432.04	
	SERVICE STATIONS				
18 JAN	COLES EXPRESS 2128 NORTHAM	AUS		35.79	
	SERVICE STATIONS				
17 JAN	BP CUNDERDIN RDH 7741 CUNDERDIN	AUS		67.70	
	SERVICE STATIONS				
18 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN	AUS		108.95	
	SERVICE STATIONS				
19 JAN	Cunderin Farmers Co-O CUNDERDIN	AUS		325.94	
	GROCERY STORES, SUPERMARKETS				
19 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN	AUS		82.49	
	SERVICE STATIONS				
20 JAN	BUNNINGS 603000 NORTHAM	AUS		138.20	
	HARDWARE STORES				
21 JAN	STICKER MULE AMSTERDAM	USA		229.17	
	INC FX FEE AUD \$6.67				
21 JAN	STATIONERY, OFFICE SUPPLIES, OFFICEWORKS BENTLEIGH EAS	AUS		762.95	
	STATIONERY, OFFICE & SCHOOL				
22 JAN	THE PRINT BAR TENERIFFE	AUS		1,301.12	
	BUSINESS SERVICES NOT ELSEWH				
23 JAN	Cunderin Farmers Co-O CUNDERDIN	AUS		58.50	
	GROCERY STORES, SUPERMARKETS				
24 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN	AUS		93.36	
	SERVICE STATIONS				
	<b>Sub Total:</b>			<b>6,174.64</b>	
	<b>Miscellaneous Transactions</b>				
28 JAN	TRANSFER CLOSING BALANCE TO BILLING ACCT			4,157.98 -	
	<b>Sub Total:</b>			<b>4,157.98 -</b>	
	<b>Grand Total:</b>			<b>2,016.66</b>	

I have checked the above details and verify that they are correct.

Cardholder Signature  Date 20/02/2024

Transactions examined and approved:  Date 20/02/24

Manager/Supervisor Signature \_\_\_\_\_ Date \_\_\_\_\_

**ITEM 12 MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION**

12.1 Leave Management Policy

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Marion Haeusler, Executive Officer

**Attachments** 1. Leave Management Policy [↓](#) 

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

**RESOLUTION: OCM 153-23/24**

Moved: Cr JC Hayes

Seconded: Cr RC Faltyn

That Council endorse the amended Leave Management Policy.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED 7/0**

**IN BRIEF**

The Leave Management Policy was last presented to Council for amendment and the amendment endorsed on 29 June 2023. Since then, the organisation has undergone a major change in terms of the submission and approval process for leave requests. These are now no longer submitted in paper form but via the Definitiv application which is now used by every individual employee to input their timesheets and leave requests. This change has brought with it not only a change in procedure but also a change in the timeliness with which leave requests are submitted for approval. The proposed amendments to the Leave Management Policy not only address these issues, but also clarify the Shire’s stance of encouraging the taking of annual leave in blocks to facilitate rest and relaxation and add procedures for additional leave types.

**MATTER FOR CONSIDERATION**

Managers and Supervisors have an obligation to consider various factors when approving leave requests. The proposed amendments to the Leave Management Policy are aimed at providing guidance to employees to request all types of leave in a manner that allows Management ease of decision making and forward planning.

**BACKGROUND**

The Shire of Quairading is committed to creating an environment for our employees of high productivity and safe work practices. Council must have a transparent Leave Management Policy that adheres to the *Local Government Industry Award 2020* as the current Industrial Agreement as well as the *Minimum Conditions of Employment Act 1993* to ensure staff leave is managed in a fair and consistent manner across the Shire.

Council has a responsibility to closely monitor annual leave, long service leave, rostered days off and time in lieu to reduce its leave liability and ensure leave accrual does not accumulate beyond acceptable levels during the employment of an employee.

Executive Managers and Supervisors have a responsibility to manage their employees' leave in a way that is suitable to the employee, allows for meaningful rest and relaxation periods and considers the organisations requirements in terms of coverage, forward planning and implementation of projects.

Conversely, the Shire's employees have an obligation to request and take leave in a manner that allows Supervisors/Managers to forward plan and consider the organisation's requirements when considering leave requests.

The following major changes have been made to the Leave Management Policy:

- Updated procedure for leave requests and approvals,
- Clarification on requesting approval before leave is taken,
- Update of the notice period for annual leave,
- Inclusion of procedure to request long service leave and personal leave,
- Inclusion of obligation to provide a reason for rejection of leave request,
- Inclusion of exception the TOIL obligations,
- Clarification of process in case of excess leave accrual,
- Addition of Breach of Policy implications; and
- Restructure of the document.

The clarifications in the Policy will mean Managers will have a consistent approach when evaluating leave requests and the Policy can serve as the basis for performance management in the case of non-adherence.

**STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Work Health & Safety Act 2020*

*Minimum Conditions of Employment Act 1993*

**POLICY IMPLICATIONS**

Leave Management Policy

**FINANCIAL IMPLICATIONS**

When staff have accrued excessive annual leave, it is a financial liability to Council.

Poor planning due to lack of notice for leave can extend the duration of projects and lead to raised costs.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

There was no consultation required in the creation of this Policy.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Non-compliance with work health and safety legislation increases the risk and potential liability to the public, staff and Councillors.

**RISK ASSESSMENT**

	Option 1
Financial	High <i>The financial liabilities of staff accruing too much leave are significant, as well as the higher likelihood of a workplace accident or injury which could result in workers compensation or legal fees.</i>
Health	High <i>The Shire of Quairading must comply with the Work Health &amp; Safety Act 2020 which includes the physical and mental health of workers. Staff must be given the opportunity to rest and recuperate in order to avoid staff burn out.</i>
Reputation	Medium <i>Lack of notice for leave can lead to longer project run times for example during road construction and can lead to temporary staff shortages in customer facing roles.</i>
Operations	Medium <i>Lack of notice for leave can lead to longer project run times for example during road construction and can lead to temporary staff shortages in customer facing roles.</i>
Natural Environment	N/A

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Nil.



## LEAVE MANAGEMENT POLICY

### PURPOSE

The purpose of this Policy is to provide a consistent application of the leave provisions in the Local Government Industry Award by: -

1. Managing the significant financial implications of leave liability.
2. Meeting work health and safety obligations by ensuring staff take four weeks leave every year.
3. Facilitating consistency throughout the Shire of Quairading in administering the leave provisions for employees.
4. Providing management with direction to effectively manage the annual and long service leave entitlements of employees.
5. Encouraging employees to take leave by reinforcing the positive benefits of taking leave when it becomes due.

### OBJECTIVE

1. To ensure employees access their leave accruals in accordance with the National Employment Standards, *the Work Health & Safety Act 2020* and the provisions of the Local Government Industry Award.
2. To manage the significant financial implications of organisational leave liability.

### POLICY & PROCEDURE

Permanent employees are entitled to annual, personal and long service leave consistent with the provisions of the *Minimum Conditions of Employment Act 1993 (WA)*, the Local Government (Long Service Leave) Regulations (WA) and the Local Government Industry Award 2020: -

1. Full Time Employees are entitled to four weeks annual leave and 2 weeks personal leave per annum.
2. Part Time Employees accrue annual and personal leave on a pro rata basis.
3. Annual and personal leave accrue progressively and accumulate from year to year.
4. Employees are entitled to 13 weeks of long service leave for every ten years of continuous service (for a full-time employee). Part time and casual employees' long service leave is based on the hours they have worked in the 12 months prior to their anniversary date.



**Requests & Approvals**

1. Leave requests are required to be completed and submitted via the Definitiv App for approval by the relevant Manager/Supervisor.
2. All leave requests must be submitted and approved before leave is taken. The only exceptions being sick leave or carer’s leave or where annual leave is taken due to insufficient accrual of personal leave and replaces sick leave or carer’s leave.
3. Leave requests will be considered in the context of the *Minimum Conditions of Employment Act 1993*, the *Work Health & Safety Act 2020*, the needs of the employee and the operational requirements of the organisation.
4. Managers will endeavour to approve leave applications to meet the convenience of the employee, however managers must also consider the operational needs of the local government and how the duties and responsibilities of the position are to be delivered in the absence of the employee on leave.
5. Where coverage is not possible to accommodate all leave applications submitted, it is the responsibility of the Manager to consult the affected employees regarding the situation to enable a resolution to be achieved.
6. If a leave application is rejected, the Manager/Supervisor must provide a reason for the rejection.
7. It is the obligation of individual employees, in conjunction with their Manager/Supervisor, to determine whether there is a need to communicate their impending absence to other employees. As a rule, Managers should advise all employees of their absence and what acting arrangements, if any, have been put in place during their period of leave.

**Leave Rosters**

1. Executive staff are required to develop and maintain leave rosters that identify proposed relief/coverage arrangements for all employees within their area of responsibility.
2. Where relief is required, this is to be negotiated by the relevant Manager.
3. To encourage effective workforce planning, teams are to monitor the leave roster to ensure that sufficient employees are available to cover for peak workload periods and holiday periods.
4. Supervisors are to regularly monitor the leave taken to ensure that the total accrued leave does not exceed this policy.

**Annual Leave**

1. Employees must provide the employer with a minimum of two weeks’ notice to take planned annual leave. The Shire requests that employees adhere to the below notice periods for taking planned annual leave to assist management in organising coverage:

Annual Leave	Notice Period
< 1 week	2 weeks
1 – 2 weeks	4 weeks
> 2 weeks	6 weeks

## LEAVE MANAGEMENT POLICY



2. Unplanned annual leave will be considered on a case-by-case basis taking into account the urgency of the leave request and organisational needs.
3. The Shire of Quairading encourages employees to take at least two periods of annual leave each year of no less than one continuous week's duration or at least one period of no less than 2 weeks' duration, to aid in rest and recovery and prevent burnout.
4. An employee may request to cash out up to two weeks' annual leave every 12 months, as long as they maintain a balance of four weeks annual leave. The request will only be approved in extreme circumstances (e.g. death of an overseas family member), or when excessive leave has been accrued, due to:
  - a) The significant cost to the organisation of cashing out leave; and
  - b) The organisation's work health and safety obligation to ensure staff take four weeks' leave every year.
5. If an employee has excessive annual leave accruals of more than 8 weeks: -
  - a) The employee and employer will seek to come to a mutual agreement to reduce the annual leave accrual to no less than six weeks.
  - b) If an agreement cannot be reached, the employer may direct the employee to take leave in one or more periods of no less than one week in duration but no more than to reduce the accrual to 6 weeks. Notice of no less than 8 weeks but no more than 12 months will be given by the employer.
  - c) If an agreement cannot be reached, the employee may give the employer written notice of taking leave so long as the excess leave has at that time been accrued for six months or more. The same notice period as in c) applies.

**Personal Leave**

1. All personal leave must be requested as soon as practicable.
2. Evidence for eligibility for personal leave must be submitted for any request for personal leave of more than two days' duration. This can be a Medical Certificate stating that the employee is unfit to work, or a statutory declaration by the employee in cases where a Doctor's appointment could not be made within the two-day timeframe. A Medical Certificate must then be provided as soon as possible.
3. Where an employee requires a period of personal leave for injury or illness for any length of time while on annual leave, they may apply to have the leave reversed in line with the notice and evidence requirements as in 1. and 2.

**Long Service Leave**

1. Employees must discuss with their Executive Manager how they wish to take their long service leave when it becomes due. Where the employee plans to take a continuous period of more than four weeks long service leave, a notice period of no less than 12 weeks should be observed.
2. All employees are required to take long service leave within one year from the date in which it is accrued, subject to any approval of deferred long service leave by the Chief Executive Officer (CEO).



## LEAVE MANAGEMENT POLICY



3. Employees are required to formally seek approval from the CEO to defer long service leave. This deferral request is to be in writing and to clearly identify the amount of leave accrued, at what date it will be cleared and why it has not been cleared.
4. In the case of the CEO, Council is to consider an application for the deferral of long service leave.
5. Where the commencement of long service leave has been postponed to meet the convenience of the employee beyond a period of six months, the rate of payment for or in lieu of that leave is to be at the ordinary time rate payable to the employee (excluding allowances) at the end of the period of six months unless otherwise agreed in writing between the Shire of Quairading and the employee.

**Other Leave**

6. The accrual of time in lieu (TOIL) is only permitted where approved by an Executive Manager in advance and must be taken within one month after the accrual. An exception to this timeframe is the CESM, who may accrue TOIL over the Summer season to be taken over the Winter season providing they do not accrue excessive annual leave. If TOIL is permitted to accrue, it increases the organisation's leave liability because staff use accrued TOIL instead of annual leave.
7. Staff that accrue a monthly Rostered Day Off (RDO) must use the RDO one month after accrual. There is no exception to this timeframe. If RDOs are permitted to accrue, it increases the organisation's leave liability because staff use accrued RDOs instead of annual leave.
8. Paid Parental Leave must be applied for through the relevant Government agencies where a request can be made to be paid via the Shire of Quairading in the course of the fortnightly pay run. The Shire of Quairading will only pay Parental Leave if advised to do so by the relevant agencies.
9. An entitlement to leave without pay is not covered under the *Local Government Industry Award 2020* as the current Industrial Agreement or the *Minimum Conditions of Employment 1993*. An employee may only request leave without pay if they have no other leave entitlements accrued and leave without pay may only be taken if approved by an Executive Manager.

**Annual Close-Down**

During an organisation-wide close-down, i.e. over the Christmas period, the Shire may require its employees to take leave. In this case, notice of no less than 4 weeks will be given.

**Leave Management During a Pandemic**

Under its general duty of care, the Shire is required to ensure that all employees attending work are fit to undertake the duties and responsibilities of their position. Managers may require an employee to leave the workplace if they believe the employee is not fit for work and/or to obtain a Medical Certificate to confirm fitness to return to work following a period of ill health or absence to care for family members (to avoid transmission of infection).

## LEAVE MANAGEMENT POLICY



Employees who are absent due to ill health or caring responsibilities will be paid in accordance with the relevant industrial instrument and Shire Policy, Practice or Procedure. These options include:

1. Personal (Sick or Carer's) leave entitlements.
2. Accrued annual or long service leave entitlements.
3. Additional hours accrued in lieu of overtime or through flexible working arrangements.
4. Pro-rata annual leave (up to four weeks' maximum, pro-rata for part time employees).
5. Leave without pay (Sickness Benefits may be available via Centrelink).
6. Work from home in accordance with Shire Procedures (subject to review at the end of two weeks).

When all leave entitlements have been exhausted and/or working from home arrangements are not reasonable or practical, the employee may be granted leave without pay. Alternatively, where the employee can demonstrate that taking unpaid leave will result in hardship, other (discretionary) options may be considered.

In relation to discretionary options, the CEO, or a person appointed by the CEO, will determine applications on a case-by-case basis.

Discretionary options may include:

1. Taking annual or sick leave in advance (up to a maximum of two weeks, pro-rata for part time employees) to be deducted from future accrual until repaid or deducted from the termination pay where the employee ceases employment prior to accruing sufficient entitlements.
2. Other arrangements as determined by the CEO, or a person appointed by the CEO.

**Breach of Policy**

This Policy constitutes a lawful instruction to employees. Any breach of this Policy may lead to disciplinary action including, but not limited to, termination of employment.

**Variation to Policy**

This Policy may be cancelled or varied from time to time at the discretion of Council so far as this does not conflict with *Minimum Conditions of Employment Act 1993 (WA)*, the *Work Health & Safety Act 2020* and the provisions of the Local Government Industry Award.

All the Shire's employees are to be notified of any variation to this Policy in writing.

**STATUTORY ENVIRONMENT**

Local Government (Long Service Leave) Regulations

*Industrial Relations Act 1979*

*Local Government Industry Award 2020*

*Minimum Conditions of Employment Act 1993*

*Work Health & Safety Act 2020*

LEAVE MANAGEMENT POLICY



Record of Policy Review						
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date	CEO Signature
01	Graeme Fardon	24/11/16	89-16/17			
02	Graeme Fardon	20/12/18	115-18/19	<i>Policy Review Project – 5/12/2018</i>		
03	Graeme Fardon	17/12/20	97-20/21	Biennial Policy Review	Dec 22	
04	Nicole Gibbs	29/09/22	64 - 22/23	Policy held outdated information	Sept 24	<i>N. Gibbs</i>
05	Nicole Gibbs	24/2/23	161-22/33	Review of TIL and RDO obligations Merging of "Leave management during a pandemic Policy"	Feb 25	<i>N. Gibbs</i>
06	Tricia Brown	29/06/23	268 - 22/23	Change to award	June 2025	<i>N. Gibbs</i>
07	Marion Haeusler			Updated for new procedures, to clarify, for inclusion of additional leave types and consequences of breach	Feb 26	

12.2 Professional Development Policy

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Marion Haeusler, Executive Officer

**Attachments** 1. Professional Development Policy [↓](#) 

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil  
Responsible Officer: Nil

**RESOLUTION: OCM 154-23/24**

Moved: Cr BR Cowcill

Seconded: Cr TJ Stacey

That Council endorse the amendment to the Professional Development Policy.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED 7/0**

**IN BRIEF**

The Professional Development Policy was first adopted by Council in July 2023. Since then, it has become apparent that the Policy omits any ramifications in case of an employee leaving the employ of the Shire only a short while after completing a training course that was funded in accordance with this Policy.

**MATTER FOR CONSIDERATION**

Council must consider the significant costs of providing training opportunities for employees in relation to the time it will take to see a return on that investment through increased productivity and/or compliance due to new or improved skill and knowledge.

**BACKGROUND**

Historically the Shire of Quairading has enabled its employees to seek, and Executive Managers to suggest, professional development opportunities to further employee’s skills in line with the requirements of their position descriptions. For this purpose, Council endorses a training and development budget each financial year.

This Policy now gives staff a clear understanding of what costs associated with a training opportunity are covered by the Shire of Quairading and stipulates the responsibilities managers, staff and the HR department have in organising, participating in and documenting the training opportunity in line with an employee’s Professional Development Plan.

The Professional Development Policy provides a practical framework supporting the existing Performance Development Policy and Underperformance & Misconduct Policy.

The inclusion of the new paragraph (7) reflects the fact that the covering of training costs by the Shire is conditional on the organisation's ability to utilise the acquired skills and knowledge for the betterment of its operations. Consequently, an employee's decision to leave the Shire's employ before a return of investment can be realised, will lead to the recovery of the costs, or a percentage of the cost, incurred by the Shire.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Equal Opportunity Act 1984*

## **POLICY IMPLICATIONS**

Equal Opportunity Policy

Underperformance & Misconduct Policy

Employee Code of Conduct

Records Management Policy

Performance Development Policy

## **FINANCIAL IMPLICATIONS**

The amendment to the Professional Development Policy gives the organisation the tools to recover outlaid funds when a return on investment can no longer be expected.

## **ALIGNMENT WITH STRATEGIC PRIORITIES**

- 5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations
- 2.4 Economy:** Encourage local workforce participation
- 5.1 Governance & Leadership:** Shire communication is consistent, engaging and responsive
- 5.2 Governance & Leadership:** Forward planning and implementation of plans to determine Strategic Plan and service levels
- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

## **CONSULTATION**

Nil.

## **RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Skills/qualifications shortage across the Shire.

Unqualified, unskilled and/or inexperienced Shire personnel increase work health and safety risks.

Low employee retention increases recruitment costs, decreases employee morale and decreases Shire reputation.

**RISK ASSESSMENT**

	Option 1
Financial	Low <i>The professional development process will assist with the development of the training budget each financial year.</i>
Health	N/A
Reputation	Low <i>This policy provides guidelines for the process of applying for and approving professional development opportunities that ensure expectations in individual positions are being met with regards to service delivery.</i>
Operations	Low <i>This policy requires review every two years.</i>
Natural Environment	N/A

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Nil.

**COMMENT AFFECTING COMMITTEE DECISION**

Cr Hayes enquired whether the provision of study leave for employees was standard practice. The EO clarified study leave was a part of similar policies from other Shires that had informed the creation of the Shire of Quairading’s Professional Development Policy and that it was way for the Shire to support their employees through Tertiary Education other than financially. She further clarified that the Policy was specific to training that was relevant to an employees role within the Shire.



## PROFESSIONAL DEVELOPMENT POLICY

### PURPOSE

The Shire of Quairading recognises the importance of having a skilled workforce that is competent and capable of responding to the needs and expectations of the community. The Shire of Quairading will endeavour to always appoint to its positions those persons who are best qualified and/or experienced to carry out the duties expected of the position and acknowledges that employees require ongoing training to meet these expectations.

### SCOPE

This Policy applies to all fulltime and parttime employees employed by the Shire of Quairading as well as apprentices and trainees. Not covered by this Policy are the Executive Management positions employed under contract, casual staff members, other employees contracted by the Shire of Quairading or employees on leave without pay.

The Policy covers external short courses (online or on location) and extends to tertiary or post graduate studies only in terms of provisions for study leave. Attendance at conferences is not covered by this Policy.

### POLICY

- (1) The Shire of Quairading will fund an annual training budget to provide regular opportunities for employees to upgrade and enhance their skills.  
Training needs will be determined through a skills review at the end of an employee's probationary period including the creation of a Professional Development Plan. Professional Development Plans shall be reviewed at least every twelve months in conjunction with regular performance reviews, but employees are encouraged to seek out development opportunities that are immediately relevant to their role within the Shire of Quairading on an ad-hoc basis.
- (2) Employees are required to request written approval from their department's Executive Manager for any external professional development opportunity using the Employee Course Request Form.
  - a. Costs stated in the Employee Course Request Form must be supported by written quotes.
  - b. Approval will not be given retrospectively and must be attained before applying for any development opportunity with the provider or booking any accommodation.
  - c. All reasonable costs associated with the attendance of an approved short course for the purpose of professional development will be covered by the Shire of Quairading.
- (3) Accommodation and Travel
  - a. Where accommodation is required to attend a training opportunity, it is the employee's responsibility to determine the most reasonable option taking into account price and distance from training venue.
  - b. Where an employee travels to and from the training venue or accommodation using their own vehicle, the Shire of Quairading will reimburse for kilometres travelled using

## PROFESSIONAL DEVELOPMENT POLICY



the "Cents per Kilometre Method" with the rate being regularly reviewed by the Australian Taxation Office.

- c. Cost for public transport to and from the training venue or the accommodation will be reimbursed as it is incurred.
- d. Where food is not provided, the Shire of Quairading will reimburse the employee for reasonably incurred costs upon presentation of receipts.

(4) Attendance

- a. Employees approved to attend short courses as part of their professional development will do so during work time.
- b. If attendance is required on a day when the employee would normally be taking a "Roster Day Off" (RDO), staff will accrue the time and may elect to have the time paid out at normal (single time) rates.
- c. Staff employed under a Hybrid Working From Home Agreement may attend online short courses from home.

(5) Responsibilities

- a. It is the Executive Manager's responsibility to provide reasonable opportunity for professional development and to approve any request for training that is in line with an employee's Professional Development Plan unless there is a legitimate reason to deny the request.
- b. It is the employee's responsibility to attend training opportunities agreed upon during the skills review process and approved by the Executive Manager, and to provide the Human Resources department with documentation for the successful completion of any training undertaken as part of their professional development.
- c. It is the responsibility of the Human Resources Department to keep as record any course completion documentation provided by an employee in accordance with the Shire of Quairading's Record Keeping Policy and to provide the Executive Manager with relevant information for the review of the employees Professional Development Plan.

(6) Employees who

- a. fail to complete a training course successfully,
- b. abandon a training course prior to completion or
- c. do not attend training paid for and organised by the Shire of Quairading,
  - (i) either reimburse the Shire all monies paid for course fees, accommodation, travel and meals;
  - (ii) or repeat the training course at their own expense.



PROFESSIONAL DEVELOPMENT POLICY



- (7) Employees who leave the Shires’s employment for any reason other than Redundancy or Termination less than 12 months after completion of a training course funded by the Shire will be asked to repay 100% if less than 6 months, 75% if between 6 and 12 months of the
  - a. course fees,
  - b. accommodation,
  - c. meals,
  - d. travel, and
  - e. wages
 paid by the Shire in relation to the employee’s participation in that and any other training course within those timeframes.
  
- (8) Tertiary or Post Graduate Studies
  - a. Fees
 

Any employee entering into a Tertiary or Post Graduate Program that is not part of a training contract with the Shire of Quairading, will be entirely responsible for all associated course fees and other costs.
  - b. Time
    - (i) The Shire of Quairading will provide a full-time employee with time off with pay (Study Leave) of up to a maximum of five (5) hours per week.
    - (ii) If an employee is studying online, Study Leave will be granted equivalent to (8)b.(i) as if the employee is attending campus.
    - (iii) Part time employees will receive pro-rata Study Leave.
    - (iv) Approved Study Leave must be taken in the employee’s usual hours of work, does not accrue from week to week and does not cover travel time.
  - c. Block Leave
    - (i) Courses requiring block participation instead of weekly attendance will receive an amount of leave based on a maximum of 5 hours of Study Leave per week (pro-rata for part time employees) over the course of the semester/trimester.
    - (ii) If the block participation period exceeds the amount of Study Leave allowed, employees will be required to take some other type of leave to make up the total absence.

**STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Equal Opportunity Act 1984*

*Workforce Plan 2018-2022*

*Strategic Community Plan 2021-2031*


*Customer Service Charter*


*Corporate Business Plan 2023-2027*

*Employment Contracts*

PROFESSIONAL DEVELOPMENT POLICY



Record of Policy Review						
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date	CEO Signature
01	Marion Haeusler	27/07/23	018-23/24	New Policy	Jul 2025	
02	Marion Haeusler			Policy Review	Feb 26	

**12.3 Employee Code of Conduct****Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Marion Haeusler, Executive Officer**Attachments** 1. Employee Code of Conduct [↓](#) **Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

**RESOLUTION: OCM 155-23/24**

Moved: Cr JC Hayes

Seconded: Cr BR Cowcill

That Council endorse the review of the Employee Code of Conduct.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 7/0****IN BRIEF**

Council adopted the last review of the Employee Code of Conduct in 2021. A subsequent review has been overdue for some time.

**MATTER FOR CONSIDERATION**

Council is being made aware that the previously adopted version of the Employee Code of Conduct contained references to outdated legislation and was no longer in line with layout and design of the other Shire of Quairading Policy documents.

**BACKGROUND**

On 3 February 2021, the Local Government Regulations Amendment (Employee Code of Conduct Regulations) 2021 (Employee Code Regulations) introduced minimum requirements for local government employees in relation to gifts, conflicts of interest and disclosure. In addition, the Employee Code Regulations provide that a local government's code of conduct for employees must contain requirements pertaining to:

- behaviour;
- disclosure of information;
- the use of information and resources;
- record keeping; and
- reporting and managing misconduct.

The CEO is required to prepare and implement a code of conduct to be observed by employees. The CEO may amend the code as required and must ensure that an up-to-date version of the code is published on the local government's official website.

Local government employees are public sector employees who deliver vital services in the community.

A code of conduct for employees reflects the local government's standards of behaviour and integrity to all employees and the community they serve. Effective codes that are well communicated and effectively implemented contribute to building and sustaining a culture of integrity and create a transparent and accountable framework within which employees can operate.

Section 25 of the *Local Government Legislation Amendment Act 2019* (Amendment Act) requires a CEO to prepare and implement a code of conduct for employees.

Part 9 (34B and 34C) of the Local Government (Administration) Regulations 1996 previously prescribed the content of employee codes of conduct. The Employee Code Regulations incorporate some of the existing requirements (under 34B and 34C) pertaining to gifts and conflicts of interest, while also requiring additional matters to be included in a code of conduct. The other additional matters that must be included in an employee code are based on the Public Sector Commission's key integrity risks for public sector employees.

The previously endorsed Employee Code of Conduct was already based on the standard WALGA template Code of Conduct for Employees.

During this review it became apparent that the Policy still referred to the *Occupational Safety and Health Act 1984* which has since been superseded by the *Work Health & Safety Act 2020* and that the design of the document had not been brought in line with other similar documents kept by the Shire of Quairading.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995*

*Equal Opportunity Act 1984*

*Privacy Act 1988*

*Work Health & Safety Act 2020*

## **POLICY IMPLICATIONS**

Bullying, Harassment & Diversity Policy

Communication Policy

Delegation Register

Conflict of Interest Policy - Disclosure of interests affecting impartiality

Email and Internet Policy

Equal Opportunity Policy

Grievance Policy

Information Technology (IT) Usage Policy

Related Party Disclosure Policy

Work Health & Safety Policy

**FINANCIAL IMPLICATIONS**

Nil

**ALIGNMENT WITH STRATEGIC PRIORITIES**

**5.1 Governance & Leadership:** Shire communication is consistent, engaging and responsive

**5.4 Governance & Leadership:** Implement systems and processes that meet legislative and audit obligations

**CONSULTATION**

Nil

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Misconduct (non-financial) by a Shire employee results in financial, legal and/or reputational damage.

Financial misconduct by (a) a Shire employee, and (b) an executive/office holder results in financial, legal and/or reputational damage.

**RISK ASSESSMENT**

	Option 1
Financial	Low N/A
Health	Low N/A
Reputation	Low <i>The Employees Code of Conduct reflects the Shire’s culture of integrity and accountability to the community its employees serve.</i>
Operations	Low N/A
Natural Environment	Low N/A

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Nil



## EMPLOYEE CODE OF CONDUCT

### 1 INTRODUCTION

The Shire of Quairading's Code of Conduct for Employees (the Code) provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities.

The Code addresses the broader issue of ethical responsibility and encourages transparency and accountability. The Code expresses the Shire's commitment to high standards of ethical and professional behaviour and outlines the principles in which individual responsibilities are based.

The Code is complementary to the principles adopted in the *Local Government Act 1995* (the Act) and associated regulations, which incorporate four fundamental aims:

- (a) better decision-making by local governments;
- (b) greater community participation in the decisions and affairs of local governments;
- (c) greater accountability of local governments to their communities; and
- (d) more efficient and effective local government.

#### 1.1 Statutory environment

The Code addresses the requirement in section 5.51A of the Act for the CEO to prepare and implement a code of conduct to be observed by employees of the Local Government, and includes the matters prescribed in Part 4A of the *Local Government (Administration) Regulations 1996*.

The Code should be read in conjunction with the Act and associated regulations. Employees should ensure that they are aware of their statutory responsibilities under this and other legislation.

#### 1.2 Application

For the purposes of the Code, the term employees include persons employed by the Shire of Quairading or engaged by the Shire of Quairading under a contract for services. The Code applies to all employees, including the CEO, while on the Local Government's premises or while engaged in Local Government related activities. Clause 3.15 of this Code (Gifts), does not apply to the CEO.

EMPLOYEE CODE OF CONDUCT



**2 VALUES/VISION/MISSION**

“Our Shire is a place of welcome for all, where we work together, with thriving industry creating jobs, a bright future for our young people, and a bustling town in a beautiful and productive rural setting.”

**3 CODE OF CONDUCT**

**3.1 Role of Employees**

The role of employees in Local Government is determined by the functions of the CEO as set out in section 5.41 of the Act.

<p><b>5.41. Functions of CEO</b></p> <p><i>The CEO's functions are to:</i></p> <ul style="list-style-type: none"> <li><i>(a) advise the council in relation to the functions of a local government under this Act and other written laws;</i></li> <li><i>(b) ensure that advice and information is available to the council so that informed decisions can be made;</i></li> <li><i>(c) cause council decisions to be implemented;</i></li> <li><i>(d) manage the day to day operations of the local government;</i></li> <li><i>(e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;</i></li> <li><i>(f) speak on behalf of the local government if the mayor or president agrees;</i></li> <li><i>(g) be responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);</i></li> <li><i>(h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and</i></li> <li><i>(i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.</i></li> </ul> <p style="text-align: right;"><i>Local Government Act 1995</i></p>
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**3.2 Principles affecting employment by the Shire**

The principles set out in section 5.40 of the Act apply to the employment of the Shire's employees:





**5.40. Principles affecting employment by local governments**

*The following principles apply to a local government in respect of its employees —*

- (a) employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) employees are to be treated fairly and consistently; and*
- (d) there is to be no unlawful discrimination against employees or persons seeking employment by the Shire on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) employees are to be provided with safe and healthy working conditions in accordance with the Work Health and Safety Act 2020; and*
- (f) such other principles, not inconsistent with this Division, as may be prescribed.*

*Local Government Act 1995*

**3.3 Personal Behaviour**

Employees will:

- 3.3.1 act, and be seen to act, properly, professionally and in accordance with the requirements of the law, the terms of this Code and all policies of the Shire;
- 3.3.2 perform their duties impartially and in the best interests of the Shire, uninfluenced by fear or favour;
- 3.3.3 act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Shire and the community;
- 3.3.4 make no allegations which are improper or derogatory (unless true and in the public interest);
- 3.3.5 refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
- 3.3.6 always act in accordance with their obligation of fidelity to the Shire.

## EMPLOYEE CODE OF CONDUCT

**3.4 Honesty and Integrity**

Employees will:

- 3.4.1 Observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- 3.4.2 Be frank and honest in their official dealing with each other; and
- 3.4.3 Report any dishonesty or possible dishonesty on the part of any other employee to their Line Manager or the CEO in accordance with this Code and the Shire's policies.

**3.5 Performance of Duties**

While on duty, employees will give their whole time and attention to the Shire's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Shire.

**3.6 Compliance with Lawful and Reasonable Directions, Decisions and Policies**

- 3.6.1 Employees will comply with any lawful and reasonable direction given by any person having authority to make or give such an order, including but not limited to their Line Manager, Manager or the CEO.
- 3.6.2 Employees will give effect to the lawful decisions and policies of the Shire, whether or not they agree with or approve of them.

**3.7 Administrative and Management Practices**

Employees will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

**3.8 Intellectual Property**

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Shire of Quairading upon its creation unless otherwise agreed by separate contract.

**3.9 Recordkeeping**

Employees will ensure complete and accurate local government records are created and maintained in accordance with the Shire's Recordkeeping Plan.

**3.10 Dealing with Other Employees**

- 3.10.1 Employees will treat other employees with respect, courtesy and professionalism, and refrain from behaviour that constitutes discrimination, bullying or harassment.

## EMPLOYEE CODE OF CONDUCT



3.10.2 Employees must be aware of, and comply with their obligations under relevant law and the Shire's policies regarding workplace behaviour and occupational safety and health, including but not limited to the Bullying, Harassment & Diversity Policy, Corporate Uniform & Dress Policy, Email and Internet Policy, Grievance Policy, Information Technology (IT) Usage Policy, Leave Management Policy, Performance Management Policy, Professional Development Policy and Workplace Health and Safety Policy.

3.10.3 Employee behaviour should reflect the Shire's values and contribute towards creating and maintaining a safe and supportive workplace.

**3.11 Dealing with community**

3.11.1 Employees will treat all members of the community with respect, courtesy and professionalism.

3.11.2 All Shire of Quairading services must be delivered in accordance with relevant policies and procedures, and any issues resolved promptly, fairly and equitably.

**3.12 Professional Communications**

3.12.1 All aspects of communication by employees (including verbal, written and electronic), involving the Shire of Quairading's activities should reflect the status, values and objectives of the Shire.

3.12.2 Communications should be accurate, polite and professional.

**3.13 Personal Communications and Social Media**

3.13.1 Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.

3.13.2 Employees must not, unless undertaking a duty in accordance with their employment, disclose information, make comments or engage in communication activities about or on behalf of the Shire of Quairading, its Council Members, employees or contractors, which breach this Code.

3.13.3 Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be notified in accordance with the *Corruption, Crime and Misconduct Act 2003*.

**3.14 Personal Presentation**

Employees are expected to comply with professional, neat and responsible dress standards at all times, in accordance with the Shire of Quairading's relevant policies and procedures.



**3.15 Gifts**

3.15.1 Application

This clause does not apply to the CEO.

3.15.2 Definitions

In this clause –

**activity involving a local government discretion** has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

**activity involving a local government discretion** means an activity –

- (a) that cannot be undertaken without an authorisation from the local government; or
- (b) by way of a commercial dealing with the local government;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

**associated person** has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

**associated person** means a person who –

- (a) is undertaking or seeking to undertake an activity involving a local government discretion; or
- (b) it is reasonable to believe, is intending to undertake an activity involving a local government discretion

[r.19AA of the *Local Government (Administration) Regulations 1996*]

**gift** has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

**gift** –

- (a) has the meaning given in section 5.57 [of the *Local Government Act 1995*]; but
- (b) does not include –
  - (i) a gift from a relative as defined in section 5.74(1); or
  - (ii) a gift that must be disclosed under the *Local Government (Elections) Regulations 1997* regulation 30B; or
  - (iii) a gift from a statutory authority, government instrumentality or non-profit association for professional training; or
  - (iv) a gift from WALGA, the Australian Local Government Association Limited (ABN 31 008 613 876), the Local



Government Professionals Australia WA (ABN 91 208 607 072)  
 or the LG Professionals Australia (ABN 85 004 221 818);  
 [r.19AA of the *Local Government (Administration) Regulations 1996*]

**gift** means —

- (a) a conferral of a financial benefit (including a disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money’s worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or
- (b) a travel contribution;

**travel** includes accommodation incidental to a journey;

**travel contribution** means a financial or other contribution made by 1 person to travel undertaken by another person  
 [Section 5.57 of the *Local Government Act 1995*]

**relative**, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person’s spouse or de facto partner;
- (b) the relevant person’s spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person’s birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;  
 [Section 5.74(1) of the *Local Government Act 1995*]

**prohibited gift** has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

**prohibited gift**, in relation to a local government employee, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]



**reportable gift** means:

- 3.15.2.1 a gift worth more than \$50 but less \$300; or
- 3.15.2.2 a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth more than \$50 but less than \$300.

**threshold amount** has the meaning given to it in the *Local Government (Administration) Regulations 1996*, subject to the CEO's determination under subclause 3.15.3;

**threshold amount**, for a prohibited gift, means \$300 or a lesser amount determined under regulation 19AF.  
 [r.19AA of the *Local Government (Administration) Regulations 1996*]

3.15.3 Determination

In accordance with Regulation 19AF of the *Local Government (Administration) Regulations 1996* the CEO has determined \$300 as the threshold amount for prohibited gifts.

- 3.15.4 Employees must not accept a prohibited gift from an associated person.
- 3.15.5 An employee who accepts a reportable gift from an associated person is to notify the CEO in accordance with subclause 3.15.6 and within 10 days of accepting the gift.
- 3.15.6 The notification of the acceptance of a reportable gift must be in writing and include:
  - 3.15.6.1 the name of the person who gave the gift; and
  - 3.15.6.2 the date on which the gift was accepted; and
  - 3.15.6.3 a description, and the estimated value, of the gift; and
  - 3.15.6.4 the nature of the relationship between the person who is an employee and the person who gave the gift; and
  - 3.15.6.5 if the gift is one of two or more accepted from the same person within a period of one year:
    - 3.15.6.5.1 a description;
    - 3.15.6.5.2 the estimated value; and
    - 3.15.6.5.3 the date of acceptance,
    - 3.15.6.5.4 of each other gift accepted within the one year period.
- 3.15.7 The CEO will maintain a register of reportable gifts and record in it details of notifications given to comply with subclause 3.15.6.
- 3.15.8 The CEO will arrange for the register maintained under subclause 3.15.7 to be published on the Shires's official website.

## EMPLOYEE CODE OF CONDUCT



3.15.9 As soon as practicable after a person ceases to be an employee, the CEO will remove from the register all records relating to that person. The removed records will be retained for a period of at least 5 years.

**3.16 Conflict of Interest**

3.16.1 Employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.

3.16.2 Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Shire, without first disclosing the interest to the CEO. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.

3.16.3 Employees will lodge written notice with the CEO describing an intention to undertake a dealing in land which is within the district of the Shire of Quairading, or which may otherwise be in conflict with the Local Government's functions (other than purchasing the principal place of residence).

3.16.4 Employees who exercise a recruitment or any other discretionary function will disclose any actual (or perceived) conflict of interest to the CEO before dealing with relatives or friends and will disqualify themselves from dealing with those persons.

3.16.5 Employees will conduct themselves in an apolitical manner and refrain from political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

**3.17 Secondary Employment**

An employee must not engage in secondary employment (including paid and unpaid work) without receiving the prior written approval of the CEO.

**3.18 Disclosure of Financial Interests**

3.18.1 All employees will apply the principles of disclosure of financial interest as contained within the Act.

3.18.2 Employees who have been delegated a power or duty, have been nominated as 'designated employees' or provide advice or reports to Council or Committees, must ensure that they are aware of, and comply with, their statutory obligations under the Act.

**3.19 Disclosure of Interests Relating to Impartiality**

3.19.1 In this clause, **interest** has the meaning given to it in the Local Government (Administration) Regulations 1996.



**interest —**

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- (b) includes an interest arising from kinship, friendship or membership of an association.

[r.19AA of the *Local Government (Administration) Regulations 1996*]

- 3.19.2 An employee who has an interest in any matter to be discussed at a Council or Committee meeting attended by the employee is required to disclose the nature of the interest:
  - 3.19.2.1 in a written notice given to the CEO before the meeting; or
  - 3.19.2.2 at the meeting immediately before the matter is discussed.
  
- 3.19.3 An employee who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee meeting not attended by the employee is required to disclose the nature of any interest the employee has in the matter:
  - 3.19.3.1 in a written notice given to the CEO before the meeting; or
  - 3.19.3.2 at the time the advice is given.
  
- 3.19.4 A requirement described under 3.19.2 and 3.19.3 excludes an interest referred to in Section 5.60 of the Act.
  
- 3.19.5 An employee is excused from a requirement made under 3.19.2 or 3.19.3 to disclose the nature of an interest because they did not now and could not reasonably be expected to know:
  - 3.19.5.1 that they had an interest in the matter; or
  - 3.19.5.2 that the matter in which they had an interest would be discussed at the meeting and they disclosed the nature of the interest as soon as possible after the discussion began.
  
- 3.19.6 If an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of 3.19.2 or 3.19.3, then:
  - 3.19.6.1 before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
  - 3.19.6.2 at the meeting the person presiding must bring the notice and its contents to the attention of persons present immediately before a matter to which the disclosure relates is discussed.



## EMPLOYEE CODE OF CONDUCT



## 3.19.7 If:

- 3.19.7.1 to comply with a requirement made under item 3.19.2, the nature of an employee's interest in a matter is disclosed at a meeting; or
- 3.19.7.2 disclosure is made as described in item 3.19.5.2 at a meeting; or
- 3.19.7.3 to comply with a requirement made under item 3.19.6.2, a notice disclosing the nature of an employee's interest in a matter is brought to the attention of the persons present at a meeting, the nature of the interest is to be recorded in the minutes of the meeting.

**3.20 Use and Disclosure of Information**

- 3.20.1 Employees must not access, use or disclose information held by the Shire of Quairading except as directly required for, and in the course of, the performance of their duties.
- 3.20.2 Employees will handle all information obtained, accessed or created in the course of their duties responsibly, and in accordance with this Code, the Shire's policies and procedures.
- 3.20.3 Employees must not access, use or disclose information to gain improper advantage for themselves or another person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Shire.
- 3.20.4 Due discretion must be exercised by all employees who have access to confidential, private or sensitive information.
- 3.20.5 Nothing in this section prevents an employee from disclosing information if the disclosure:
  - 3.20.5.1 is authorised by the CEO or the CEO's delegate; or
  - 3.20.5.2 is permitted or required by law.

**3.21 Improper or Undue Influence**

- 3.21.1 Employees will not take advantage of their position to improperly influence Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.
- 3.21.2 Employees must not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body.
- 3.21.3 Employees must not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.



**3.22 Use of Shire of Quairading Resources**

3.22.1 In this clause –

**Shire of Quairading resources** includes local government property and services provided or paid for by the Shire;

**local government property** has the meaning given to it in the Act.

**local government property** means anything, whether land or not, that belongs to, or is vested in, or under the care, control or management of, the local government

[Section 1.4 of the *Local Government Act 1995*]

3.22.2 Employees will:

3.22.2.1 be honest in their use of the Shire of Quairading resources and must not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;

3.22.2.2 use the Shire of Quairading resources entrusted to them effectively, economically, in the course of their duties and in accordance with relevant policies and procedures; and

3.22.2.3 not use the Shire of Quairading’s resources (including the services of employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the CEO).

**3.23 Use of Shire of Quairading Finances**

3.23.1 Employees are expected to act responsibly and exercise sound judgment with respect to matters involving the Shire of Quairading’s finances.

3.23.2 Employees will use Shire finances only within the scope of their authority, as defined in the Delegations Register, Purchasing Policy and the Corporate Credit Card Policy and relevant position descriptions.

3.23.3 Employees with financial management responsibilities will comply with the requirements of the *Local Government (Financial Management) Regulations 1996*.

3.23.4 Employees exercising purchasing authority will comply with the Shire’s Purchasing Policy, and the systems and procedures established by the CEO in accordance with regulation 5 of the *Local Government (Financial Management) Regulations 1996*.

3.23.5 Employees will act with care, skill, diligence, honesty and integrity when using local government finances.

3.23.6 Employees will ensure that any use of Shire of Quairading finances is appropriately documented in accordance with the relevant policy and procedure, including the Shire’s Recordkeeping Plan.

EMPLOYEE CODE OF CONDUCT



**3.24 Reporting of Suspected Breaches of the Code of Conduct**

Employees may report suspected breaches of the Code to their Line Manager, any Executive Manager or the CEO.

**3.25 Handling of Suspected Breaches of the Code of Conduct**

Suspected breaches of the Code will be dealt with in accordance with the relevant Shire of Quairading policies and procedures, depending on the nature of the suspected breach.

**3.26 Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour**

3.26.1 Employees may report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour to their supervisor, Manager, or the CEO.

3.26.2 In accordance with the *Corruption, Crime and Misconduct Act 2003*, if the CEO suspects on reasonable grounds that the alleged behaviour may constitute misconduct as defined in that Act, the CEO will notify:

3.26.2.1 the Corruption and Crime Commission, in the case of serious misconduct; or

3.26.2.2 the Public Sector Commissioner, in the case of minor misconduct.

3.26.3 Employees, or any person, may also report suspected serious misconduct to the Corruption and Crime Commission or suspected minor misconduct to the Public Sector Commissioner.

3.26.4 Employees, or any person, may also make a Public Interest Disclosure to report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour, using the Shire of Quairading’s Public Interest Disclosure Procedures, published on the Shire’s website.


**3.27 Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour**

Suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour will be dealt with in accordance with the appropriate Shire of Quairading policies and procedures, and where relevant, in accordance with the lawful directions of the appropriate statutory body.

Record of Policy Review						
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date	CEO Signature
01	Graeme Fardon	N/A	N/A	New Legislation – New Code	March 21	
02	Graeme Fardon	N/A	N/A	WALGA base template reviewed	July 21	
03	Marion Haeusler			Policy Review	February 26	

EMPLOYEE CODE OF CONDUCT



**12.4 Citizen of the Year Selection Criteria Policy****Responsible Officer** Natalie Ness, Chief Executive Officer**Reporting Officer** Marion Haeusler, Executive Officer**Attachments** 1. Citizen of the Year Selection Criteria Policy [↓](#) **Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: Nil  
Responsible Officer: Nil**RESOLUTION: OCM 156-23/24**

Moved: Cr RC Faltyn

Seconded: Cr BR Cowcill

That Council endorse the amendment to the Citizen of the Year Selection Criteria Policy.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 7/0****IN BRIEF**

The Citizen of the Year Selection Criteria Policy was adopted by Council in February 2023. Councillors requested a review of the Policy, specifically criterium 2. by which nominees are judged, after the Selection Panel used the Policy for the selection of the Citizen of the Year 2024.

**MATTER FOR CONSIDERATION**

Councillors are asked to consider whether the amendment to the second criterium by which nominees will be judged meets with their approval.

**BACKGROUND**

Each year Council holds an Australia Day community event to bring the community together and celebrate being an Australian.

As part of the event, Council award a Quairading resident with a Citizen of the Year Award to recognise the outstanding contribution made to the community.

During the selection process for the 2022 Citizen of the Year, Council asked Officers to develop a Policy relating to the selection criteria that must be adhered to by the nominators and the Selection Panel.

Having now used the Policy for the first time to determine the Citizen of the Year for 2024, Selection Panel Members have found the second criterium by which nominees will be judged to be inconsistent with their expectation of what is a relevant aspect of a persons' character or conduct in order to be considered Citizen of the Year.

Officers have amended that section of the Policy accordingly.

**STATUTORY ENVIRONMENT**

*Privacy Act 1988*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

There are no financial implications with the development of this Policy.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

- 1.2 Community:** Provide social and cultural activities for all members of the community
- 1.4 Community:** Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience
- 5.1 Governance & Leadership:** Shire communication is consistent, engaging and responsive
- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**CONSULTATION**

Council staff based the selection criteria off the Citizen of the Year WA website but amended to ensure it was relevant to our smaller community.

**RISK MANAGEMENT PRIORITIES**

This report addresses the following identified Strategic Risk Management Priorities:

Nil.

**RISK ASSESSMENT**

	Option 1
Financial	Low
Health	N/A
Reputation	Medium <i>Having a transparent Policy means the selection process will always be fair and consistent. It also provides the community with clear guidelines of what criteria needs to be met in order for the nomination to be valid.</i>
Operations	Low <i>The Policy assists with operations as the guidelines are clear on what needs to happen during the selection of the Citizen of the Year.</i>
Natural Environment	N/A

	Consequence				
Likelihood	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Nil.

**COMMENT AFFECTING COMMITTEE DECISION**

Cr Hayes asked what exactly the change was to the Policy. Cr Haythornthwaite answered that part of the Criterium 2 had been amended from “demonstrate leadership within the community” to “be an inspirational role model within the community”. The CEO added that this was in line with the overarching selection criteria from the governing body.



## CITIZEN OF THE YEAR SELECTION CRITERIA POLICY

### PURPOSE

Each year Council holds an Australia Day function which includes a presentation of an award for the 'Citizen of the Year' - an outstanding person in the community that has made notable contribution to the town.

The purpose of this Policy is to provide an overview of the Shire of Quairading's Citizen of the Year Awards program and detail the selection criteria for the selection panel.

### OBJECTIVE

The objective of this Policy is to provide guidelines:

1. Encourage local groups and individuals to nominate candidates for the award who are genuinely worthy nominees.
2. Provide guidance to the selection panel who are assessing the nominees.
3. Foster a sense of community in recognising outstanding people within it.

### POLICY

#### Selection Panel

The members of the selection panel are nominated by Council and may include the Shire President and Deputy Shire President, other Elected Members and one previous "Citizen of the Year" winner and/or another citizen.

A member of the selection panel cannot be immediately related to a nominee. This includes:

- De facto partner/spouse
- Child, parent
- Grandparent
- Grandchild
- Sibling
- Step-relations
- Adoptive relations
- The immediate family of the employee's spouse or de facto partner

#### Nominations

1. Nominations will only be accepted on the official nomination forms in writing.
2. Assistance filling in the application may be provided by Council staff.
3. Nominators can make submissions for more than one individual, but a separate form must be used for each nomination.
4. Individuals cannot self-nominate.





## CITIZEN OF THE YEAR SELECTION CRITERIA POLICY

5. Entries submitted after the specified closing date will not be accepted but encouraged to submit a nomination for the following year.
6. Nominees will be notified prior to the event to allow recipients to invite friends and family to the presentation at the Australia Day function. The winner of the award will be announced at the Australia Day event.

Council staff must not discuss applications with nominators or potential recipients without the permission of the Shire President or the CEO.

**Eligibility to be nominated**

In choosing the recipients of the Community Citizen of the Year Awards, regard is given to the nominee's achievements in the year immediately prior to receiving the award, as well as their past achievements and ongoing contribution to the community.

A nominee need only be nominated once to be considered. The number of nominations received per nominee bears no weight on their selection as Citizen of the Year.

1. The nominee must have resided or worked (including voluntary) within the Quairading District within the 12 months prior to the nomination.
2. The nominee must be an Australian Citizen.
3. The nominee can be any age.
4. The nominee must be an individual and not a group. A couple or pair working together on a joint initiative may be considered at the discretion of the local selection panel.
5. The nominee must not have received the Citizen of the Year award previously.
6. Unsuccessful nominees may be nominated in future years.
7. Sitting members of State, Federal and Local Government are not eligible.
8. Awards may be granted posthumously in recognition of recent achievements.
9. By accepting the nomination, the nominee gives Council permission to use their information on social media, or other promotional mediums.
10. All nomination information and materials submitted remain the property of Council.

Submissions should:

1. Address the assessment criteria by outlining the nominee's background, achievements, and reasons for nomination in 200 words or more
2. Include supporting documents such as character reference/s and photograph/s

**Selection guidelines**

Selection is to be based on the information that is provided in the nomination form and supporting documents by the specified time allocated. It is the responsibility of the nominator to supply all nomination information for assessment.

New information on a submitted nomination can be included prior to the closing date. Any information submitted to an already submitted nomination after the closing date will not be considered by the Selection Panel.

The Selection Panel will be provided with nomination information prior to the first meeting taking place to conduct a preliminary assessment.



## CITIZEN OF THE YEAR SELECTION CRITERIA POLICY

Nominees will be judged on the following criteria:

1. The resident must have shown significant contribution to the local community over and above what is normally expected. The impact of these activities on the community should be lasting and enduring. Weighting: 20 %
2. The resident must be an inspirational role model within the community (or have been so in the past). Weighting: 20%
3. The resident must have shown outstanding achievement in one or more specific fields including (but not limited to) academic, sporting, environmental, community engagement, business, welfare, arts and culture, leadership and civic responsibility. Weighting: 20 %
4. The resident must display community spirit and show inspiring qualities as a role model for the community. Weighting: 20%
5. Higher consideration for award selection should be given to those residents that provide community support of a volunteer nature, in kind service or contribution which is not in a paid capacity. Weighting: 20%

If a nominee does not accept the nomination, the selection committee must reconvene to select the next most worthy nominee. If there are no other nominees, the Citizen of the Year Award is not awarded for that year.

If no nominees are submitted, the Citizen of the Year Award is not awarded for that year.

The Selection Panel cannot:

1. Select joint recipients (unless they are a nominated couple and deemed appropriate by the selection panel).
2. Allocate more than one award or certificate per year to a recipient.
3. Create additional categories or subcategories for assessment.

#### **Nomination information**

All nomination information:

1. Is to be treated as confidential.
2. Is not to be copied and must not be discussed or shared with any person outside the selection panel or appropriate Council staff at any time.
3. Must be returned to Council at the conclusion of the final Selection Panel meeting and must not be retained by Selection Panel members.
4. Is to be handled in accordance with the *Privacy Act 1988*.

#### **GUIDELINES**

Citizen of the Year WA


The Citizen of the Year WA website was used as a guide in the development of this Policy but altered to suit our community.

#### **STATUTORY ENVIRONMENT**

*Privacy Act 1988*

CITIZEN OF THE YEAR SELECTION CRITERIA POLICY



Record of Policy Review						
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date	CEO Signature
01	Nicole Gibbs	24/2/22	165-22/33	New Policy	Feb 2024	
02	Natalie Ness			Policy Review	Feb 2026	

**ITEM 13     MATTERS FOR CONSIDERATION – HEALTH & BUILDING**



*No matters for consideration*

**ITEM 14 MATTERS FOR CONSIDERATION – WORKS & SERVICES**

14.1 Update on Works & Services Programme

**Responsible Officer** Natalie Ness, Chief Executive Officer

**Reporting Officer** Sarah Caporn, Executive Manager, Works & Services

**Attachments** 1. Summary of Works Programme, February 2024  

**Voting Requirements** Simple Majority

**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

**RESOLUTION: OCM 157-23/24**

Moved: Cr TJ Stacey

Seconded: Cr BR Cowcill

That Council note the current status of the programme for Works & Services team to February 2024.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED 7/0**

**IN BRIEF**

- 2023/24 Regional Roads Group funded roadworks are now complete. Construction staff will next complete the Dangin-Mears Culvert Replacement (WSFN) and three sections of gravel resheeting (Roads to Recovery).
- Grounds and Gardens staff have been busy repairing irrigation and planning for new plantings at Parker House and Arthur Kelly Village.
- Capital works at the Doctors Residence, Town Hall/Admin Office Carpark and The Groves will be underway soon.

**MATTER FOR CONSIDERATION**

An update of current Works & Services projects is provided below.

**PROJECT UPDATES**

**Construction:**

***Regional Road Group - Quairading – Corrigin Road:***

Our construction of this road is now complete with the exception of signage (ETA 23/02/2024) and delineator posts. Fulton Hogan were engaged in mid-January to spray Emulprime and then a two coat S45R crumb rubber seal using a 14/7mm aggregate stone.

The remaining budget of around \$90,000 (expected to be a little higher when water cart purchase orders are finalised) will be use to recoat a section of 2022/23 works. The current spray seal is 8m wide and should comfortably last 24 months but it was never expected to be the final coat. Current costings are around \$6/m<sup>2</sup> for an recoat of S45R with 10mm aggregate so this accomplishes approximately 1.8 linear kilometres with our current budget.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
RRG166B	RRRG - Quairading - Corrigin Road (Capital) 23/24	\$690,086.00	\$371,760.89	\$228,789.17	\$600,550.06	\$89,535.94

**Dangin Mears Culvert:** The required 72 (1.2m x 1.2m x 1.2m) culvert boxes were ordered on 20<sup>th</sup> November with an anticipated production timeframe from the suppliers of 4 weeks. However, when the EMWS followed up the order, expecting delivery in early January, she was told that they weren't going to be delivered to our site until 4<sup>th</sup> March. This has been frustrating and disappointing and the EMWS has strongly communicated the Shire's annoyance at the lack of communication from the suppliers at this blow out of production to 16 weeks. It is now too late to seek products from another supplier so we will be forced to wait until these materials arrive. Not all is lost as Works staff will move forward with the construction of a side track for traffic to use during the works and the contractor will be in place ready to commence when the boxes arrive.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
WSF010	WSFN Dangin-Mears Road (Capital) 23/24	\$359,398.00	\$0	\$97,056.00	\$97,056.00	\$262,342.00

**Old Beverley Road West, Dulbell Nature Reserve:** A surveyor attended the site during January to take record of the current levels and to assist EMWS in developing the best solution for the flooding section of road. It is likely to be a combination of building up the road, installation of a cement stabilised floodway as well as clearing vegetation and overgrowth from the existing drainage channels. This project will be scheduled after the culvert replacement on Dangin Mears Rd.

**McLennan Street Drainage Improvements:**

Staff have completed the drainage upgrade for Wood St Reserve/McLennan Street. They replaced the small surface grate with a raised one and the Cementcrete product has worked well to clear leaves and the water during high flow events. 20mm fell in approximately 30 minutes during 16<sup>th</sup> January and cleared well from the area. This project is now complete.

**Fire Tank – South Caroling:**

Works staff are preparing to install the sand pad ahead of the 150KL fire water storage tank being installed on the corner of Old Beverley and Dangin Mears Roads. The tank will be ready for installation in mid-March. The EMWS has applied for a new scheme water connection from Water Corporation so that the tank can be filled to store emergency water supplies.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
RM000 BM000 DM000	Road, Bridge and Drainage Maintenance	\$361,247.18	\$550,366.86	\$22,942.56	\$573,309.42	-\$212,062.24
SIGNS	Signs and Traffic Equipment	\$25,004.00	\$10,398.84	\$0.00	\$10,398.84	\$14,605.16
SWEEP	Street Sweeping	\$42,906.78	\$3,670.06	\$0.00	\$3,670.06	\$39,236.72
DC000	Drainage, Capital (McLennan St, DC123)	\$85,675.00	\$78,098.27	\$4,145.88	\$82,244.15	\$3,430.85

**Grounds & Gardens:**

**Staffing Changes:** Our Supervisor of Grounds and Gardens has decided that the role was not compatible with his farm so resigned at the end of his probation period. The Works Supervisor along with the former Town Maintenance Officer have really stepped forward and kept the Grounds and Gardens programme marching along. The EMWS has received several points of positive feedback from community members recently when staff are visible and busy in the townsite so we anticipate that Council shouldn't notice any dip in service delivery with the second Supervisor role currently vacant.

**Electric Vehicle Charger:** This project is now completed with the exception of the car bay marking. The EMWS has been following up with a thermal plastics provider for several weeks now with no success. However, we will have a paint-based line marker in town with the Town Hall carpark so will include the car charging bays into that extended scope of works if we are still struggling to source the kit.

**Vandalism around Town:** Solar-powered CCTV cameras have now been installed at Kwirradging Koort park. This has reduced vandalism immediately with very little incident experienced over the summer holiday break. Additional cameras have been purchased for the Waste Site and Railway Station Museum and should be installed in coming weeks. A CCTV Policy is presented for Council's consideration elsewhere in the agenda.

**Town Hall Carpark (LRCI funded):** Three asphalt contractors have conducted a site visit to best prepare quotes for the work. These have now arrived and are entering final stages of evaluation and engagement. With the departure of the Supervisor of Grounds, the initial groundworks originally planned to be undertaken by the Shire will now also be undertaken by skilled contractors. This will fit within the existing budget but means that we won't have capacity to include a shade structure as part of this stage of the project. Works are scheduled to begin in April and should be completed over the course of a few weeks. We anticipate minimal disruption to staff and service delivery but people may be a little inconvenienced by having to park across Jennaberring Road at the former Dental Building to attend the Shire's Administration Office.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
W11300	Public Parks, Gardens and Reserves	\$110,102.06	\$51,420.68	\$2097.29	\$53,517.97	\$56,584.09
W11323	Community Park, Kwirradging Koort (operational)	\$87,000.00	\$29,428.99	\$810.00 (brass plaque)	\$30,238.99	\$56,761.01
OC11101	Town Hall Carpark	\$359,693.00	\$22,907.77	\$13,149.00	\$36,056.77	\$323,636.23

**Swimming Pool:** Infant Swimming Lessons have now commenced thanks to a grant from Royal Life Saving. The VacSwim Early Country Start programme was delivered without incident. Quairading would benefit from having some additional swimming teachers should any local residents be interested in completing the training.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
BO11201	Swimming Pool – Building Operations	\$31,595.00	\$21,209.48	\$6,939.55	\$28,149.03	\$3445.97
W11203 & W11204	Swimming Pool – Extended Hours / Swimming Lessons	\$5667.50	\$0.00	\$5310.00	\$5100.00	\$357.50

**Waste Site:** A new Waste Attendant has started as at 16<sup>th</sup> February. New signage has been ordered and should arrive very soon. The next step is a public education flyer and information campaign on what waste is taken at the Quairading site, appropriate fees and charges and where and how various classes of waste should be delivered. Works staff are also working on scheduling a bulk rubbish collection and this is best managed with existing staff, projects and resources.

Councillors will notice that there are two main budget codes for the Waste Site. Staff wages were originally allocated to W10101 (as per 22/23 expenditure) but time cards are instead being coded to BO10102. EMWS is not sure why two codes are available within the Chart of Accounts and the allocations will be adjusted in the Budget Review. This site is not expected to exceed budget.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
BO10102	Waste Site – Building Operations	\$28,897.00	\$51,800.62	\$1,154.55	\$52,955.17	-\$24,058.17
W10101	Waste Site	\$106,934.00	\$43,203.26	\$0.00	\$43,203.26	\$63,730.74

**Properties & Projects:**

**Parker House & Arthur Kelly Village** – Parker House garden renewal plans are progressing with a final concept design presented to the Committee on Monday 19<sup>th</sup> February. Irrigation supplies have been purchased to renew the AKV system and await installation. A carport has also been ordered.

**Daycare Centre** – The old ‘tunnel’ pipe has been removed along with some swings. This leaves a large area to be levelled for a new irrigation system, topsoil and lawn. Our aim is to provide a green outdoor space for the children to enjoy in the coming months. A short section of fencing has also been installed to separate the younger children in the sandpit from play equipment designed for older children. REED will reimburse the Shire for the full cost of this fence. Softfall sand under the climbing frames is also due to be renewed.

**7 Edwards Way** – Originally Council allocated capital funds for new carpet but the tenant has requested that the budget be utilised for renewing the lawns and gardens instead. It is proposed that the irrigation system will be renewed along with lawn and some screening fencing and plants on the western fence line which will better shade the property in strong afternoon sun.

**Doctors Residence** – New flooring has been ordered and installation will be scheduled imminently. Shire staff will assist in removing the current flooring and provide additional labour for installation of more Luxury Vinyl Planks.

**The Groves** – A wide all-weather track into the site has now been completed. Our attention now turns to the requested Ablution Block and BBQ. The EMWS is working on a cost-effective modular unit that arrives complete with a shower, basin and toilet once the utility connections are in place.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
BC8610	Parker House	\$33,400.00	\$772.73	\$7,198.18	\$7,970.91	\$25,429.09
BC8600	Arthur Kelly Village, Communal Areas	\$51,750.00	\$7,854.38	\$7,305.44	\$15,159.82	\$36,590.18
BC9208	7 Edwards Way	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00
BC9211	Doctors Residence	\$10,000.00	\$4,231.82	\$0.00	\$4,231.82	\$5,768.18

**Plant Updates:**

Purchase Orders have now been issued for the two Tip Trucks Council endorsed at the November OCM. Building of the tipper body for the Fuso is underway and delivery is expected in late March. The arrival of the cab/chassis of the UD truck is still expected for early July into Fremantle.



Maintenance has recently been required for the backhoes, loader and several fire trucks. The Works Supervisor has also been prioritising bringing the light vehicle fleet back into regular service intervals.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
2140411	Plant – External Maintenance and Repairs <i>22/23 Actual - \$113,152.96 ; 21/22 Actual - \$99,300.04</i>	\$88,050.00	\$80,142.08	\$27,198.90	\$107,340.98	-\$19,290.98
2140412	Fuel (Depot Bowser/Diesel)	\$145,800.00	\$81,736.60	\$0.00	\$81,736.60	\$64,063.40

**Training Updates:**

Two Grounds and Gardens staff have completed training for chainsaws. Our new Waste Attendant has attended forklift training at Kulin as it was heavily subsidised by TAFE. Works Supervisor, Dean Mastin, has also completed a 3-day Supervisor course at Australian Institute of Management. Fire Warden & Fire Extinguisher training as well as updating current staff with Bushfire Awareness training will be scheduled with our CESM once fire season concludes in March.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
2140304	Works, Training	\$29,288.00	\$50,475.72	\$64.91	\$50,540.63	-\$21,252.63
21402040	Admin, Training	\$30,600.00	\$12,052.79	\$7,540.56	19,593.35	\$11,006.65

**ENVIRONMENT**

*Local Government Act 1995*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

There are minimal financial transactions outside of existing Budget allocations. Any increase or adjustments that are needed will be created with savings elsewhere.

**ALIGNMENT WITH STRATEGIC PRIORITIES**

- 3.1 Built Environment:** Safe, efficient and well maintained road and footpath infrastructure
- 3.2 Built Environment:** Parks, gardens and social spaces are safe and encourage active, engaged and healthy lifestyles
- 5.3 Governance & Leadership:** Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

**CONSULTATION**

The Works team received a high level of customer requests which are immediately assessed by EMWS and responded to within a timely manner.

**RISK ASSESSMENT**

Financial	Moderate <i>The Works budget is a substantial investment into our town and the Shire’s assets. It needs to be properly allocated and have transparency for the community members and ratepayers.</i>
Health	N/A
Reputation	Medium <i>The Works team has strong visibility within the community and are committed to making sure the Shire is a safe and beautiful place to live and work.</i>
Operations	Medium <i>A well-functioning Works team ensures that Council’s priority tasks are completed in a timely and value for money method.</i>
Natural Environment	N/A

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Critical
Rare	LOW Accept the risk Routine management	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Unlikely	LOW Accept the risk Routine management	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review
Possible	LOW Accept the risk Routine management	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review
Likely	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	HIGH Quarterly senior management review	EXTREME Monthly senior management review
Almost certain	MEDIUM Specific responsibility and treatment	MEDIUM Specific responsibility and treatment	HIGH Quarterly senior management review	EXTREME Monthly senior management review	EXTREME Monthly senior management review

**COMMENT**

Nil

**COMMENT AFFECTING COMMITTEE DECISION**

Cr Stacey enquired after the timeframe for the replacement of the Dagin-Mears box culvert that is scheduled for this year. The EMWS explained that this should take 1-2 weeks altogether. The contractors were engaged to start in the week commencing 18<sup>th</sup> March.

Cr Hayes enquired whether the combined variance on the budget v. actual for Road, Bridge and Drainage Maintenance was cause for concern. The EMWS answered that, yes, it was. The cause for the large variance was, however, that in the creation of the Budget for FY23/24 funds for these accounts had been drastically reduced. The spending is in fact similar to previous years. This will be compensated for by deferring some projects from this financial year to the next and by allocating other unused funds to the road maintenance accounts during the budget review.

Cr Hayes also asked that the area at the Dental Building please be tidied up before we ask customers to park there for the duration of the Town Hall Car Park refurbishment.



## WORKS PROGRAMME UPDATE – 23/24

PROJECT	SCHEDULED COMPLETION DATE	CURRENT STATUS AND COMMENT
Capital Works Plan	March OCM	Forward Capital Works Plan is at Final Draft and will be presented to the March OCM.
Major Road Construction: Quairading-Corrigin Rd	Completed	95% complete – awaiting our sign order
Gravel Resheeting: Old Beverley Road West; Stockpool Road; Badjaling North Road	Scheduled early 2024.	Not yet commenced. Scheduled for February/March 2024.
Footpath Improvements	2024/25	Community request for new footpath from Arthur Kelly Village to Main Street (approx. 700LM). Unlikely to find funding within the 23/24 budget so will work on costings to include in 24/25. Council to consider an amendment to improve access to Medical Centre in March Budget Review.
Town Hall / Shire Admin carpark (LRCI funded)	March/April 2024	In progress. Survey completed. Procurement finalised for road base material, earthworks contractor and asphalt supplier. POs still need to be issued.
Culvert Replacement – Dangin Mears Rd		Culvert boxes due to arrive on 7 <sup>th</sup> March. Shire to build side-track. Traffic Mgmt Plan is done, sourcing traffic lights. Procurement finalised for slab contractor, just need to issue PO.
Balkuling School repairs		Adam May has quoted – need to schedule works.
Sportsground Upgrades		A/EMED is responsible for this project at this stage.  More fencing panels needed around Oval ahead of 2024 Winter sports season.
Refurbishment of BMX / Bike Track		On hold.
Caravan Park: Sewer pump (move to a silent alarm), CCTV coverage		Procurement has been completed. Scheduled for early March. More low cost CCTV cameras will be ordered.
The Groves		Road access has been completed – now working on an Ablution Block, BBQ and utility connections.
Aged Care Facilities:		<b>Arthur Kelly Village:</b> 2 x Carports, Irrigation improvements, gravel carpark on NW side



PROJECT	SCHEDULED COMPLETION DATE	CURRENT STATUS AND COMMENT
		<b>Parker House:</b> Front Garden refurbishment – includes new front fencing, furniture and planting scheme

**ITEM 15     MATTERS FOR CONSIDERATION - WORK, HEALTH & SAFETY**

*No matters for consideration*

**ITEM 16 URGENT COUNCILLOR'S BUSINESS**

Cr Hippisley asked for confirmation that by his understanding, Members that were not in attendance at a Committee Meeting, could not move to confirm the minutes of the meeting as a true and accurate record, but they are able to move recommendations to Council by the Committee as they are considered on their own merit. Cr Haythornthwaite and Cr Smith agreed that, yes, this was correct.

Cr Hippisley also wished to remind Crs that it had previously been agreed that any questions regarding the financial agenda items tabled to Council should be posed to the relevant officer before the meeting. Cr Haythornthwaite agreed that this was true; an exception should be made when the relevant items are late items and not available for Councillors to read before the stated cut-off time on the Tuesday preceding the meeting.

**ITEM 17      CONFIDENTIAL ITEMS**

The Meeting will be closed by Council Resolution to the public under Part 5 Division 2 Section 5.23(2)(c), (e) and (h)(a) of the Local Government Act 1995 as the Items relates to : -

- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting
- (e) a matter that if disclosed, would reveal –
  - (i) a trade secret; or
  - (ii) information that has a commercial value; or
  - (iii) information about the business, professional, commercial or financial affairs of a person
- (h) such other matters as may be prescribed (consider regulations)
- (a) a matter affecting an employee or employees

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**RESOLUTION: OCM 158-23/24**

Moved: Cr JR Hippisley

Seconded: Cr RC Faltyn

That Council close the meeting to the public at 2.56 pm to consider the confidential reports listed below in accordance with Section 5.23(2) of the Local Government Act 1995:

**17.1      Quairading Medical Practice Agreement - Supply of Business****17.2      CEO Key Performance Indicators/Performance Review Criteria**

FOR:              Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

AGAINST:        Nil

**CARRIED 7/0**

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**17.1 Quairading Medical Practice Agreement - Supply of Business**

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**RESOLUTION: OCM 159-23/24**

Moved: Cr PD Smith

Seconded: Cr JC Hayes

That Council endorse the Quairading Medical Centre Agreement - Supply of Business with Great Care Health Pty Ltd with the inclusion of:

1. To provide the Medical Services in accordance with this Agreement in compliance with the latest Royal Australian College of General Practitioners' accreditation standards for general practice and to the reasonable satisfaction of the Shire.
2. A reporting function quarterly to the Shire by the Doctor as representing Great Care Health Pty Ltd.
3. An annual review of the Subsidy.
4. The Medical Services may be reduced to a minimum of two days in each week of the Annual Leave Period and the Unforeseen Circumstances Period, as the case may be.
5. Provision of a Locum Practitioner at a Reasonable Rate by Great Care Health Pty Ltd for a period of two days per week during an Annual Leave Period or Unforeseen Circumstances Period where the Locum Practitioner will receive 100% of the Locum Practitioner's practice income, with the Shire of Quairading to contribute the amount by which the said practice income falls short of the Reasonable Rate.
6. Provision of a Locum Practitioner at a Reasonable Rate by Great Care Health Pty Ltd for a period of two days per week for two weeks Professional Development Period where the Locum Practitioner will receive 100% of the Locum Practitioner's practice income, with Great Care Health Pty Ltd to contribute the amount by which the said practice income falls short of the Reasonable Rate.
7. During either an Annual Leave Period or Unforeseen Circumstances Period, the Medical Services of the Locum Practitioner may be provided by Telehealth at the election of the Locum Practitioner.
8. Either party may terminate this Agreement for any reason by giving the other party six months' notice in writing.
9. The Shire may terminate this Agreement without notice in any of the circumstances included in clause 14. Termination (i) (ii) (iii) (iv).

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED 7/0**

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At 03:00 PM, Trica Brown, Sarah Caporn left the meeting.

## 17.2 CEO Key Performance Indicators/Performance Review Criteria

### **RESOLUTION: OCM 160-23/24**

Moved: Cr BR Cowcill

Seconded: Cr TJ Stacey

That Council endorse the initial Performance Criteria/Key Performance Indicators for the incoming Chief Executive Officer, as in Attachment 1.

**FOR:** Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, RC Faltyn, JC Hayes, JR Hippisley and PD Smith

**AGAINST:** Nil

**CARRIED BY ABSOLUTE MAJORITY 7/0**

*The above mentioned report/s were provided to Elected Members under separate cover. The report/s are not for publication.*

### **RESOLUTION: OCM 161-23/24**

Moved: Cr JC Hayes

Seconded: Cr JR Hippisley

That the meeting be open to members of the public at 3.03 pm.

**CARRIED 7/0**

At 03:03 PM, Tricia Brown, Sarah Caporn returned to the meeting.

### **Public Reading of Resolution**

Should there be any members of the public in attendance at the re-opened Meeting, the Shire President is to read aloud the decisions made by Council while the Meeting was closed to the public.

There were no members of the public present and as such no resolution was read.


**ITEM 18    NEXT MEETING DATE**

The next Ordinary Council Meeting is scheduled to take place on Thursday 28 March 2024 commencing at 2.00pm in the Council Chambers, 10 Jennaberring Road, Quairading, WA.

**ITEM 19    CLOSURE**

There being no further business, the Chairperson closed the Meeting at 3.04pm.

I certify the minutes of the Ordinary meeting of Council held on 29 February 2024 were confirmed 28 March 2024 as recorded on Resolution No. 162 - 23/24.

Confirmed.....  ..... 28.03.2024