

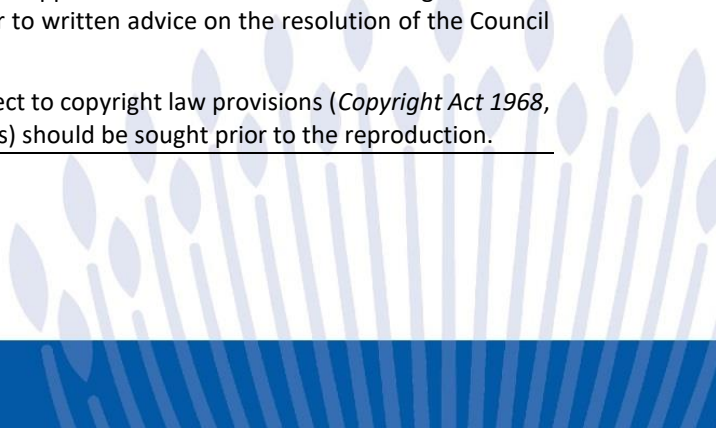
Ordinary Council Meeting

Minutes | 28th March 2024

Disclaimer

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CONTENTS

ITEM 1	OPENING & ANNOUNCEMENTS	4
ITEM 2	ATTENDANCE AND APOLOGIES	4
ITEM 3	PUBLIC QUESTIONS	5
	<i>No matters for consideration</i>	
ITEM 4	DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS	6
	<i>No matters for consideration</i>	
ITEM 5	APPLICATIONS FOR LEAVE OF ABSENCE	7
	<i>No matters for consideration</i>	
ITEM 6	DECLARATIONS OF INTEREST	8
ITEM 7	CONFIRMATION OF MINUTES AND BUSINESS ARISING	9
7.1	Confirmation of Minutes: Ordinary Council Meeting – 29 February 2024	9
	BUSINESS ARISING	9
ITEM 8	RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)	10
8.1	Concept Forum Meeting – 29 February 2024	10
ITEM 9	RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL CONSIDERATION	11
9.1	Special Audit & Risk Committee Meeting – 19 March 2024	11
9.1.1	Compliance Audit Return 2023	12
ITEM 10	MATTERS FOR CONSIDERATION – BUILDING & TOWN PLANNING	33
10.1	Optimising housing opportunity in the Shire of Quairading	33
ITEM 11	MATTERS FOR CONSIDERATION – FINANCE & AUDIT	37
11.1	Monthly Financial Statements - February 2024	37
11.2	2023/2024 Mid Year Budget Review	71
11.3	RATES COLLECTION	134
11.4	Accounts for Payment - February 2024	139
ITEM 12	MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION	173
12.1	Community Engagement Policy	173
ITEM 13	MATTERS FOR CONSIDERATION – HEALTH & BUILDING	193
	<i>No matters for consideration</i>	
ITEM 14	MATTERS FOR CONSIDERATION – WORKS & SERVICES	194
14.1	Update on Works & Services Programme	194
ITEM 15	MATTERS FOR CONSIDERATION - WORK, HEALTH & SAFETY	206
	<i>No matters for consideration</i>	

ITEM 16	URGENT COUNCILLOR'S BUSINESS.....	207
ITEM 17	CONFIDENTIAL ITEMS	207
17.1	CEO Probation Review.....	207
ITEM 18	NEXT MEETING DATE.....	208
ITEM 19	CLOSURE	208

UNCONFIRMED

SHIRE OF QUAIRADING

The Ordinary Council Meeting Minutes of Meeting held on 28th March 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.”

ITEM 2 ATTENDANCE AND APOLOGIES

Councillors

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

Council Officers

Ms NJ Ness	Chief Executive Officer
Ms T Brown	Executive Manager, Corporate Services
Ms SE Caporn	Executive Manager, Works & Services
Ms J Green	Acting Executive Manager Economic Development
Ms M Haeusler	Executive Officer

Observers/Visitor

Nil

Apologies

Cr Renee Faltyn

Leave of Absence Previously Granted

Nil

ITEM 3 PUBLIC QUESTIONS

No matters for consideration

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ITEM 4 DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/PETITIONS

No matters for consideration

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ITEM 5 APPLICATIONS FOR LEAVE OF ABSENCE

No matters for consideration

UNCONFIRMED

ITEM 6 DECLARATIONS OF INTEREST

Nil

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ITEM 7 CONFIRMATION OF MINUTES AND BUSINESS ARISING**7.1 Confirmation of Minutes: Ordinary Council Meeting – 29 February 2024****RESOLUTION: OCM 162-23/24**

Moved: Cr JC Hayes

Seconded: Cr TJ Stacey

That the Minutes of the Ordinary Council Meeting held on the 29 February 2024 be confirmed as a true and accurate record.

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

AGAINST: Nil

CARRIED 6/0

BUSINESS ARISING

ITEM 8 RECEIVAL OF COMMITTEE MEETING MINUTES (NO RECOMMENDATIONS)**8.1 Concept Forum Meeting – 29 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 163-23/24**

Moved: Cr JR Hippisley

Seconded: Cr BR Cowcill

That Council receive the minutes of the Concept Forum for its meeting on 29 February 2024.

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 6/0**

The minutes for the Concept Forum Meeting were provided to Council under separate cover. These minutes are not for public viewing.

ITEM 9 RECOMMENDATIONS FROM COMMITTEE MEETINGS FOR COUNCIL CONSIDERATION**9.1 Special Audit & Risk Committee Meeting – 19 March 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 164-23/24**

Moved: Cr JR Hippisley

Seconded: Cr JC Hayes

That Council receive the minutes of the Audit & Risk Committee for its meeting on 19 March 2024.

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 6/0**



*The minutes for the Audit & Risk Committee Meeting were provided to Council under separate cover.
The minutes can be found on Council's website: www.quairading.wa.gov.au.*

9.1.1 Compliance Audit Return 2023

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Marion Haeusler, Executive Officer

Attachments

1. Compliance Audit Return 2023 [↓](#) 
2. CEO Summary of Doctor Recruitment [↓](#) 

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil

Responsible Officer: Nil

RESOLUTION: OCM 165-23/24

Moved: Cr JC Hayes

Seconded: Cr BR Cowcill

COMMITTEE RESOLUTION ARC 015-23/24

That the Audit & Risk Committee recommend to Council that Council endorse the Statutory Compliance Audit Return for the period 1st January 2023 to 31st December 2023.

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

AGAINST: Nil

CARRIED 6/0

IN BRIEF

A Compliance Audit Return (CAR) is an opportunity for Council to review internal procedures and processes considered “high risk” to ensure they are compliant with relevant local government Acts and Regulations.

Council budgeted for Council’s Compliance Audit Return to be prepared by an independent Consultant for the calendar year of 2023. However, Officers deemed an external consultant unnecessary to perform the audit, so it was completed internally and then reviewed by a Local Government Governance & Compliance expert, before being taken to Council for consideration.

N/A responses indicate that the compliance requirement was not actioned nor required during the Year under Review.

MATTER FOR CONSIDERATION

The submission of a Compliance Audit Return for the period 1st January 2023 to 31st December 2023 is a statutory requirement. The CAR must be submitted to the Director General of the Department for Local Government, Sport and Cultural Industries no later than the 31st of March 2023.

BACKGROUND

Under the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* Council is required to undertake a Compliance Audit Return via the Statutory Compliance Return provided by the Department of Local Government each year.

For regional Councils the CAR contains 94 questions relating to the prescribed statutory requirements in regulation 13 of the *Local Government (Audit) Regulations 1996* and 10 optional questions.

The Local Government's Audit Committee is required to review the completed CAR and report the results to Council prior to its adoption by Council. A copy of the Statutory Compliance Return signed by the CEO or Shire President and the relevant section of the Council Meeting Minutes must then be provided to the Director General of the Department of Local Government by the 31st of March 2023.

Non-compliance reported in the 2023 Compliance Audit Return should be a reminder for Local Government Officers to engage with Council members via the Audit Committee, providing advice on what action has or will be taken to address it.

The Compliance Audit Return comprises of Questions in the following areas of activity:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Optional Questions (all answered)
- Tenders for Providing Good & Services

The only issues of non-compliance noted related to

- Tenders for Providing Goods and Services – Question 2

Officers failed to Request for Tender in relation to the recruitment for Supply of Doctor. The value of the contract offered exceeded the threshold amount of \$250,000.00 that would have made a Request for Tender necessary. Advice from WALGA to the CEO was to answer this question in the negative and provide a detailed description of the recruitment process in the comments/notes section. (Attachment 2)

- Optional – Question 5

The minutes of the Ordinary Council Meeting held 14 December 2023 do not comply with Section 5.96A(1)(f) as Council did not resolve to close the meeting to the public for the confidential discussion of Item 12.1. The CEO chose not to publish details other than the

Resolution of Council regarding this item, as it should have been confidential in accordance with Section 5.23(2)(e) of the *Local Government Act 1995*.

While Council budgeted for Council’s CAR to be prepared by an independent consultant, it was decided that the CAR would be completed internally, with the report being reviewed by Ms Belinda Knight, an independent Local Government Governance & Compliance Consultant.

Council’s procedures, processes and actions for the 2023 calendar year were reviewed and the draft statutory compliance return has been developed for consideration by the Audit & Risk Committee.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Administration) Regulations 1996

Local Government (Financial Management) Regulations 1996

Local Government (Elections) Regulations 1997

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

Nil

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

Council Officers corresponded with Belinda Knight, Local Government Compliance & Governance Consultant to ensure the Compliance Audit Return was completed correctly.

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.

RISK ASSESSMENT

	Option 1
Financial	<p>Low</p> <p><i>The CAR has been completed by an external consultant in previous years. This year and last year, it was completed internally with an external consultant checking over the final document to ensure everything had been completed correctly. This saved in consultancy costs.</i></p>

Health	N/A
Reputation	Low <i>The Compliance Audit Return is an opportunity for Council to ensure that internal processes are being completed in line with statutory requirements.</i>
Operations	Low <i>The completion of the CAR is not out of Council Officers' normal scope of work.</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.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



Quairading – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	Nil major trading undertaken.
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	Nil major land transaction.
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	Nil major land transaction.
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	Nil major trading undertaken.
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	Nil major trading undertaken.

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No committee delegations.
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	No committee delegations.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	No committee delegations.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No committee delegations.
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	No committee delegations.
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Resolution 265 - 22/23 June 2023 OCM
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Delegation Register https://www.quairading.wa.gov.au/wp-content/uploads/2024/02/Delegation-Register-2023-ENDORSED-JUNE-23-265-22_23.pdf
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Delegation Register https://www.quairading.wa.gov.au/wp-content/uploads/2024/02/Delegation-Register-2023-ENDORSED-JUNE-23-265-22_23.pdf
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	Nil revoked.
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Delegation Register https://www.quairading.wa.gov.au/wp-content/uploads/2024/02/Delegation-Register-2023-ENDORSED-JUNE-23-265-22_23.pdf
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	Resolution 265 - 22/23 June 2023 OCM
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	Delegation Register presented to Council monthly at Concept Forum

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	Resolution 239 - 22/23 OCM May 2023 Resolution 027 - 23/24 OCM July 2023

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	February OCM, May OCM, July OCM, August OCM, December OCM
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	T:\4 - CORPORATE MANAGEMENT\04. LEGISLATION\01. COMPLIANCE\ANNUAL AND PRIMARY RETURNS REGISTER\2024
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	T:\4 - CORPORATE MANAGEMENT\04. LEGISLATION\01. COMPLIANCE\ANNUAL AND PRIMARY RETURNS REGISTER\2024
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/2023-12-31-DISCLOSURE-OF-INTEREST-REGISTER-1.pdf
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/2023-12-31-DISCLOSURE-OF-INTEREST-REGISTER-1.pdf
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	Kept on file in Shared Drive.
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/QSC-REGISTER-OF-GIFTS-DECEMBER-2023-1.pdf

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/QSC-REGISTER-OF-GIFTS-DECEMBER-2023-1.pdf
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	As staff/Elected Members leave, their information is archived so that it is stored but cannot be viewed on the website. All information is kept in the spreadsheet in the documents folder.
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	Kept in the Shared Drive
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	No such matter considered by Council.
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No such application made to the Minister.
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	No such decision made by the Minister.
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	Adopted March 21, Resolution 141 - 20/21 Reviewed April 23, Resolution 216 - 22/23
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2023/07/Code-of-Conduct-for-Elected-Members-Committee-Members-Candidates.pdf
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2023/07/Code-of-Conduct-for-Elected-Members-Committee-Members-Candidates.pdf

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Review expected to be endorsed at February 24 OCM. https://www.quairading.wa.gov.au/wp-content/uploads/2024/02/CODE2-EMPLOYEE-CODE-OF-CONDUCT.pdf
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Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	Nil property disposed of.
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A	Nil property disposed of.

Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	No Election held as Nominations equaled Vacancies. https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/QSC-ELECTORAL-GIFT-REGISTER_DEC-2023.pdf

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	Yes	No Election held as Nominations equaled Vacancies. https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/QSC-ELECTORAL-GIFT-REGISTER_DEC-2023.pdf
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	No Election held as Nominations equaled Vacancies. https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/QSC-ELECTORAL-GIFT-REGISTER_DEC-2023.pdf

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Original establishment of Committee with Resolution 62 - 19/20 in October 2019 Committee re-established after Local Government Elections 2023 with Resolution 100 - 23/24 in October 2023
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	Nil delegations.
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	Auditors' report received on 18 December 2023. Presented to Audit & Risk Committee 13 Feb 2024 Recommendation ARC 012-23/24 Tabled at Ordinary Council Meeting 29 February 2024 Resolution OCM 148-23/24

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Findings reported to Audit and Risk Committee in February 2024. Policy related to the finding reviewed and presented to Council in February 2024 for endorsement.
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	Nil significant findings in the auditor's report.
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	No such report required.
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	Auditors' report received on 18 December 2023. Presented to Audit & Risk Committee 13 Feb 2024 Recommendation ARC 012-23/24 Tabled at Ordinary Council Meeting 29 February 2024 Resolution OCM 148-23/24

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	Resolution 231 - 22/23 April OCM
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO appointed Complaints Officer Resolution 123 - 20/21 OCM February 2021
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	Nil complaints recorded.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	N/A	Nil complaints recorded.
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/2024-01-22-QSC-STATUTORY-COMPLAINTS-REGISTER-DECEMBER-2023.pdf

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



Department of
Local Government, Sport
and Cultural Industries

2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	No	<p>RFT 01/2023 in accordance with Regulations.</p> <p>Recruitment for Supply of Doctor not in accordance with Regulations as explained below:</p> <ol style="list-style-type: none"> 1. The CEO contacted four dedicated medical recruitment firms. After inspection of the contract terms and conditions provided, it was decided that this approach was too high a level risk. This is because the cost of recruitment was high and there was no guarantee of continuation after three months. A refund would only be provided if the doctor left within the first three months. 2. The CEO contacted Rural Health West who advised of the doctor shortage across regional Australia and the fact that 92 local governments were seeking doctors. 3. Discouraged by the information provide by Rural Health West, the CEO contacted WACHS, in the hope that they could assist to recruit a doctor for Quairading through their own doctor recruitment process. Dr Peter Barret (Director, Wheatbelt, WACHS) advised that this was not possible. WACHS did not recruit to medical clinics. 4. The Shire was of the view that the only option available to secure a doctor was by formally advertising the position in medical publications established for that purpose. Jennifer Green ran this process and will have a record of the said advertising. 5. Once the advertising commenced, the media ran with our advertisement and we
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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



Department of
Local Government, Sport
and Cultural Industries

				<p>received extraordinary media attention at a State, Federal and international level.</p> <p>6. Expressions of Interest were called for and 209 were submitted. Application Packages were then sent out to everyone who expressed interest, advising of how to submit an application.</p> <p>7. 102 applications were submitted, and the Doctor Recruitment Working Group short-listed this group to 12 applicants. 12 applicants were interviewed. The Working Group's top three preferences withdrew before the process was complete. The fourth preference, Dr Jack Yapp, was interviewed for a second time, was then offered the position and accepted.</p> <p>8. Note that the CEO contacted Dr Peter Barret (Director, Wheatbelt, WACHS) prior to offering Dr Yap the position, to ensure his qualifications and experience were sufficient to be able to work in Quairading hospital.</p> <p>Please see full email by CEO as attached.</p>
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	N/A	WALGA Preferred Supplier Portal utilised.
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	All Tenderers informed through the WALGA Preferred Supplier Portal

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2024/02/TENDER-REGISTER-COVERSHEET-RFT01_2023.pdf
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2024/02/TENDER-REGISTER-COVERSHEET-RFT01_2023.pdf
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	No such tenders received.
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	Resolution 126 - 23/24 November OCM
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	All tenderers notified of the outcome through the WALGA Preferred Suppliers Portal.
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	Nil expressions of interest in 2023.
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	Nil expressions of interest in 2023.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	Nil expressions of interest in 2023.
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	Nil expressions of interest in 2023.
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	Not required.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	Not required.
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	Not required.
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	Not required.
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	Not required.
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	Not required.
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	Not required.
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	Not required.

Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	29/06/2023 Resolution 282 - 22/23 June OCM

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	30/03/2023 Resolution 183 - 22/23 March OCM
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	24/06/2021 Resolution 186 - 20/21 OCM June 2021
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	24/11/2022 Resolution 121 - 22/23 OCM November 2023
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	Nil gifts requiring disclosure.
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2023/07/Attendance-at-Events-Policy.pdf
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	No	Map of the District https://www.quairading.wa.gov.au/wp-content/uploads/2024/03/Map-of-District-

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



Department of
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			<p>Quairading.pdf</p> <p>Council's Annual Budget https://www.quairading.wa.gov.au/wp-content/uploads/2023/10/2023-2024-COUNCIL-BUDGET.pdf</p> <p>Council's Fees and Charges https://www.quairading.wa.gov.au/wp-content/uploads/2023/10/Fees-Charges-23-24.pdf</p> <p>Strategic Community Plan https://www.quairading.wa.gov.au/wp-content/uploads/2023/07/Strategic-Community-Plan-2021-2031-ENDORSED-July-2021-6-21_22-2.pdf</p> <p>Local Laws https://www.quairading.wa.gov.au/my-council/local-laws-legislation/</p> <p>Council and Committee Meeting Agendas and Minutes and Annual Electors Meeting Agendas and Minutes https://www.quairading.wa.gov.au/my-council/committee-meetings/council-minutes/</p> <p>The CEO had declared during the December Ordinary Council Meeting that the agenda report pertaining to Resolution 132 - 23/24 should not have been made public in</p>
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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Quairading



				accordance with Local Government Act 1995 Section 5.23(2)(e). However, Council subsequently failed to close the Meeting to the public for the discussion of the item. Following this, the CEO chose not to make any information other than Council's Resolution available to the public with the Minutes of the Meeting. The Minutes for the December OCM therefore do not comply with Section 5.96A(1)(f).
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2023/07/Elected-Members-Continuing-Professional-Development-Policy.pdf
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	https://www.quairading.wa.gov.au/wp-content/uploads/2024/01/QSC-COUNCILLOR-TRAINING-REPORT-FY-2022.2023.pdf
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	Resolution 65 - 23/24 September OCM
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

From: [Nicole Gibbs](#)
To: [Tricia Brown](#); [Britt Hadlow](#)
Subject: Doctor Recruitment Process
Date: Tuesday, 23 May 2023 10:17:17 AM
Attachments: [image001.jpg](#)

Please Retain for Compliance Audit Report Purposes

I have recently been made aware that under the *Local Government (Functions and General) Regulations 1996* we should have gone out to tender to recruit the doctor for the medical practice, the reason being is that the total amount of the contract exceeded \$250,000.

I have contacted the Department of Local Government, the Department of Health and WALGA for advice on how we disclose and rectify this breach. The only response I received was from Tony Brown, Governance Manager, WALGA. Tony advised that the only action we needed to take was to document the recruitment process we used and then declare the breach during the next Compliance Audit Report process. Would you both retain the following for records:

1. The CEO contacted four dedicated medical recruitment firms. After inspection of the contract terms and conditions provided, it was decided that this approach was too high a level risk. This is because the cost of recruitment was high and there was no guarantee of continuation after three months. A refund would only be provided if the doctor left within the first three months.
2. The CEO contacted Rural Health West who advised of the doctor shortage across regional Australia and the fact that 92 local governments were seeking doctors.
3. Discouraged by the information provide by Rural Health West, the CEO contacted WACHS, in the hope that they could assist to recruit a doctor for Quairading through their own doctor recruitment process. Dr Peter Barret (Director, Wheatbelt, WACHS) advised that this was not possible. WACHS did not recruit to medical clinics.
4. The Shire was of the view that the only option available to secure a doctor was by formally advertising the position in medical publications established for that purpose. Jennifer Green ran this process and will have a record of the said advertising.
5. Once the advertising commenced, the media ran with our advertisement and we received extraordinary media attention at a State, Federal and international level.
6. Expressions of Interest were called for and 209 were submitted. Application Packages were then sent out to everyone who expressed interest, advising of how to submit an application.
7. 102 applications were submitted, and the Doctor Recruitment Working Group short-listed this group to 12 applicants. 12 applicants were interviewed. The Working Group's top three preferences withdrew before the process was complete. The fourth preference, Dr Jack Yapp, was interviewed for a second time, was then offered the position and accepted.

- Note that the CEO contacted Dr Peter Barret (Director, Wheatbelt, WACHS) prior to offering Dr Yap the position, to ensure his qualifications and experience were sufficient to be able to work in Quairading hospital.

Kind Regards

Nicole Gibbs

CHIEF EXECUTIVE OFFICER

T: 9645 2400 | M: 0429 451 001 | E: nicole.gibbs@quairading.wa.gov.au

PO Box 38, 10 Jennaberring Road, Quairading WA 6383



UNCONFIRMED

ITEM 10 MATTERS FOR CONSIDERATION – BUILDING & TOWN PLANNING

10.1 Optimising housing opportunity in the Shire of Quairading

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Natalie Ness, Chief Executive Officer

Attachments Nil

Voting Requirements Absolute Majority

Disclosure of Interest Reporting Officer: Nil
Responsible Officer: Nil

RESOLUTION: OCM 166-23/24

Moved: Cr TJ Stacey

Seconded: Cr JC Hayes

That Council rescind the Resolution OCM 140-22/23:

“That Council:

1. Approve the CEO expending an amount capped at \$350,000 for the construction of one four-bedroom two-bathroom home on Lot 5 Edwards Way, Quairading; and
2. Approve the sale of 8 Dall Street, Quairading and 64 Coraling Street, Quairading for market value after the construction of Lot 5, Quairading is complete.”

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

AGAINST: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

IN BRIEF

At the December 2022 Ordinary Council Meeting Officers proposed that Council take a lead role in encouraging people to invest in building residential homes in Quairading. The specific intent of the strategy was to encourage this investment by demonstrating that a quality home can be built for a reasonable cost. Increasing the quality and diversity of homes available on the market will ensure that owners and/or operators of business or industry will be able to reside in Quairading.

The December 2022 Agenda Item recommended that Council approve the CEO expending an amount capped at \$350,000 for the construction of one four-bedroom two-bathroom home on Lot 5 Edwards Way, Quairading, and approve the sale of 8 Dall Street, Quairading and 64 Coraling Street, Quairading for market value after the construction of Lot 5 Edwards Way, Quairading is complete.

It was proposed by Officers that the lead role identified in the Agenda Item would commence through a pilot project, whereby construction of one house per year would be funded by Council on Shire-owned land. On completion of construction, the house would be either sold or swapped out for an existing older house currently used by an employee (i.e. relocate the employee into the new house and sell the old house). Either way, the money from the sale of the new property or old

property would be re-invested into the construction of a house (using the same model) the following year.

Rural Country Builders were being considered for the build, however the houses provided were all quoted at more than the \$350,000 capped spend limit.

At the February 2023 Ordinary Council Meeting, the Strategic Planning Committee recommended to Council to place the build on hold until a more innovative building solution could be investigated that comes under or near the \$350,000 capped spend limit.

MATTER FOR CONSIDERATION

At the February 2023 Ordinary Council Meeting, the Strategic Planning Committee recommended to Council to place the build on hold until a more innovative building solution could be investigated that comes under or near the \$350,000 capped spend limit.

Officers have since investigated other accommodation options for the use of the \$350,000 capped amount but to date Council has not made a final decision.

The outcome of the FY23/24 Budget Review is to return the \$350,000 to the Shire of Quairading Building & Infrastructure Reserve (for the proposed 5 Edwards Way house construction).

BACKGROUND

Council has made a commitment of bringing new people and business to town. Currently there are 12 residential blocks that were developed for sale at Cuneata Rise (comprising Lots on Edwards Way and Reid Street), which have been for sale from between \$30,000 to \$40,000 for over 10 years with little to no interest in them. Local Real Estate Agents have advised with certainty that the Lots will not sell for the current price because construction is cost-prohibitive in Quairading.

At the December 2022 Ordinary Council Meeting, Council endorsed the motion to approve the CEO expending an amount capped at \$350,000 for the construction of one four-bedroom two-bathroom home on Lot 5 Edwards Way, Quairading, and approve the sale of 8 Dall Street, Quairading and 64 Coraling Street, Quairading for market value after the construction of Lot 5 Edwards Way, Quairading is complete (Resolution OCM 140-22/23 Carried 5/0).

Rural Country Builders were being considered for the build, however the houses provided were all quoted at more than the \$350,000 capped spend limit.

At the February 2023 Ordinary Council Meeting, the Strategic Planning Committee recommended that Council note the restrictions on the quality and quantity of a house using a capped budget of \$350,000 and that the CEO is afforded delegation in the selection of the Lot on Edwards Way used for the housing construction (Resolution OCM 151-22/23 Carried 7/0).

At the November 2023 Ordinary Council Meeting, Council endorsed Officers recommendation to sell the Cuneata Rise Lots in a land sale to the local Quairading community for \$10,000 per Lot from 1 December 2023 to 31 March 2024. Following this period Council then endorsed Officers motion to advertise 5 Lots for sale to the broader regional and metropolitan markets of Western Australia in a \$5.00 Reserve Per Lot Auction from 1 April 2024 to 6 September 2024 with the land Auction to be held in Quairading on 7 September 2024 (Resolution OCM 118-23/24 Carried 6/0).

As of 20 March 2024, Expressions of Interest have been received for 11 of the 12 Lots. Offer and Acceptances are being prepared for each Lot, with deposits to be paid by 31 March 2024 and final balances to be paid by 31 July 2024 at the latest.

As a result of the success of the Cuneata Rise Land Sale, Council instructed Officers at the February 2024 Concept Forum to prepare an Agenda Item for the March 2024 Ordinary Council Meeting for Council to rescind Resolution OCM 140-22/23 and transfer \$350,000.00 to the Shire of Quairading Building & Infrastructure Reserve (proposed for the 5 Edwards Way house construction).

STATUTORY ENVIRONMENT

Planning and Development Act 2005

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 12 Cuneata Rise Lots have been on sale without interest for over 10 years. The Cuneata Rise Land Sale with Lots priced at \$10,000 per Lot has resulted in 11 sales to date, the financial implications are only positive.

The \$350,000 allocated for the proposed Edwards Way build will be transferred to the Shire of Quairading Building and Infrastructure Reserve following Council’s adoption of the FY23/24 Budget Review at the March 2024 Ordinary Council Meeting.

ALIGNMENT WITH STRATEGIC PRIORITIES

- 3.3 Built Environment:** Improvements to building infrastructure including our sport and recreation facilities, residential and service delivery facilities following considered cost benefit analysis models and venue management plans
- 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

Real Estate Agents, Town Planning Personnel, Property Settlement Agents, CEOs of multiple Wheatbelt Shires, Housing Providers, local community residents.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

The resale value/return on investment for local properties remains low.

Asset Management Plan is non-compliant due to aging assets and increasing costs.

RISK ASSESSMENT

	Option 1
Financial	<p>Low</p> <p><i>The Lots have been on sale for years without interest. The financial implications are only positive for the reasons detailed above.</i></p> <p><i>The \$350,000.00 allocated to the Project is being transferred to the Shire’s Building and Infrastructure Reserve</i></p>

Health	N/A
Reputation	<p>High</p> <p><i>There appears to be a high-level desire from the general community for Council to be active in terms of enacting strategies to generate population growth and economic development.</i></p> <p><i>The residential Lots have been sitting vacant for many years which does not look good for Council. It is important for the Community to see growth in the area.</i></p>
Operations	<p>Low</p> <p><i>All operations can be enacted with minimal interruptions to operations.</i></p>
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.

COMMENTS AFFECTING COUNCIL DECISION

Cr Stacey asked for clarification on whether the \$350,000.00 is going back into a reserve. Cr Haythornthwaite confirmed that that was the case.

Cr Hayes wished to note the success of the land sale at Cuneata Rise as being a contributing factor in this decision.

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

Responsible Officer: Nil

RESOLUTION: OCM 167-23/24

Moved: Cr BR Cowcill

Seconded: Cr JC Hayes

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

- 29 February 2024 - Attachment (i)

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 6/0****IN BRIEF**

- Monthly financial statements for the period ending 29 February 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 February 2024.
- Admin Allocations have been run for the months of July 2023 to February 2024.

MATTER FOR CONSIDERATION

To receive the monthly financial report and statements.

BACKGROUND

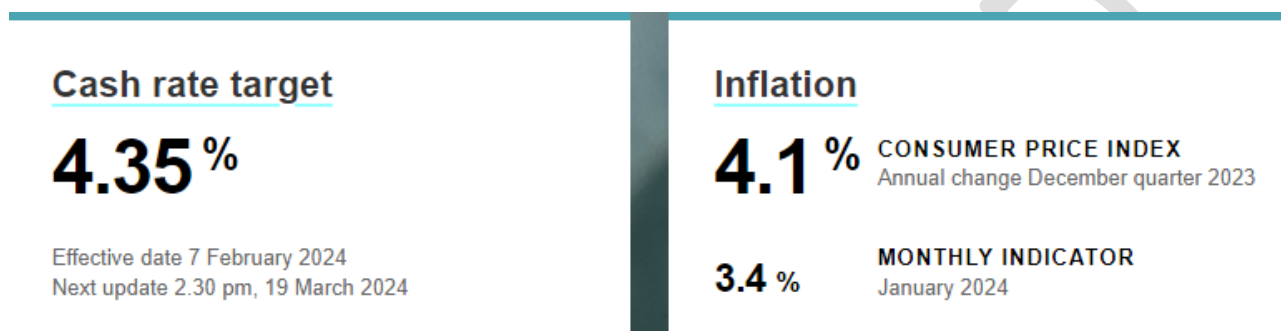
The Statement of Financial Activity, a similar report to the Rate Setting Statement, is required to be produced monthly in accordance with the Local Government (Financial Management) Regulation 1996. This financial report is unique to local government drawing information from other reports to include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

The monthly CPI indicator remained the same as December 2023 at 3.4% in the 12 months to January. The February 2024 CPI Indicator is not expected to be released by the ABS until 27/03/2024.

	Nov 22 to Nov 23 % change	Dec 22 to Dec 23 % change	Jan 23 to Jan 24 % change
All groups monthly CPI	4.3	3.4	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. As per the media release statement by the RBA 6th February 2024 the cash rate will remain unchanged at 4.35 %. 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</i> <i>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 29 February 2024 is \$6,160.58.

The current aged debtors balance as of 29 February 2024 is \$171,720.78 with the majority of the balance being 2 large Invoices. 3 of the over 90-day balances are waiting on rental bond refunds to clear.

COMMENTS AFFECTING COUNCIL DECISION

Cr Hayes enquired whether the report on the Caravan Park was accurate regarding the wages expenditure and the number of bookings. The year to date actuals compared to the year to date budget was very low.

The EMCS took the question on notice.

Cr Hippisley added that if the booking numbers were correct they were much lower than the previous year's numbers; could a reason for this be investigated.

UNCONFIRMED



SHIRE OF QUAIRADING

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 29 February 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 29 FEBRUARY 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.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	94%	412,716	363,821	387,623	23,802
Capital Grants, Subsidies and Contributions	26%	2,298,037	1,071,067	588,960	(482,107)
	36%	2,710,753	1,434,888	976,583	(458,305)
Rates Levied	100%	2,642,443	2,642,443	2,641,941	(502)
Financial Position					
		Prior Year 28 February 2023	Current Year 29 February 2024		
Adjusted Net Current Assets	93%	\$ 2,221,388	\$ 2,072,929		
Cash and Equivalent - Unrestricted	56%	\$ 2,317,446	\$ 1,295,578		
Cash and Equivalent - Restricted	115%	\$ 3,649,430	\$ 4,181,382		
Receivables - Rates	114%	\$ 378,520	\$ 430,263		
Receivables - Other	161%	\$ 150,848	\$ 242,816		
Payables	125%	\$ 234,350	\$ 292,395		

% 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 29 FEBRUARY 2024**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 29 February 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

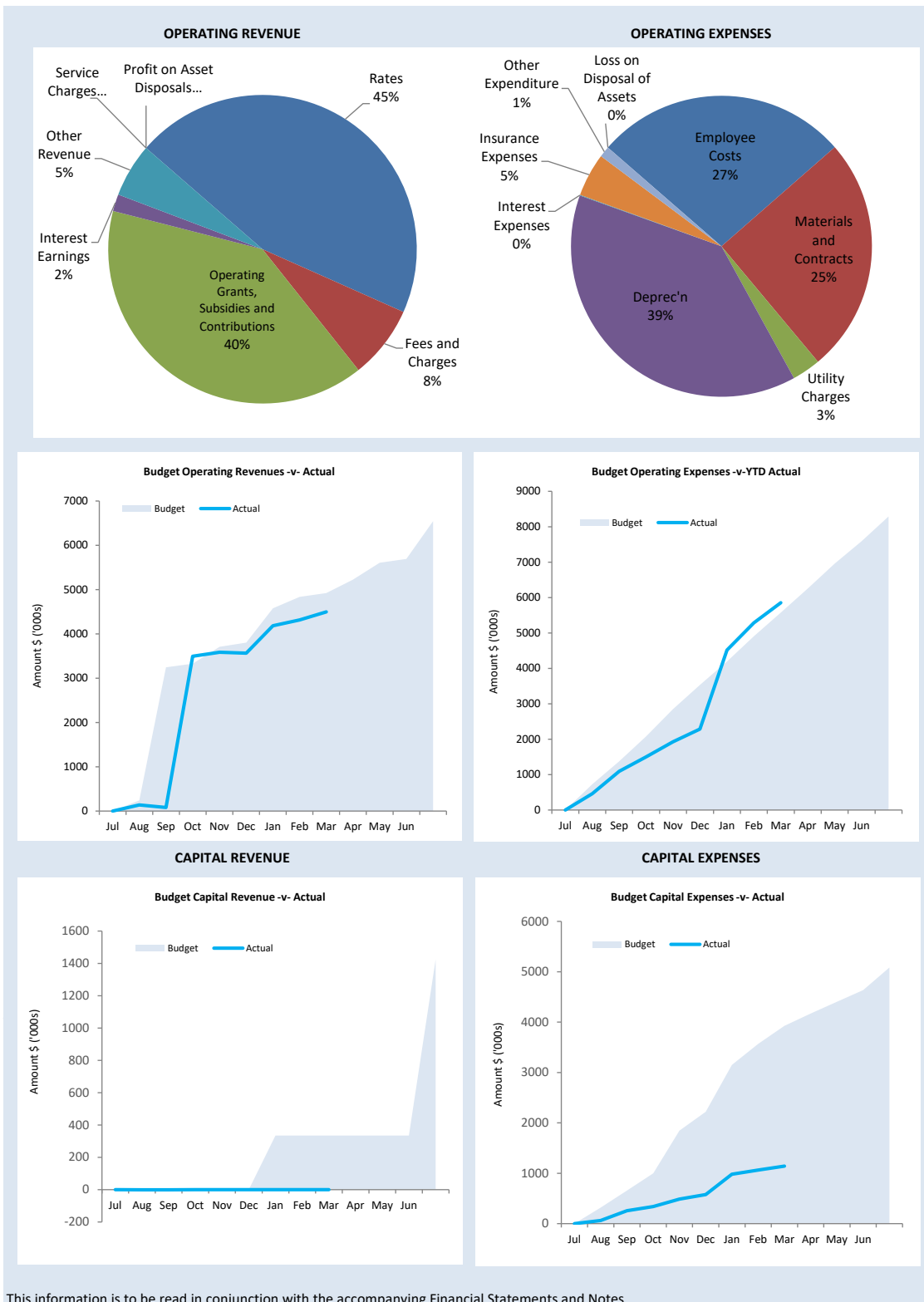
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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 29 FEBRUARY 2024**

SUMMARY GRAPHS



**SHIRE OF QUAIRADING
KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
<p>GOVERNANCE 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>GENERAL PURPOSE FUNDING 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>LAW, ORDER, PUBLIC SAFETY 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>HEALTH 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>EDUCATION AND WELFARE 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>HOUSING To provide and maintain housing.</p>	Maintenance of housing rented to staff and non staff.
<p>COMMUNITY AMENITIES 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>RECREATION AND CULTURE 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>TRANSPORT 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>ECONOMIC SERVICES 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>OTHER PROPERTY AND SERVICES 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 29 FEBRUARY 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. \$
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
	500	500	328	0	(328)	(100%)	▼	
6	2,642,443	2,642,443	2,642,443	2,641,941	(502)	(0%)	▼	
	225,455	225,455	182,975	183,516	541	0%	▲	
	311,062	311,062	222,217	239,262	17,045	8%	▲	
	500	500	328	307	(21)	(6%)	▼	
	65,380	65,380	43,496	47,348	3,852	9%	▲	
	146,657	146,657	97,624	113,230	15,606	16%	▲	\$
	208,201	208,201	139,360	185,941	46,581	33%	▲	\$
	27,255	27,255	19,226	41,271	22,045	115%	▲	\$
	234,207	234,207	212,809	214,641	1,832	1%	▲	
	351,384	351,384	267,480	214,686	(52,794)	(20%)	▼	\$
	33,576	33,576	22,938	25,869	2,931	13%	▲	
	4,246,619	4,246,619	3,851,224	3,908,014				
Expenditure from operating activities								
	(733,282)	(733,282)	(521,818)	(530,403)	(8,585)	(2%)	▼	
	(123,625)	(123,625)	(70,513)	(65,499)	5,014	7%	▲	
	(665,259)	(665,259)	(440,662)	(402,804)	37,858	9%	▲	
	(488,216)	(488,216)	(325,248)	(210,091)	115,157	35%	▲	\$
	(290,574)	(290,574)	(193,832)	(174,803)	19,029	10%	▲	
	(200,279)	(200,279)	(134,439)	(153,012)	(18,573)	(14%)	▼	\$
	(633,700)	(633,700)	(422,220)	(417,976)	4,244	1%	▲	
	(1,177,485)	(1,177,485)	(795,131)	(794,300)	831	0%	▲	
	(2,876,369)	(2,876,369)	(1,918,665)	(2,376,437)	(457,772)	(24%)	▼	\$
	(1,054,670)	(1,054,670)	(678,186)	(537,895)	140,291	21%	▲	\$
	(45,874)	(45,874)	(71,136)	(190,536)	(119,400)	(168%)	▼	\$
	(8,289,331)	(8,289,331)	(5,571,850)	(5,853,756)				
Operating activities excluded from budget								
	3,152,353	3,152,353	2,100,672	2,252,748	152,076	7%	▲	
7	32,777	32,777	21,840	0	(21,840)	(100%)	▼	\$
	3,557	3,557	3,557	3,680	123	3%	▲	
	0	0	0	0	0			
	0	0	0	0	0			
	0	0	0	0	0			
	0	0	0	0	0			
	0	0	0	0	0			
	0	0	0	0	0			
	0	0	0	0	0			
	0	0	0	0	0			
	0	0	0	0	0			
	3,188,687	3,188,687	2,126,069	2,256,428				
	(854,025)	(854,025)	405,443	310,686				
INVESTING ACTIVITIES								
Inflows from investing activities								
13	2,298,037	2,298,037	1,071,067	588,960	(482,107)	(45%)	▼	\$
7	335,000	335,000	335,000	0	(335,000)	(100%)	▼	\$
	0	0	0	0	0			
	2,633,037	2,633,037	1,406,067	588,960				
Outflows from investing activities								
8	0	0	0	0	0			
8	(645,045)	(645,045)	(470,172)	(43,703)	426,469	91%	▲	\$
8	(1,030,405)	(1,030,405)	(1,028,068)	(29,940)	998,128	97%	▲	\$
8	(35,000)	(35,000)	(35,000)	(26,674)	8,326	24%	▲	
8	(1,839,526)	(1,839,526)	(1,392,918)	(500,223)	892,695	64%	▲	\$
8	0	0	0	0	0			
8	0	0	0	0	0			
8	(1,217,948)	(1,217,948)	(937,127)	(402,781)	534,346	57%	▲	\$
8	0	0	0	0	0			
	0	0	0	0	0			
	(4,767,924)	(4,767,924)	(3,863,285)	(1,003,321)				
	(2,134,887)	(2,134,887)	(2,457,218)	(414,361)				
FINANCING ACTIVITIES								
Inflows from financing activities								
9	0	0	0	0	0			
10	1,088,825	1,088,825	0	0	0			
	0	0	0	0	0			
	1,088,825	1,088,825	0	0				
Outflows from financing activities								
9	(64,364)	(64,364)	(42,888)	(32,832)	10,056	23%	▲	\$
9	(31,797)	(31,797)	(20,164)	(17,555)	2,609	13%	▲	
	0	0	0	0	0			
10	(220,000)	(220,000)	0	(87,943)	(87,943)		▼	\$
	(316,161)	(316,161)	(63,052)	(138,330)				
	772,664	772,664	(63,052)	(138,330)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year								
1	2,246,437	2,315,054	2,315,054	2,315,054	0	0%		
	(854,025)	(854,025)	405,443	310,686	(94,757)	(23%)	▼	
	(2,134,887)	(2,134,887)	(2,457,218)	(414,361)	2,042,857	(83%)	▲	
	772,664	772,664	(63,052)	(138,330)	(75,278)	(119%)	▼	
1	30,189	98,807	200,227	2,073,049	1,872,822	935%	▲	

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 29 FEBRUARY 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 29 FEBRUARY 2024**

Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
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	363,821	387,623	23,802	7%	▲
Fees and Charges		616,835	616,835	412,295	446,496	34,201	8%	▲
Service Charges		0	0	0	0	0		
Interest Revenue		118,855	118,855	79,176	103,699	24,523	31%	▲
Other Revenue		413,189	413,189	325,113	328,134	3,021	1%	▲
Profit on Disposal of Assets	7	42,582	42,582	28,376	0	(28,376)	(100%)	▼
Gain FV Valuation of Assets		0	0	0	0	0		
		4,246,619	4,246,619	3,851,224	3,907,894			
Expenditure from operating activities								
Employee Costs		(2,269,697)	(2,269,697)	(1,490,787)	(1,590,816)	(100,029)	(7%)	▼
Materials and Contracts		(2,175,621)	(2,175,621)	(1,518,505)	(1,484,322)	34,183	2%	▲
Utility Charges		(268,450)	(268,450)	(178,416)	(179,984)	(1,568)	(1%)	▼
Depreciation		(3,152,353)	(3,152,353)	(2,100,672)	(2,252,748)	(152,076)	(7%)	▼
Finance Costs		(13,248)	(13,248)	(8,808)	(4,274)	4,534	51%	▲
Insurance Expenses		(199,849)	(199,849)	(149,832)	(273,326)	(123,494)	(82%)	▼
Other Expenditure		(134,755)	(134,755)	(74,614)	(68,287)	6,327	8%	▲
Loss on Disposal of Assets	7	(75,359)	(75,359)	(50,216)	0	50,216	100%	▲
Loss FV Valuation of Assets		0	0	0	0	0		
		(8,289,331)	(8,289,331)	(5,571,850)	(5,853,756)			
Operating activities excluded from budget								
Add back Depreciation		3,152,353	3,152,353	2,100,672	2,252,748	152,076	7%	▲
Adjust (Profit)/Loss on Asset Disposal	7	32,777	32,777	21,840	0	(21,840)	(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	2,126,069	2,256,428			
Amount attributable to operating activities		(854,025)	(854,025)	405,443	310,566			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	13	2,298,037	2,298,037	1,071,067	588,960	(482,107)	(45%)	▼
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	1,406,067	588,960			
Outflows from investing activities								
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(645,045)	(645,045)	(470,172)	(43,703)	426,469	91%	▲
Plant and Equipment	8	(1,030,405)	(1,030,405)	(1,028,068)	(29,940)	998,128	97%	▲
Furniture and Equipment	8	(35,000)	(35,000)	(35,000)	(26,674)	8,326	24%	▲
Infrastructure Assets - Roads	8	(1,839,526)	(1,839,526)	(1,392,918)	(500,223)	892,695	64%	▲
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)	(937,127)	(402,781)	534,346	57%	▲
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)	(3,863,285)	(1,003,321)			
Amount attributable to investing activities		(2,134,887)	(2,134,887)	(2,457,218)	(414,361)			
FINANCING ACTIVITIES								
Inflows from financing activities								
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			
Outflows from financing activities								
Repayment of borrowings	9	(64,364)	(64,364)	(42,888)	(32,832)	10,056	23%	▲
Payments for principal portion of lease liabilities	9	(31,797)	(31,797)	(20,164)	(17,555)	2,609	13%	▲
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)	(63,052)	(138,330)			
Amount attributable to financing activities		772,664	772,664	(63,052)	(138,330)			
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	2,246,437	2,315,054	2,315,054	2,315,054	0	0%	
Amount attributable to operating activities		(854,025)	(854,025)	405,443	310,566	(94,877)	(23%)	
Amount attributable to investing activities		(2,134,887)	(2,134,887)	(2,457,218)	(414,361)	2,042,857	(83%)	
Amount attributable to financing activities		772,664	772,664	(63,052)	(138,330)	(75,278)	(11%)	
Surplus or deficit at the end of the financial year	1	30,189	98,807	200,227	2,072,929	1,872,702	935%	

▲ ▼ 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 29 FEBRUARY 2024**

	28-Feb-23	29-Feb-24
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	6,755,895	5,476,960
Trade and other receivables	618,078	673,079
Other financial assets	0	0
Inventories	416,668	498,405
Contract assets	837,395	837,395
Other assets	29,766	4,713
TOTAL CURRENT ASSETS	8,657,802	7,490,552
NON-CURRENT ASSETS		
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	23,333,601
Infrastructure	100,177,609	99,334,346
Right-of-use assets	23,588	4,100
TOTAL NON-CURRENT ASSETS	124,383,889	123,134,463
TOTAL ASSETS	133,041,692	130,625,015
CURRENT LIABILITIES		
Trade and other payables	1,318,548	317,630
Other liabilities	511,526	503,056
Lease liabilities	20,898	3,343
Employee related provisions	184,697	184,697
TOTAL CURRENT LIABILITIES	2,101,775	1,042,000
NON-CURRENT LIABILITIES		
Lease liabilities	0	0
Borrowings	277,618	277,618
Employee related provisions	27,895	27,895
TOTAL NON-CURRENT LIABILITIES	305,513	305,513
TOTAL LIABILITIES	2,407,288	1,347,513
NET ASSETS	130,634,404	129,277,502
EQUITY		
Retained surplus	42,898,658	41,453,812
Reserve accounts	4,093,439	4,181,382
Revaluation surplus	83,642,307	83,642,307
TOTAL EQUITY	130,634,404	129,277,502

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 29 FEBRUARY 2024

OPERATING ACTIVITIES

NOTE 1

ADJUSTED NET CURRENT ASSETS

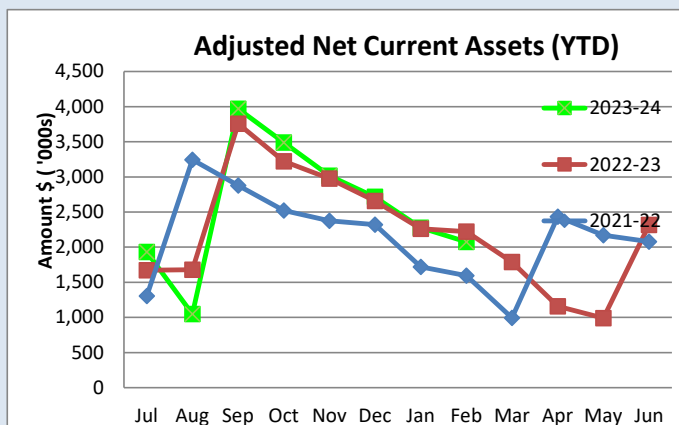
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 28/02/2023	Year to Date Actual 29/02/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,662,456	2,317,446	1,295,578
Cash Restricted - Reserves	2	4,093,439	3,649,430	4,181,382
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	0	247,385	378,520	430,263
Receivables - Other	3	370,693	150,848	242,816
Other Financial Assets	3	0	902	0
Other Assets Other Than Inventories	4	867,161	190,662	842,108
Inventories	4	10,828	198	92,565
		8,251,962	6,688,007	7,084,712
Less: Current Liabilities				
Payables	5	(1,222,052)	(234,350)	(292,395)
Contract Liabilities	11	(511,526)	(382,244)	(503,056)
Bonds & Deposits	14	(96,496)	(122,781)	(25,235)
Loan Liability	9	(66,106)	(33,299)	(33,274)
Lease Liability	9	(20,898)	(12,026)	(3,343)
Provisions	11	(184,697)	(246,085)	(184,697)
		(2,101,775)	(1,030,786)	(1,042,000)
Less: Cash Reserves	10	(4,093,439)	(3,649,430)	(4,181,382)
Add Back: Component of Leave Liability not Required to be funded		171,302	169,174	174,983
Add Back: Loan Liability		66,106	33,299	33,274
Add Back: Lease Liability		20,898	12,026	3,343
Less: Loan Receivable - clubs/institutions		0	(902)	0
Net Current Funding Position		2,315,054	2,221,388	2,072,929

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.



This Year YTD
Surplus(Deficit)
\$2.07 M
Last Year YTD
Surplus(Deficit)
\$2.22 M

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

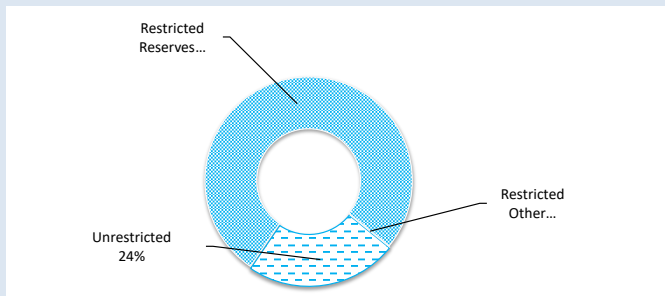
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	1,300			1,300	Cash on Hand	Nil	On Hand
Petty Cash - Container Deposit Scheme	0			0	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	612,388			612,388	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
Term Deposits							
Municipal - Term Deposit Investment 1	322,086			322,086	Westpac	5.06%	17/02/2024
Municipal - Term Deposit Investment 2	325,776			325,776	Westpac	5.06%	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			
Investments							
Total	1,295,578	4,181,382	0	5,476,960			

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
\$5.48 M	\$4.18 M

SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES
 NOTE 3
 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	29 Feb 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)	(2,581,015)
Equals Current Outstanding	282,891	465,769
	282,891	465,769
% Collected	89.96%	84.71%

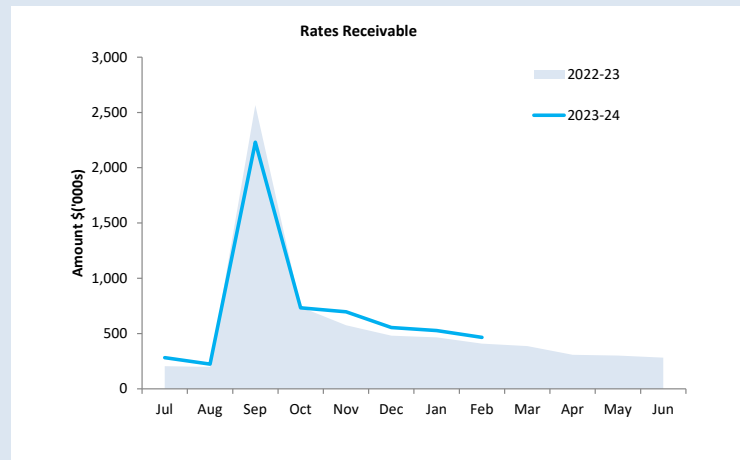
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	80,323	80,904	10,307	187	171,721
Percentage	47%	47%	6%	0%	
Balance per Trial Balance					
Sundry Debtors					170,741
Receivables - Other					72,075
Total Receivables General Outstanding					242,816
Amounts shown above include GST (where applicable)					

KEY INFORMATION

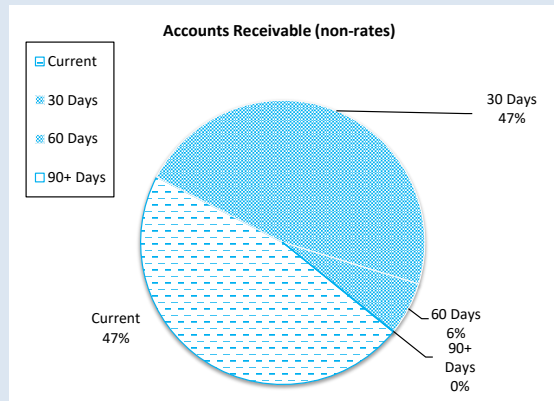
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
85%	\$465,769



Debtors Due
\$242,816
Over 30 Days
53%
Over 90 Days
0%

SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES
 NOTE 4
 OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 29 Feb 2024
	\$	\$	\$	\$
Other Current Assets				
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	0	0	0	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	10,828	81,737	0	92,565
Accrued income and prepayments				
Accrued income and prepayments	29,766	0	(25,053)	4,713
Contract assets				
Contract assets	837,395	0	0	837,395
Total Other Current assets				1,340,512

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 QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

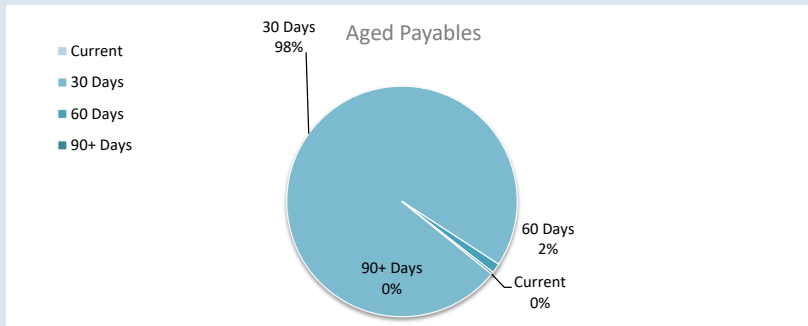
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	6,058	84	18	6,161
Percentage	0%	98.3%	1.4%	0.3%	
Balance per Trial Balance					
Sundry creditors - General					137,313
Other creditors					(39,198)
Accruals/Income in Advance					780
ATO liabilities					150,087
Other accruals/payables					43,413
Total Payables General Outstanding					292,395

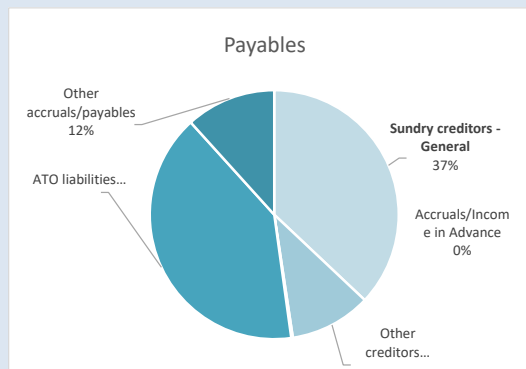
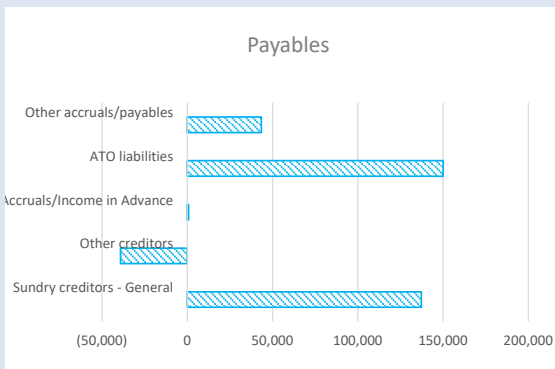
Amounts shown above include GST (where applicable)

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.



Creditors Due
\$292,395
Over 30 Days
100%
Over 90 Days
0.3%



SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 29 FEBRUARY 2024

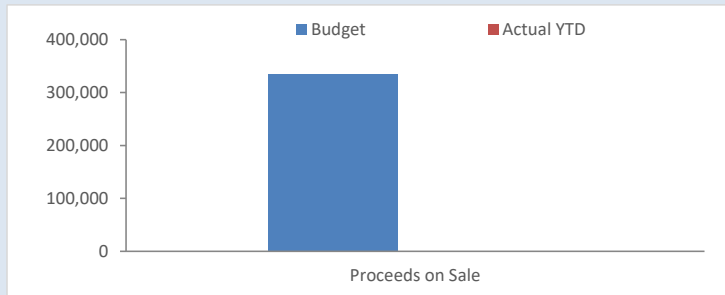
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
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
Unimproved valuations											
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
Sub-Totals		936	253,173,343	2,536,838	0	0	2,536,838	2,536,838	(501)	0	2,536,337
Minimum Payment											
	\$										
Gross rental valuations											
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
Unimproved valuations											
UV - Rural	720	53	2,200,062	38,160	0	0	38,160	38,160	0	0	38,160
Sub-Totals		121	2,271,209	87,120	0	0	87,120	87,120	0	0	87,120
		1,057	255,444,552	2,623,958	0	0	2,623,958	2,623,958	(501)	0	2,623,457
Amount from General Rates							2,623,958				2,623,457
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
Total Rates							2,642,443				2,641,941

**SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

Asset	Asset Description	Amended Budget				YTD Actual				
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Plant and Equipment										
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			
		367,777	335,000	42,582	(75,359)	0	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$335,000	\$0	0%

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 29 FEBRUARY 2024

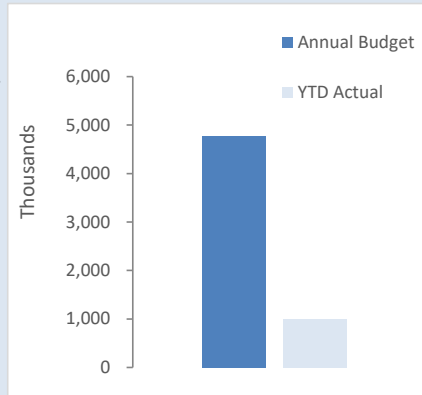
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

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	470,172	645,045	43,703	(426,469)
Plant and Equipment	1,030,405	1,028,068	1,030,405	29,940	(998,128)
Furniture and Equipment	35,000	35,000	35,000	26,674	(8,326)
Infrastructure Assets - Roads	1,839,526	1,392,918	1,839,526	500,223	(892,695)
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Other	1,217,948	937,127	1,217,948	402,781	(534,346)
Capital Expenditure Totals	4,767,924	3,863,285	4,767,924	1,003,321	(2,859,964)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,298,037	1,071,067	2,298,037	588,960	(482,107)
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	2,457,218	1,046,062	414,361	(2,042,857)
Capital Funding Total	4,767,924	3,863,285	4,767,924	1,003,321	(2,859,964)

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.

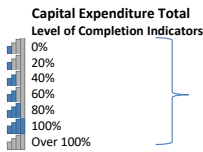
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.77 M	\$1. M	21%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.3 M	\$.59 M	26%

SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

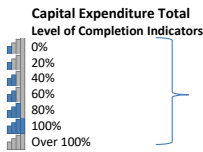


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended	YTD Budget	Total YTD
					Annual Budget	Annual Budget		
					\$	\$	\$	\$
	Health							
0.00	Arthur Kelly Village - Common Area - Building (Capital)	4070712	514	BC7702	(10,000)	(10,000)	(10,000)	0
	Total - Health				(10,000)	(10,000)	(10,000)	0
	Education & Welfare							
0.15	Arthur Kelly Village - Common Area - Building (Capital)	4080612	514	BC8600	(51,750)	(51,750)	(34,472)	(7,854)
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)	(22,240)	(773)
	Total - Education & Welfare				(96,150)	(96,150)	(67,708)	(8,627)
	Housing							
0.00	1 (Lot 325) Edwards Way - Building (Capital)	4090114	514	BC9114	(350,000)	(350,000)	(233,240)	0
0.42	Doctor's Residence - Building (Capital)	4090212	512	BC9211	(10,000)	(10,000)	(6,664)	(4,232)
0.00	7 Edwards Way - Police House - Building (Capital)	4090214	514	BC9208	(8,000)	(8,000)	(5,328)	0
	Total - Housing				(368,000)	(368,000)	(245,232)	(4,232)
	Community Amenities							
0.11	Recycling Centre - Building (Capital)	4100112	512	BC10102	(10,650)	(10,650)	(7,096)	(1,155)
	Total - Community Amenities				(10,650)	(10,650)	(7,096)	(1,155)
	Recreation And Culture							
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)	(9,992)	(1,818)
0.00	Balkuling School	4110712	512	BC11703	(25,000)	(25,000)	(16,656)	0
	Total - Recreation And Culture				(90,000)	(90,000)	(76,648)	(1,818)
	Economic Services							
0.00	Caravan Park Toilets & Ablutions - Building (Capital)	4130212	512	BC13244	(20,245)	(20,245)	(13,488)	0
	Total - Economic Services				(20,245)	(20,245)	(13,488)	0
	Other Property & Services							
0.56	Administration Building - Building (Capital)	4140212	512	BC14201	(50,000)	(50,000)	(50,000)	(27,871)
	Total - Other Property & Services				(50,000)	(50,000)	(50,000)	(27,871)
0.07	Total - Buildings				(645,045)	(645,045)	(470,172)	(43,703)
	Plant & Equipment							
	Transport							
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)	(4,664)	(9,213)
0.00	6 Wheel Tip Truck	4120330	530	PE12317	(292,702)	(292,702)	(292,702)	0
	Total - Transport				(1,030,405)	(1,030,405)	(1,028,068)	(29,940)
0.03	Total - Plant & Equipment				(1,030,405)	(1,030,405)	(1,028,068)	(29,940)
	Furniture & Equipment							
	Other Health							
0.82	Strengthening Medicare Grant Funded Expenditure	4070720	520	OH7701	(25,000)	(25,000)	(25,000)	(20,506)
	Total - Other Health				(25,000)	(25,000)	(25,000)	(20,506)
	Other Property & Services							
0.62	Administration Office Furniture Upgrade	4140220	520	FE14201	(10,000)	(10,000)	(10,000)	(6,168)
	Total - Other Property & Services				(10,000)	(10,000)	(10,000)	(6,168)
0.76	Total - Furniture & Equipment				(35,000)	(35,000)	(35,000)	(26,674)
	Infrastructure - Roads							
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 29 FEBRUARY 2024

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

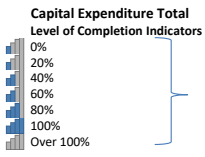


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	Assets	Balance			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)	(104,548)	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)	(123,972)	0
0.01	Badjaling North Road (R2R)	4120145	540	R2R014	(139,734)	(139,734)	(135,074)	(1,956)
0.00	RRG - Quairading - Corrigin Road (Capital) 21/22 SLK 5.92 - 9.3	4120149	540	RRG166	(37,959)	(37,959)	(25,288)	0
0.35	RRG - Quairading - Corrigin Road (Capital) 22/23 SLK 2.92 - 5.92	4120149	540	RRG166A	(62,780)	(62,780)	(41,832)	(21,733)
0.55	RRG - Quairading - Corrigin Road (Capital) 23/24 SLK 20.47 - 23.02	4120149	540	RRG166B	(690,086)	(690,086)	(459,848)	(379,738)
0.00	Dangin - Mears Road - WSNF Expenditure	4120162	540	WSF010	(359,398)	(359,398)	(239,496)	0
0.43	Dangin - Mears Road - WSNF Development Expenditure	4120162	540	WSF010D	(132,600)	(132,600)	(88,360)	(57,247)
0.00	Drainage Construction General (Budgeting Only)	4120165	540	DC000	(85,675)	(85,675)	(82,814)	0
1.00	Drainage Construction General (Budgeting Only)	4120165	540	DC123	0	0	0	(27,240)
0.00	Minchin Road - Drainage Capital	4120166	540	DC063	(31,626)	(31,626)	(30,562)	0
0.00	Punch Road - Drainage Capital	4120166	540	DC143	(31,626)	(31,626)	(30,562)	0
0.00	Squiers Road - Drainage Capital	4120166	540	DC176	(31,626)	(31,626)	(30,562)	0
	Total - Transport				(1,839,526)	(1,839,526)	(1,392,918)	(500,223)
0.27	Total - Infrastructure - Roads				(1,839,526)	(1,839,526)	(1,392,918)	(500,223)
	Infrastructure - Other							
	Law, Order & Public Safety							
0.99	Caroling Water Tank - Fire Water	4050790	590	EM5701	(16,877)	(16,877)	(16,877)	(16,703)
	Total - Law, Order & Public Safety				(16,877)	(16,877)	(16,877)	(16,703)
	Community Amenities							
0.61	Cemetery Upgrade (Capital)	4100790	590	OC10703	(28,613)	(28,613)	(19,064)	(17,503)
0.87	Electric Car Charging Station (Capital)	4100790	590	OC10704	(16,145)	(16,145)	(16,138)	(14,049)
	Total - Community Amenities				(44,758)	(44,758)	(35,202)	(31,552)
	Recreation And Culture							
0.06	Construction Hall Carpark LRCI Funded Expenditure	4110190	590	OC11101	(359,693)	(359,693)	(239,688)	(22,908)
0.03	Greater Sports Ground (GSG) - Netball/Basketball Courts (Capital)	4110390	590	OC11335	(393,347)	(393,347)	(262,112)	(12,746)
0.96	Community Park - LRCI Funded Expenditure	4110390	590	LRC11322	(320,273)	(320,273)	(320,264)	(306,877)
0.00	New Park Kwirradging Koort	4110390	590	PC11323	(30,000)	(30,000)	(19,992)	0
0.40	OTH CUL - Infrastructure Other (Capital)	4110790	590		(30,000)	(30,000)	(19,992)	(11,996)
	Total - Recreation And Culture				(1,133,313)	(1,133,313)	(862,048)	(354,526)
	Total - Transport				0	0	0	0
	Economic Services							
0.00	Standpipe Controller 1	4130890	590	OC13801	(23,000)	(23,000)	(23,000)	0
	Total - Economic Services				(23,000)	(23,000)	(23,000)	0
0.33	Total - Infrastructure - Other				(1,217,948)	(1,217,948)	(937,127)	(402,781)
0.21	Grand Total				(4,767,924)	(4,767,924)	(3,863,285)	(1,003,321)
	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)	(153,896)	(35,076)
	Buildings - Non Specialised		514		(464,150)	(464,150)	(316,276)	(8,627)
	Furniture & Equipment		520		(35,000)	(35,000)	(35,000)	(26,674)
	Plant & Equipment		530		(1,030,405)	(1,030,405)	(1,028,068)	(29,940)
	Infrastructure - Roads		540		(1,839,526)	(1,839,526)	(1,392,918)	(500,223)
	Infrastructure - Bridges		555		0	0	0	0
	Infrastructure - Footpaths & Cycleways		560		0	0	0	0
	Infrastructure - Other		590		(1,217,948)	(1,217,948)	(937,127)	(402,781)
					0	0	0	0

**SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

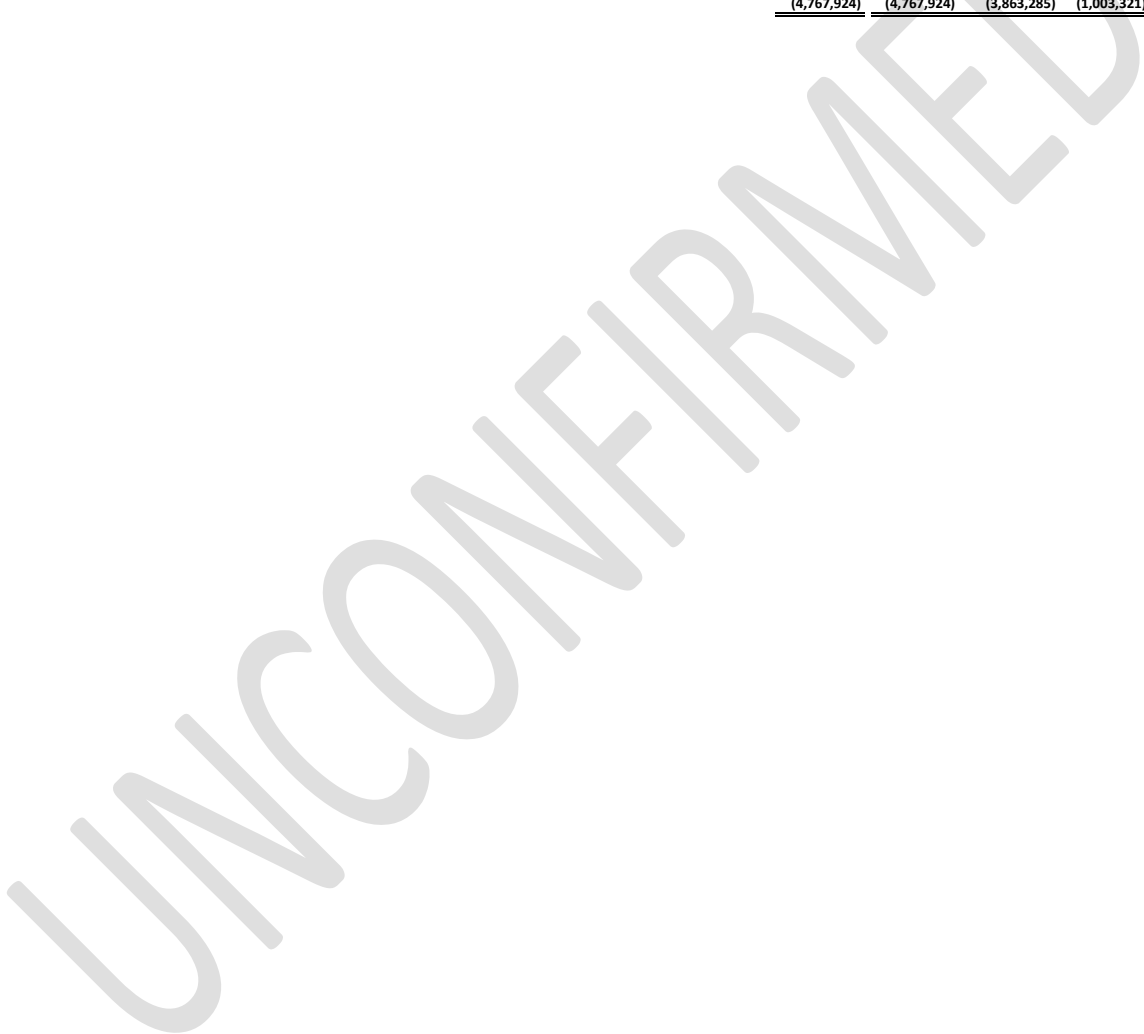
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**



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
				(4,767,924)	(4,767,924)	(3,863,285)	(1,003,321)



SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

FINANCING ACTIVITIES
NOTE 9
LOAN DEBTURE 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport													
Loan 118 - Depot Building	243,727	0	0	0	25,476	49,813	49,813	218,251	193,914	193,914	3,595	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	606	2,431	2,431
	343,723	0	0	0	32,832	64,364	64,364	310,891	279,359	279,359	4,201	13,078	13,078
Total	343,723	0	0	0	32,832	64,364	64,364	310,891	279,359	279,359	4,201.25	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, Order & Public Safety													
Lease 2 - CESM Vehicle	17,555	0	0	0	17,555	17,555	17,555	0	(0)	-0	72	72	72
Economic Services													
Lease 4 - Skeleton Weed Vehicle	0	0	0	0	0	10,513	10,513	0	(10,513)	(10,513)	0	0	0
Other Property & Services													
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	17,555	31,797	31,797	3,343	(10,899)	(10,899)	72	165	165
Total	20,898	0	0	0	17,555	31,797	31,797	3,343	(10,899)	(10,899)	72	165	165
Current financing borrowings	20,898							3,343					
Non-current financing borrowings	0							0					
	20,898							3,343					

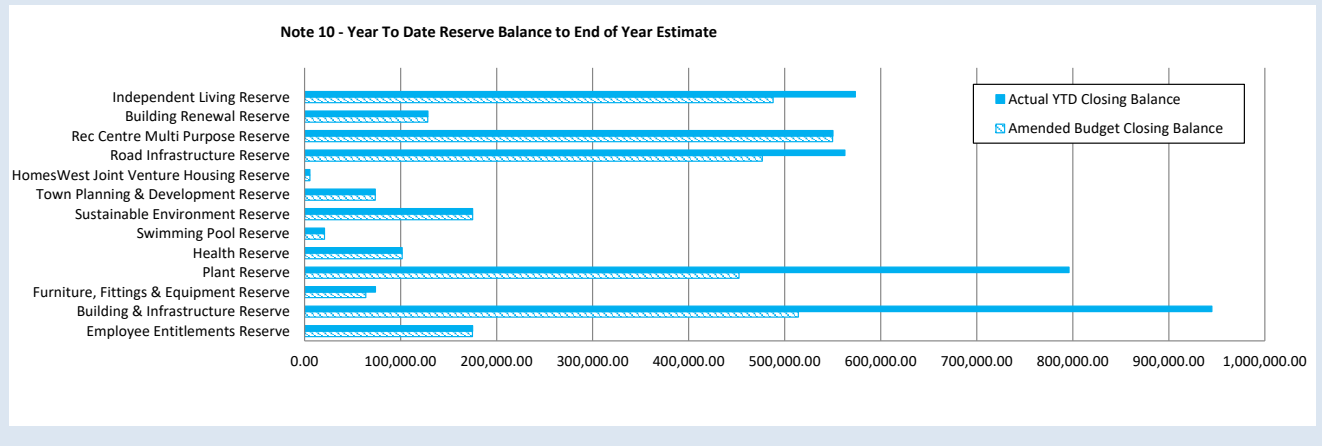
SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

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
	4,093,438.88	85,000.00	87,943.23	135,000.00	0.00	(1,088,825.00)	0.00	3,224,613.88	4,181,382.11

KEY INFORMATION



SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 29 Feb 2024
		\$	\$	\$	\$
Other Liabilities					
- Contract Liabilities	12	37,618	46,293	(82,459)	1,452
- Capital Grant/Contribution Liabilities	13	473,908	475,809	(515,613)	434,104
Total Other liabilities		511,526	522,102	(598,072)	435,556
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		511,526	522,102	(598,072)	435,556
Employee Related Provisions					
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
Total Provisions		184,697	0	0	184,697
Total Other Current Liabilities					620,254
Amounts shown above include GST (where applicable)					

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 29 FEBRUARY 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 29 Feb 2024	Current Liability 29 Feb 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
General purpose funding									
Grants Commission - General/Roads (WALGGC)	0	0	0	0	0	63,036	63,036	63,036	47,277
Grants Commission - Roads (WALGGC)	0	0	0	0	0	35,204	35,204	35,204	26,403
Law, order, public safety									
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	44,368	66,585
Education and welfare									
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
Recreation and culture									
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
Transport									
Direct Grant (MRWA)	0	0	0	0	0	171,105	171,105	171,105	174,575
	37,618	46,293	(82,459)	1,452	1,452	406,090	406,090	359,249	384,571
Contributions									
Education and welfare									
Quairading Rotary Annual Contribution	0	0	0	0	0	250	250	160	0
Recreation and culture									
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
Other property and services									
Admin staff contributions to vehicle running costs	0	0	0	0	0	5,876	5,876	3,912	2,052
	0	0	0	0	0	6,626	6,626	4,572	3,052
TOTALS	37,618	46,293	(82,459)	1,452	1,452	412,716	412,716	363,821	387,623

**SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 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 29 Feb 2024	Current Liability 29 Feb 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
South Caroling Water Tank	0	4,219	(4,219)	0	0	8,439	8,439	8,438	4,219
Health									
Strengthening Medicare Grant	0	25,000	(20,506)	4,494	4,494	25,000	25,000	25,000	20,506
Housing									
Electric Car Charging Station (Capital)	0	0	0	0	0	6,926	6,926	4,608	0
Recreation and culture									
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	(306,877)	126,798	126,798	0	0	0	306,877
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
Transport									
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	0	0	111,545	111,545	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
	473,908	475,809	(515,613)	434,104	434,104	2,224,810	2,224,810	997,841	515,613
Capital Contributions									
Community amenities									
Recreation and culture									
Rural Youth Contribution - Community Park	0	0	0	0	0	73,227	73,227	73,226	73,227
	0	0	0	0	0	73,227	73,227	73,226	73,227
Total capital grants, subsidies and contributions	473,908	475,809	(515,613)	434,104	434,104	2,298,037	2,298,037	1,071,067	588,840

SHIRE OF QUAIRADING

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 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 29 Feb 2024
		\$	\$	\$
Restricted Cash - Bonds and Deposits				
Building Services Levy (BSL)	1,087.98	2,207.95	0.00	3,295.93
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	7,850.81	(7,106.00)	5,910.81
Unclaimed Monies	1,152.50	0.00	0.00	1,152.50
Department of Transport Licensing TransWA	3,014.31	261,760.90	(269,275.85)	(4,500.64)
Other Bonds & Deposits	0.00	0.00	0.00	0.00
Caravan Park Cabin Bonds	83,064.17	1,200.00	(73,926.87)	10,337.30
Community Bus Bonds	0.00	0.00	0.00	0.00
Rental Bonds	291.30	400.00	(150.00)	541.30
Animal Trap Bonds	2,228.00	5,726.00	0.00	7,954.00
	0.00	0.00	0.00	0.00
Sub-Total	96,496.01	279,197.41	(350,458.72)	25,234.70
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
	96,496.01	279,197.41	(350,458.72)	25,234.70

KEY INFORMATION

SHIRE OF QUAIRADING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 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. ▼

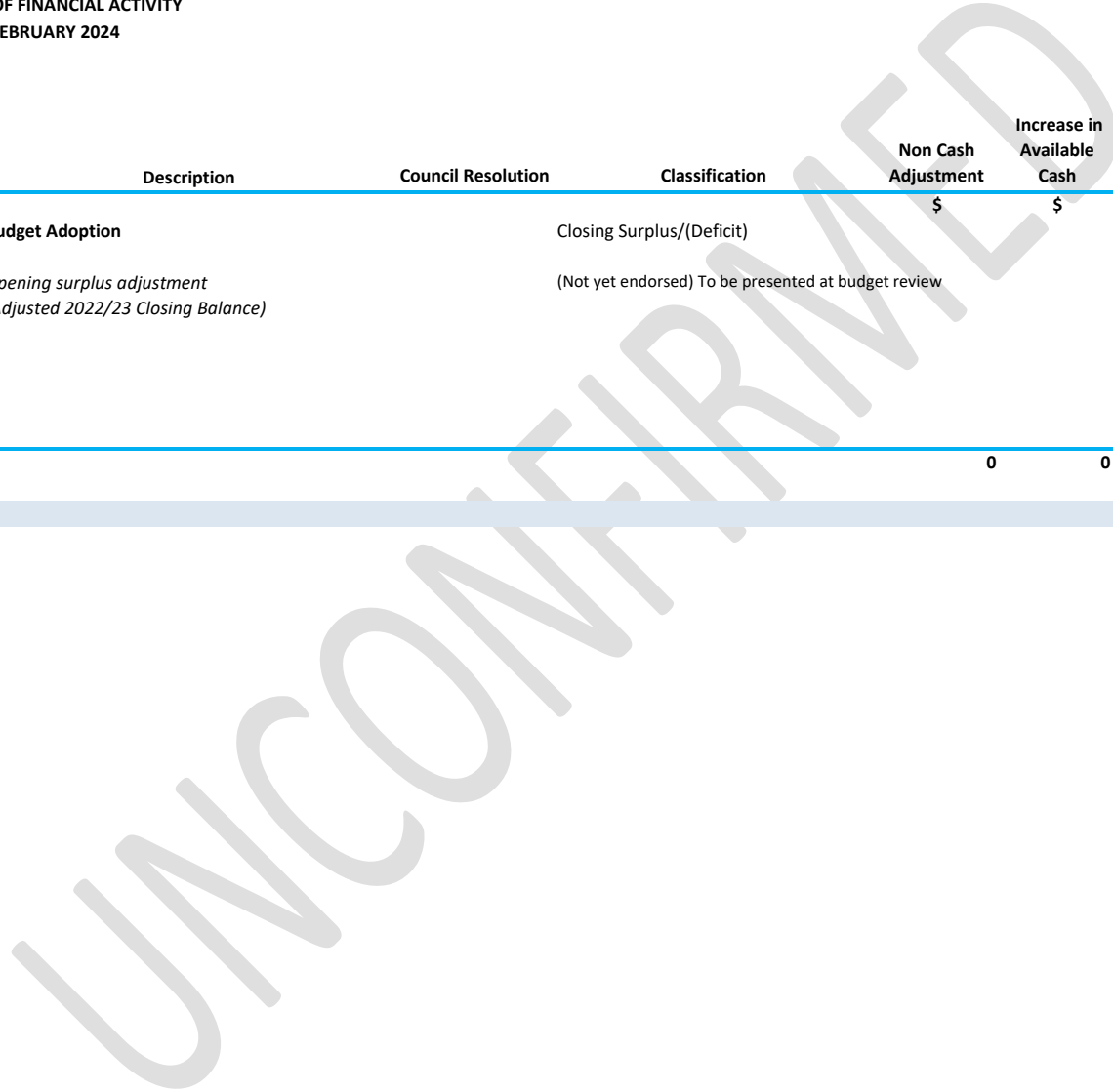
Community Amenities	Var. \$	Var. %	Var. ▲ ▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Housing	15,606	16%	▲	\$	Timing	
Community Amenities	46,581	33%	▲	\$		Timing of budget allocation for Domestic Refuse Collection Charges.
Recreation and Culture	22,045	115%	▲	\$	Timing	Grant for Australia Day and NAIDOC week received prior to budget endorsement of grant funding income.
Economic Services	(52,794)	(20%)	▼	\$	Timing	
Expenditure from operating activities						
Health	115,157	35%	▲	\$	Timing	Positive variance due to Other Health - Maintenance operation costs tracking lower than budgeted.
Housing	(18,573)	(14%)	▼	\$	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	(457,772)	(24%)	▼	\$	Timing	
Economic Services	140,291	21%	▲	\$	Timing	Variance in Economic Development employment costs tracking higher than budget.
Other Property and Services	(119,400)	(168%)	▼	\$	Timing	Negative variance due to Other Property and Services tracking higher than budgeted.
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(482,107)	(45%)	▼	\$	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	426,469	91%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Plant and Equipment	998,128		▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Infrastructure Assets - Roads	892,695	64%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.
Infrastructure Assets - Other	534,346	57%	▲	\$	Timing	Projects not yet completed, see capital Works Note 8.

SHIRE OF QUAIRADING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 29 FEBRUARY 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
		Budget Adoption		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
					0	0	98,807	98,807

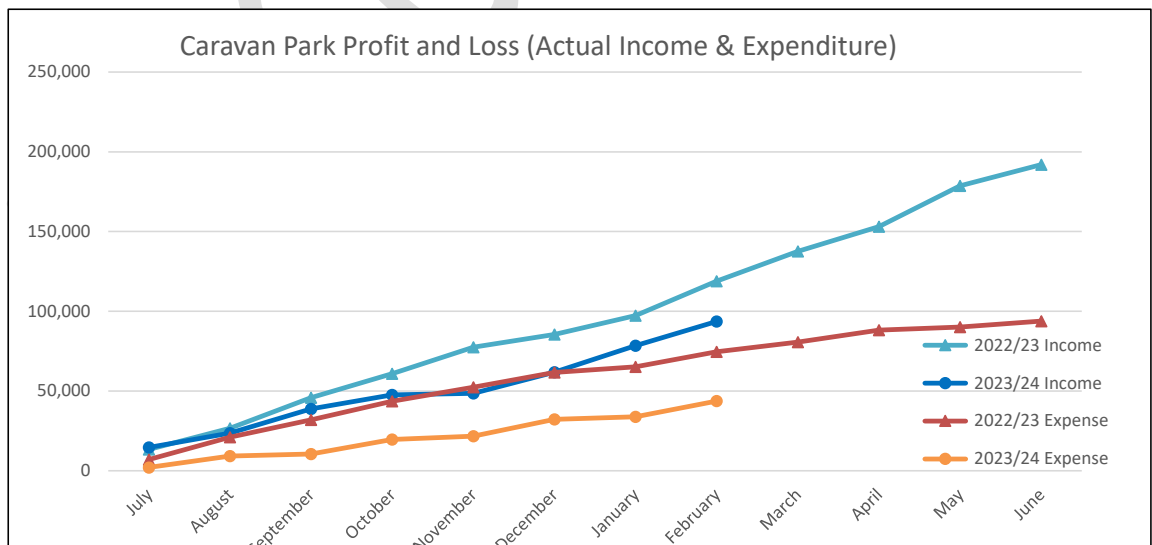
KEY INFORMATION



SHIRE OF QUAIRADING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 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 %
INCOME							
Caravan Park Charges	63	\$ 32,697.17	\$ 39,984.00	82%	\$ 60,000.00	\$ 60,000.00	54%
Cabin and Unit Charges	39	\$ 60,801.39	\$ 86,632.00	70%	\$ 130,000.00	\$ 130,000.00	47%
Fees, Charges & Reimbursements		\$ 138.65	\$ -	0%	\$ -	\$ -	0%
TOTAL INCOME	102	\$ 93,637.21	\$ 126,616.00	74%	\$ 190,000.00	\$ 190,000.00	49%
EXPENDITURE							
Caravan Park							
Salaries & Wages		\$ 1,271.71	\$ 31,248.00	4%	\$ 46,900.00	\$ 46,900.00	3%
Materials & Contracts		\$ 11,230.88	\$ 7,744.00	145%	\$ 11,640.00	\$ 11,640.00	96%
Utilities & Insurance		\$ 8,405.74	\$ 9,112.00	92%	\$ 13,700.00	\$ 13,700.00	61%
Caravan Park Total		\$ 20,908.33	\$ 48,104.00	43%	\$ 72,240.00	\$ 72,240.00	29%
Cabins (3x 2 bedroom Cabins)							
Salaries & Wages		\$ 1,783.32	\$ 16,056.00	11%	\$ 24,120.00	\$ 24,120.00	7%
Materials & Contracts		\$ -	\$ 1,680.00	0%	\$ 2,532.00	\$ 2,532.00	0%
Utilities & Insurance		\$ 9,817.85	\$ 7,230.00	136%	\$ 10,764.00	\$ 10,764.00	91%
Cabins Total		\$ 11,601.17	\$ 24,966.00	46%	\$ 37,416.00	\$ 37,416.00	31%
Caretaker Reception							
Salaries & Wages		\$ 1,219.62	\$ 2,320.00	53%	\$ 3,484.00	\$ 3,484.00	35%
Materials & Contracts		\$ 283.40	\$ 592.00	48%	\$ 892.00	\$ 892.00	32%
Utilities & Insurance		\$ 6,534.98	\$ 4,488.00	146%	\$ 6,672.00	\$ 6,672.00	98%
Caretaker Reception Total		\$ 8,038.00	\$ 7,400.00	109%	\$ 11,048.00	\$ 11,048.00	73%
Units (4x 1 bedroom units)							
Salaries & Wages		\$ 1,338.39	\$ 5,800.00	23%	\$ 8,710.00	\$ 8,710.00	15%
Materials & Contracts		\$ -	\$ 560.00	0%	\$ 844.00	\$ 844.00	0%
Utilities & Insurance		\$ 1,821.27	\$ 759.00	240%	\$ 1,111.00	\$ 1,111.00	164%
Units Total		\$ 3,159.66	\$ 7,119.00	44%	\$ 10,665.00	\$ 10,665.00	30%
TOTAL EXPENDITURE		\$ 43,707.16	\$ 87,589.00	50%	\$ 131,369.00	\$ 131,369.00	33%
Closing Funding Surplus(Deficit)		\$ 49,930.05	\$ 39,027.00	128%		\$ 58,631.00	85%



11.2 2023/2024 Mid Year Budget Review

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Tricia Brown, Executive Manager, Corporate Services

Attachments

1. Attachment (i) Budget Review Workings 2023-2024 (confidential)
2. Attachment (ii) 2023-2024 Annual Budget Review - March 2024 [↓](#)
3. Attachment (ii) Signed Financial Statements 2022-2023 by OAG [↓](#)

Voting Requirements Absolute Majority

Disclosure of Interest Reporting Officer: Nil
Responsible Officer: Nil

RESOLUTION: OCM 168-23/24

Moved: Cr TJ Stacey
Seconded: Cr BR Cowcill

That Council adopts by absolute majority the increase in the carried forward opening balance of \$30,189.00 to \$98,806.00. An increase of \$68,617.00 from the adopted 23/24 Budget, adjusted following the audited 2022/2023 Annual Financial Report (Attachment iii)

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

AGAINST: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

RESOLUTION: OCM 169-23/24

Moved: Cr JC Hayes
Seconded: Cr TJ Stacey

That Council adopt by absolute majority the budget amendments to the 2023/2024 adopted annual budget as per Note 16 – Budget Amendments of the Annual Budget Review (Attachment ii) and Attachment (i)

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

AGAINST: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

IN BRIEF

- There is a legislative requirement for Council to undertake a review of the budget between 1st January and the 31st March each Financial Year.

- The executive team undertook a review of the current budget and presented Council with the recommended changes at a Council concept forum 29th February 2024.
- The March budget review report and budget variations are submitted to Council for adoption.
- Proposed budget adjustments have been outlined in this document and in Attachment (i).
- This is the first and final statutory budget review for the 2023/24 financial year.
- The Budget Review is based on the financials dated 31/12/2023.

MATTER FOR CONSIDERATION

Adoption of annual budget adjustments.

BACKGROUND

Council generally conducts two budget reviews during the financial year.

The first review is normally completed in November of each year. This review is generally done to review the changes required since the 2023/24 budget adoption and any impacts from the draft 2023/24 Annual Financial Report (Pre-Audit). A review was conducted in November 2023 at the Concept Forum dated 30th November 2023.

The second review is required to be completed between 1st January and 31st March each financial year and for the review report and relevant Council Minutes to be formally submitted to the Department of Local Government, Sport and Cultural Industries (DLGSC) within 30 days of Council's determination.

Budget adjustments are currently made throughout the year on an "as needed" basis through reports to Council.

STATUTORY ENVIRONMENT

Australian Accounting Standards

Local Government (Financial Management) Regulations 1996

Local Government Act 1995

POLICY IMPLICATIONS

Significant Accounting Policies

FINANCIAL IMPLICATIONS

The budget variations are detailed in this report, and in attachment (i).

These will change the budgeted closing surplus to \$24,168 a decrease from the current surplus of \$30,189.00.

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

Internal consultation with staff and workshop with Council.

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	Low <i>Review process mitigates the financial variability (risk) of Council’s financial position as a result of the review of the actual outcomes of Council operations and projects undertaken for the year to date.</i>
Health	Low
Reputation	Low Budget reviews are a legislative requirement. Failure to comply with the legislative requirement would increase Council’s reputational risk rating.
Operations	Low Budget reviews provide for sufficient funding to enable the continuation of Council activities and projects to the 30 th June 2024.
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

An annual budget review is a statutory requirement; however, it is also part of financial management best practice and can be done as and when required. Council conducts two budget

reviews during the financial year, the first being completed in November and the second in March to comply with the *Local Government (Financial Management) Regulations 1996*.

Officers have recently conducted budget reviews internally with the Executive Management Team and conducted a budget review workshop with Councillors and the Executive Management Team on the 29th February 2024. This review is conducted to review any changes that have happened since the 2023/24 Budget was adopted at the 31th August 2023 Ordinary Council Meeting and to review the impacts of any adjustments made to the 2022/23 finances following the finalisation of the 2022/23 Annual Financial Report.

As a forecasted Budget is always an estimate, change is expected. Budget variances occur because the Shire is unable to predict future costs and revenue with complete accuracy. Circumstances have arisen that require us to review our predictions to shorten the gap between what was budgeted and what will be our actual position as at 30 June 2024. Such circumstances relate to; incurrence of costs greater than estimated, new costs, finalisation of projects over or under budget, reallocation of projects unlikely to be spent, moving funds between operational and capital expenditure, identification of new projects, revenue (grant funding) receipt timing different to budget, review of salaries and new grants received.

Proposed budget adjustments have been outlined as follows and in attachment (i) and are now recommended to Council.

Description	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	\$	\$	\$
Current Surplus (At Amended Budget Adoption)			30,189.00
Carry forward balance adjustment from EOFY 22/23	68,617.00		98,806.00
ESL BFB - Insurance Expenses		(765.00)	98,041.00
OTH HEALTH - Maintenance/Operations	174,315.38		272,356.38
OTH HEALTH - Maintenance/Operations	18,165.37		290,521.75
OTH HEALTH - Maintenance/Operations	7,954.80		298476.55
OTH HEALTH - Maintenance/Operations	13,965.14		312441.69
OTH HEALTH - Maintenance/Operations	11,632.64		324074.33
OTH HEALTH - Maintenance/Operations	3,554.90		327629.33
OTH HEALTH - Maintenance/Operations	1,000		328629.23
OTH HEALTH - Maintenance/Operations	150.00		328779.23
OTH HEALTH - Maintenance/Operations		(200,000.00)	128779.23
OTH HEALTH - Maintenance/Operations		(16,000.00)	112779.23
OTH HEALTH - Maintenance/Operations	7285.00		120064.23
Swimming Pool Additional fees - Toddler Learn to Swim	3500.00		123564.23
SWIM AREAS - Grants		(2000.00)	121564.23
PLAN - Maintenance/Operations	10,000.00		131564.23
REC - Parks & Gardens Maintenance/Operations	30,000.00		161564.23
REC - Parks & Gardens Maintenance/Operations		(10,000.00)	151564.23
REC - Parks & Gardens Maintenance/Operations		(9,000.00)	142564.23

REC - Parks & Gardens Maintenance/Operations		(2000.00)	140564.23
Borefield		(9,500.00)	131064.23
Borefield		(10,000.00)	121064.23
Old School Building		(2762.00)	118302.23
Old School Building		(2558.00)	115744.23
Kwirrading Koort - New Park		(7500.00)	108244.23
Kwirrading Koort - New Park	7500.00		115744.23
AERO - Airstrip & Grounds Maintenance		(2488.00)	113256.23
AERO - Airstrip & Grounds Maintenance		(1857.00)	111399.23
Sikh Memorial Concrete Plinth	2500.00		113899.23
Sikh Memorial Concrete Plinth	550.00		114449.23
Nookaminnie Nature Reserve		(3500.00)	110949.23
Nookaminnie Nature Reserve		(3500.00)	107449.23
Standpipes	10,000.00		117449.23
Private Works Portable Toilet Hire		(2000.00)	115449.23
POC - External Parts & Repairs	63050.00		178499.23
POC - External Parts & Repairs		(63050.00)	115449.23
FAMILIES - Building Spec DayCare Centre Building Capital		(10000.00)	105449.23
AGED OTHER - Buildings Specialised Capital	10000.00		115449.23
1 (Lot 325) Edwards Way - Building (Capital)	350000.00		465449.23
1 (Lot 325) Edwards Way - Building (Capital)		(350000.00)	115449.23
COMM AMEN - Infra Other - Cemetery Upgrade	10613.00		126062.23
REC - Infrastructure Other (Capital)	20195.57		146257.80
REC - Infrastructure Other (Capital)	159063.24		305321.04
REC - Infrastructure Other (Capital)		183823.82	121497.22
REC - Infrastructure Other (Capital)	19063.06		140560.28
REC - Infrastructure Other (Capital)		1052.50	139507.78
REC - Infrastructure Other (Capital)	25000.00		164507.78
REC - Transfers to Reserves		25000.00	139507.78
HERITAGE - Building Spec (Capital)	3000.00		142507.78
HERITAGE - Building Spec (Capital)	5000.00		147507.78
OTH CUL - Infrastructure Other (Capital)	10000.00		157507.78
ROADC - Draining Outside BUA (Capital) Minchin Road	4520.00		162027.78
ROADC - Draining Outside BUA (Capital) Minchin Road	15780.00		177807.78
ROADC - Draining Outside BUA (Capital) Minchin Road	5262.00		183069.78
ROADC - Draining Outside BUA (Capital) Minchin Road	6064.00		189133.78
ROADC - Draining Outside BUA (Capital) Squires Road	4520.00		193653.78
ROADC - Draining Outside BUA (Capital) Squires Road	15780.00		209433.78
ROADC - Draining Outside BUA (Capital) Squires Road	5262.00		214695.78
ROADC - Draining Outside BUA (Capital) Squires Road	6064.00		220759.78
PLANT - Plant & Equipment (Capital)	10,000.00		230759.78
ROADM - Road Maintenance		(75373.00)	155386.78

ROADM - Road Maintenance		(76663.00)	78723.78
ROADM - Road Maintenance		(77006.00)	1717.78
ROADM - Road Maintenance		(35351.82)	(33634.04)
PLANT - Plant & Equipment (Capital)	8000.00		(25634.04)
PLANT - Transfers to Reserves		(8000.00)	(33634.04)
OTH ECON - Infrastructure Other (Capital)		(20000.00)	(53634.04)
OTH GOV - Training & Development	5000.00		(48634.04)
MEMBERS - Training & Development	4000.00		(44634.04)
RATES - Subscriptions & Memberships	2741.20		(41892.84)
MEMBERS - Election Expenses	6000.00		(35892.84)
MEMBERS - Election Expenses	1500.00		(34392.84)
MEMBERS - Consultants	10000.00		(24392.84)
REC - Parks (Bark Park)	9288.00		(15104.84)
REC - Parks (Bark Park)	10812.00		(4292.84)
TOUR - PUBLIC Relations & Area Promotion	5000.00		707.16
TOUR - Building Maintenance	7000.00		7707.16
OTH ECON - Building Maintenance		(8000.00)	(292.84)
OTH GOV - Legal Expenses	2500.00		2207.16
ROADM - Street Sweeping/Cleaning	34000.00		36207.16
ROADM - Street Sweeping/Cleaning		6000.00	30207.16
ROADM - Street Sweeping/Cleaning		7500.00	22707.16
RRG - Quairading -Corrigin Road	37958.86		60666.02
RRG - Quairading -Corrigin Road	41047.80		101713.82
PWO _ Training & Development		(14000.00)	87713.82
PWO _ Training & Development		(5712.00)	82001.82
PWO _ Training & Development		(13000.00)	69001.82
POC - External Parts & Repairs		(30000.00)	39001.82
POC Internal Plant Repairs - Wages	6150.00		45151.82
POC Internal Plant Repairs - O/Heads	9016.00		54,167.82
Ovals & Grounds		(30000.00)	24,167.82
Closing Surplus (After Budget Adjustments)	1,250,324	1,226,155	24,168.00

Carry forward adjusting balance after 22/23 audit

\$68,617.00

Finalisation of the 22/23 audit saw many year-end adjustments. The net result of this is a new opening balance for 23/24 of \$2,315,054.00, which is \$68,617.00 more than the \$2,246,437.00 budgeted and endorsed.

Other Health – Change of Contract

\$ 22,023.23

The Shire of Quairading Medical Centre has gone from a Shire Owned and Operated Medical Clinic to a Shire Owned and Doctor Managed Medical Clinic. The budget amendments reflect the new contract between The Shire of Quairading and Great Care Health Pty Ltd.

Description	Increase in Available Cash	Decrease in Available Cash	Net Variance
	\$	\$	\$
Maintenance/Operations – Combined Adjustments	14,738.23		14,738.23
Administration Costs – Reduced due to doctor operated clinic	7,285.00		22,023.23
Net Variance	22,023.23		22,023.23

Community Park – Kwirradling Koort

\$13,445.55

Projected costs of Purchase Orders to finalise Kwirradling Koort were reduced, and a cheaper alternative of CCTV was erected therefore majority of original budget could be returned to Reserves.

Description	Increase in Available Cash	Decrease in Available Cash	Net Variance
	\$	\$	\$
Reduction in final costs to finalise the Kwirradling Koort Project	13,445.55		13,445.55
CCTV Installation at Kwirradling Koort costs reduced significantly and budget no longer required	25,000.00		38,445.55
CCTV Costs Transferred back to Reserves		(25,000.00)	13,445.55
Net Variance	38,445.55	(25,000.00)	13,445.55

Dog Park and Fencing Costs

\$50,100.00

The ‘Bark Park’ project for an off-leash dog park area and associated works has been removed from the Budget. Includes expected maintenance costs associated with the park.

Members and Governance

\$29,000.00

Reduced expected expenses for the 2023 Council Election and reduced training costs for Councillors. Reduced consultancy fees and legal expenses expected.

Christmas Decorations

\$10,000.00

Christmas decorations expenditure lower than budgeted for. \$3,685 remains in budget to replace lights in Bauble that were vandalised.

Airstrip Ground & Maintenance **\$4,345.00**

Increased Labour costs by parks and gardens for upkeep of airstrip.

Swimming Pool Toddler Learn to Swim **\$1,500.00**

In previous years Royal Life Saving provided a Grant for Toddler Learn to Swim however this year Royal Life Saving conducted the swimming lessons themselves therefore did not provide the grant. Our expenditure could also be reduced as costs to conduct the lessons were mitigated.

Bushfire Insurance Expenses **\$-765.00**

A small increase in Bushfire Brigade Insurance over budgeted amount.

.Medical practice LOCUM expense and income **\$16,000.00**

A short-term LOCUM is required to ensure continuity of care at the Medical Practice. This is at a cost of \$2,000 per day and is expected to be for at least 8 days (2 days per week for 4 weeks).

Description	Increase in Available Cash	Decrease in Available Cash	Net Variance
	\$	\$	\$
Medical Practice LOCUM costs		(16,000.00)	(16,000.00)
Net Variance			(16,000.00)

Housing and Building Expenses **\$-5,320.00**

Various housing and building expenses have been incurred or are predicted for the rest of the year.

Reticulation at the Old School Building and new lawn at the Day Care Centre were not originally budgeted for. Savings from the Museum and Arthur Kelly Village allowed for most of the budget to be covered to allow for the Old School Building and Day Care Centre Upgrades.

Description	Increase in Available Cash	Decrease in Available Cash	Net Variance
	\$	\$	\$
Old School Building - Reticulation		(5,320.00)	(5,320.00)
New Lawn at Day Care Centre		(10,000)	(15,320.00)
Reduction in costs for reticulation at Arthur Kelly Village	10,000.00		(5,320.00)
Paving repairs at Museum came in under costs	8,000.00		2,680.00
Unexpected Repairs to CRC air-conditioning and faulty lights		(8,000.00)	(5320.00)
Net Variance	18,000.00	(23,320.00)	(5,320.00)

Plant asset expenses

\$18,000.00

The Depot Plant purchases originally budgeted for are no longer required. The bobcat attachment budgeted amount will be returned to the Plant Reserve for future use.

Description	Increase in Available Cash	Decrease in Available Cash	Net Variance
	\$	\$	\$
Hydraulic Tip Trailer no longer required for Depot	10,000.00		10,000.00
Bobcat Trencher no longer required	8,000.00		18,000.00
Net Variance	18,000.00		18,000.00

Changes reserve transfers

\$383,000.00

Transfers to reserves are being made to ensure that future expenditure has a funding source.

Description	Increase in Available Cash	Decrease in Available Cash	Net Variance
	\$	\$	\$
Transfer to Plant Reserves – Bobcat Trencher	8,000.00		8,000.00
Transfer to Building & Infrastructure Reserve – 5 Edwards Way Proposed House	350,000.00		350,000.00
Transfer to Recreation Reserves – Unused CCTV funding at Kwirradang Koort	25,000.00		25,000.00
Net Variance	383,000.00		383,000.00

Borefields

\$-9,500.00

Increased expenditure required for unexpected bore pump inspections and possible replacements of pumps.

Roads Projects – Income and Expenditure

\$-122,135.16

There are several changes to the road’s projects.

Both Minchin & Squires Road Drainage has been moved to be included in the 24/25 Budget.

The road maintenance budget was significantly underbudgeted for and therefore has required extra funding following the budget review.

Both Regional Road Group jobs RRG166 and RRG166A both had reduced spend following completion of outstanding works and purchase orders.

Description	Increase in Available Cash	Decrease in Available Cash	Net Variance
	\$	\$	\$
Minchin Road Drainage - Moved to 24/25 Budget	31,626.00		31,626.00
Squires Road Drainage - Moved to 24/25 Budget	31,626.00		63,252.00
Road Maintenance – Original budget not sufficient		(264,393.82)	(201,141,.82)

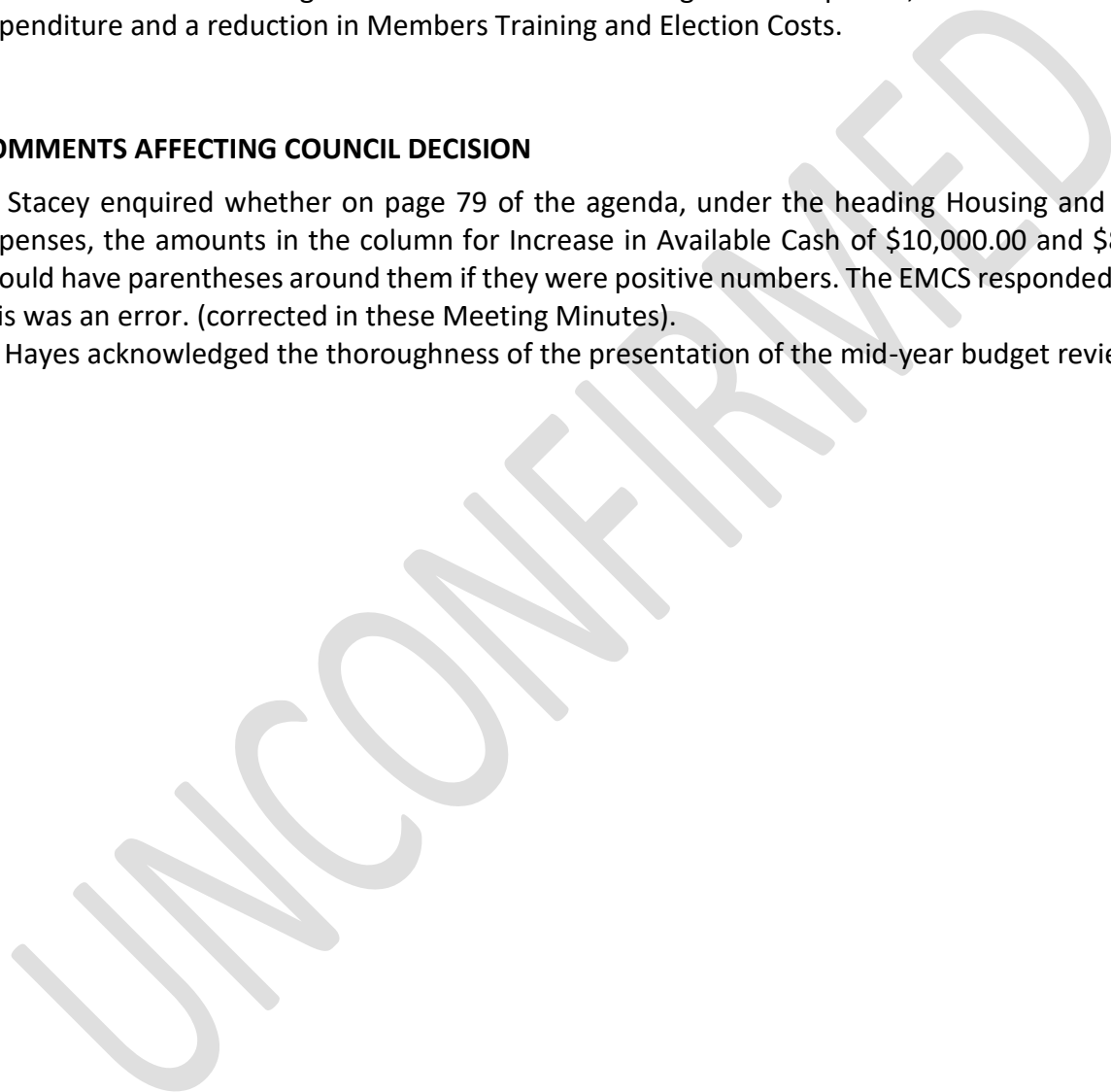
RRG166 - Regional Road Group – Project Finalised under budget	37,958.86		(163,182.96)
RRG166A - Regional Road Group – Project finalised under budget	41,047.80		(122,135.16)
Net Variance	142,258.66	(264,393.82)	(122,135.16)

There are various other Budget Amendments outlined in this document and in Attachment (i) and (ii). The main items being an increase in PWO Training & Development, Parks & Gardens, Oval Expenditure and a reduction in Members Training and Election Costs.

COMMENTS AFFECTING COUNCIL DECISION

Cr Stacey enquired whether on page 79 of the agenda, under the heading Housing and Building Expenses, the amounts in the column for Increase in Available Cash of \$10,000.00 and \$8,000.00 should have parentheses around them if they were positive numbers. The EMCS responded that no, this was an error. (corrected in these Meeting Minutes).

Cr Hayes acknowledged the thoroughness of the presentation of the mid-year budget review.





SHIRE OF QUAIRADING

**BUDGET REVIEW 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

Statement of Financial Activity by Program	7
Statement of Financial Activity by Nature or Type	9
Note 1 Adjusted Net Current Assets	10
Note 7 Disposal of Assets	11
Note 8 Capital Acquisitions	11
Note 9 Borrowings	12
Note 10 Reserves	13
Note 16 Budget Amendments	14

UNCONFIRMED

SHIRE OF QUAIRADING - ANNUAL BUDGET REVIEW
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 31 DECEMBER 2023

BY PROGRAM

Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Forecast Actual (e)
	\$	\$	\$	\$	\$
OPERATING ACTIVITIES					
Revenue from operating activities					
Governance	500	500	246	0	500
General Purpose Funding - Rates	2,642,443	2,642,443	2,642,443	2,641,941	2,642,443
General Purpose Funding - Other	225,455	225,455	161,795	139,311	225,455
Law, Order and Public Safety	311,062	311,062	148,679	99,749	311,062
Health	500	500	246	117	500
Education and Welfare	65,380	65,380	32,622	29,348	65,380
Housing	146,657	146,657	73,218	83,057	146,657
Community Amenities	208,201	208,201	105,020	175,033	208,201
Recreation and Culture	27,255	27,255	12,182	26,482	25,255
Transport	234,207	234,207	202,383	211,531	234,207
Economic Services	351,384	351,384	225,610	175,365	351,384
Other Property and Services	33,576	33,576	16,766	25,639	31,576
	4,246,619	4,246,619	3,621,210	3,607,574	4,242,619
Expenditure from operating activities					
Governance	(733,282)	(733,282)	(402,519)	(387,789)	(704,281)
General Purpose Funding	(123,625)	(123,625)	(54,095)	(56,995)	(120,885)
Law, Order and Public Safety	(665,259)	(665,259)	(332,378)	(311,463)	(653,025)
Health	(488,216)	(488,216)	(243,936)	(186,969)	(466,193)
Education and Welfare	(290,574)	(290,574)	(145,050)	(132,563)	(290,574)
Housing	(200,279)	(200,279)	(99,686)	(121,509)	(213,279)
Community Amenities	(633,700)	(633,700)	(316,560)	(329,658)	(623,700)
Recreation and Culture	(1,177,485)	(1,177,485)	(576,960)	(552,830)	(1,199,705)
Transport	(2,876,369)	(2,876,369)	(1,437,448)	(1,873,913)	(3,124,607)
Economic Services	(1,054,670)	(1,054,670)	(504,682)	(430,914)	(1,044,620)
Other Property and Services	(45,874)	(45,874)	(77,755)	(131,456)	(93,419)
	(8,289,331)	(8,289,331)	(4,191,069)	(4,516,058)	(8,534,287)
Operating activities excluded from budget					
Add back Depreciation	3,152,353	3,152,353	1,575,504	1,706,257	3,152,353
Adjust (Profit)/Loss on Asset Disposal	32,777	32,777	16,380	0	32,777
Movement in Leave Reserve (Added Back)	3,557	3,557	3,557	3,680	3,557
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	3,188,687
Amount attributable to operating activities	(854,025)	(854,025)	1,025,582	801,453	(1,102,981)
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital Grants, Subsidies and Contributions	2,298,037	2,298,037	954,836	577,355	2,298,037
Proceeds from Disposal of Assets	335,000	335,000	335,000	0	335,000
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0
	2,633,037	2,633,037	1,289,836	577,355	2,633,037
Outflows from investing activities					
Land Held for Resale	0	0	0	0	0
Land and Buildings	(645,045)	(645,045)	(382,878)	(33,871)	(287,045)
Plant and Equipment	(1,030,405)	(1,030,405)	(1,026,902)	(12,586)	(1,012,405)
Furniture and Equipment	(35,000)	(35,000)	(35,000)	(19,458)	(35,000)
Infrastructure Assets - Roads	(1,839,526)	(1,839,526)	(863,534)	(411,222)	(1,697,268)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Other	(1,217,948)	(1,217,948)	(796,915)	(369,402)	(1,178,889)
Infrastructure Assets - Bridges	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)	(846,539)	(4,210,607)
Amount attributable to investing activities	(2,134,887)	(2,134,887)	(1,815,393)	(269,184)	(1,577,570)
FINANCING ACTIVITIES					
Inflows from financing activities					
Proceeds from new borrowings	0	0	0	0	0
Transfer from Reserves	1,088,825	1,088,825	0	0	1,088,825
Transfer from Restricted Cash - Other	0	0	0	0	0
	1,088,825	1,088,825	0	0	1,088,825
Outflows from financing activities					
Repayment of borrowings	(64,364)	(64,364)	(32,166)	(32,832)	(64,364)
Payments for principal portion of lease liabilities	(31,797)	(31,797)	(14,026)	(13,154)	(31,797)
Transfer to Restricted Cash - Other	0	0	0	0	0
Transfer to Reserves	(220,000)	(220,000)	0	(87,943)	(603,000)
	(316,161)	(316,161)	(46,192)	(133,929)	(699,161)
Amount attributable to financing activities	772,664	772,664	(46,192)	(133,929)	389,664
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year	2,246,437	2,315,054	2,315,054	2,315,054	2,315,054
Amount attributable to operating activities	(854,025)	(854,025)	1,025,582	801,453	(1,102,981)
Amount attributable to investing activities	(2,134,887)	(2,134,887)	(1,815,393)	(269,184)	(1,577,570)
Amount attributable to financing activities	772,664	772,664	(46,192)	(133,929)	389,664
Surplus or deficit at the end of the financial year	30,189	98,807	1,479,051	2,713,394	24,168

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 - ANNUAL BUDGET REVIEW
STATEMENT OF FINANCIAL ACTIVITY BY NATURE & TYPE
FOR THE PERIOD ENDED 31 DECEMBER 2023

BY NATURE & TYPE

Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Forecast Actual (c)
	\$	\$	\$	\$	\$
OPERATING ACTIVITIES					
Revenue from operating activities					
Rates	6	2,642,443	2,642,443	2,642,443	2,642,443
Grants, Subsidies and Contributions	12	412,716	412,716	332,116	291,166
Fees and Charges		616,835	616,835	306,525	361,695
Service Charges		0	0	0	0
Interest Revenue		118,855	118,855	59,382	84,502
Other Revenue		413,189	413,189	259,462	228,270
Profit on Disposal of Assets	7	42,582	42,582	21,282	0
Gain FV Valuation of Assets		0	0	0	0
		4,246,619	4,246,619	3,621,210	3,607,574
Expenditure from operating activities					
Employee Costs		(2,269,697)	(2,269,697)	(1,112,586)	(1,242,644)
Materials and Contracts		(2,175,621)	(2,175,621)	(1,171,417)	(1,253,359)
Utility Charges		(268,450)	(268,450)	(133,812)	(127,387)
Depreciation		(3,152,353)	(3,152,353)	(1,575,504)	(1,706,257)
Finance Costs		(13,248)	(13,248)	(6,606)	(3,094)
Insurance Expenses		(199,849)	(199,849)	(99,888)	(143,540)
Other Expenditure		(134,755)	(134,755)	(53,594)	(39,777)
Loss on Disposal of Assets	7	(75,359)	(75,359)	(37,662)	0
Loss FV Valuation of Assets		0	0	0	0
		(8,289,331)	(8,289,331)	(4,191,069)	(4,516,058)
Operating activities excluded from budget					
Add back Depreciation		3,152,353	3,152,353	1,575,504	1,706,257
Adjust (Profit)/Loss on Asset Disposal	7	32,777	32,777	16,380	0
Movement in Leave Reserve (Added Back)		3,557	3,557	3,557	3,557
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	1,595,441	1,709,938
Amount attributable to operating activities		(854,025)	(854,025)	1,025,582	801,453
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital Grants, Subsidies and Contributions	13	2,298,037	2,298,037	954,836	577,355
Proceeds from Disposal of Assets	7	335,000	335,000	335,000	0
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0
		2,633,037	2,633,037	1,289,836	577,355
Outflows from investing activities					
Land Held for Resale	8	0	0	0	0
Land and Buildings	8	(645,045)	(645,045)	(382,878)	(33,871)
Plant and Equipment	8	(1,030,405)	(1,030,405)	(1,026,902)	(12,586)
Furniture and Equipment	8	(35,000)	(35,000)	(35,000)	(19,458)
Infrastructure Assets - Roads	8	(1,839,526)	(1,839,526)	(863,534)	(411,222)
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)	(796,915)	(369,402)
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)	(3,105,229)	(846,539)
Amount attributable to investing activities		(2,134,887)	(2,134,887)	(1,815,393)	(269,184)
FINANCING ACTIVITIES					
Inflows from financing activities					
Proceeds from new borrowings		0	0	0	0
Transfer from Reserves	10	1,088,825	1,088,825	0	0
Transfer from Restricted Cash - Other		0	0	0	0
		1,088,825	1,088,825	0	0
Outflows from financing activities					
Repayment of borrowings	9	(64,364)	(64,364)	(32,166)	(32,832)
Payments for principal portion of lease liabilities	9	(31,797)	(31,797)	(14,026)	(13,154)
Transfer to Restricted Cash - Other		0	0	0	0
Transfer to Reserves	10	(220,000)	(220,000)	0	(87,943)
		(316,161)	(316,161)	(46,192)	(133,929)
Amount attributable to financing activities		772,664	772,664	(46,192)	(133,929)
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year	1	2,246,437	2,315,054	2,315,054	2,315,054
Amount attributable to operating activities		(854,025)	(854,025)	1,025,582	801,453
Amount attributable to investing activities		(2,134,887)	(2,134,887)	(1,815,393)	(269,184)
Amount attributable to financing activities		772,664	772,664	(46,192)	(133,929)
Surplus or deficit at the end of the financial year	1	30,189	98,807	1,479,051	2,713,394

▲ ▼ 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 - ANNUAL BUDGET REVIEW
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 DECEMBER 2023

OPEF

NOTE 1
ADJUSTED NET CURRENT ASSETS

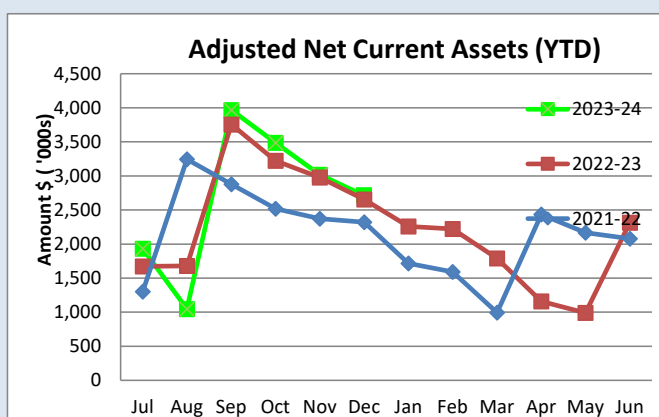
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/12/2022	Year to Date Actual 31/12/2023	Forecast 30/06/2024
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	2	2,662,456	2,686,413	1,734,066	31,809
Cash Restricted - Reserves	2	4,093,439	3,625,527	4,181,382	3,607,614
Cash Restricted - Bonds & Deposits	2	0	0	0	0
Receivables - Rates	0	247,385	449,548	519,908	200,000
Receivables - Other	3	370,693	248,535	454,283	180,000
Other Financial Assets	3	0	902	0	2,000
Other Assets Other Than Inventories	4	867,161	187,957	841,859	200,000
Inventories	4	10,828	4,940	84,613	5,500
		8,251,962	7,203,823	7,816,110	4,226,922
Less: Current Liabilities					
Payables	5	(1,222,052)	(199,960)	(328,305)	(400,000)
Contract Liabilities	11	(511,526)	(523,958)	(561,461)	(250,000)
Bonds & Deposits	14	(96,496)	(119,435)	(21,853)	(120,000)
Loan Liability	9	(66,106)	(33,299)	(33,274)	(60,000)
Lease Liability	9	(20,898)	(16,379)	(7,744)	(30,000)
Provisions	11	(184,697)	(246,085)	(184,697)	(220,000)
		(2,101,775)	(1,139,115)	(1,137,334)	(1,080,000)
Less: Cash Reserves	10	(4,093,439)	(3,625,527)	(4,181,382)	(3,607,614)
Add Back: Component of Leave Liability not Required to be funded		171,302	168,066	174,983	174,859
Add Back: Loan Liability		66,106	33,299	33,274	60,000
Add Back: Lease Liability		20,898	16,379	7,744	30,000
Less: Loan Receivable - clubs/institutions		0	(902)	0	220,000
Net Current Funding Position		2,315,054	2,656,022	2,713,394	24,168

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.



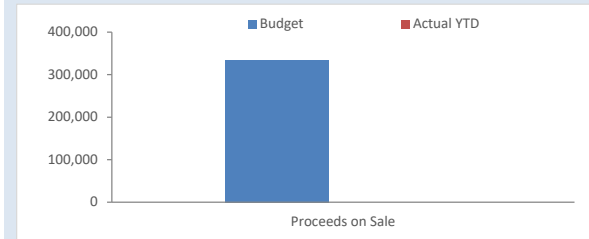
This Year YTD
Surplus(Deficit)
\$2.71 M
Last Year YTD
Surplus(Deficit)
\$2.66 M

SHIRE OF QUAIRADING - ANNUAL BUDGET REVIEW
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES
 NOTE 7
 DISPOSAL OF ASSETS

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

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$335,000	\$0	0%

SHIRE OF QUAIRADING - ANNUAL BUDGET REVIEW
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 DECEMBER 2023

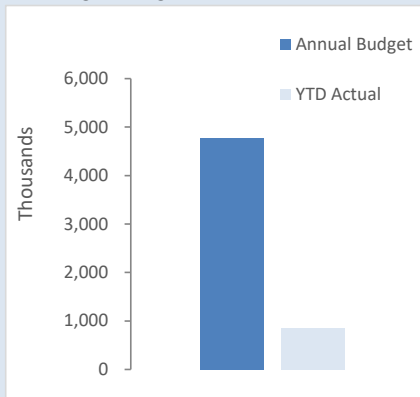
INVESTING ACTIVITIES
 NOTE 8
 CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted		Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual		
	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0
Land and Buildings	645,045	382,878	645,045	33,871	33,871	(349,007)
Plant and Equipment	1,030,405	1,026,902	1,030,405	12,586	12,586	(1,014,316)
Furniture and Equipment	35,000	35,000	35,000	19,458	19,458	(15,542)
Infrastructure Assets - Roads	1,839,526	863,534	1,839,526	411,222	411,222	(452,312)
Infrastructure Assets - Footpaths	0	0	0	0	0	0
Infrastructure Assets - Other	1,217,948	796,915	1,217,948	369,402	369,402	(427,513)
Capital Expenditure Totals	4,767,924	3,105,229	4,767,924	846,539	846,539	(2,258,690)
Capital acquisitions funded by:						
	\$	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,298,037	954,836	2,298,037	577,355	577,355	(377,481)
Borrowings	0	0	0	0	0	0
Other (Disposals & C/Fwd)	335,000	335,000	335,000	0	0	(335,000)
Council contribution - Cash Backed Reserves						
Various Reserves	1,088,825	0	1,088,825	0	0	0
Council contribution - operations	1,046,062	1,815,393	1,046,062	269,184	269,184	(1,546,209)
Capital Funding Total	4,767,924	3,105,229	4,767,924	846,539	846,539	(2,258,690)

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.

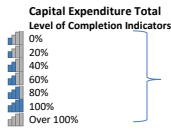
KEY INFORMATION



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

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

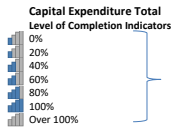


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted			Amended			Total YTD	Total Forecast	Variance (Under)/Over
					Annual Budget	Annual Budget	YTD Budget	Annual Budget	YTD Budget	YTD Budget			
					\$	\$	\$	\$	\$	\$	\$	\$	
	Health												
0.00	Arthur Kelly Village - Common Area - Building (Capital)	4070712	514	BC7702	(10,000)	(10,000)	(10,000)	0	(10,000)	10,000			
	Total - Health				(10,000)	(10,000)	(10,000)	0	(10,000)	10,000			
	Education & Welfare												
0.07	Arthur Kelly Village - Common Area - Building (Capital)	4080612	514	BC8600	(51,750)	(51,750)	(25,854)	(3,409)	(41,750)	22,445			
0.00	Daycare Centre - Building (Capital)	4080312	514	BC8301	(11,000)	(11,000)	(10,996)	0	(21,000)	10,996			
0.02	Frail Aged Lodge (Parker House) - Building (Capital)	4080612	514	BC8610	(33,400)	(33,400)	(16,680)	(773)	(33,400)	15,907			
	Total - Education & Welfare				(96,150)	(96,150)	(53,530)	(4,182)	(96,150)	49,348			
	Housing												
0.00	1 (Lot 325) Edwards Way - Building (Capital)	4090114	514	BC9114	(350,000)	(350,000)	(174,930)	0	0	174,930			
0.00	Doctor's Residence - Building (Capital)	4090212	512	BC9211	(10,000)	(10,000)	(4,998)	0	(10,000)	4,998			
0.00	7 Edwards Way - Police House - Building (Capital)	4090214	514	BC9208	(8,000)	(8,000)	(3,996)	0	(8,000)	3,996			
	Total - Housing				(368,000)	(368,000)	(183,924)	0	(18,000)	183,924			
	Community Amenities												
0.00	Recycling Centre - Building (Capital)	4100112	512	BC10102	(10,650)	(10,650)	(5,322)	0	(10,650)	5,322			
	Total - Community Amenities				(10,650)	(10,650)	(5,322)	0	(10,650)	5,322			
	Recreation And Culture												
0.00	Swimming Pool Plant Room - Building (Capital)	4110212	512	BC11205	(50,000)	(50,000)	(50,000)	0	(50,000)	50,000			
0.12	Museum Upgrade	4110612	512	BC11601	(15,000)	(15,000)	(7,494)	(1,818)	(7,000)	5,676			
0.00	Balkuling School	4110712	512	BC11703	(25,000)	(25,000)	(12,492)	0	(25,000)	12,492			
	Total - Recreation And Culture				(90,000)	(90,000)	(69,986)	(1,818)	(82,000)	68,168			
	Economic Services												
0.00	Caravan Park Toilets & Ablutions - Building (Capital)	4130212	512	BC13244	(20,245)	(20,245)	(10,116)	0	(20,245)	10,116			
	Total - Economic Services				(20,245)	(20,245)	(10,116)	0	(20,245)	10,116			
	Other Property & Services												
0.56	Administration Building - Building (Capital)	4140212	512	BC14201	(50,000)	(50,000)	(50,000)	(27,871)	(50,000)	22,129			
	Total - Other Property & Services				(50,000)	(50,000)	(50,000)	(27,871)	(50,000)	22,129			
	Total - Buildings				(645,045)	(645,045)	(382,878)	(33,871)	(287,045)	349,007			
	Plant & Equipment												
	Transport												
0.00	Works Supervisors Vehicle	4120330	530	PE12301	(70,000)	(70,000)	(70,000)	0	(70,000)	70,000			
0.00	UD Auto Truck	4120330	530	PE12303	(292,702)	(292,702)	(292,702)	0	(292,702)	292,702			
0.18	Sportsground Mower	4120330	530	PE12308	(20,000)	(20,000)	(20,000)	(3,636)	(20,000)	16,364			
0.00	Hydraulic Tip Trailer	4120330	530	PE12310	(10,000)	(10,000)	(10,000)	0	0	10,000			
0.00	Smooth Drum Vibe Roller 14.3T	4120330	530	PE12311	(190,000)	(190,000)	(190,000)	0	(190,000)	190,000			
0.00	Mazda BT50 Ute	4120330	530	PE12312	(70,000)	(70,000)	(70,000)	0	(70,000)	70,000			
0.00	Mazda BT50 Ute	4120330	530	PE12313	(70,000)	(70,000)	(70,000)	0	(70,000)	70,000			
0.00	Bobcat Attachment - Trencher	4120330	530	PE12314	(8,000)	(8,000)	(8,000)	0	0	8,000			
1.28	Bobcat Attachment - Angle Road Broom	4120330	530	PE12315	(7,000)	(7,000)	(3,498)	(8,950)	(7,000)	(5,452)			
0.00	6 Wheel Tip Truck	4120330	530	PE12317	(292,702)	(292,702)	(292,702)	0	(292,702)	292,702			
	Total - Transport				(1,030,405)	(1,030,405)	(1,026,902)	(12,586)	(1,012,405)	1,014,316			
	Total - Plant & Equipment				(1,030,405)	(1,030,405)	(1,026,902)	(12,586)	(1,012,405)	1,014,316			
	Furniture & Equipment												
	Other Health												
0.53	Strengthening Medicare Grant Funded Expenditure	4070720	520	OH7701	(25,000)	(25,000)	(25,000)	(13,290)	(25,000)	11,710			
	Total - Other Health				(25,000)	(25,000)	(25,000)	(13,290)	(25,000)	11,710			
	Other Property & Services												
0.62	Administration Office Furniture Upgrade	4140220	520	FE14201	(10,000)	(10,000)	(10,000)	(6,168)	(10,000)	3,832			
	Total - Other Property & Services				(10,000)	(10,000)	(10,000)	(6,168)	(10,000)	3,832			
	Total - Furniture & Equipment				(35,000)	(35,000)	(35,000)	(19,458)	(35,000)	15,542			
	Infrastructure - Roads												
1.00	Groves Road Access (Capital)	4120142	540	RC998	0	0	0	(4,644)	0	(4,644)			
0.00	Old Beverley West Road (R2R)	4120146	540	R2R007	(108,163)	(108,163)	(43,214)	0	(108,163)	43,214			
1.00	Balkuling North Road (R2R)	4120146	540	R2R017	0	0	0	(7,665)	0	(7,665)			
0.00	Stockpool Road (R2R)	4120146	540	R2R106	(128,253)	(128,253)	(51,244)	0	(128,253)	51,244			
0.01	Badjalung North Road (R2R)	4120145	540	R2R014	(139,734)	(139,734)	(55,834)	(1,956)	(139,734)	53,878			
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	18,966			
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)	(21,733)	9,642			
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)	(690,086)	25,385			
0.00	Dangin - Mears Road - WFSN Expenditure	4120162	540	WSF010	(359,398)	(359,398)	(179,622)	0	(359,398)	179,622			
0.31	Dangin - Mears Road - WFSN Development Expenditure	4120162	540	WSF010D	(132,600)	(132,600)	(66,270)	(41,107)	(132,600)	25,163			
0.00	Drainage Construction General (Budgeting Only)	4120165	540	DC000	(85,675)	(85,675)	(34,231)	0	(85,675)	34,231			
1.00	Drainage Construction General (Budgeting Only)	4120165	540	DC123	0	0	0	(14,616)	0	(14,616)			
0.00	Minchin Road - Drainage Capital	4120166	540	DC063	(31,626)	(31,626)	(12,631)	0	0	12,631			
0.00	Punch Road - Drainage Capital	4120166	540	DC143	(31,626)	(31,626)	(12,631)	0	(31,626)	12,631			
0.00	Squiers Road - Drainage Capital	4120166	540	DC176	(31,626)	(31,626)	(12,631)	0	0	12,631			

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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	Total Forecast	Variance (Under)/Over
					Annual Budget	YTD Budget	Annual Budget	YTD Budget			
					\$	\$	\$	\$	\$	\$	
	Total - Transport				(1,839,526)	(1,839,526)	(863,534)	(411,222)	(1,697,268)	452,312	
0.22	Total - Infrastructure - Roads				(1,839,526)	(1,839,526)	(863,534)	(411,222)	(1,697,268)	452,312	
	Infrastructure - Other										
	Law, Order & Public Safety										
0.00	Caroling Water Tank - Fire Water	4050790	590	EM5701	(16,877)	(16,877)	(16,877)	0	(16,877)	16,877	
	Total - Law, Order & Public Safety				(16,877)	(16,877)	(16,877)	0	(16,877)	16,877	
	Community Amenities										
0.61	Cemetery Upgrade (Capital)	4100790	590	OC10703	(28,613)	(28,613)	(14,298)	(17,503)	(18,000)	(3,205)	
0.63	Electric Car Charging Station (Capital)	4100790	590	OC10704	(16,145)	(16,145)	(16,138)	(10,168)	(16,145)	5,970	
	Total - Community Amenities				(44,758)	(44,758)	(30,436)	(27,670)	(34,145)	2,766	
	Recreation And Culture										
0.06	Construction Hall Carpark LRCI Funded Expenditure	4110190	590	OC11101	(359,693)	(359,693)	(179,766)	(22,908)	(359,693)	156,858	
0.00	Greater Sports Ground (GSG) - Netball/Basketball Courts (Capital)	4110390	590	OC11335	(393,347)	(393,347)	(196,584)	0	(393,347)	196,584	
0.96	Community Park - LRCI Funded Expenditure	4110390	590	LRC11322	(320,273)	(320,273)	(320,264)	(306,827)	(306,827)	13,437	
0.00	New Park Kwirradging Koort	4110390	590	PC11323	(30,000)	(30,000)	(14,994)	0	(5,000)	14,994	
0.40	OTH CUL - Infrastructure Other (Capital)	4110790	590		(30,000)	(30,000)	(14,994)	(11,996)	(20,000)	2,998	
	Total - Recreation And Culture				(1,133,313)	(1,133,313)	(726,602)	(341,731)	(1,084,867)	384,871	
	Total - Transport				0	0	0	0	0	0	
	Economic Services										
0.00	Standpipe Controller 1	4130890	590	OC13801	(23,000)	(23,000)	(23,000)	0	(43,000)	23,000	
	Total - Economic Services				(23,000)	(23,000)	(23,000)	0	(43,000)	23,000	
0.30	Total - Infrastructure - Other				(1,217,948)	(1,217,948)	(796,915)	(369,402)	(1,178,889)	427,513	
0.18	Grand Total				(4,767,924)	(4,767,924)	(3,105,229)	(846,539)	(4,210,607)	2,258,690	
	Summary by Balance Sheet Category										
	Land Held For Resale (Current)		340		0	0	0	0	0	0	
	Land Held For Resale (Non Current)		507		0	0	0	0	0	0	
	Land - Freehold		508		0	0	0	0	0	0	
	Buildings - Specialised		512		(180,895)	(180,895)	(140,422)	(29,689)	(172,895)	110,733	
	Buildings - Non Specialised		514		(464,150)	(464,150)	(242,456)	(4,182)	(114,150)	238,274	
	Furniture & Equipment		520		(35,000)	(35,000)	(35,000)	(19,458)	(35,000)	15,542	
	Plant & Equipment		530		(1,030,405)	(1,030,405)	(1,026,902)	(12,586)	(1,012,405)	1,014,316	
	Infrastructure - Roads		540		(1,839,526)	(1,839,526)	(863,534)	(411,222)	(1,697,268)	452,312	
	Infrastructure - Bridges		555		0	0	0	0	0	0	
	Infrastructure - Footpaths & Cycleways		560		0	0	0	0	0	0	
	Infrastructure - Other		590		(1,217,948)	(1,217,948)	(796,915)	(369,402)	(1,178,889)	427,513	
					0	0	0	0	0	0	
					0	0	0	0	0	0	
					0	0	0	0	0	0	
					0	0	0	0	0	0	
					(4,767,924)	(4,767,924)	(3,105,229)	(846,539)	(4,210,607)	2,258,690	

SHIRE OF QUAIRADING - ANNUAL BUDGET REVIEW
 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	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual
Transport		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 118 - Depot Building	243,727	0	0	0	0	25,476	49,813	49,813	49,813	218,251	193,914	193,914	193,914	2,758	10,647	10,647	10,647
Loan 119 - Park Cottages	99,996	0	0	0	0	7,356	14,551	14,551	14,551	92,640	85,445	85,445	85,445	269	2,431	2,431	2,431
	343,723	0	0	0	0	32,832	64,364	64,364	64,364	310,891	279,359	279,359	279,359	3,028	13,078	13,078	13,078
Total	343,723	0	0	0	0	32,832	64,364	64,364	64,364	310,891	279,359	279,359	279,359	3,027.80	13,082	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	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual
Law, Order & Public Safety		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lease 2 - CESM Vehicle	17,555	0	0	0	0	13,154	17,555	17,555	17,555	4,401	(0)	-0	-0	66	72	72	72
Economic Services																	
Lease 4 - Skeleton Weed Vehicle	0	0	0	0	0	0	10,513	10,513	10,513	0	(10,513)	(10,513)	(10,513)	0	0	0	0
Other Property & Services																	
Lease 3 - Canon Photocopier	3,343	0	0	0	0	0	3,729	3,729	3,729	3,343	(386)	(386)	-386	0	93	93	93
	20,898	0	0	0	0	13,154	31,797	31,797	31,797	7,744	(10,899)	(10,899)	(10,899)	66	165	165	165
Total	20,898	0	0	0	0	13,154	31,797	31,797	31,797	7,744	(10,899)	(10,899)	(10,899)	66	165	165	165
Current financing borrowings	20,898									7,744							
Non-current financing borrowings	0									0							
	20,898									7,744							

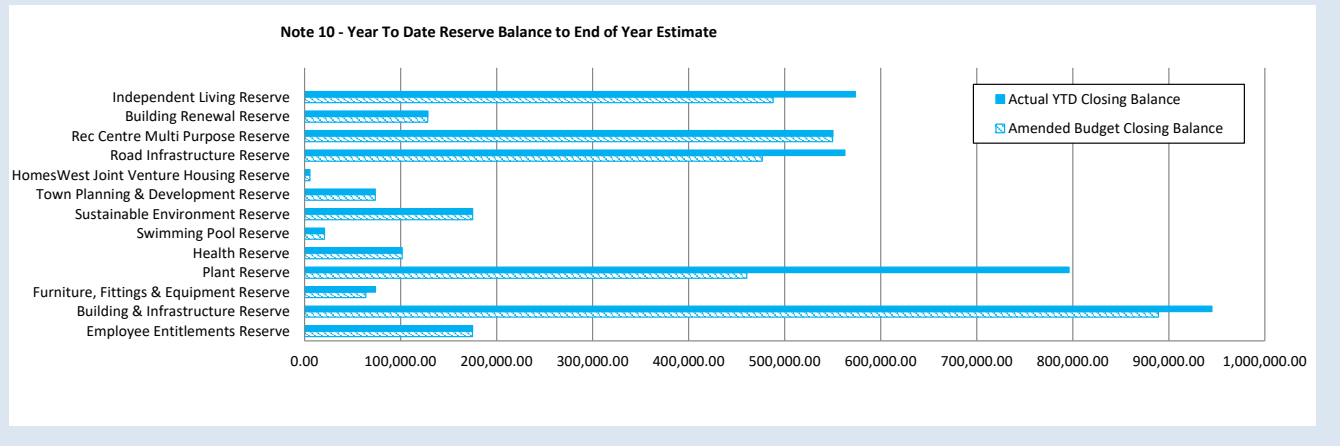
SHIRE OF QUAIRADING - ANNUAL BUDGET REVIEW
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 DECEMBER 2023

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	375,000.00	0.00	(430,000.00)	0.00	889,234.17	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	143,000.00	0.00	(478,000.00)	0.00	460,516.32	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
	4,093,438.88	85,000.00	87,943.23	518,000.00	0.00	(1,088,825.00)	0.00	3,607,613.88	4,181,382.11

KEY INFORMATION



SHIRE OF QUAIRADING - ANNUAL BUDGET REVIEW
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 16
 BUDGET AMENDMENTS

GL Code	IE Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$	\$
			Budget Adoption		Closing Surplus/(Deficit)		30,190		30,190
			<i>Opening surplus adjustment</i>		(Not yet endorsed) To be presented at budget review		68,617		98,807
			<i>(Adjusted 2022/23 Closing Balance)</i>						
2050530	2600		ESL BFB - Insurance Expenses		Operating			(765)	98,042
2070765	2000		OTH HEALTH - Maintenance/Operations MUN		Operating		174,315		272,357
2070765	2001		OTH HEALTH - Maintenance/Operations MUN		Operating		18,165		290,522
2070765	2003		OTH HEALTH - Maintenance/Operations MUN		Operating		7,954		298,476
2070765	2100		OTH HEALTH - Maintenance/Operations MUN		Operating		13,965		312,442
2070765	2101		OTH HEALTH - Maintenance/Operations MUN		Operating		11,633		324,074
2070765	2104		OTH HEALTH - Maintenance/Operations MUN		Operating		3,555		327,629
2070765	2200		OTH HEALTH - Maintenance/Operations MUN		Operating		1,000		328,629
2070765	2201		OTH HEALTH - Maintenance/Operations MUN		Operating		150		328,779
2050765	2100		OTH HEALTH - Maintenance/Operations MUN		Operating			(200,000)	128,779
2050765	2100		OTH HEALTH - Maintenance/Operations MUN		Operating			(16,000)	112,779
2070799	9900		OTH HEALTH - Administration Allocated		Operating		7,285		120,064
2110250	2100	W11205	Swimming Pool Additional fees - Toddler Learn to Swim		Operating		3,500		123,564
311210	3100		SWIM AREAS - Grants		Operating			(2,000)	121,564
2100665	2101		PLAN - Maintenance/Operations		Operating		10,000		131,564
2110365	2101	W11301	REC - Parks & Gardens Maintenance/Operations		Operating		30,000		161,564
2110365	2000	W11328	REC - Parks & Gardens Maintenance/Operations		Operating			(10,000)	151,564
2110365	9300	W11328	REC - Parks & Gardens Maintenance/Operations		Operating			(9,000)	142,564
2110365	2101	W11328	REC - Parks & Gardens Maintenance/Operations		Operating			(2,000)	140,564
2110367	2100	W11315	Borefield		Operating			(9,500)	131,064
2110367	2101	W11315	Borefield		Operating			(10,000)	121,064
2110367	2000	BO11308	Old School Building		Operating			(2,762)	118,302
2110388	9300	BO11308	Old School Building		Operating			(2,558)	115,744
2110365	2100	W11323	Kwirrading Koort - New Park		Operating			(7,500)	108,244
2100365	2101	W11323	Kwirrading Koort - New Park		Operating		7,500		115,744
2120665	2000	W12601	AERO - Airstrip & Grounds Maintenance		Operating			(2,488)	113,256
2120665	3130	W12601	AERO - Airstrip & Grounds Maintenance		Operating			(1,857)	111,399
2130240	2101	W13206	Sikh Memorial Concrete Plinth		Operating		2,500		113,899
2130240	2100	W13206	Sikh Memorial Concrete Plinth		Operating		550		114,449
2130240	2000	W13222	Nookaminnie Nature Reserve		Operating			-3500	110,949
2130240	9300	W13222	Nookaminnie Nature Reserve		Operating			-3500	107,449
2130865	2202	W13801	Standpipes		Operating		10,000		117,449
3140120	3430	FI1000	Private Works Portable Toilet Hire		Operating			(2,000)	115,449
2140411	2101		POC - External Parts & Repairs		Operating		63,050		178,499

GL Code	IE Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$	\$
2140411	2100		POC - External Parts & Repairs		Operating			(63,050)	115,449
4080312	2100	BC8301	FAMILIES - Building Spec DayCare Centre Building Capital		Capital			(10,000)	105,449
4080612	2100	BC8600	AGED OTHER - Buildings Specialised Capital		Capital		10,000		115,449
4090114	2100	BC9114	1 (Lot 325) Edwards Way - Building (Capital)		Capital		350,000		465,449
4090281	4400		OTH HOUSE - Transfers to Reserves		Capital			(350,000)	115,449
4100790	2100	OC10703	COMM AMEN - Infra Other - Cemetery Upgrade		Operating		10,613		126,062
4110390	2000	LRC11322	REC - Infrastructure Other (Capital)		Capital		20,196		146,258
4110390	2100	LRC11322	REC - Infrastructure Other (Capital)		Capital		159,063		305,321
4110390	2101	LRC11322	REC - Infrastructure Other (Capital)		Capital			(183,824)	121,497
4110390	9300	LRC11322	REC - Infrastructure Other (Capital)		Capital		19,063		140,560
4110390	9300	LRC11322	REC - Infrastructure Other (Capital)		Capital			(1,053)	139,508
4110390	2101	PC11323	REC - Infrastructure Other (Capital)		Capital		25,000		164,508
4110381	4400		REC - Transfers to Reserves		Capital			(25,000)	139,508
4110612	2100	BC11601	HERITAGE - Building Spec (Capital)		Capital		3,000		142,508
4110612	2101	BC11601	HERITAGE - Building Spec (Capital)		Capital		5,000		147,508
4110790	2101		OTH CUL - Infrastructure Other (Capital)		Capital		10,000		157,508
4120166	2000	DC063	ROADC - Draining Outside BUA (Capital) Minchin Road		Capital		4,520		162,028
4120166	2100	DC063	ROADC - Draining Outside BUA (Capital) Minchin Road		Capital		15,780		177,808
4120166	9300	DC063	ROADC - Draining Outside BUA (Capital) Minchin Road		Capital		5,262		183,070
4120166	9400	DC063	ROADC - Draining Outside BUA (Capital) Minchin Road		Capital		6,064		189,134
4120166	2000	DC176	ROADC - Draining Outside BUA (Capital) Squires Road		Capital		4,520		193,654
4120166	2100	DC176	ROADC - Draining Outside BUA (Capital) Squires Road		Capital		15,780		209,434
4120166	9300	DC176	ROADC - Draining Outside BUA (Capital) Squires Road		Capital		5,262		214,696
4120166	9400	DC176	ROADC - Draining Outside BUA (Capital) Squires Road		Capital		6,064		220,760
4120330	2101	PE12310	PLANT - Plant & Equipment (Capital)		Capital		10,000		230,760
2120211	2000	RM000	ROADM - Road Maintenance		Operating			(75,373)	155,387
2120211	2101	RM000	ROADM - Road Maintenance		Operating			(76,663)	78,724
2120211	9300	RM000	ROADM - Road Maintenance		Operating			(77,006)	1,718
2120211	9400	RM000	ROADM - Road Maintenance		Operating			(35,352)	(33,634)
4120330	2101	PE12314	PLANT - Plant & Equipment (Capital)		Capital		8,000		(25,634)
4120381	4400		PLANT - Transfers to Reserves		Capital			(8,000)	(33,634)
4130890	2101	OC13801	OTH ECON - Infrastructure Other (Capital)		Capital			(20,000)	(53,634)
2040204	2100		OTH GOV - Training & Development		Operating		5,000		(48,634)
2040104	2100		MEMBERS - Training & Development		Operating		4,000		(44,634)
2030141	2100		RATES - Subscriptions & Memberships		Operating		2,741		(41,893)
2040116	2100		MEMBERS - Election Expenses		Operating		6,000		(35,893)
2040116	2101		MEMBERS - Election Expenses		Operating		1,500		(34,393)
2040152	2101		MEMBERS - Consultants		Operating		10,000		(24,393)
2110365	2000	W11301	REC - Parks (Bark Park)		Operating		9,288		(15,105)
2110365	9300		REC - Parks (Bark Park)		Operating		10,812		(4,293)
2130240	2100	W13224	TOUR - PUBLIC Relations & Area Promotion		Operating		5,000		707
2130289	2100	BM13201	TOUR - Building Maintenance		Operating		7,000		7,707
2130889	2100	BM13811	OTH ECON - Building Maintenance		Operating			(8,000)	(293)

GL Code	IE Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$	\$
2040285	2100		OTH GOV - Legal Expenses		Operating		2,500		2,207
2120231	2100	SWEEP	ROADM - Street Sweeping/Cleaning		Operating		34,000		36,207
2120231	2000	SWEEP	ROADM - Street Sweeping/Cleaning		Operating			(6,000)	30,207
2120231	9300	SWEEP	ROADM - Street Sweeping/Cleaning		Operating			(7,500)	22,707
4120149	2100	RRG166	RRG - Quairading -Corrigin Road		Capital		37,959		60,666
4120149	2100	RRG166A	RRG - Quairading -Corrigin Road		Capital		41,048		101,714
21403040	2100		PWO _ Training & Development		Operating			(14,000)	87,714
21403040	2000		PWO _ Training & Development		Operating			(5,712)	82,002
21403040	9300		PWO _ Training & Development		Operating			(13,000)	69,002
2140411	2100		POC - External Parts & Repairs		Operating			(30,000)	39,002
2140400	2000		POC Internal Plant Repairs - Wages		Operating		6,150		45,152
2140411	9300		POC Internal Plant Repairs - O/Heads		Operating		9,016		54,168
2110366	2100	W11332	Ovals & Grounds		Operating			(30,000)	24,168
						0	1,349,130	(1,324,962)	24,168

KEY INFORMATION

**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

UML



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

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
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
		6,668,876	4,147,431	6,111,902
Expenses				
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)
		(7,739,520)	(7,978,968)	(7,606,247)
		(1,070,644)	(3,831,537)	(1,494,345)
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
		1,642,381	2,380,886	1,015,797
Net result for the period		571,737	(1,450,651)	(478,548)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	15,065,812	0	0
Total other comprehensive income for the period	16	15,065,812	0	0
Total comprehensive income for the period		15,637,549	(1,450,651)	(478,548)

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 \$
CURRENT ASSETS			
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
TOTAL CURRENT ASSETS		8,622,313	6,685,649
NON-CURRENT ASSETS			
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
TOTAL NON-CURRENT ASSETS		124,383,890	109,917,698
TOTAL ASSETS		133,006,203	116,603,347
CURRENT LIABILITIES			
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
TOTAL CURRENT LIABILITIES		2,066,287	1,233,041
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	0	9,437
Borrowings	14	277,617	343,723
Employee related provisions	15	27,895	20,291
TOTAL NON-CURRENT LIABILITIES		305,512	373,451
TOTAL LIABILITIES		2,371,799	1,606,492
NET ASSETS		130,634,404	114,996,855
EQUITY			
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
TOTAL EQUITY		130,634,404	114,996,855

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 \$
Balance as at 1 July 2021		43,323,541	3,575,367	68,576,495	115,475,403
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
Balance as at 30 June 2022		42,825,686	3,594,674	68,576,495	114,996,855
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
Balance as at 30 June 2023		42,898,658	4,093,439	83,642,307	130,634,404

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 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
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
		6,860,963	6,479,881
Payments			
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		(13,096)	(17,918)
Insurance paid		(238,146)	(204,627)
Goods and services tax paid		(405,962)	(359,268)
Other expenditure		(87,235)	(94,475)
		(4,863,272)	(5,302,667)
Net cash provided by operating activities	17(b)	1,997,691	1,177,214
CASH FLOWS FROM INVESTING ACTIVITIES			
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
Net cash (used in) investing activities		(1,267,792)	(768,674)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(66,151)	(73,614)
Payments for principal portion of lease liabilities	27(b)	(29,389)	(29,058)
Net cash (used in) financing activities		(95,540)	(102,672)
Net increase in cash held		634,359	305,868
Cash at beginning of year		6,121,536	5,815,668
Cash and cash equivalents at the end of the year	17(a)	6,755,895	6,121,536

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 \$
OPERATING ACTIVITIES				
Revenue from operating activities				
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>
Expenditure from operating activities				
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		(276,648)	(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>(7,781,630)</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
Amount attributable to operating activities		<u>2,099,744</u>	<u>(678,504)</u>	<u>1,724,975</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
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>
Outflows from investing activities				
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>
Amount attributable to investing activities		<u>(1,270,170)</u>	<u>(1,102,715)</u>	<u>(1,038,259)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	28	351,900	351,900	677,351
		<u>351,900</u>	<u>351,900</u>	<u>677,351</u>
Outflows from financing activities				
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>
Amount attributable to financing activities		<u>(594,305)</u>	<u>(325,100)</u>	<u>(121,979)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
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)
Surplus or deficit after imposition of general rates	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
Information required by legislation		
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 tracing 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
Total	721,747	1,655,806	2,511,906	3,435,223	8,324,682

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
Total	561,153	1,202,220	2,389,307	3,161,442	7,314,122

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 \$
Interest revenue			
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.			
Fees and charges relating to rates receivable			
Charges on instalment plan		1,415	1,335
The 2023 original budget estimate in relation to: Charges on instalment plan was \$1,700.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		32,220	27,000
- Other services – grant acquittals		500	8,410
		32,720	35,410
Employee Costs			
Employee benefit costs		1,826,405	1,978,072
Other employee costs		294,128	244,078
		2,120,531	2,222,150
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		13,098	15,653
		13,098	15,653
Other expenditure			
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 \$
Cash at bank and on hand	4,703,084	1,978,875
Term deposits	2,052,811	4,142,661
Total cash and cash equivalents	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
	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 \$
(a) Current assets		
Financial assets at amortised cost	0	1,787
	0	1,787
Other financial assets at amortised cost		
Self supporting loans receivable	0	1,787
	0	1,787
Held as		
- Unrestricted other financial assets at amortised cost	0	1,787
	0	1,787
(b) Non-current assets		
Financial assets at fair value through profit or loss	81,490	77,804
	81,490	77,804
Financial assets at fair value through profit or loss		
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 (i)) 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
	\$	\$
Current		
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
Non-current		
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)
Total trade and other receivables from contracts with customers		836,614	187,413	(70)

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
	\$	\$
Current		
Fuel and materials	10,828	4,513
Land held for resale		
Cost of acquisition	405,840	50,000
	416,668	54,513
Non-current		
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:		
Balance at beginning of year	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
Balance at end of year	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
<u>837,395</u>	<u>187,707</u>
<u>867,160</u>	<u>194,879</u>

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	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Other property, plant and equipment WIP	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	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)
Balance at 30 June 2022	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
Comprises:									
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)
Balance at 30 June 2022	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
Balance at 30 June 2023	1,456,390	2,563,793	15,359,769	19,379,952	19,379,952	150,851	4,189,474	0	23,720,277
Comprises:									
Gross balance amount at 30 June 2023	1,456,390	2,563,793	15,359,769	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)
Balance at 30 June 2023	1,456,390	2,563,793	15,359,769	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
Land and buildings						
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
Balance at 1 July 2021	\$ 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
Balance at 30 June 2022	73,069,421	594,210	9,181,436	4,952,739	110,376	87,908,182
Comprises:						
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)
Balance at 30 June 2022	73,069,421	594,210	9,181,436	4,952,739	110,376	87,908,182
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)
Balance at 30 June 2023	82,379,977	601,960	10,735,078	5,597,889	862,705	100,177,609
Comprises:						
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)
Balance at 30 June 2023	82,379,977	601,960	10,735,078	5,597,889	862,705	100,177,609

**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

(f) 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:

Asset Class	Useful life
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)
Balance at 30 June 2022		52,860	52,860
Gross balance amount at 30 June 2022		91,091	91,091
Accumulated depreciation at 30 June 2022		(38,231)	(38,231)
Balance at 30 June 2022		52,860	52,860
Depreciation		(29,272)	(29,272)
Balance at 30 June 2023		23,588	23,588
Gross balance amount at 30 June 2023		91,091	91,091
Accumulated depreciation at 30 June 2023		(67,503)	(67,503)
Balance at 30 June 2023		23,588	23,588

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)
Total amount recognised in the statement of comprehensive income	(29,714)	(30,044)
Total cash outflow from leases	(29,831)	(29,830)
(b) Lease Liabilities		
Current	20,898	40,850
Non-current	0	9,437
	20,898	50,287

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 QAIRADING
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.

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

	2023 Actual \$	2022 Actual \$
	41,472	35,100
	39,508	35,100
	34,745	35,100
	0	35,100
	0	35,100
	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

	2023	2022
	\$	\$
Current		
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
	1,283,060	406,674

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

	2023	2022
	\$	\$
Current		
Contract liabilities	37,618	1,750
Capital grant/contributions liabilities	473,908	471,530
	<u>511,526</u>	<u>473,280</u>
Reconciliation of changes in contract liabilities		
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>		
Reconciliation of changes in capital grant/contribution liabilities		
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>
Expected satisfaction of capital grant/contribution liabilities		
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
Secured		\$	\$	\$	\$	\$	\$
Long Term Borrowings		66,106	277,617	343,723	66,151	343,723	409,874
Total secured borrowings	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
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	129,164	125,131
Long service leave	34,533	92,865
	163,697	217,996
Employee related other provisions		
Employment on-costs	21,000	28,090
	21,000	28,090
Total current employee related provisions	184,697	246,086
Non-current provisions		
Employee benefit provisions		
Long service leave	24,681	18,236
	24,681	18,236
Employee related other provisions		
Employment on-costs	3,214	2,055
	3,214	2,055
Total non-current employee related provisions	27,895	20,291
Total employee related provisions	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

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	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
	68,576,495	15,065,812	83,642,307	68,576,495	0	68,576,495

**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 \$
<p>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:</p>		
- Cash and cash equivalents	3 4,701,461	4,168,322
	<u>4,701,461</u>	<u>4,168,322</u>
<p>The restricted financial assets are a result of the following specific purposes to which the assets may be used:</p>		
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
Total restricted financial assets	<u>4,701,461</u>	<u>4,168,322</u>
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS		
Credit card limit	17,000	17,000
Credit card balance at balance date	(6,091)	(5,048)
Total amount of credit unused	<u>10,909</u>	<u>11,952</u>
Loan facilities		
Loan facilities - current	14 66,106	66,151
Loan facilities - non-current	14 277,617	343,723
Total facilities in use at balance date	<u>343,723</u>	<u>409,874</u>
Unused loan facilities at balance date	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

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

The capital expenditure projects outstanding at the end of the previous year were the Kwirrating 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
	6,267	7,932	7,623
Deputy President's meeting attendance fees	3,122	0	0
	3,122	0	0
All other council member's meeting attendance fees	14,042	27,020	21,436
	14,042	27,020	21,436
21(b)	23,431	34,952	29,059

(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)	774,303	704,504

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
Amounts outstanding from related parties:		
Trade and other receivables	1,904	1,168
Amounts payable to related parties:		
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.

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

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	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(24,899)	0	0
Less: Movement in liabilities associated with restricted cash	4,666	464	363
Less: Fair value adjustments to financial assets at fair value through profit or loss	(3,686)	0	(3,997)
Add: Loss on disposal of assets	42,010	229,131	190,420
Add: Depreciation	3,088,512	3,152,569	3,051,224
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(4,875)	0	1,338
Employee benefit provisions	7,604	0	(4,543)
Assets expensed	0	0	6,173
Inventory	74,481	0	164,765
Non-cash amounts excluded from operating activities	3,183,813	3,382,164	3,405,743
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	28 (4,093,439)	(3,812,774)	(3,594,674)
Less: Financial assets at amortised cost - self supporting loans	4(a) 0	0	(1,787)
Less: Current assets not expected to be received at end of year			
- Land held for resale	6 (405,840)	0	(50,000)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 66,106	0	66,151
- Current portion of lease liabilities	11(b) 20,898	3,252	40,850
- Employee benefit provisions	171,302	167,100	166,636
Total adjustments to net current assets	(4,240,973)	(3,642,422)	(3,372,824)
Net current assets used in the Statement of Financial Activity			
Total current assets	8,622,313	4,369,719	6,685,649
Less: Total current liabilities	(2,066,287)	(706,129)	(1,233,041)
Less: Total adjustments to net current assets	(4,240,973)	(3,642,422)	(3,372,824)
Surplus or deficit after imposition of general rates	2,315,053	21,168	2,079,784

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	New Loans During 2021-22	Principal at 30 June 2022	Principal at 1 July 2022	New Loans During 2022-23	Principal at 30 June 2023
Depot Building		341,871	0	283,539	293,540	0	243,727
Park Cottages		128,886	0	114,548	114,547	0	98,996
Total		470,757	0	408,087	408,087	0	343,723
Self Supporting Loans							
Bowling Club		9,228	0	0	0	0	0
Golf Club		3,503	0	1,787	1,786	0	0
Total Self Supporting Loans		12,731	0	1,787	1,786	0	(1,786)
Total Borrowings	14	483,488	0	409,874	409,873	0	(66,151)

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

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023		Budget for year ending 30 June 2023	
						Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023
Depot Building		118	WAATC*	3.04%	15/07/2027	(12,107)	(12,107)	(10,028)	(10,028)
Park Cottages		119	WAATC*	1.49%	9/06/2029	(2,633)	(2,633)	(1,855)	(1,855)
Total						(14,740)	(14,740)	(11,883)	(11,883)
Self Supporting Loans Finance Cost Payments									
Golf Club		117	WAATC*	4.08%	5/08/2023	(141)	(141)	(126)	(126)
Total Self Supporting Loans Finance Cost Payments						(141)	(141)	(126)	(126)
Total Finance Cost Payments						(14,881)	(14,881)	(12,009)	(12,009)

* WA Treasury Corporation

SHIRE OF QAIRADING
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 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
CESM Vehicle		\$ 69,453	\$ 0	\$ (25,806)	\$ 43,647	\$ 43,647	\$ 0	\$ (26,092)	\$ 17,555
Canon Copier		\$ 9,892	\$ 0	\$ (3,252)	\$ 6,640	\$ 9,892	\$ 0	\$ (1,461)	\$ (1,569)
Skeleton Weed Vehicle		\$ 0	\$ 0	\$ 0	\$ 0	\$ 53,618	\$ 0	\$ (3,297)	\$ 50,321
Total Lease Liabilities	11(b)	\$ 79,345	\$ 0	\$ (29,058)	\$ 50,287	\$ 107,157	\$ 0	\$ (40,850)	\$ 66,307

Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June		Budget for year ending 30 June	
					2022	2023	2022	2023
CESM Vehicle	2	Summit Fleet	1.10%	15/02/2024	\$ (634)	\$ (349)	\$ (634)	\$ (349)
Canon Copier	3	Canon Finance	1.40%	20/05/2024	\$ (138)	\$ (93)	\$ (138)	\$ (93)
Skeleton Weed Vehicle	4	ANZ	6.32%	21/01/2027	\$ 0	\$ (1,064)	\$ 0	\$ (1,064)
Total Finance Cost Payments					\$ (772)	\$ (1,506)	\$ (772)	\$ (1,506)

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 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
Restricted by council												
(a) Long Service Leave Reserve	166,636	4,666	0	171,302	166,636	464	0	167,100	166,273	363	0	166,636
(b) Building Reserve	972,784	27,242	(75,000)	925,026	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)	72,264	114,060	317	(45,000)	69,377	113,811	249	0	114,060
(d) Plant Reserve	740,497	270,737	(231,900)	779,334	740,496	252,060	(231,900)	760,656	438,580	364,058	(62,141)	740,497
(e) Health Reserve	48,225	51,351	0	99,576	48,225	134	0	48,359	48,120	105	0	48,225
(f) Swimming Pool Reserve	264	20,014	0	20,278	264	1	0	265	264	0	0	264
(g) Sustainable Environment Reserve	166,743	4,670	0	171,413	166,743	464	0	167,207	166,360	363	0	166,743
(h) Town Planning & Development Reserve	2,000	70,049	0	72,049	2,000	6	0	2,006	505,724	76,855	(580,579)	2,000
(i) HomesWest Joint Venture Housing Reserve	5,277	148	0	5,425	5,277	15	0	5,292	5,266	11	0	5,277
(j) Road Infrastructure Reserve	428,918	122,011	0	550,929	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	538,610	378,024	151,052	0	529,076	227,527	150,497	0	378,024
(l) Building Renewal Reserve	122,314	3,425	0	125,739	122,314	340	0	122,654	122,047	267	0	122,314
(m) Independent Living Reserve	448,932	112,572	0	561,504	448,932	101,248	0	550,180	348,172	100,760	0	448,932
	3,594,674	850,665	(351,900)	4,093,439	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)	4,093,439	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:

Name of reserve account Restricted by council	Anticipated date of use	Purpose of the reserve account
(a) Long Service Leave Reserve	On Going	To be used to Develop and Upgrade Council Infrastructure and Building Assets.
(b) Building Reserve	On Going	To be used in funding the various furniture, fittings and equipment installed in Council buildings and for the purchase of IT Hardware and Software.
(c) Furniture, Fittings & Equipment Reserve	On Going	To be used to assist in funding the purchase of major plant items.
(d) Plan: Reserve	On Going	To be used to assist in funding future major capital/upgrade works at the Quairading Memorial Swimming Pool.
(e) Health Reserve	On Going	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.
(f) Swimming Pool Reserve	On Going	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.
(g) Sustainable Environment Reserve	On Going	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.
(h) Town Planning & Development Reserve	On Going	To be used towards road infrastructure projects including replacement of culverts and bridges.
(i) HomesWest Joint Venture Housing Reserve	On Going	To be used in providing assistance in the future redevelopment and capital upgrade works at the Multi Purpose Precinct.
(j) Road Infrastructure Reserve	On Going	To be used to fund the maintenance and renewal of Councils Building assets.
(k) Rec Centre Multi Purpose Precinct Reserve	On Going	To be used to fund the development of Independent Living Units.
(l) Building Renewal Reserve	On Going	To be used to fund the development of Independent Living Units.
(m) Independent Living Reserve	On Going	To be used to fund the development of Independent Living Units.

11.3 RATES COLLECTION

Responsible Officer	Natalie Ness, Chief Executive Officer
Reporting Officer	Tricia Brown, Executive Manager, Corporate Services
Attachments	1. Attachment (i) Rates Collection Actions as at 28.02.24 (confidential) 2. Attachment (ii) QRD Rates Ledger to General Ledger Reconciliation as at 01.03.24 (confidential)
Voting Requirements	Simple Majority
Disclosure of Interest	Reporting Officer: Nil Responsible Officer: Nil

RESOLUTION: OCM 170-23/24

Moved: Cr JR Hippisley

Seconded: Cr JC Hayes

That Council note the current debt collection actions on overdue Rates and Service Charges (Attachment (i))

That Council note the Rates Reconciliation as at 01.03.24 (Attachment (ii))

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

AGAINST: Nil

CARRIED 6/0

IN BRIEF

All ratepayers have a responsibility to pay rates. These rates help fund local infrastructure and vital community services, such as roads, footpaths, parks and leisure facilities.

MATTER FOR CONSIDERATION

Unpaid rates are considered overdue and recoverable by Council once the due date has passed. As part of its Rates Collection Policy, Council reserves the right to refer the details of any ratepayers that have outstanding rates and charges to a debt collection agency to commence further debt recovery action.

BACKGROUND

As per **Section 6.32 Rates & Service Charges of the Local Government Act;**

- (1) When adopting the annual budget, a local government-
 - (a) In order to make up a budget deficiency, is to impose a general rate on rateable land within its district, which rate may be imposed by either
 - (i) Uniformly, or
 - (ii) Differentially;

And

(b) May impose on rateable land within its district –

(i) A specified area rate; or

(ii) A minimum payment;

And

(c) May impose a service charge on land within its district.

As per Section 6.41 Service of rate notice

(1) A local government is required to give to -

(a) The owner of rateable land; and

(b) The owner or occupier, as the case requires, of land on which a service charge is imposed.

A rate notice stating the date the rate notice was issued and incorporating or accompanied by the details and particular prescribed.

(2) The rate notice is to be given –

(a) As soon as practicable after –

(i) The rate record of the land is completed; or

(ii) The rate record of the land is amended, if that amendment results in a change in the amount of rates or service charges payable on that land;

Or

(b) Where an election has been made under section 6.45 to pay rates or service charges by instalments, not less than 28 days before each instalment is due.

(3) notwithstanding sections 75 and 76 of the Interpretation Act 1984 service of the rate notice is deemed to have been effected if delivered to the address shown in the rate record for the owner at the time of delivery.

(3) The rate notice may be given by email if the local government has obtained the consent of the owner or occupier, as the case requires, to giving the rate notice in that way.

Section 6.45 Options for payment of rates or service charges

(1) A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3) by-

(a) 4 equal or nearly equal instalments; or

(b) Such other method of instalments as is set forth in the local government's annual budget.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Rates Collection Policy

Recovery of Rates, Debts and Service Charges Policy

FINANCIAL IMPLICATIONS

Rates are the primary source of revenue for Council. Overdue rates represent a significant opportunity cost for Council and can impact adversely on Council’s ability to fund the service delivery priorities identified in Council’s annual budget.

ALIGNMENT WITH STRATEGIC PRIORITIES

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:

Nil.

RISK ASSESSMENT

	Option 1
Financial	<p>Medium</p> <p><i>Should outstanding debts not be collected in a timely manner economic pressures will have an impact on Council’s budget and as a result will place pressure on all ratepayers.</i></p>
Health	<p>Low</p>
Reputation	<p>Low</p> <p><i>Council’s major source of revenue is Rates, derived as a tax on land within the Council area. All ratepayers receive benefits from paying rates, but those benefits are consumed in different quantities and types over the life of the ratepayer.</i></p>
Operations	<p>Medium</p> <p><i>Rates are the deficit between operational costs and funding, large amounts of unpaid rates could result in delays in operations.</i></p>
Natural Environment	<p>Nil</p>

	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 Shire of Quairading adopted the following 2023-2024 Rates & Service Charges on the 31st August 2023 as per the Local Government Act 1995.

COMMENTS AFFECTING COUNCIL DECISION

Cr Haythornthwaite reminded Councillors of the confidential nature of the attachments and asked that Councillors please refrain from identifying individual names or persons during their discussion.

Cr Hippisley asked for clarification on the Agenda Item as he did not feel it offered much information. The EMCS explained that the bulk of the information about the current state of the Shire’s debt collection efforts were in the confidential attachments provided to Council in addition to the public agenda.

Cr Haythornthwaite asked whether this was an ongoing process. The EMCS confirmed this and explained that she would regularly report to Council on this topic especially concerning the later stages of the debt recovery process for some cases, as this would require Council to decide to spend money in order to recover the debts.

**SHIRE OF QUAIRADING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 9 October 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

Option 2 (Four Instalments)

First instalment to be made on or before 9 October 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 11 December 2023 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 12 February 2024 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 15 April 2024 or 2 months after the third instalment, whichever is the later.




Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	9/10/2023	0	0.00%	11.00%
Option two				
First instalment	9/10/2023	0	0.00%	11.00%
Second instalment	11/12/2023	5	3.00%	11.00%
Third instalment	12/02/2024	5	3.00%	11.00%
Fourth instalment	15/04/2024	5	3.00%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,415	1,700
Instalment plan interest earned	3,000	2,239	3,000
Interest on ESL	650	641	650
Interest on deferred rates	200	0	400
Unpaid rates and service charge interest earned	15,000	14,985	15,000
	20,350	19,280	20,750

The Shire has contracted the services of AMPAC Debt Collection Agency for those rate payers that have not made payment either in full, by instalment or entered into a payment arrangement.

Any legal fees to recover the outstanding debts are initially paid by Council however are recoverable from the ratepayer by addition to their Assessment/Rate Record.

11.4 Accounts for Payment - February 2024**Responsible Officer** Tricia Brown, Executive Manager, Corporate Services**Reporting Officer** Cynthia Lowe, Senior Finance Officer**Attachments**

1. 11.1 (i) List of Accounts February 2024 [↓](#) 
2. 11.1 (ii) Transport Takings February 2024 [↓](#) 
3. 11.1 (iii) Credit Card Reconciliation February 2024 [↓](#) 

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

Responsible Officer: Nil

RESOLUTION: OCM 171-23/24

Moved: Cr TJ Stacey

Seconded: Cr BR Cowcill

That Council note the following:

1. That schedule of accounts for February 2024 covering municipal vouchers 24000 to 24002 and EFT13657 to EFT13742 totalling \$222,572.27 be received (Attachment i);
2. That police licensing payments for the month of February 2024 totalling \$38,729.25 be received (Attachment ii); and
3. That fund transfers to the corporate credit card for February 2024 totalling \$8720.21 be received (Attachment iii); and
4. That net payroll payments for the month of February 2024 totalled \$125,866.11; and
5. That the lease payments for the month of February 2024 totalled \$2,423.73 for the CESM vehicle lease.

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 6/0****IN BRIEF**

Payments are as per attachments (i), (ii) and (iii)

MATTER FOR CONSIDERATION

Note the accounts paid during February 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.

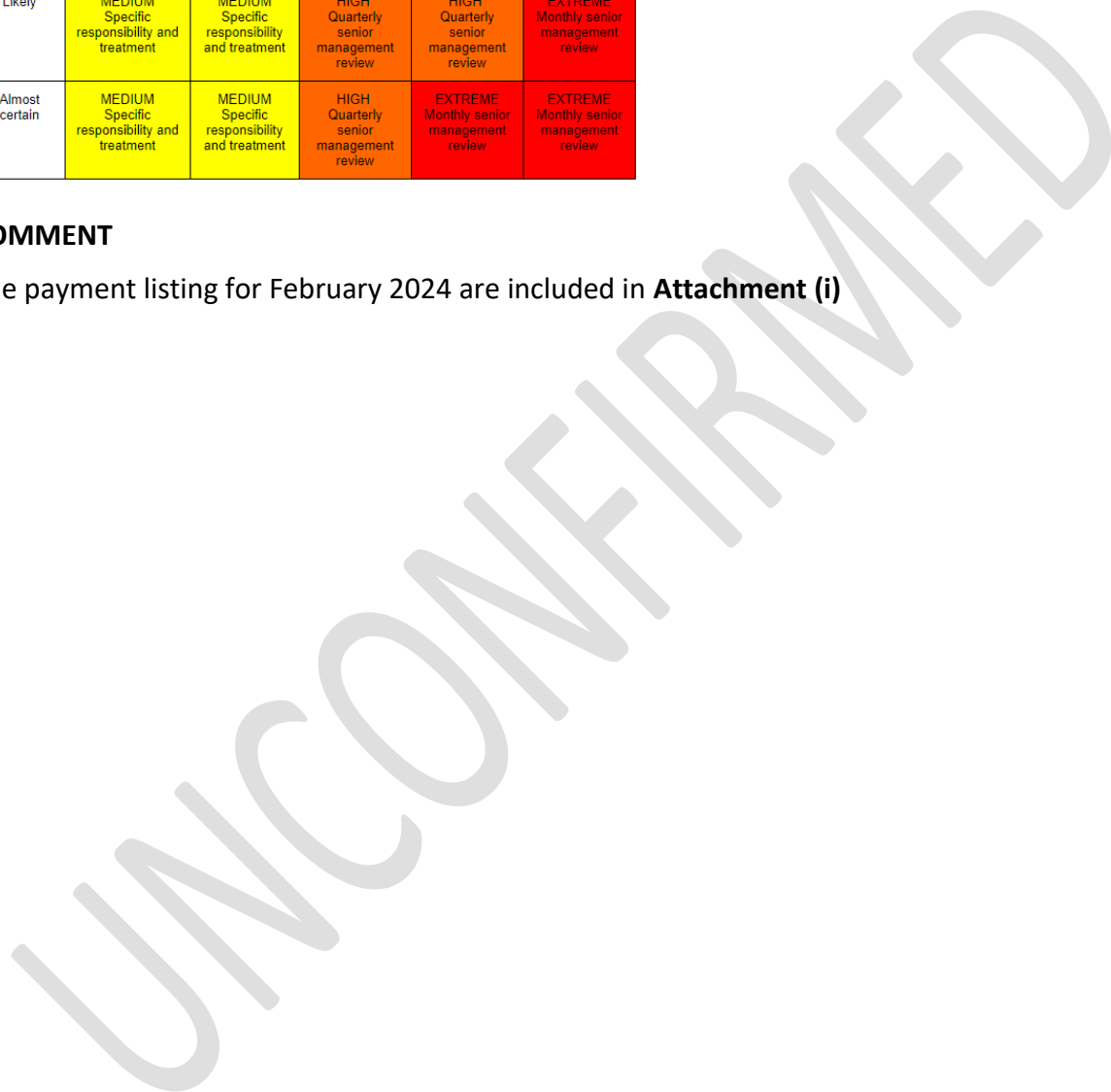
RISK ASSESSMENT

	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

	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 payment listing for February 2024 are included in **Attachment (i)**



11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13657	08/02/2024	TELSTRA	TELSTRA ACCOUNT: 486080200 MEDICAL CENTRE USAGE PERIOD 29/1/24-28/1/24	34.95	
EFT13658	08/02/2024	WESTERN AUSTRALIAN TREASURY CORPORATION	TRADE ID 50336 REF 118 - GUARANTEE FEE TO 31/12/2023 TRADE ID 50444 REF 119 - GUARANTEE FEE TO 31/12/2023	1173.45	
EFT13659	08/02/2024	COMMUNITY RESOURCE CENTRE - QUAIRADING	RAP WORKSHOP FLYER DESIGN, SPORTS DAY FLYERS, PHOTOCOPY COLOUR - PHOTOCOPY B/W FOR ECONOMIC DEVELOPMENT EAM	270.65	
EFT13660	08/02/2024	QUAIRADING DISTRICT HIGH SCHOOL	QUAIRADING DHS P&C - COMMUNITY GRANT FOR 300 FACTION SHIRTS EMBRIODED W/SCHOOL LOGO - COUNCIL CONTRIBUTION	2500.00	
EFT13661	08/02/2024	JASON JOHN COLBUNG	BEATRICE/JASON COLBUNG - REFUND OF BUILDING BOND - TOWN HALL - 20.01.24	875.00	FULLY
EFT13662	08/02/2024	BOB WADDELL & ASSOCIATES PTY LTD	5HRS ASSISTANCE PROVIDED BY TARA - RATES SERVICES (W/E 4/2/24) RATES EOM, PROPERTY TRANSFER AND MAINTENANCE TO MATCH LANDGATE.	825.00	
EFT13663	08/02/2024	SYNERGY	SYNERGY ACCOUNT 343155630 TOAPIN WEIR USAGE PERIOD 24/11/23-24/01/2024	7.80	
EFT13664	08/02/2024	SULLIVAN	FREIGHT, CARTON OF FILTERS - WORKS DEPO	40.07	
EFT13665	08/02/2024	MURIEL COLLARD	WELCOME TO COUNTRY - AUSTRALIA DAY 2024	300.00	FULLY
EFT13666	08/02/2024	WESTRAC PTY LTD	ESL FUNDED REPAIRS AS PER QUOTE Q472246; REPAIRS NEEDED AS A RESULT OF BRUCE ROCK /PANTAPIN FIRE, INCIDENT NO. 64958 - Q368,	1994.00	FULLY
EFT13667	08/02/2024	JT ANDERSON	MAKERS KEEP - COMMUNITY GRANT FOR CAFE FIT OUT - COUNCIL CONTRIBUTION	4843.00	

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13668	08/02/2024	RURAL TRAFFIC SERVICES PTY LTD	RURAL TRAFFIC SERVICES - x3 TRAFFIC CONTROLLERS, x2 VEHICLES AND SIGNS, CORRIGIN RDF - RRG166B	5358.54	
EFT13669	08/02/2024	YORK AUTO ELECTRICS & AIR CONDITIONING	JCB BACKHOE P617 - LABOUR/TRAVEL - REPLACEMENT PARTS FOR AIRCON	1629.20	
EFT13670	08/02/2024	STRATCO CANNING VALE	CARPORT - AKV, GABLE H/SHED TYPE 8 DOMESTIC COLOUR	4480.00	
EFT13671	08/02/2024	COMBINED PEST CONTROL	RAT STATION /RAT BAIT FOR DEPO WORK SHOP	305.80	
EFT13672	08/02/2024	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF JANUARY 2024 - DATES SERVICED 12/1/2024 & 22/1/2024	1254.00	
EFT13673	08/02/2024	BROWNLEY'S PLUMBING & GAS	BACKFLOW TESTING AND REGISTRATION INC TRAVEL KBN YOTING ROAD/HAYES EAST ROAD INTERSECTION	275.00	
EFT13674	08/02/2024	LOCAL COMMUNITY INSURANCE SERVICES	PUBLIC & PRODUCTS LIABILTY RENEWAL - COVERAGE FOR UNINSURED STALL HOLDERS, BUSKERS, PERFORMERS AT COUCIL EVENTS 25.10.23 - 30.06.24	892.38	
EFT13675	08/02/2024	DIGGA WEST & EARTHPARTS WA - EFTSURE VERIFIED	STREET SWEEPER - 2 x POLY SIDE GUTTER BRUSH FOR GUTTER BROOM (3BOLT), REPLACEMENT ARM FOR SIDE BROOM	391.60	
EFT13676	08/02/2024	STABILISATION TECHNOLOGY	PARTICLE SIZE TEST & UNCONFINED COMPRESSIVE STRENGTH TESTS FOR GRAVEL SAMPLES ENGINEERING INTERPRETATION AND SUMMARY - DEPOT	1969.00	

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13677	08/02/2024	AJ & BR COWCILL - ACCOUNTS PAYMENT	18/1/2024 REPAIRS ON Q04, Q1299, Q02 - FIRE TRUCKS INC TRAVEL, 19/1/2024 GREASE ALL HOSE REELS ON TOWN FIRE TRUCKS, TEST DRIVE Q02 FOR SUSPECTED GEAR BOX ISSUE, CHANGE WHEEL NUT ON Q1299 IN TRAVEL	917.40	
EFT13678	08/02/2024	CWB ELECTRICAL & A/C	EV CHARGING STATION INSTALLATION AT CRC	6026.62	PARTIALLY
EFT13679	08/02/2024	IMPRINT PLASTIC	DEPOT - ACRYLIC DESK SIGN BL W/ WHITE LETTERING FOR DEPO ADMIN INC SHIPPING	74.25	
EFT13680	08/02/2024	OFFICEWORKS	ADMIN VARIOUS STATIONARY - DESK ORGANISER TAB DIVIDERS INC DELIVERY, RECYCLE CENTRE VARIOUS STATIONARY -INKS	103.37	
EFT13681	08/02/2024	BUNNINGS GROUP LIMITED	PAINT AND PAINT SUPPLIES FOR AUSTRALIA DAY MURAL	1827.69	FULLY
EFT13682	08/02/2024	COMPLETE OFFICE SUPPLIES PTY LIMITED	ADMIN VARIOUS STATIONARY - PENS, HIGHLIGHTERS, FILE, MEDICAL VARIOUS STATIONARY - PENS, TONER DISPLAY BOOK, DEPOT VARIOUS STATIONARY - PERMANENT MARKERS LAMINATING POUCHES	318.94	
EFT13683	08/02/2024	JASON KEITH LILLEYMAN	REIMBURSEMENT FOR LED LAMP X 2 FOR TRAILER	114.40	
EFT13684	08/02/2024	LG BEST PRACTICES PTY LTD	RATES 101 COURSE - 1HR PER WEEK 30.01.24 - 19.03.24 - SFO	1980.00	
EFT13685	08/02/2024	MERREDIN CARPETS AND FLOORING	DOCTORS RESIDENCE FLOORING SUPPLY /INSTALL HEART RIDGE HYBRID PLANK 7MM	4655.00	
EFT13686	08/02/2024	CRISP WIRELESS	ADMIN, DEPOT, 50A SUBURBAN RD, 8 DALL STREET, 28 REID STREET, MEDICAL CENTRE, YOUTH CENTRE, DRS RESIDENCE MONTHLY INTERNET CONNECTION - JANUARY 2024	1118.96	

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13687	08/02/2024	SECUREX PTY LTD.	ATTEND 10 JENNABERRING RD - SHIRE ADMIN TRAVEL COST - \$800 ALARM BATTERY CHANGE \$55 LABOUR .5 HR \$71.50	1006.50	
EFT13688	08/02/2024	INTERFIRE AGENCIES	BFB FUNDED - HOTSICK VOLTAGE DETECTOR/STRIPELIGHT FLASHLIGHT	1171.41	FULLY
EFT13689	08/02/2024	SCAVENGER SUPPLIES PTY LTD	ESL FUNDED BFB PPE S&H WILDLAND JACKETS X 24 IN VARIOUS SIZES, S&H WILDLAND TROUSERS X 18 IN VARIOUS SIZES, S&H ELITE WILDLAND GLOVES X 50 IN VARIOUS SIZES	9514.18	FULLY
EFT13690	08/02/2024	ELDERS QUAIRADING	DEPOT - STAKE ADJUST FLOW DRIPPER 360 PACK 5	52.80	
EFT13691	08/02/2024	COLIN MACKAY	YOUTH CENTER, CRC, AIR STIP, DEPOT VEHICLES, ADMIN, TOWN HALL, TIP, DAYCARE, BOWLING CLUB, TENNIS CLUB, MEDICAL PRAC, SWIMMING POOL, COMMUNITY BUILDING - FIRE EXTINGUISHERS INSPECTIONS/REPLACEMENTS - FIRE BLANKETS, EVACUATION PLAN COMPLAINTS CHECKS, SITE SERVICE FEE	5010.50	
EFT13692	08/02/2024	SNAP SEND SOLVE	SNAP, SEND,SOLVE-12 MTH SUBSCRIPTION 6/3/2024	4576.00	
EFT13693	08/02/2024	ALTUS PLANNING	TOWN PLANNING SERVICES - DECEMBER 2023	2180.75	
EFT13694	08/02/2024	HALL BROS CONTRACTING (STEPHEN SMITH HALL)	TOWN HALL GENERATOR, SUPPLIES & SERVICE	1449.17	
EFT13695	08/02/2024	FRAMEFOX LTD - EFTSURE VERIFIED	ADDITIONAL PRINTS ON CANVAS X 2 COUNCIL CHAMBERS	1043.00	
EFT13696	08/02/2024	LASERMAN TECHNOLOGIES	QUAIRADING - CORRIGIN ROAD - CLEGG HAMMER TO TEST FOR COMPACTION LEVELS ON BASE COURSE GRAVEL	9839.50	

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13697	08/02/2024	RIGHT METAL FENCING PTY LTD	FENCING MATERIALS FOR QUAIRADING REED (CHILDCARE CENTRE) *TO BE ONCHARGED*	6556.00	FULLY
EFT13698	08/02/2024	VANGUARD PUBLISHING - EFTSURE VERIFIED	AUSTRALIA'S GOLDEN OUTBACK HOLIDAY PLANNER SHIRE ADVERTISEMENT	2024.00	
EFT13699	08/02/2024	CRITICAL IT	QMP - 50% DEPOSIT FOR - DELL POWER EDGE T360 SERVER, WINDOWS SERVER 2022, CLIENT ACCESS LICENCE, SENTENIAL ONE CONTROL ANNUAL SUBSCRIPTION, PROJECT FEE (MIGRATE TO NEW SERVER, CREATE NEW VM'S FOR BP, RE-JOIN WORKSTATIONS TO NEW SERVER & BP, NETWORK RECONFIGURATION) COVERED BY MEDICARE GRANT	7937.60	FULLY
EFT13700	08/02/2024	JAMES HARDWICK	REFUND OF BOOKING OVER CHARGE - BOOKING NO. 12514952	60.00	FULLY
EFT13701	08/02/2024	WHEATBELT TILT TRAY &	FABRICATE FIRE TRAINING TRAY 750x750 FOR BFB	495.00	FULLY
EFT13702	08/02/2024	TYSON HAMLING	REFUND FOR BOOKING NO. 12235919 BOOKING DATE 28/3/2024	40.00	FULLY
EFT13703	08/02/2024	WHEATBELT NATIVE GARDENS	CONSULTATION AND SITE VISIT, SPECIES SELECTION AND PROPOSED WORK FOR TOWNSITE GARDENS	480.00	
EFT13704	08/02/2024	JO DE CORTI	REFUND OF BOOKING 12036775 BOOKING DATE 29/1/2024	540.96	FULLY
EFT13705	08/02/2024	BP MEDICAL	MEDICAL CONSUMABLES - SCALPEL DISPOSABLE #11 KAI, AGANI HYPODERMIC NEEDLES 18G X 38MM PINK, STERI-STRIP SKIN TONE 6 X 75MM, EUREKA NITRILE EXAM GLOVE POWDER FREE - LARGE, HALYARD VERSA TOWEL PAPER - LARGE 49 X 41.5CM	467.09	

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13706	08/02/2024	FLYS 'R' GONE	ANT TREATMENT AT C/PARK ON CABINS 1-3	150.00	
EFT13707	16/02/2024	WATER CORPORATION	WATERCORP ACC#9007856072 C/PARK PARKS AND GARDENS USAGE PERIOD 8/12/23-12/2/24 SWIMMING POOL C/PARK CARETAKERS COTTAGE C/PARK CABINS 1, 2, 3	24883.67	
EFT13708	16/02/2024	SYNERGY	SYNERGY ACC #765171390 POWER USAGE + SUPPLY 15/12/2023 - 11/1/2024 C/PARK RESIDENCE, CABINS 1-3, SINGLE UNITS 4-7, ABLUTION BLOCK, PARKS AND GARDENS AND SWIMMING POOL	8126.83	
EFT13709	22/02/2024	GREG & JO HAYES (CR. JO HAYES)	COUNCILLOR SITTING FEES OCTOBER, NOVEMBER, DECEMBER 2023 SPECIAL 9.10.23, 23.10.23, 06.11.23 AUDIT AND RISK 14.11.23	1398.00	
EFT13710	22/02/2024	CR. PETER	COUNCILLOR SITTING FEES OCTOBER 2023, SPECIAL 9.10.23,	660.00	
EFT13711	22/02/2024	CR. JONATHAN RICHARD HIPPISELY	COUNCILLOR SITTING FEES OCTOBER, NOVEMBER, DECEMBER 2023 & AUDIT AND RISK 14.11.23	738.00	
EFT13712	22/02/2024	QUAIRADING TYRE & BATTERY SUPPLIES	JD TRACTOR- 16.9-28 BKT TT DIAMOND TR387 FIT TRACTOR TYRE	5420.39	
EFT13713	22/02/2024	IT VISION	UPDATE LOGO & PHONE NUMBER, ADD REMITTANCES TO PAYMENT PROCESSING, ADD EFT NUMBERS ON REMITTANCES IN SYNERGY	1108.80	
EFT13714	22/02/2024	AUSTRALIAN INSTITUTE OF MANAGEMENT WA	EXPERIENCED SUPERVISOR TRAINING COURSE - WORKS SUPERVISER	1966.00	

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13715	22/02/2024	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH THE DECEMBER MONTHLY FINANCIAL STATEMENTS AND THE 23/24 ANNUAL BUDGET REVIEW	1031.25	
EFT13716	22/02/2024	PORTER CONSULTING ENGINEERS	26/1/2024 - LIAISON WITH SHIRE ELECTRICAL CONSULTANT (UPD) AND SURVEYOR (BROOK & MARSH) REGARDING REQUIREMENTS TO PROGRESS THE STAGE 2 SINGLE LOT SUBDIVISION. HRLY RATE FOR SENIOR PROJECT ENGINEER	1787.50	
EFT13717	22/02/2024	CR. TREVOR STACEY	COUNCILLOR SITTING FEES OCTOBER, NOVEMBER, DECEMBER 2023 SPECIAL 9.10.23, 23.10.23, 06.11.23 CENTRAL COUNTRY ZONE (CCZ) 17.11.23 ROE SUB REGIONAL ROAD GROUP (RSRRG) 22.11.23 AUDIT AND RISK 14.11.23	1554.00	
EFT13719	22/02/2024	CR. JO HAYTHORNTHWAITE	COUNCILLOR SITTING FEES OCTOBER, NOVEMBER, DECEMBER 2023 SPECIAL 9.10.23, 23.10.23, 06.11.23 AUDIT AND RISK 14.11.23 CENTRAL COUNTRY ZONE (CCZ) 17.11.2023	2411.00	
EFT13720	22/02/2024	C & D CUTRI	BRIDGE 4148 DANGIN NRTH RD TIMBER PROP STRINGER 7 SPAN 1 INSTALLED BOTH ENDS	2420.00	
EFT13721	22/02/2024	FARMARAMA PTY LTD	QUAIRADING COMMUNITY NATURE RESERVE TRAIL FENCING SUPPLIES	353.10	
EFT13722	22/02/2024	BUNNINGS	DEPO WORKSHOP - VARIOUS PAINT SUPPLIES	357.02	
EFT13723	22/02/2024	WESTWIDE AUTO ELECT & AIR CON	TRAVEL - REMOVE AND REPLACE AVL UNIT WITH 4 G UPGRADE 2012 HINO FIRE TENDER 4.4 BROADACRE - WAMENUSKING REGO Q5130	657.50	
EFT13724	22/02/2024	M.A.L. AUTOMOTIVE PTY LTD.	Q190 ISUZU UTE 90,000 KM SERVICE	582.50	
EFT13725	22/02/2024	CR.B COWCILL - SITTING FEE'S	COUNCILLOR SITTING FEES OCTOBER, NOVEMBER, DECEMBER 2023 & SPECIAL 9.10.23, 23.10.23 & 6.11.23	1320.00	

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13726	22/02/2024	ACCENT RUBBER STAMPS & TROPHIES	TRODAT 4913 SELF INKING STAMP - CEO	55.66	
EFT13727	22/02/2024	HALL BROS CONTRACTING (STEPHEN SMITH HALL)	2013 UD NISSAN CW26 380 TRUCK LABOUR HYDRAULICS SERVICE	342.00	
EFT13728	22/02/2024	ZONE 50 ENGINEERING SURVEYS PTY LTD	DANGIN MEARS ROAD - SURVEY DESIGN, OVERLAY DESIGN & PRODUCE DRAWINGS, PROCESS FEATURE & SURVEY PLANS	26470.49	FULLY
EFT13729	22/02/2024	MECCA SPORTS	YOUTH BASKETBALL SINGLETS	465.85	
EFT13730	22/02/2024	OLD MACDONALDS TRAVELLING FARMS - WA EAST	COMMUNITY CHRISTMAS PARTY - PETTING ZOO	1045.00	
EFT13731	22/02/2024	CR R FALTYN	COUNCILLOR SITTING FEES NOVEMBER, DECEMBER 2023 SPECIAL 23.10.23, 6.11.23 AUDIT AND RISK 14.11.23	958.00	
EFT13732	22/02/2024	WHEATBELT TANK SERVICE	SOUTH CAROLING BFB WATERTANK 150KL - *DISASTER READY FUND GRANT FUNDED*	18373.00	FULLY
EFT13733	22/02/2024	HEMPFIELD SMALL ENGINE SERVICES	PART NO. 02502100 STARTER MOTOR FOR HATZ DIESEL HINO CENTRAL FIRE ENGINE - Q04	1535.00	
EFT13734	29/02/2024	TELSTRA	TELSTRA ACCOUNT 941548000 - JANURARY 2024 LANDLINES - SHIRE OFFICE, MED CENTRE, LANDCARE, P/LICENSING, POOL, DEPOT, Q CRC	2146.15	

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
EFT13735	29/02/2024	COUNTRY COPIERS NORTHAM	SHIRE ADMIN PRINTER/COPIER METER READ READING 09/1/2024 - 05/02/2024	111.69	
EFT13736	29/02/2024	CUSTOMER SERVICE OFFICER	DEPARTMENT OF TRANSPORT TRAINING 19/2/2024 - MEAL ALLOWANCE - TASSELS RESTURANT & WOOLWORTHS	144.59	FULLY
EFT13737	29/02/2024	SYNERGY	SYNERGY ACC#857387870 STREET LIGHTS - USAGE BETWEEN 25/8/2023-24/9/2024, 25/9/2023-24/12/2023, 25/12/2023-24/01/2024	8116.59	
EFT13738	29/02/2024	WA CONTRACT RANGER SERVICES PTY LTD	CONTRACT RANGER SERVICES FOR THE MONTH OF FEBRUARY 2024 - DATES SERVICED 11/2/24, 14/2/24, 22/2/24	1149.50	
EFT13739	29/02/2024	QUEST INNALOO	STAFF DEPARTMENT OF TRANSPORT TRAINING - CSO 5 NIGHTS ACCOMMODATION. CHECK IN 18/02/24 - CHECK OUT 23/02/24.	905.00	FULLY
EFT13740	29/02/2024	CRISP WIRELESS	MONTHLY INTERNET CONNECTION - FEBRUARY 2024 SHIRE ADMIN, SHIRE DEPO, 8 DALL ST, 28 REID ST, MEDICAL CENTRE, YOUTH CENTRE, DR'S HOUSE, SWIMMING POOL	1051.90	
EFT13741	29/02/2024	SASKIA KORZONEK	REIMBURSEMENT REQUEST FOR BFB INCIDENT REFRESHMENTS DATED - 5/11/23, 26/11/23,27/11/2023	107.56	
EFT13742	29/02/2024	TRISSET BOSS PTY LIMITED	A4 LASER CHEQUE PRINT (500) INCL ARTWORK WITH NEW LOGO - ADMIN	1149.50	
24000	01/02/2024	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	186.60	FULLY
24001	26/02/2024	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	168.10	FULLY
24002	26/02/2024	SHIRE OF QUAIRADING	CONTAINERS FOR CHANGE FLOAT	164.00	FULLY

11.1 (i) List Of Accounts - February 2024					
Chq/EFT	Date	Name	Description	Amount	Funded
				\$222,572.27	

UNCONFIRMED

TRANSPORT TAKINGS FOR THE MONTH ENDING
28 FEBRUARY 2024 **Attachment 11.1 (ii)**

ACTUAL TOTAL TAKINGS		
DATE OF TAKINGS	DESCRIPTION	AMOUNT \$
30/01/2024	TRANSPORT TAKINGS	\$170.40
31/01/2024	TRANSPORT TAKINGS	\$826.20
01/02/2024	TRANSPORT TAKINGS	\$1,385.05
02/02/2024	TRANSPORT TAKINGS	\$391.45
05/02/2024	TRANSPORT TAKINGS	\$1,288.15
06/02/2024	TRANSPORT TAKINGS	\$10.70
07/02/2024	TRANSPORT TAKINGS	\$419.85
08/02/2024	TRANSPORT TAKINGS	\$951.40
09/02/2024	TRANSPORT TAKINGS	\$3,664.25
12/02/2024	TRANSPORT TAKINGS	\$3,909.95
13/02/2024	TRANSPORT TAKINGS	\$666.75
14/02/2024	TRANSPORT TAKINGS	\$564.25
15/02/2024	TRANSPORT TAKINGS	\$1,414.60
16/02/2024	TRANSPORT TAKINGS	\$1,100.70
19/02/2024	TRANSPORT TAKINGS	\$1,066.90
20/02/2024	TRANSPORT TAKINGS	\$191.00
21/02/2024	TRANSPORT TAKINGS	\$1,637.60
22/02/2024	TRANSPORT TAKINGS	\$15,534.15
26/02/2024	TRANSPORT TAKINGS	\$1,245.50
27/02/2024	TRANSPORT TAKINGS	\$2,290.40
TAKINGS RECEIVED IN THE BANK - FEBRUARY 2024		\$38,729.25

AMOUNTS YET TO BE DRAWN		
DATE OF TAKINGS	DESCRIPTION	AMOUNT \$
28/02/2024	TRANSPORT TAKINGS	\$187.20
29/02/2024	TRANSPORT TAKINGS	\$822.25
FEBRUARY TAKINGS RECEIVED IN THE BANK - MARCH 2024		\$1,009.45

Shire of Quairading
Credit Card Reconciliation - Page 1

Statement From 29/02/2024 Statement Total
Statement To 27/02/2024 \$ 8,720.21



Credit Card Summary			
Card Name	Title	Card Ending	Amount Spent
Natalie Ness	CEO	1475	\$ 2,743.25
Tricia Brown	EMCS	1336	\$ 1,035.82
Benjamin Davies	CESM	8917	\$ 1,270.36
Sarah Caporn	EMWS	3585	\$ 3,670.78

**** 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
2050765.2100	\$ 212.22	\$ 19.29	REFRESHMENTS FOR INCIDENTS - CESM
2050765.2101	\$ 62.62	\$ 5.69	STATIONARY - CESM
PROU002.2610.2101	\$ 995.52	\$ 90.50	FUEL FOR CESM VEHICLE
POQ1.2610.4001	\$ 341.82	\$ 31.07	FUEL FOR 0Q EMCS VEHICLE
POQ1.2610.4101	\$ 694.00	\$ 63.09	SERVICING FOR 0Q EMCS VEHICLE
P5480.2610.4001	\$ 155.03	\$ 14.09	FUEL FOR CEO VEHICLE
P5480.2610.4101	\$ 20.35	\$ 1.85	CEO CAR WASH
2040211.2101	\$ 148.40	\$ 13.49	REFRESHMENTS FOR PORTS PRESINCT MEETING, ELECTORS MEETING - CEO
2130888.2101	\$ 513.55	\$ 46.69	GYM EQUIPMENT AND POWERBOARDS
2130642.2100	\$ 76.38	\$ 6.94	COMMUNITY FARM WORKSHOP MATERIALS
120402870.2101	\$ 117.20	\$ 10.65	CLASSIFIEDS - DEATHS - COUNCILLOR PETER WILLS
BO9207.2440.2101	\$ 1,176	\$ 106.91	REPLACED FRIDGE FOR 50A SUBURBAN ROAD
2110743.2100	\$ 487.80	\$ 44.35	INFLATABLE - YOUTH PARTY
2140215.2101	\$ 48.54	\$ 4.41	STATIONARY - CEO
21402210.2400.2101	\$ 290.38	\$ 26.40	IT SOFTWARE - PHOTOSHOP ELEMENTS, CAPORN & GREEN
21402040.2003	\$ 1,249.57	\$ 113.60	PROFESSIONAL DEVELOPMENT - WORKS SUPERVISOR
20401030.2400.2101	\$ 1,242.52	\$ 112.96	BOWLS MEMBERS UNIFORMS & SHIRE COUNCILLORS/EXECUTIVE MANAGERS POLOS
20503110.2100	\$ 189.90	\$ 17.26	CCTV SUBSCRIPTION
BO11202.2400.2101	\$ 165.00	\$ 15.00	QUAIRADING SWIMMING POOL CONSUMABLES - NAPPIES, SUNSCREEN
BO9207.2400.2101	\$ 237.00	\$ 21.55	50A SUBURBAN RD - REPLACEMENT BEDSHEETS
BO12201.2400.2101	\$ 296.41	\$ 26.95	TV TROLLEY FOR LAPTOP DISPLAY
9130001.00	-\$ 8,720.21		Bring credit card expenses into muni - February 2024 - evidence in Credit Card File

Totals	\$ 8,720.21	\$ 744.25
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Shire Confirmation

Natalie Ness
Natalie Ness, Chief Executive Officer

Council Approval

Trevor Stacey
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	25 MARCH 2024
Closing Balance	\$8,720.21
Minimum Payment Due	\$262.00
Amount Paid (Details on the reverse)	\$

+5163280091 099937+

(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.

Company Name	Number of Cards	Facility Number	Annual Cash % Rate	Annual Purchase % Rate		
Shire Of Quairading	4	02752751	19.96%	14.25%		
Contact Name	Billing Account Number	Opening Balance	Credit Limit			
Natalie Ness	5163280091099937	6,312.30	20,000			
Statement From	Statement To	Payment Due Date	Opening Balance	Minimum Payment Due	Closing Balance	Available Credit
29 JAN 2024	27 FEB 2024	25 MAR 2024	6,312.30	262.00	8,720.21	11,279.79

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			
6,312.30	6,312.30 -	0.00	0.00	0.00	8,720.21	8,720.21	0.00	262.00

S003469 / M003469 / 059 / CN1VPCP2



Summary of Billing Account Transactions		
Date of Transaction	Description	Debits/Credits
12 FEB	Payments AUTOMATIC PAYMENT	
	Sub Total:	6,312.30 - 6,312.30 -
	Miscellaneous Transactions	
27 FEB	NATALIE NESS 5163 2800 0106 6463 Monthly Balance	2,743.25
27 FEB	TRICIA BROWN 5163 2800 0107 6777 Monthly Balance	1,035.82
27 FEB	SARAH CAPORN 5163 2800 0153 8917 Monthly Balance	3,670.78
27 FEB	BENJAMIN DAVIES 5163 2800 0197 3585 Monthly Balance	1,270.36
	Sub Total:	8,720.21
	Grand Total:	2,407.91

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

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

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

Email: info@afca.org.au

Phone 1800 931 678

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

S003470 / M003470 / 059 / CN1VPCP2

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 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.



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.

S003469 / M003469 / 059 / CN1VPCF2

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.

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

Statement From 29/02/2024
Statement To 27/02/2024

**** 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
27/01/2024	COLES EXPRESS KARAWARA	\$ 50.00	\$ 4.55	Y	P5480.2610.4001	DIESEL P5480
30/01/2024	AMPOL MECKERING	\$ 50.00	\$ 4.55	Y	P5480.2610.4001	DIESEL P5480
1/02/2024	FLEX FITNESS	\$ 465.55	\$ 42.32	y	2130888.2101	GYM EQUIPMENT
1/02/2024	WOOLWORTHS NORTHAM	\$ 48.00	\$ 4.36	Y	2130888.2101	GYM POWER BOARDS
1/02/2024	NORTHAM DOME	\$ 35.90	\$ 3.26	Y	2040211.2101	DLGSCI MEETING - SPORTS PRECINCT
5/02/2024	OFFICEWORKS	\$ 76.38	\$ 6.94	Y	2130642.2100	COMMUNITY FARM WORKSHOP MATERIALS
6/02/2024	QUAIRADING CLUB	\$ 65.00	\$ 5.91	Y	2040211.2101	ANNUAL ELECTORS MEETING REFRESHMENTS
11/02/2024	SOUTHERN STAR CAR WASH	\$ 20.35	\$ 1.82	Y	P5480.2410.2704	CEO CAR WASH
11/02/2024	OFFICEWORKS	\$ 48.54	\$ 4.41	Y	2140215.2101	STATIONARY - NOTE BOOKS
15/02/2024	THE WEST AUSTRALIAN	\$ 117.20	\$ 10.65	Y	120402870.2	CLASSIFIEDS - DEATHS - COUNCILLOR PETER WILLS
16/02/2024	NARROGIN FRUIT	\$ 16.00	\$ 1.45	Y	2040211.2101	CEO, PRESIDENT AND DEPUTY PRESIDENT REFRESHMENTS
16/02/2024	COLES EXPRESS KARAWARA	\$ 55.03	\$ 5.00	Y	P5480.2610.4001	DIESEL P5480
19/02/2024	HARVEY NORMAN	\$ 1,176.00	\$ 5.00	Y	B09207.2440.2101	FRIDGE FOR 50B SUBURBAN ROAD
21/02/2024	HUNGRY JACKS	\$ 31.50	\$ 2.86	Y	2040211.2101	REFRESHMENTS
21/02/2024	CLARK RUBBER	\$ 487.80	\$ 44.35	Y	2110743.2100	YOUTH POOL PARTY INFLATABLE
Total		\$ 2,743.25	\$ 147.43			



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	5,000	5,000.00
Statement From	Statement To	Facility Number	
29 JAN 2024	27 FEB 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	2,743.25	0.00	0.00	2,743.25 -	0.00	0.00	0.00

S003471 / M003471 / 059 / CNI VPCP2

CSF VPC

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Page 1 of 3

WBCA4WFGI 0919 3006

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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S003471 / M003471 / 059 / CN1VPCP2

BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
27 JAN	COLES EXPRESS 6929 KARAWARA AUS SERVICE STATIONS	50.00	
30 JAN	AMPOL MUNDARING 55498F MUNDARING AUS SERVICE STATIONS	50.00	
01 FEB	FLEX FITNESS EQUIPMENT PERTH AUS	465.55	
01 FEB	MISCELLANEOUS GENERAL MERCHA		
01 FEB	WOOLWORTHS 4326 NORTHAM AUS GROCERY STORES, SUPERMARKETS	48.00	
01 FEB	DOMENORTHAM NORTHAM AUS EATING PLACES, RESTAURANTS	35.90	
05 FEB	OFFICEWORKS 0602 SUBIACO AUS STATIONERY, OFFICE & SCHOOL	76.38	
06 FEB	QUAIRADING CLUB INC QUAIRADING AUS DRINKING PLACES (ALCOHOLIC B	65.00	
11 FEB	SOUTHERN STAR ENTERPRI MUNDARING AUS CAR WASHES	20.35	
11 FEB	OFFICEWORKS 0602 SUBIACO AUS STATIONERY, OFFICE & SCHOOL	48.54	
15 FEB	WANNEWSADV OSBORNE PARK AUS MISCELLANEOUS PUBLISHING AND	117.20	
16 FEB	NARROGIN FRUIT NARROGIN AUS GROCERY STORES, SUPERMARKETS	16.00	
19 FEB	COLES EXPRESS 6929 KARAWARA AUS SERVICE STATIONS	55.03	
19 FEB	HARVEY NORMAN AV/IT OSBORNE PARK AUS FURNITURE, HOME FURNISHINGS	1,176.00	
21 FEB	Hungry Jacks Midland AUS FAST FOOD RESTAURANTS	31.50	
21 FEB	PELICAN INVESTMENT HO BELLEVUE AUS SWIMMING POOLS -SALES & SUPP	487.80	



BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Sub Total:	2,743.25	
27 FEB	Miscellaneous Transactions TRANSFER CLOSING BALANCE TO BILLING ACCT	2,743.25 -	
	Sub Total:	2,743.25 -	
	Grand Total:	0.00	

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

Cardholder Signature *Delaine Jones* Date 19/03/24

Transactions examined and approved.

Manager/Supervisor Signature *M. Steen* Date 19/03/24

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

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

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

S003472 / M003472 / 059 / CN1VFCP2

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

Statement From 29/02/2024
Statement To 27/02/2024

Credit Card Transactions - Tricia Brown, EMCS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
28/01/2024	AMPOL DAWESVILLE	\$ 73.30	\$ 6.66	Y	POQ1.2610.400 1	Petrol 0Q
31/01/2024	CORRIGIN ROADHOUSE	\$ 107.87	\$ 9.81	Y	POQ1.2610.400 1	Petrol 0Q
5/02/2024	BP QUAIRADING	\$ 87.31	\$ 7.94	Y	POQ1.2610.400 1	Petrol 0Q
7/02/2024	MANDURAH NISSAN	\$ 694.00	\$ 63.09	Y	POQ1.2610.400 1	VEHICLE SERVICING FOR 0Q
25/02/2024	AMPOL DAWESVILLE	\$ 73.34	\$ 6.67	Y	POQ1.2610.400 1	Petrol 0Q
		\$ -	\$ -	Y		
		\$ -	\$ -	Y		
		\$ -	\$ -	Y		
		\$ -	\$ -	Y		
		\$ -	\$ -	Y		
		\$ -	\$ -	Y		
Total		\$ 1,035.82	\$ 94.17			



BusinessChoice Everyday Mastercard® Statement

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
Tricia Brown	5163 2800 0107 6777	2,000	2,000.00
Statement From	Statement To	Facility Number	
29 JAN 2024	27 FEB 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	1,035.82	0.00	0.00	1,035.82 -	0.00	0.00	0.00



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)
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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
Purchases			
28 JAN	AMPOL DAWESVILL 55215F DAWESVILLE AUS SERVICE STATIONS	73.30 ✓	
31 JAN	CORRIGIN ROADHOUSE Austral AUS HOTELS, MOTELS, RESORTS - LO	107.87 ✓	
05 FEB	BP QUAIRADING 6561 QUAIRADING AUS SERVICE STATIONS	87.31 ✓	
07 FEB	MANDURAH NISSAN MANDURAH AUS AUTOMOBILE & TRUCK DEALER -	694.00 ✓	
25 FEB	AMPOL DAWESVILL 55215F DAWESVILLE AUS SERVICE STATIONS	73.34 ✓	
	Sub Total:	1,035.82	
Miscellaneous Transactions			
27 FEB	TRANSFER CLOSING BALANCE TO BILLING ACCT	1,035.82 -	
	Sub Total:	1,035.82 -	
	Grand Total:	0.00	

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

Cardholder Signature Date 7/3/24

Transactions examined and approved

Manager/Supervisor Signature Date 18/03/24



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Important update to your Terms and Conditions

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Complaints

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Online: www.afca.org.au

Email: 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 27/02/2024

Credit Card Transactions - Sarah Caporn, EMWS						
Transaction Date	Statement Description	Amount (incl GST)	GST (\$)	GST (Y/N)	GL/Job	Narration
5/02/2024	ADOBE SYSTEMS	\$ 290.38	\$ 26.40	Y	21402210.2400.2101	IT SOFTWARE - PHOTOSHOP ELEMENTS, CAPORN & GREEN
7/02/2024	WALGA TRAINING	\$ 100.50	\$ 9.14	Y	21403040.2	LEVEL 1 - BRIDGE INSPECTIONS TRAINING
8/02/2024	COLES - MOSMAN PARK	\$ 153.00	\$ 13.91	Y	BO11202.2400.2101	QUAIRADING POOLS NAPPIES
9/02/2024	COLES - MOSMAN PARK	\$ 12.00	\$ 1.09	Y	BO11202.2400.2101	QUAIRADING POOLS SUNSCREEN
9/02/2024	PARKING - FLOREAT	\$ 12.00	\$ 1.09	Y	21402040.2003	LGIS SEMINAR - WORKERS COMP
10/02/2024	SPOTLIGHT MELVILLE	\$ 237.00	\$ 21.55	Y	BO9207.2400.2101	REPLACEMENT BED SHEETS - 50B SUBURBAN
19/02/2024	SCREEN MOUNTS AUSTRALIA	\$ 296.41	\$ 26.95	Y	BO12201.2400.2101	TV TROLLEY FOR LAPTOP DISPLAY
20/02/2024	BOOKING.COM	\$ 957.00	\$ 87.00	Y	21402040.2003	DEPOT SUPERVISOR - ACCOMIDATATION FOR PROFESSIONAL DEVELOPMENT
20/02/2024	SWAN RIVER HOTEL	\$ 56.67	\$ 5.15	Y	21402040.2003	MEAL ALLOWANCE FOR PROFESSIONAL DEVELOPMENT
21/02/2024	ORTC CLOTHING CO	\$ 396.62	\$ 36.06	Y	20401030.2400.2101	BOWLS MEMBERS UNIFORMS
21/02/2024	WANNEROO UNIFORMS	\$ 845.90	\$ 76.90	Y	20401030.2400.2101	SHIRE COUNCILLORS EXECUTIVE POLOS
21/02/2024	GOLDEN STAR NOODLE - ASCOT	\$ 35.40	\$ 3.22	Y	21402040.2003	MEAL ALLOWANCE FOR PROFESSIONAL DEVELOPMENT
22/02/2024	AUSSIE RIBS RESTAURANT	\$ 88.00	\$ 8.00	Y	21402040.2003	MEAL ALLOWANCE FOR PROFESSIONAL DEVELOPMENT
26/02/2024	TELECOMMUNICATIONS EQUIPMENT	\$ 189.90	\$ 17.26	Y	20503110.2100	CCTV SUBSCRIPTION
Total		\$ 3,670.78	\$ 333.71			



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

Account Name	Card Number	Credit Limit	Available Credit
Mrs Sarah Elizabeth Caporn	5163 2800 0153 8917	5,000	5,000.00
Statement From	Statement To	Facility Number	
29 JAN 2024	27 FEB 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	3,670.78	0.00	0.00	3,670.78 -	0.00	0.00	0.00

S003475 / M003475 / 059 / CN1VPCP2

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BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
05 FEB	ADOBE SYSTEMS PTY LTD SYDNEY AUS COMPUTER SOFTWARE	290.38	
07 FEB	TRYBOOKING*WALGA SOUTH YARRA AUS BUSINESS SERVICES NOT ELSEWH	100.50	
08 FEB	COLES 0392 MOSMAN PARK AUS GROCERY STORES, SUPERMARKETS	153.00	
09 FEB	COLES 0392 MOSMAN PARK AUS GROCERY STORES, SUPERMARKETS	12.00	
09 FEB	TOWN OF CAMBRIDGE FLOREAT AUS AUTOMOBILE PARKING LOTS AND	12.00	
10 FEB	SPOTLIGHT MELVILLE MYAREE AUS WINDOW COVERING & UPHOLSTERY	237.00	
19 FEB	Screen Mounts Austra SOUTH WINDSOR AUS FURNITURE, HOME FURNISHINGS	296.41	
20 FEB	Hotel at Booking.com Sydney AUS TRAVEL AGENCIES AND TOUR OPE	957.00	
20 FEB	SWAN RIVER HOTEL ASCOT AUS HOTELS, MOTELS, RESORTS - LO	56.67	
21 FEB	ORTC CLOTHING CO DULWICH AUS COMPUTER SOFTWARE	396.62	
21 FEB	WANNEROD UNIFORMS WANGARA AUS MENS, WOMENS, CHILDRENS UNIF	845.90	
21 FEB	GOLDEN STAR NOODLE B ASCOT AUS FAST FOOD RESTAURANTS	35.40	
22 FEB	AUSSIE RIBS ASCOT AUS EATING PLACES, RESTAURANTS	88.00	
26 FEB	PAYPAL *UNIDEN AUST 4029357733 AUS TELECOMMUNICATIONS EQUIPMENT	189.90	
	Sub Total:	3,670.78	

5003475 / M003475 / 059 / CN1VPCP2



BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
27 FEB	Miscellaneous Transactions TRANSFER CLOSING BALANCE TO BILLING ACCT	3,670.78 -	
	Sub Total:	3,670.78 -	
	Grand Total:	0.00	

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

Cardholder Signature *Saporn* Date 18.03.24

Transactions examined and approved.

Manager/Supervisor Signature *[Signature]* Date 18/03/24

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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 Online: www.afca.org.au
 Email: info@afca.org.au
 Phone 1800 931 678
 Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

S003476 / M003476 / 059 / CNT VPCP2

**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
30/01/2024	QUAIRADING CO-OP	\$ 123.09	\$ 11.19	Y	2050765.2100	REFRESHMENTS
30/01/2024	BP CUNDERDIN	\$ 19.79	\$ 1.80	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
30/01/2024	CALTEX TAMMIN	\$ 73.88	\$ 6.72	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
1/02/2024	BP CUNDERDIN	\$ 128.41	\$ 11.67	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
3/02/2024	OFFICEWORKS	\$ 62.62	\$ 5.69	Y	2050765.2101	STATIONARY
8/02/2024	NORTHAM CO-OP	\$ 63.84	\$ 5.80	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
9/02/2024	COLES EXPRESS	\$ 63.89	\$ 5.81	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
9/02/2024	BP CUNDERDIN	\$ 124.40	\$ 11.31	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
12/02/2024	BP CUNDERDIN	\$ 91.90	\$ 8.35	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
16/02/2024	BP CUNDERDIN	\$ 66.95	\$ 6.09	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
18/02/2024	BP CUNDERDIN	\$ 67.38	\$ 6.13	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
21/02/2024	BP CUNDERDIN	\$ 89.13	\$ 8.10	Y	2050765.2100	REFRESHMENTS
22/02/2024	CORRIGIN ROADHOUSE	\$ 41.32	\$ 3.76	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
22/02/2024	BP NORSMAN	\$ 87.49	\$ 7.95	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
22/02/2024	HYDEN SERVICE STATION	\$ 37.89	\$ 3.44	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
23/02/2024	BP BALLADONIA	\$ 128.38	\$ 11.67	Y	PROU002.2610.2101	FUEL FOR CESM VEHICLE
Total		\$ 1,270.36	\$ 104.30			



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

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	
29 JAN 2024	27 FEB 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 la
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	0.00	1,270.36	0.00	0.00	1,270.36 -	0.00	0.00	0.00

S003477 / M003477 / 059 / CM1VPCP2

CSF VPC

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Page 1 of 3

WBCA4WFGI 0919 3012

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.

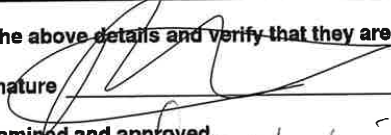
BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
	Purchases		
30 JAN	QUAIRADING CO-OP QUAIRADING AUS	123.09	
30 JAN	GLASSWARE & CRYSTAL STORES		
30 JAN	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	19.79	
30 JAN	SERVICE STATIONS		
30 JAN	CALTEX TAMMIN TAMMIN AUS	73.88	
30 JAN	SERVICE STATIONS		
01 FEB	BP CUNDERDIN RDH 7741 CUNDERDIN AUS	128.41	
01 FEB	SERVICE STATIONS		
03 FEB	OFFICEWORKS 0609 MORLEY AUS	62.62	
03 FEB	STATIONERY, OFFICE & SCHOOL		
08 FEB	FRESH TRADING CO OPS NORTHAM AUS	63.84	
08 FEB	SERVICE STATIONS		
09 FEB	COLES EXPRESS 2128 NORTHAM AUS	63.89	
09 FEB	SERVICE STATIONS		
09 FEB	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	124.40	
09 FEB	SERVICE STATIONS		
12 FEB	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	91.90	
12 FEB	SERVICE STATIONS		
16 FEB	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	66.95	
16 FEB	SERVICE STATIONS		
18 FEB	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	67.38	
18 FEB	SERVICE STATIONS		
21 FEB	BP CUNDERDIN ROADHOUSE CUNDERDIN AUS	89.13	
21 FEB	SERVICE STATIONS		
22 FEB	CORRIGIN ROADHOUSE Austral AUS	41.32	
22 FEB	HOTELS, MOTELS, RESORTS - LO		
22 FEB	BP NORSEMAN 6235 NORSEMAN AUS	87.49	
22 FEB	SERVICE STATIONS		
22 FEB	HYDEN TRAVEL STOP HYDEN AUS	37.89	
22 FEB	SERVICE STATIONS		

5003477 / M003477 / 056 / CN VPCP2




BusinessChoice Everyday Mastercard®			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
23 FEB	BP BALLADONIA 6304 BALLADONIA AUS SERVICE STATIONS	128.38	
	Sub Total:	1,270.36	
27 FEB	Miscellaneous Transactions TRANSFER CLOSING BALANCE TO BILLING ACCT	1,270.36 -	
	Sub Total:	1,270.36 -	
	Grand Total:	0.00	

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

Cardholder Signature  Date 18/3/24

Transactions examined and approved.

Manager/Supervisor Signature  Date 19/03/24

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

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

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 6265, 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
 Email: info@afca.org.au
 Phone 1800 931 678
 Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001



S009478 / M009478 / 059 / CH1VPCF2

ITEM 12 MATTERS FOR CONSIDERATION – GOVERNANCE & ADMINISTRATION

12.1 Community Engagement Policy

Responsible Officer Natalie Ness, Chief Executive Officer

Reporting Officer Jen Green, Grants & Projects Officer

Attachments 1. Community Engagement Policy [↓](#) 
 2. Community Engagement Action Plan [↓](#) 

Voting Requirements Simple Majority

Disclosure of Interest Reporting Officer: Nil
 Responsible Officer: Nil

RESOLUTION: OCM 172-23/24

Moved: Cr JC Hayes

Seconded: Cr BR Cowcill

That Council endorse the 2024 biennial review of the Community Engagement Policy and Community Engagement Action Plan.

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

AGAINST: Nil

CARRIED 6/0

IN BRIEF

A Community Engagement Policy sets out the governing principles for community engagement and consultation that underpin the Integrated Planning and Reporting Framework to ensure strategic direction of the organisation is in keeping with community values and aspirations.

The Community Engagement Policy outlines the Shire of Quairading’s commitment to appropriate, effective, and inclusive community engagement. This Policy will guide the delivery of community and stakeholder engagement across the organisation and inform decision-making, build relationships and strengthen community outcomes.

MATTER FOR CONSIDERATION

That Council endorse the 2024 biennial review of the Community Engagement Policy and Community Engagement Action Plan.

BACKGROUND

The Shire of Quairading Strategic Community Plan 2021-2031 (SCP) has prioritised the need to create a connected community that is diverse, welcoming and engaged. Community engagement involves a range of activities that allow community members to be informed of, involved in, and provide input into Shire activities and local issues.

These activities range from everyday informal discussions, contact with stakeholders during service delivery, group discussions or meetings and formal consultation processes.

The Quairading community is complex and many issues involve a wide range of stakeholders, often with different views and areas of interest, and varying degrees of access to social media and web-based engagement tools.

Engagement activities need to incorporate the diversity and dynamics of the Quairading community, help different groups consider issues constructively and manage potentially conflicting interests.

Traditionally, local governments have relied on the community representation of elected Councillors to ensure that community issues and priorities are reflected in Shire activities.

This is still crucial but increasingly community members have an expectation of more direct involvement in providing input into the Shire's priorities.

Not only is greater transparency and engagement with community expected, but it is also good business practice. Successful engagement can improve strategic planning and service delivery, ensure we are addressing the priorities of the community and increase community support and collaboration.

This Policy provides guidance to Councillors and Officers in planning, implementing and reviewing community engagement and consultation on key projects, strategic planning and policy development. This is to ensure informed decision-making, transparency, timely and effective communication with key stakeholders and the general community.

The objectives of the Policy are:

- Provide the public with a clear understanding of Council's commitment to community and stakeholder engagement
- Achieve good governance by facilitating open, honest and timely engagement with stakeholders and the community on programs, projects and initiatives that may impact their lives or livelihood
- Raise awareness of Council decisions and community aspirations surrounding programs, projects and initiatives
- Allow for informed decision-making to collectively achieve improved quality of life in the Shire of Quairading.

Council's Community Engagement Policy is built upon a set of six principles that guide the planning, implementation, decision making, reporting and evaluation of community engagement processes undertaken by Council. These principles were developed in response to feedback from our community and are aligned with the International Association of Public Participation (IAP2) core values.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Community Engagement Policy

Communication Policy

FINANCIAL IMPLICATIONS

The Community Engagement Policy has been reviewed under the assumption that the Shire’s resources from a resourcing and budgetary perspective will remain the same as they currently are for the next two-year period.

To facilitate targeted community engagement and consultation a modest additional budgetary allocation has been Adopted in the FY23/24 Budget.

ALIGNMENT WITH STRATEGIC PRIORITIES

- 1.1 **Community:** Work collaboratively with local and regional service providers to engage the community as active citizens.
- 1.2 **Community:** Provide social and cultural activities for all members of the community
- 1.3 **Community:** Advocate for the provision of quality health services, health facilities and programs in the Shire
- 1.4 **Community:** Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience
- 1.5 **Community:** Support emergency services planning, risk mitigation, response and recovery
- 2.1 **Economy:** Promote the Economic and Business Growth Strategy for current businesses and the sustainable attraction of new industry (Small Business Friendly Local Government and Action Plan)
- 2.2 **Economy:** Build upon our “Take a Closer Look” brand with the development of an internal marketing strategy focusing on our community, events and facilities to increase our permanent and transient population
- 2.3 **Economy:** Shire engages stakeholders and partners to help capture local economic development initiatives
- 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

The Shire’s Strategic Community Plan 2021-2031 identified “Strong governance and community engagement” as one of its five (5) key objectives and listed Strategy G3 – Community Engagement as an issue to be addressed over the life of the SCP.

RISK MANAGEMENT PRIORITIES

This report addresses the following identified Strategic Risk Management Priorities:

Nil.

RISK ASSESSMENT

	Option 1
--	----------

Financial	Low Community Engagement was undertaken within Council’s adopted Budget.
Health	Low
Reputation	Low Risk Mitigated through a high level of Community engagement.
Operations	Low Community Engagement was achieved with existing Staff resources.
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

NIL.

COMMUNITY ENGAGEMENT POLICY

PURPOSE

This policy sets out the governing principles for community engagement and consultation that underpin the Integrated Planning and Reporting Framework to ensure the strategic direction of the organisation is in keeping with community values and aspirations.

This Community Engagement Policy outlines the Shire of Quairading's commitment to appropriate, effective and inclusive community engagement. This Policy will guide the delivery of community and stakeholder engagement across the organisation to inform decision-making, build relationships and strengthen community outcomes.

OBJECTIVE

This Policy provides guidance to Councillors and Officers in planning, implementing and reviewing community engagement and consultation for key projects, strategic planning and policy development. This is to ensure informed decision-making, transparency, timely and effective communication with key stakeholders and the general community.

The objectives of the Policy are:

- Provide the public with a clear understanding of Council's commitment to community and stakeholder engagement
- Achieve good governance by facilitating open, honest and timely engagement with stakeholders and the community on programs, projects and initiatives that may impact their lives or livelihood
- Raise awareness of Council decisions and community aspirations surrounding programs, projects and initiatives
- Allow for informed decision-making to collectively achieve improved quality of life in the Shire of Quairading.

POLICY STATEMENT

This Policy outlines our promise to the community to undertake best practice community engagement. The Policy should be applied at the scoping phase of any project that may require community engagement and is the responsibility of all Shire staff and contractors.

Community engagement is the responsibility of everyone at the Shire of Quairading. To ensure the effective application of community engagement across the Shire, community engagement guidelines, tools and templates have been developed to provide guidance for Shire employees.

Council's Community Engagement Policy is built upon a set of six principles that guide the planning, implementation, decision making, reporting and evaluation of community engagement processes undertaken by Council. These principles were developed in response to feedback from our community and are aligned with the International Association for Public Participation (IAP2) core values:

- A) Integrity – we will be transparent and open about the process and decision to be made



COMMUNITY ENGAGEMENT POLICY

- B) Inclusivity – we will identify who the relevant stakeholders are and provide opportunities for a diverse range of perspectives to be heard
- C) Informed – we will provide well timed information, that you need in order to participate
- D) Accountability – we will consider your input and tell you how it influenced the outcome
- E) Excellence – we will evaluate our practice and apply our learnings to drive continuous improvement
- F) Innovation – we will develop and apply new ideas that improve the way we engage

Good governance is based on a belief that those impacted by or interested in a decision may have important contributions to make in a decision-making process. In planning a community engagement process, the Shire will determine at which levels they will engage and what corresponding commitment they will make to the community and/or stakeholders. This will determine the nature and methods of engagement.

Council decision-making processes are influenced by several factors such as financial and resource considerations, political directives, and environmental and social concerns. As such if a difference occurs between the engagement outcomes and Council’s final decision, the decision will be clearly stated.

How do we engage?

The level of engagement selected for a process will reflect several considerations, including any constraints, the role of the public in the engagement process and the decision to be made.

There is no ‘one-size-fits-all’ approach to community engagement activities. A variety of methods will be required to cater for the different purposes of engagement as well as the broad range of groups and individuals in the community.

EVALUATION

An Annual Assessment of the level of engagement achieved to be reported to the June Audit & Risk Committee.

DEFINITIONS

IAP2

The International Association for Public Participation is an international organisation advancing the practice of public participation. IAP2 supports people who implement or participate in public decision-making processes.

Community Engagement

Community engagement is a planned process with the specific purpose of working across organisations, stakeholders, and communities to shape the decisions or actions of the members of the community, stakeholders or organisation in relation to a problem, opportunity or outcome. (IAP2 Australasia)



COMMUNITY ENGAGEMENT POLICY

Community

Includes individuals or groups who live, work, play, study, visit or invest in the Shire of Quairading Local Government Area.

Stakeholder

Groups or individuals with a specific stake in the outcome of a decision, or impact of a project.

Good Governance

Effective processes for making and implementing decisions.

RESPONSIBILITY

Responsibility for the implementation of this Policy rests with the Council, Chief Executive Officer and Staff of the Shire.

GUIDELINES

Community Engagement Action Plan 2024

Annexure A - Principles for Community Engagement - Community engagement underpins the development of the Integrated Planning Framework and ensures that community needs, and aspirations are considered in developing and implementing Council's strategic directions and priorities - Annexure A (Attached).

Local Government Act (1995) - Local councils in Western Australia are legally required to conduct public consultation through a prescribed process on a range of specific matters.

Quairading Strategic Community Plan 2021-2031 - All of Council's strategic documents are linked to an Integrated Planning Framework. This framework seeks to ensure that all of Council's activities and resources are aligned to meet the aspirations, needs and expectations of the Shire's community.

Customer Service Charter.

Communication Policy.

Complaints Policy.

STATUTORY ENVIRONMENT

Local Government Act (1995) – Section 5.56(2)

COMMUNITY ENGAGEMENT POLICY



Record of Policy Review					
Version	Author	Council Adoption	Resolution	Reason for Review	Review Date
01	Graeme Fardon	29 March 2018	172-17/18	New Policy	
02	Graeme Fardon			Policy Review Project	10/10/2018
03	A&R Committee	20 December 2018	115-18/19	Revised 12/12/2018	
04	Graeme Fardon	17 December 2020	97-20/21	Biennial Policy Review	December 2020
05	Natalie Ness			Biennial Policy Review	December 2023

UNCONFIRMED



COMMUNITY ENGAGEMENT POLICY

ANNEXURE A: PRINCIPLES FOR COMMUNITY ENGAGEMENT

	Inform	Consult	Involve	Report/Evaluation
Public Participation Goal	To provide the public with timely, balanced and objective information to assist them in understanding the problem alternatives, opportunities and/or solutions	To capture community feedback on analysis, alternatives and or decisions impacting on strategic plans, directions, issues, priorities and projects	To work on an ongoing basis with the community to ensure that community ideas, concerns and aspirations are listened to and understood and that community knowledge is harnessed for the benefit of all.	Council to provide feedback on Shire decisions
Promise to the public	Council is to work with you on an ongoing basis to ensure your ideas, concerns and aspirations are considered. Council is to keep you informed.	Council is to listen to you, consider your ideas and keep you informed and acknowledge concerns and aspirations,	Work directly with the public on an ongoing basis to ensure that your ideas, concerns and aspirations are considered	Council to provide feedback on how public input influenced Council decisions
Example techniques	<ul style="list-style-type: none"> • Newspapers • Newsletters • Radio • Posters • SMS/email • Website • Facebook • MailChimp • Banksia Bulletin 	<ul style="list-style-type: none"> • Public comment • Focus groups • Surveys biennial (March) • Consultative workshops • Individuals and or Business. • Stakeholders 	<ul style="list-style-type: none"> • Council Committees/Forums • Working groups • User groups • Volunteer groups 	<ul style="list-style-type: none"> • Direct response • Newsletters • SMS/email • Website • Customer Service Survey • Facebook • MailChimp



Community Engagement
Action Plan

Contents

Introduction	3
Community Engagement Framework	4
Engage Our Community	4
Levels of Engagement.....	5
Our Plan for Success.....	6
How will we achieve this?	7
How We Measure Success	7
1. Customer Service	8
2. Open and Transparent Engagement	9
3. Bolster Staff Capability	9
4. Corporate Governance	11

UNCONFIRMED

Introduction

The Shire of Quairading is committed to effective community engagement and open and accountable governance. Council is passionate about the future of the District. Bringing together the needs of the community, our stakeholders and the requirements from government is key to achieving balanced decision-making.

Council makes decisions and takes actions that impact upon the community in different ways. Through effective and inclusive community engagement practices, Council looks to capture the knowledge, experience and aspirations of our community.

This Action Plan describes how the Shire of Quairading will increase its level of engagement with the community and acknowledges the desire of Council to share information in keeping with our vision to position Quairading as the best place to live, work and visit.

Council's Strategic Community Plan 2021-2031 comprises five (5) priorities for our community and is underpinned by actions taken to ensure an effective and sustainable Council.

Economic Objective: Growing economy and employment opportunities

-  Economic diversity and resilience
-  Tourism facilities and services

Social Objective: Active, healthy, safe and inclusive community

-  Active community
-  Healthy community
-  Safe community
-  Inclusive community

Built Environment Objective: Planning and infrastructure to meet the needs of the community

-  Responsive Land Use Planning
-  Enhanced and Sustainably Managed Assets and Infrastructure

Natural Environment Objective: To preserve and sustain our natural environment

-  Demonstrated Sustainable Practices
-  Protected and valued natural areas

Governance Objective: Strong governance and community engagement

-  Robust Integrated Planning and Reporting (IPR)
-  Strengthened Advocacy and Partnerships
-  Community Engagement
-  Sound Organisation

Community Engagement Framework

There are two key Shire of Quairading documents that guide community engagement.

Strategic Community Plan

This document sets out where we are now and the key activities to achieve our community engagement objectives.

Community Engagement Policy

This is an overarching document that sets the standards of community engagement.

Engage Our Community

Council and its staff seek to ensure that Shire of Quairading community engagement results in an engaged and connected community contributing to our 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.”

The Action Plan will be assessed and reviewed each June to ensure that community engagement remains focussed and relevant to the Shire of Quairading community and stakeholders.

The Action Plan provides direction to Councillors and staff on identified activities with the objective of maximising meaningful and appropriate community engagement across all areas of the organisation.

Levels of Engagement

**Extract from CS.4 Community Engagement Policy*

Annexure A: Principles for Community Engagement

	Inform	Consult	Involve	Report/Evaluation
Public Participation Goal	To provide the public with timely, balanced and objective information to assist them in understanding the problem alternatives, opportunities and/or solutions.	To capture community feedback on analysis, alternatives and or decisions impacting on strategic plans, directions, issues, priorities and projects.	To work on an ongoing basis with the community to ensure that community ideas, concerns and aspirations are listened to and understood and that community knowledge is harnessed for the benefit of all.	Council to provide feedback on Shire decisions.
Promise to the public	Council is to work with you on an ongoing basis to ensure your ideas, concerns and aspirations are considered. Council is to keep you informed.	Council is to listen to you, consider your ideas and keep you informed and acknowledge concerns and aspirations.	Work directly with the public on an ongoing basis to ensure that your ideas, concerns and aspirations are considered.	Council to provide feedback on how public input influenced Council decisions.
Example techniques	<ul style="list-style-type: none"> • Newspapers • Newsletters • Radio • Posters • SMS/email • Website • Facebook • MailChimp • Banksia Bulletin 	<ul style="list-style-type: none"> • Public comment • Focus groups • Surveys biennial (March) • Consultative workshops • Individuals and or business. • Stakeholders 	<ul style="list-style-type: none"> • Council committees/ Forums • Working groups • User groups • Volunteer groups 	<ul style="list-style-type: none"> • Direct response • Newsletters • SMS/email • Website • Customer Service Survey • Facebook • MailChimp

When planning community engagement activities, Council will determine the most appropriate level of participation required, depending on the nature and complexity of the activity being delivered. These levels may vary for different stages of the activity.

Council will plan community engagement activities in a timely and effective manner, assessing their target audience and developing the most suitable tools and methods of communication to encourage a high level of participation.

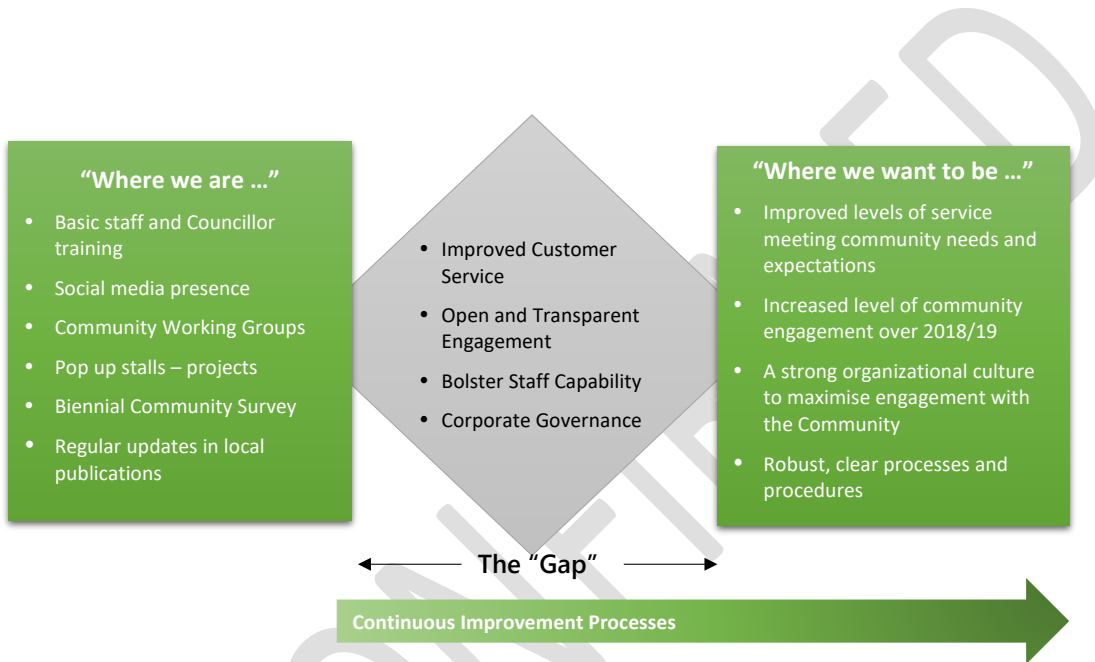
It is important to note that there are some areas where community engagement activities may not occur. These include, but are not limited to health, safety and wellbeing of the community in which Council may need to respond quickly, such as an emergency.

Council also must conform to statutory requirements that may define how Council must engage on certain matters.

Our Plan for Success

This Plan outlines Council's desire to ensure that community engagement opportunities are both created and embedded into daily Council interactions.

The diagram below outlines our path to successful community engagement.



How will we achieve this?

To achieve our community engagement objectives, we will focus on the following four key areas:



Customer Service

- We will ensure our customer service is responsive and easy to deal with.
- Staff adhere to Council’s Customer Service Charter, Engagement Policy and Communications Policy.
- Our community will see us as a trusted service provider who is listening to their needs, available and willing to take feedback.



Open and Transparent Engagement

- We will provide access to information so that the community has the process.
- We value community feedback and will ensure that information is timely and relevant to facilitate sharing ideas and understanding community and stakeholder needs.
- We will show the community how their input has been considered in the outcomes.



Bolster Staff Capability

- We will have the right training, processes and resources in place to greatly enhance Council’s ability to engage effectively.
- We will develop a coordinated approach to internal communication and promote a culture that is proactive.



Corporate Governance

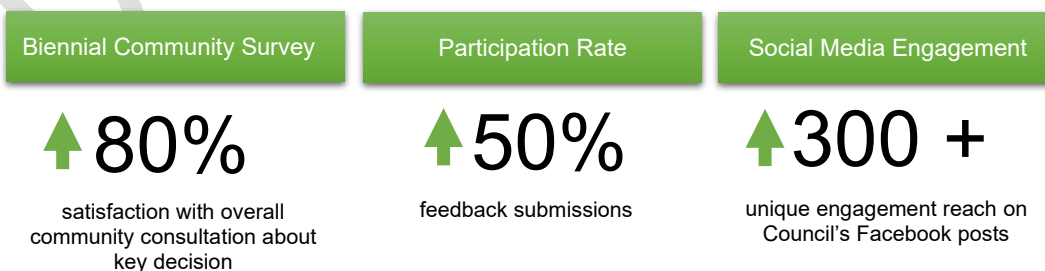
- We will use a combination of representative and participatory democracy, particularly during the development and review of key strategic plans and development of major projects.

How We Measure Success

To the Shire of Quairading, successful community engagement results in an engaged, collaborative and informed community.

We acknowledge that every member of the community will have a different view of what successful community engagement looks like.

Council will measure our community engagement success on an annual basis as indicated below:





1. Customer Service

- We will ensure our customer service is responsive, timely and solution-focused.
- Staff adhere to Council's Customer Service Charter, Engagement Policy and Communications Policy.
- Our community will see us as a trusted service provider who is listening to their needs, available and willing to take feedback.

Action	Detail	2023	2024	2025	2026
Develop and implement Customer Service Charter and Standards	A Customer Service Charter and Standards will outline Council's commitment to our community in customer service. To be reviewed annually.			✓	
Implement a Customer Service System	The Customer Service System is designed to record and track customer requests coming from outside as well as within your organisation, and digitize workflow for improved customer feedback and reporting. The new Altus software (implemented in 2022) will improve you system dramatically, leaving no option but to respond to customer requests in a timely and effective manner.			✓	✓
Develop a new community brand	A new brand provides a consistent look and feel across all promotional and communication material that invites our community to participate in Council's engagement activities. Annual review of Corporate Style Guide.				✓
MailChimp	Staff have established email groups (i.e. lists of people interested in a particular issue) e.g. Caravan Clubs, Business houses, Sporting Clubs, LEMC, Fire Control Officers.	✓			
Facebook	Staff are using analytics to target the customer and type of messaging.	✓	✓		

2. Open and Transparent Engagement



- We will provide access to information so that the community has the opportunity to contribute to and/or understand the decision-making process.
- We value community feedback and will ensure that information is timely and relevant to facilitate sharing ideas and understanding community and stakeholder needs.
- We will show the community how their input has been considered in the outcomes.

Action	Detail	2023	2024	2025	2026
Improve Council's website	Review and upgrade Council's website to incorporate interactive functionality and improve flexibility. Increase capability for website visitors to provide feedback to Council.	✓	✓		
Improve Council's social media activity	Train staff to contribute to real time social media activity to provide our community with 'on the spot' Council updates in the field.	✓	✓		
Include community engagement plans in Council reports	Summarise community engagement plans in Council reports.			✓	
Utilise the opportunity of the Annual Report to provide meaningful reporting to our community	Use the Annual Report opportunity to demonstrate strong accountability and public value for our community with trend data and robust reporting. Improve the layout and content of the Annual Report.	✓	✓	✓	✓
Distribute a quarterly grants bulletin	Helping our community groups, clubs and businesses find the latest funding opportunities through targeted grants emails and Mailchimp.		✓	✓	✓
Access to Council minutes & agendas	Council minutes and agendas available on the Shire Website for Community information and use.	✓	✓	✓	✓
Increased community feedback	Monkey Survey and MailChimp enable a more flexible approach to short community surveys as and when required	✓	✓	✓	✓

3. Bolster Staff Capability



- We will have the right training, processes and resources in place to greatly enhance Council's ability to engage effectively.
- We will develop a coordinated approach to internal communication and promote a culture that is proactive.

Action	Detail	2023	2024	2025	2026
Provide ongoing training and support for staff	<p>Ongoing training provided to staff to increase knowledge of our engagement process and to build internal capacity to deliver robust engagement activities across Council.</p> <p>Executive Management Team to ensure that community engagement principles are utilised in all areas of the organisation.</p>	✓	✓	✓	✓
Develop engagement champions	Guide and mentor staff responsible for projects and activities to improve the quality and level of engagement.			✓	
Communication and community engagement policies	Review of Policies – Ongoing as part of the Governance Calendar.	✓	✓	✓	✓

UNCONFIRMED

4. Corporate Governance



- We will use a combination of representative and participatory democracy in the development and review of key strategic plans and development of major projects.

Action	Detail	2023	2024	2025	2026
Utilise community groups to guide the development of key strategic plans and major projects	The development of key strategic plans will be supported by the establishment of community reference groups to ensure the inclusion of community perspective.			✓	✓
Open invitation community workshops	Open invitation workshop designed to gather people from a community together to discuss a specific project or process. May be a remote process to accommodate the shifting paradigm in community consultation.		✓	✓	✓
Promote integrated planning of engagement and communications	Develop an internal engagement calendar to assist in planning engagement activities to avoid duplication of engagement activities and identify areas where combining community engagements can be carried out to reduce community consultation fatigue.		✓	✓	✓
Frequent and consistent communication	<p>Communication to all staff about their objectives and responsibilities must be ongoing (through regular staff meetings), consistent and part of all senior management communication to staff including in everyday situations.</p> <p>Structure of staff meeting to be changed to focus on areas such as customer service levels, communications and engagement opportunities.</p>		✓	✓	✓
An ethical and values-based culture	<p>Excellent leadership must be supported by a strong organisational culture. Clear and ongoing communication about the Shire’s governance requirements needs to be coupled with strategies that encourage cultural change within the organisation where required.</p> <p>Engagement principles to be embedded in the Executive Management Team discussions.</p>		✓	✓	✓



ITEM 13 MATTERS FOR CONSIDERATION – HEALTH & BUILDING

No matters for consideration

UNCONFIRMED

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. Parker House - Landscape Design [↓](#) 
2. Parker House - Opinion of Probable Cost [↓](#) **Voting Requirements** Simple Majority**Disclosure of Interest** Reporting Officer: Nil

Responsible Officer: Nil

RESOLUTION: OCM 173-23/24

Moved: Cr JR Hippisley

Seconded: Cr BR Cowcill

That Council note the current status of the programme for Works & Services team to March 2024.

FOR: Crs JN Haythornthwaite, TJ Stacey, BR Cowcill, JC Hayes, JR Hippisley and PD Smith**AGAINST:** Nil**CARRIED 6/0****IN BRIEF**

- Construction staff have been installing signs, setting up the traffic management for Dangin Mears culvert replacement, assisting with several graves in the Cemetery and potholing.
- Grounds and Gardens staff have been busy with usual maintenance in gardens and lawns as well as working on the Oval ahead of the winter sports season.
- Some of the usual budget allocation and reporting has been removed due to the Budget Review presented elsewhere in the agenda. This will resume next month should the new allocations be adopted by Council.

MATTER FOR CONSIDERATION

An update of current Works & Services projects is provided below.

PROJECT UPDATES**Construction:**

Dangin Mears Culvert: Works have now commenced to replace the culvert. Due to the recent 30mm of rainfall, our Traffic Management Plan was amended from a side track to detour traffic around Fletcher and Homebush Roads. Local residents and the local school bus contractor were informed as soon as the confirmed timing from the contractors was known. It should only be a short period of inconvenience (likely 2 weeks) before the road is reopened and traffic flows are back to normal.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
WSF010	WSFN Dangin-Mears Road (Capital) 23/24	\$359,398.00	\$750.00	\$323,456.80	\$324,206.80	\$35,191.20

Old Beverley Road West, Dulbellin Nature Reserve: The surveyors have come back to us and the preferred solution for this section of road is, as you travel east, to come over the hill and then build the road up so it levels out so we can install a barrel of 300mm culvert boxes to allow the water to flow from the paddock to the south side of the road, before the road will then taper down back to the existing line and into the existing floodway (pipes will also be swapped for more culvert boxes) before leaving the site up the next hill. The EMWS is currently procuring the required culvert boxes and pushing up more gravel ahead of the works commencing.

Resheeting Works – Unsealed Roads: Three sections of road are scheduled for resheeting this year utilising Roads to Recovery funding. They are provided below. EMWS and Works Supervisor are working on the project planning for the most efficient method of gravel sources and delivery.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
R2R014	Badjaling North Rd	\$139,734.00	\$1,956.46	\$0	\$1,956.46	\$137,777.54
R2R007	Old Beverley West Rd	\$108,163.00	\$0	\$0	\$0	\$108,163.00
R2R106	Stockpool Rd	\$128,253.00	\$0	\$0	\$0	\$128,253.00

Fire Tank – South Caroling:

The pad has been completed and the tank is scheduled to be installed the week commencing 18 March. The EMWS has yet to have a response from Water Corp. on the Fire Water Service connection but has followed up.

Grounds & Gardens:

Town Hall Carpark (LRCI funded): Procurement for both the earthmoving and asphalt suppliers has now been completed. We have around \$65,000 remaining for line marking, wheel bumps, kerbing and planters/landscaping. The EMWS will explore additional shade options (preference is for a solid roof over sails) but this is likely too much to be included within the current budget allocation.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
OC11101	Town Hall Carpark (LRCI)	\$359,693.00	\$39,871.67	\$254,160.00	\$294,031.67	\$65,661.33

Greater Sportsground Precinct: The Oval was looking rather dire for a little while but the irrigation has now been fixed with waterings timed and it’s bounced back well. Application of liquid fertiliser is scheduled before the end of the month and GPS line marking for both AFL and hockey will be completed ahead of the season opening on 14th April. The EMWS has sourced temporary crowd barriers to slow down the under 5s from entering the carpark for this season. It didn’t make sense to invest and install brand new fencing prior to any works for the precinct redevelopment once the lightweight pool fencing was damaged beyond repair. New lamps, purchased in 2022/23, will be installed onto the existing poles at the netball courts after the Easter break.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
W11332	Oval & Grounds	\$108,123.06	\$133,600.49	\$5,428.27	\$119,028.76	-\$10,905.70

Bark Park – As follow on from the discussion at the February Concept Forum, the Shire will undertake some community consultation before presenting the Oval as an alternative Off Leash Dog Exercise Area to Council for a formal resolution.

Properties & Projects:

A surveyor is coming to Quairading on 7-8 April to review and adjust pegs within Cuneata Rise as well as provide the baseline levels and survey data for the Skate Park and 26/28 Avon Street blocks.

Commercial Locksmiths will be here later this week to add more venues into the Shire’s Master Key system – the Administration Office and Depot as well as repair locks and handles to some Shire housing.

Parker House & Arthur Kelly Village – Proposed final Parker House landscape design is as per Attachment 1. The carport for AKV has entered production with the manufacturer. Adam May will collect it from Perth with Works staff assisting him as labour during installation. New street blades have been installed to direct people from Jennaberring Road into the two venues which is something the landscape designer noted as lacking, not being familiar with the area or town prior to her visit.

Job	Description	Original Budget	YTD Actual	Order Value	Total Actual	Variance
BC8610	Parker House	\$33,400.00	\$1622.73	\$6,348.18	\$7,970.91	\$25,429.09
BC8600	Arthur Kelly Village, Communal Areas	\$51,750.00	\$9,287.71	\$5,872.11	\$15,159.82	\$36,590.18

Daycare Centre – Washed softfall play sand has been ordered and irrigation installation has commenced. There are some maintenance issues to address inside the centre and REED also need some documentation to submit back to the licencing department.

Doctors Residence – The new flooring will be installed on 21st and 22nd March. Shire staff have removed the carpet in preparation.

Plant Updates:

Nothing of note to report.

Training Updates:

Nothing of note to report.

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

COMMENTS AFFECTING COUNCIL DECISION

Cr Smith enquired after the correctness of the variance regarding the expenditure for the Dangin-Mears Culvert on page 194 of the agenda.

The EMWS explained that this was an error in copying the number across from the software. (amount corrected in these Meeting Minutes).

Cr Hayes acknowledged the efforts of the Parks & Gardens team as the town is looking very good.

Cr Hippisley added that he commended the CEO and EMWS on their handling of and responding to an email on the 27th March 2024 to Greg and Robyn Richards in relation to the Old Beverley Road.

UNCONFIRMED

UNCONFIRMED

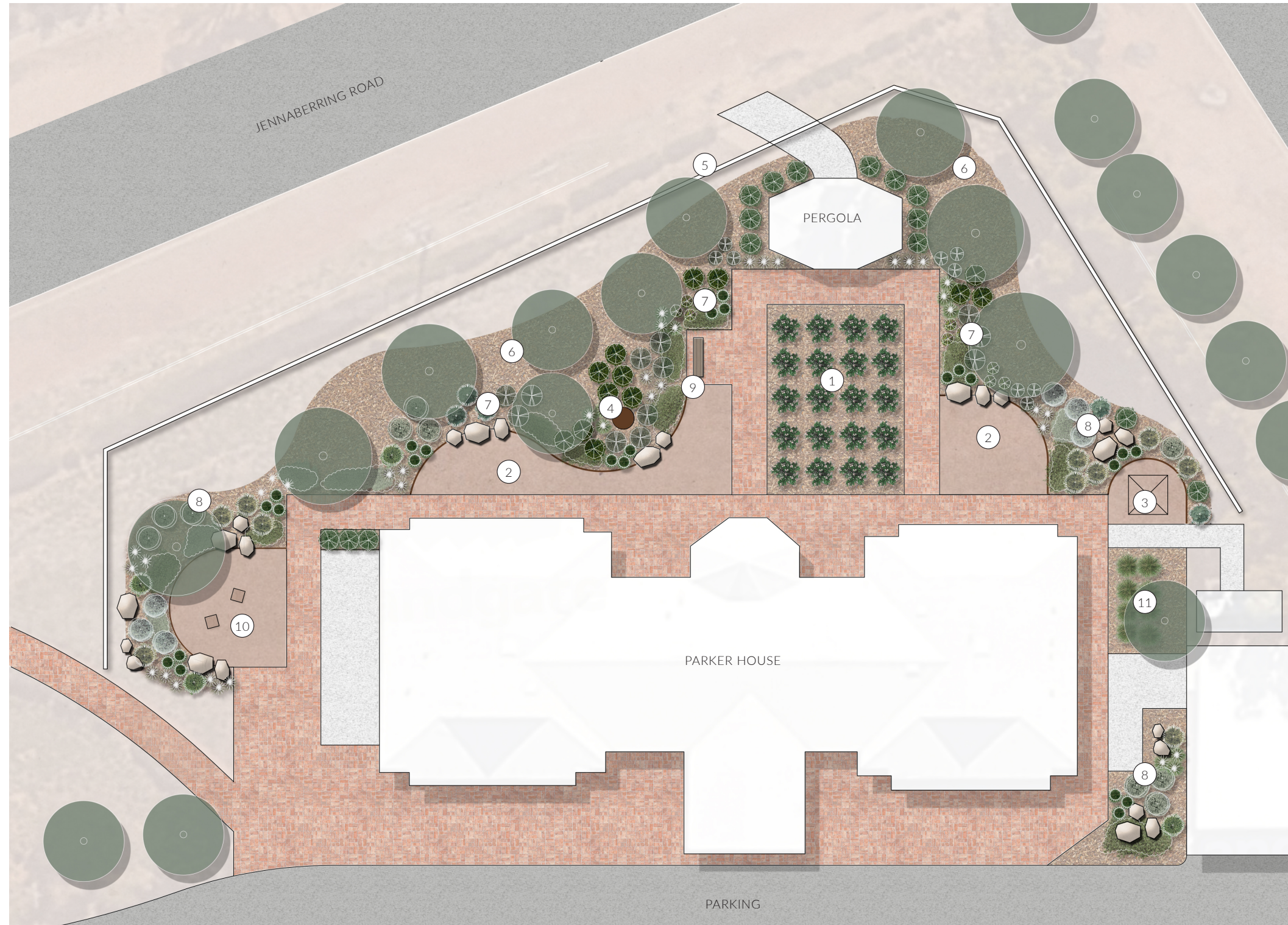
PARKER HOUSE LANDSCAPE DESIGN

seed studio.

CLIENT: SHIRE OF QUAIRADING

MARCH 2024

LANDSCAPE CONCEPT PLAN



LEGEND

- ① EXISTING ROSE GARDEN WITH TRANSPLANTED ROSES
- ② NEW COMPACTED GRAVEL AREAS WITH STEEL EDGING
- ③ COMPACTED GRAVEL OR PAVED WASHING LINE AREA
- ④ SCULPTURE
- ⑤ POST AND RAIL FENCE TO BOUNDARY WITH GATE
- ⑥ MULCH TO ALL GARDEN AREAS AND UNDER EXISTING TREES
- ⑦ FORMAL GARDEN PLANTING TO MAIN GARDEN AREA
- ⑧ NATIVE GARDEN
- ⑨ RELOCATED SEAT
- ⑩ NEW COMPACTED GRAVEL FINES SEATING/VIEWING AREA WITH TWO ARMCHAIRS
- ⑪ EXISTING AND TRANSPLANTED AGAPANTHUS TO GARDEN BED

LANDSCAPE CONCEPT PLAN
1:200 at A3

seed studio.

MATERIALS AND PRODUCTS

LIST OF QUANTITIES

Compacted gravel fines - 105m² at 50mm depth
 Steel Edging - 47.51m
 Mulch - 450m² at 50mm depth
 Rock boulders - Approx 25 boulders

Furniture

2x Linea Armchairs
 LIS10-DDA LINEAR SEAT, 600mm long, dark bronze powder coated 304 stainless steel frame, armrests & tall legs, spotted gum woodgrain aluminium battens, surface fixed. Supplied by Street Furniture Australia (DS Group)
 Note: Small concrete footings may be required. See manufacturers specification.

Fencing

White post and Rail Fencing - 821m with a 3m wide gate (851m total)

PLANTING STYLE

A formal Australian native garden style. Utilising the existing trees and creating form, privacy and interest through perimeter planting of small to large shrubs, grasses and groundcovers. Removal of the existing larger shrubs to create more open and expansive areas with defined perimeter planting.

Plant selection is predominantly Australian natives and local endemic species to create a hardy and drought tolerant garden that is connected to place but still creates the desired formal style.

The curved compacted gravel areas create functional and aesthetically enjoyable spaces for residents and their visitors to explore the garden areas. The main northern garden space will be focused on evergreen formal plantings of compact shrubs, groundcovers and grasses amongst the existing trees. The western and eastern sides will be transformed into a more native Australian style with textured and informal style planting to create spaces unique garden areas with pops of colour in feature flowering plants.



Compacted gravel dust
 Supplier: Mulches and More



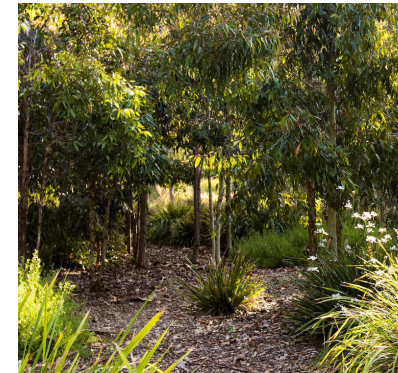
Steel Edging
 Supplier: Straightcurve



Tree mulch
 Locally supplied



Native grasses



Mulch under trees



Feature flowering shrubs



Linea Armchairs
 Supplier: Street Furniture



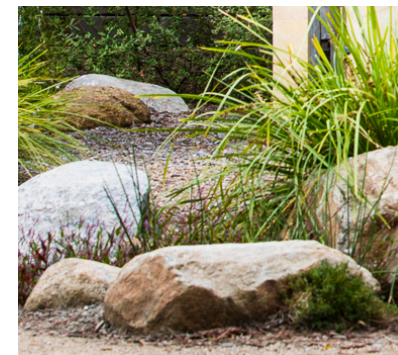
Post and rail fencing
 Supplier: Local contractor



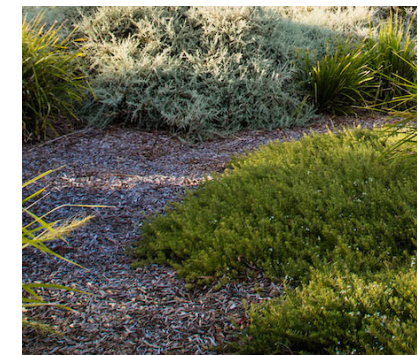
Rock boulders
 Locally supplied



Compact shrubs and grasses



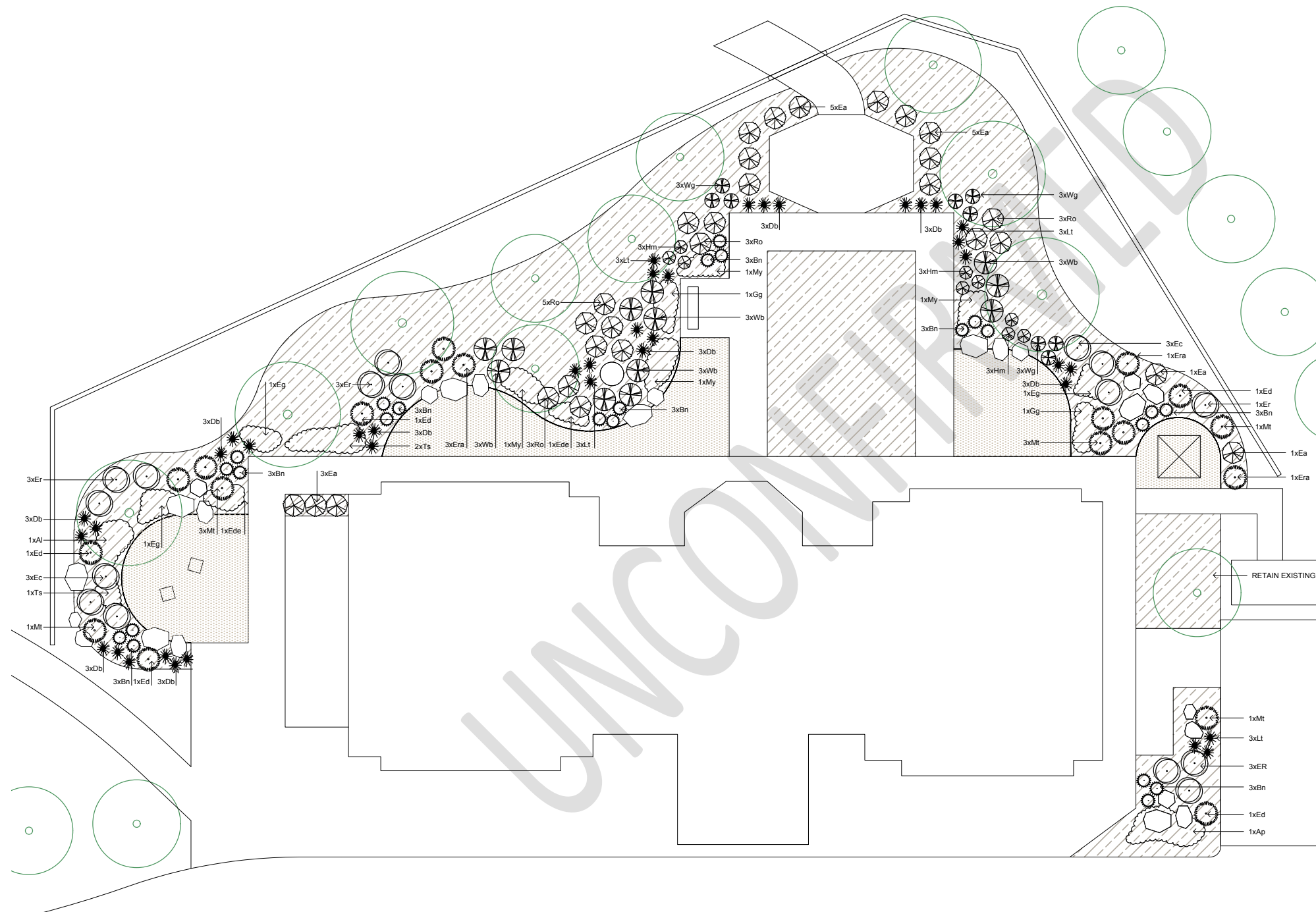
Feature rock boulders



Groundcovers for weed mitigation

seed studio.

PLANTING PLAN

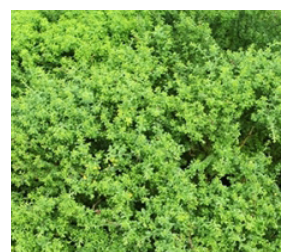


NAME	CODE	NO.
GROUNDCOVERS		
Acacia lasiocarpa prostrate	Al	2
Grevillea Gin Gin Gem	Gg	2
Eremophila densifolia	Ed	2
Eremophila glabra	Eg	3
Myoporum Yareena	My	4
Thryptomene sterophylla	Ts	3
SMALL SHRUBS		
Eremophila allara	Ea	15
Eremophila compactum	Ec	6
Eremophila decipiens	Ede	5
Eremophila racemosa	Era	5
Eremophila Ruby Red	Er	10
Hardenbergia mini meema	Hm	9
Melaleuca trichophylla	Mt	9
Rhaphiolepis Oriental Pearl	Ro	14
Westringia Greybox	Wg	9
Westringia Blue Gem	Wb	12
GRASSES		
Banksia nivea	Bn	24
Dianella breviculus	Db	27
Lomandra Tanika	Lt	12

LANDSCAPE PLANTING PLAN
1:200 at A3

seed studio.

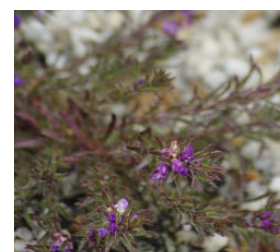
PLANTING PALETTE



Acacia lasiocarpa prostrate



Grevillea Gingin Gem



Eremophila densifolia



Eremophila glabra Mingenew Gold



Myoporum Yareena



Thryptomene stenophylla



Eremophila allara



Eremophila compactum



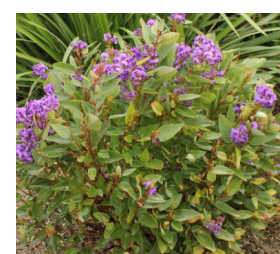
Eremophila decipiens



Eremophila racemosa



Eremophila Ruby Red



Hardenbergia Mini Meema



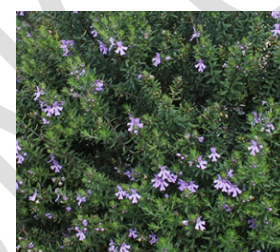
Melaleuca trichophylla



Raphiolepis Oriental Pearl



Westringia GreyBox



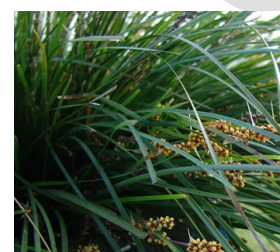
Westringia BlueGem



Banksia nivea



Dianella breviculus



Lomandra tanika

NAME	COMMON NAME	HEIGHT	WIDTH	FLOWER	FOLIAGE	SEASON	SUNLIGHT
GROUNDCOVERS							
Acacia lasiocarpa prostrate	Wattle	0.3m	2m	Yellow	Green	Spring	Full sun
Grevillea Gin Gin Gem	Spider Flower	0.3m	2m	Red	Green	Autumn	Full sun
Eremophila densifolia	Emu Bush	0.3m	2m	Purple	Green	Spring	Full sun
Eremophila glabra Mingenew Gold	Emu Bush	0.3m	2m	Yellow	Grey	Spring	Full sun
Myoporum Yareena	Creeping Boobialla	0.3m	2m	White	Green	Spring	Full sun - part shade
Thryptomene stenophylla		0.5m	1.5m	Mauve	Green	Spring	Full sun
SMALL SHRUBS							
Eremophila allara	Emu Bush	1m	1m	Yellow	Green	Spring	Full sun
Eremophila compactum	Emu Bush	0.5m	1.5m	Green	Silver	Spring	Full sun
Eremophila decipiens	Emu Bush	1m	1m	Yellow	Green	Spring	Full sun
Eremophila racemosa	Emu Bush	1m	1m	Yellow	Green	Spring	Full sun
Eremophila Ruby Red	Emu Bush	1.2m	1.2m	Red	Grey	Spring	Full sun
Hardenbergia mini meema	Native Wisteria	0.5m	0.5m	Purple	Green	Spring	Full sun - part shade
Melaleuca trichophylla	Melaleuca	1m	1m	Purple	Green	Spring	Full sun - part shade
Raphiolepis Oriental Pearl	Indian Hawthorn	1m	1m	White	Green	Spring	Full sun - part shade
Westringia Greybox	Coastal Rosemary	0.5m	0.5m	Purple	Grey	Spring	Full sun
Westringia Blue Gem	Coastal Rosemary	1m	1m	Mauve	Grey	Spring	Full Sun
GRASSES							
Banksia nivea	Honeypot Dryandra	1m	1m	Green	Green	Spring	Full sun
Dianella breviculus	Flax Lily	0.6m	0.6m	Purple	Green	Spring	Full sun - part shade
Lomandra Tanika	Lomandra	0.6m	0.6m	Yellow	Green	Spring	Full sun

seed studio.

OPINION OF PROBABLE COSTS

PARKER HOUSE LANDSCAPE QUAIRADING - OPC

ITEM	QTY	UNIT	RATE	TOTALS
1 LANDSCAPE MATERIALS				
1.01 Supply compacted gravel fines to landscape areas (105m2 at 50mm depth)	5.25	m3	\$100.00	\$525
1.02 Supply clear resin gravel binder	1	allow	\$1,200.00	\$1,200
1.03 Supply steel edging to compacted gravel areas	47.5	lm	\$50.00	\$2,375
2 STRUCTURES AND FURNITURE				
2.01 Supply 2x new armchair seats including delivery and concrete footing as required	1	Each	\$5,720.00	\$5,720
2.02 Supply and install post and rail fencing (85lm including gate)	1	each	\$12,000.00	\$12,000
2.03 Supply and install sculpture	1	allow	\$3,000.00	\$3,000
3 SOFT LANDSCAPE				
3.01 Supply 75mm depth organic imported mulch to all landscape planting beds and existing trees	450	m ²	\$5.00	\$2,250
3.02 Supply plants to garden beds	1	Allow	\$1,320.00	\$1,320
3.03 Supply native garden soil for new plants (0.3x0.3x0.3m hole per plant for 175 plants)	5	tonnes	\$90.00	\$450
4 IRRIGATION				
4.01 Irrigation Design	1	allow	\$500.00	\$500
4.02 Supply drip line irrigation for new planting areas	1	allow	\$1,000.00	\$1,000
Total (+GST)				\$30,340
GST				\$3,034
Total				\$33,374

Assumptions:

- Preliminaries are approximate only and do not include connection to services or removal/moving of existing services
- There is no provision for lighting or ongoing maintenance
- Contractor and supplier prices are based on quotes received and are subject to change
- All costs are approximate only and subject to detailed design

seed studio.

SOQ PARKER HOUSE LANDSCAPE DESIGN

16.03.2024

ITEM		QTY	UNIT	RATE	TOTALS
1	LANDSCAPE MATERIALS				
1.01	Supply compacted gravel fines to landscape areas (105m2 at 50mm depth)	5.25	m3	\$100.00	\$525
1.02	Supply clear resin gravel binder	1	allow	\$1,200.00	\$1,200
1.03	Supply steel edging to compacted gravel areas	47.5	lm	\$50.00	\$2,375
1.04	Install compacted gravel fines (2 person team for 1 day)	16	hours		
1.05	Install steel edging (2 person team for 2 days)	32	hours		
1.06	Install feature rock boulders (Local source/donations)	16	hours		
2	STRUCTURES AND FURNITURE				
2.01	Supply 2x new armchair seats including delivery and concrete footing as required	1	Each	\$5,720.00	\$5,720
2.02	Supply and install post and rail fencing (85lm including gate)	1	each	\$12,000.00	\$12,000
2.03	Supply and install sculpture	1	allow	\$3,000.00	\$3,000
2.04	Install new seat (2 person team half a day)	8	hours		
3	SOFT LANDSCAPE				
3.01	Supply 75mm depth organic imported mulch to all landscape planting beds and existing tree:	450	m ²	\$5.00	\$2,250
3.02	Supply plants to garden beds	1	Allow	\$1,320.00	\$1,320
3.03	Supply native garden soil for new plants (0.3x0.3x0.3m hole per plant for 175 plants)	5	tonnes	\$90.00	\$450
3.04	Install mulch (3 person team 2 days)	48	hours		
3.05	Hours for install of plants (3 person team 2 days - approx 0.25 hours per plant)	48	hours		
3.06	Hours for install of lawn including grading and levelling (3 person team 2 days)	48	hours		
3.07	Transplant existing roses and remove trees/shrubs as noted (2 person team 2 days)	24	hours		
4	IRRIGATION				
4.01	Irrigation Design	1	allow	\$500.00	\$500
4.02	Supply drip line irrigation for new planting areas	1	allow	\$1,000.00	\$1,000
4.03	Install for new irrigation (3 person team 3 days)	72	hours		
				Total (+GST)	\$30,340
				GST	\$3,034
				Total	\$33,374

				Total Hours	305
				40 days or 13-14 days for a 3 person team	

Assumptions

- 1.00 All costs are approximately +/- 10%
- 2.00 No allocation for ongoing maintenance
- 3.00 Hours and contractor fees are estimates only

ITEM 15 MATTERS FOR CONSIDERATION - WORK, HEALTH & SAFETY

No matters for consideration

UNCONFIRMED

ITEM 16 URGENT COUNCILLOR'S BUSINESS**ITEM 17 CONFIDENTIAL ITEMS****RESOLUTION: OCM 174-23/24**

Moved: Cr BR Cowcill

Seconded: Cr TJ Stacey

That Council close the meeting to the public at 2.28pm to consider the confidential reports listed below in accordance with Section 5.23(2) of the Local Government Act 1995:

17.1 CEO Probation Review

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

AGAINST: Nil

CARRIED 6/0

At 02:28 PM, Ms Natalie Ness, Ms Tricia Brown, Ms Sarah Caporn, Ms Jen Green and Ms Marion Haeusler left the meeting.

17.1 CEO Probation Review

Confidential discussion only.

RESOLUTION: OCM 175-23/24

Moved: Cr JR Hippisley

Seconded: Cr BR Cowcill

That Council open the meeting to members of the public at 2.38pm.

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

AGAINST: Nil

CARRIED 6/0

At 02:38 PM, Ms Natalie Ness, Ms Tricia Brown, Ms Sarah Caporn, Ms Jen Green and Ms Marion Haeusler returned to the meeting.

ITEM 18 NEXT MEETING DATE

The next Ordinary Council Meeting is scheduled to take place on Thursday 18 April 2024 commencing at 2.00pm in the Council Chambers, 10 Jennaberring Road, Quairading, WA.

ITEM 19 CLOSURE

Cr Haythornthwaite reminded Councillors of the Citizenship Ceremony scheduled for Tuesday, 2nd April 2024, which they were all welcome to attend.

There being no further business, the Chairperson closed the Meeting at 2.39 pm.

UNCONFIRMED