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with access to modern services and infrastructure,
in a unique part of the world*

Minutes

for the

Ordinary Meeting of Council

Held at

2PM, WEDNESDAY 15th FEBRUARY 2023

Shire of Cuballing
Council Chambers
Campbell Street, Cuballing

COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “Confidential Matters”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council’s standing orders, policies and decisions of the town.

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person’s or legal entity’s own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

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1. DECLARATION OF OPENING:

Cr Dowling Declared the meeting open at 2.05 pm

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

2.1.1 Attendance

Cr Eliza Dowling
Cr Robert Harris
Cr Julie Christensen
Cr Adrian Kowald
Cr Dawson Bradford

President
Deputy President

Mr Stan Scott
Mr Fred Steer
Mr Bruce Brennan

Chief Executive Officer
Deputy Chief Executive Officer
Manager of Works and Services

2.1.2 Apologies

Nil

2.1.3 Leave of Absence

Nil.

3. STANDING ORDERS:

COUNCIL DECISION 2023/1

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

Moved Cr Bradford

Seconded Cr Kowald

CARRIED 5/0

4. PUBLIC QUESTION TIME:

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE:

Nil

4.2 WRITTEN QUESTIONS PROVIDED IN ADVANCE:

Nil

4.3 PUBLIC QUESTIONS FROM THE GALLERY:

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE:

Cr Kowald applied for a leave of absence from 8 May 2023 to 5 August 2023 including for the May, June and July Ordinary Council meetings.

COUNCIL DECISION 2023/2

That Cr Kowald be granted a leave of absence for the period 8 May 2023 to 5 August 2023 including the May, June and July 2023 Ordinary Council meetings.

Moved Cr Kowald

Seconded Cr Harris

Carried 5/0

Cr Christensen requested a leave of absence for the March 2023 Ordinary Council Meeting.

COUNCIL DECISION 2023/3

That Cr Christensen be granted a leave of absence for the March 2023 Ordinary Council meeting.

Moved Cr Christensen

Seconded Cr Harris

Carried 5/0

6. CONFIRMATION OF MINUTES:

6.1.1 Ordinary Meeting of Council held on Wednesday 21st December 2022

COUNCIL DECISION 2023/4

That the Minutes of the Ordinary Meeting of Council held on Wednesday 21st December 2022 be confirmed as a true record of proceedings.

Moved Cr Kowald

Seconded Cr Christensen

CARRIED 5/0

7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:

Nil

8. DISCLOSURE OF FINANCIAL INTEREST:

DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

Cr Dowling Declared a Proximity in relation to item 9.2.4 as she owns property adjacent to the subject property.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

9. REPORTS OF OFFICERS AND COMMITTEES:

9.1 DEPUTY CHIEF EXECUTIVE OFFICER:

9.1.1 List of Payments – December 2022

File Ref. No: NA
Disclosure of Interest: Nil
Date: 2 February 2023
Author: Narelle Rowe
Attachments: 9.1.1A List of December Municipal Accounts
9.1.1B List of Credit Card Transactions

Summary

Council is to review payments made under delegation in December 2022.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of December 2022 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

COUNCIL DECISION 2023/5

That Council receives:

1. the List of Accounts paid in December 2022 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$1,891,293.50 included at Attachment 9.1.1A
2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31st December 2022 included at Attachment 9.1.1B
3. a summary of transactions completed on Coles Cards and Petty Cash for the period ending 19th December 2022.

Move Cr Bradford

Seconded Cr Kowald

CARRIED 5/0

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|---------------|--|---|-----------|
| 809 | 4 - POLICE LICENSING PAYMENTS | POLICE LICENSING PAYMENTS | -5722.80 |
| 809 | 4 - POLICE LICENSING PAYMENTS | POLICE LICENSING PAYMENTS | 5722.80 |
| EFT7518 | BMR MECHANICAL PTY LTD | Supply and fit new brake booster to Side Tipper trailer | -581.40 |
| 1477 | BMR MECHANICAL PTY LTD | Supply and fit new brake booster to Side Tipper trailer | 581.40 |
| EFT7519 | BRUCE BRENNAN | 50% Reimbursement Synergy | -98.76 |
| 679754610 | BRUCE BRENNAN | 50% Reimbursement Synergy | 98.76 |
| EFT7520 | Birds Silos & Shelters | Fire Uniform Kit Bags for FCO's & Brigade Members | -858.00 |
| 00007533 | Birds Silos & Shelters | Fire Uniform Kit Bags for FCO's & Brigade Members | 858.00 |
| EFT7521 | DEWS MINI EXCAVATIONS | Excavator hire for drainage Cuballing East road estimate 15hrs | -1567.50 |
| 1247 | DEWS MINI EXCAVATIONS | Excavator hire for drainage Cuballing East road estimate 15hrs | 1567.50 |
| EFT7522 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per quote 16/8/2022 This is to go through WALGA Preferred Supplier Program | -15145.63 |
| 0207 - 1 OF 3 | G.S. HOBBS CONTRACTING | Hire of Semi water tanker for Cuballing East road @ \$140phr + as per quote 14/11/22, This is through WALGA preferred Supplier | 3080.00 |
| 0207 - 2 OF 3 | G.S. HOBBS CONTRACTING | Hire of Semi Side Tipper @ \$127.50phr Estimate of 5-6 days x 10hr | 2734.88 |
| 0207 3 OF 3 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per quote 16/8/2022, This is to go through WALGA Preferred Supplier Program | 9330.75 |
| EFT7523 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Diesel Fuel Delivery | -17747.07 |
| D2124693 | GREAT SOUTHERN FUEL SUPPLIES | UNLEADED PETROL | 276.17 |
| D2124601 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Diesel Fuel Delivery | 10426.13 |
| D2125493 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Diesel Fuel Delivery | 7044.77 |
| EFT7524 | HANCOCKS HOME HARDWARE | EAR PLUGS - 200 PAIRS | -75.00 |
| 420074 | HANCOCKS HOME HARDWARE | EAR PLUGS - 200 PAIRS | 75.00 |
| EFT7525 | Lawn Doctor | Verti Drain Cuballing Oval with hollow tyres Supply and apply Fertiliser @250kg/ha Supply 1Ton of High Grade Controlled release fertiliser NPK for two applications | -7250.00 |
| 00721309 | Lawn Doctor | Verti Drain Cuballing Oval with hollow tyres, Supply and apply Fertiliser @250kg/ha, Supply 1Ton of High Grade Controlled release fertiliser NPK for two applications | 7250.00 |
| EFT7526 | NARROGIN BEARING SERVICES | 1 x Circuit Tester 1 x multi metre | -256.90 |
| 202423 | NARROGIN BEARING SERVICES | 1 x Circuit Tester, 1 x multi metre | 256.90 |
| EFT7527 | SHIRE OF NARROGIN | 1000 lt of bitumen/colas for patching | -1702.50 |
| 78405264 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 18/10/2022 | 249.00 |
| 78405285 | SHIRE OF NARROGIN | 1000 lt of bitumen/colas for patching | 1200.00 |
| 78405290 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 11/11/2022 | 253.50 |
| EFT7528 | TOTAL UNDERCAR | 1 x Puncture repair CN1557 | -29.75 |
| 00749 | TOTAL UNDERCAR | 1 x Puncture repair CN1557 | 29.75 |
| EFT7529 | NARROGIN BETTA HOME LIVING | Supply Eurostyle 90cm LPG gas freestanding oven as per written quote | -2597.00 |
| 25710068898 | NARROGIN BETTA HOME LIVING | Supply Eurostyle 90cm LPG gas freestanding oven as per written quote | 2597.00 |
| EFT7530 | PAUL GRAEME WATSON | Rates refund for assessment A475 163 CUBALLING WEST ROAD CUBALLING WA 6311 | -64.00 |
| A475 | PAUL GRAEME WATSON | Rates refund for assessment A475 163 CUBALLING WEST ROAD CUBALLING WA 6311 | 32.00 |
| A983 | PAUL GRAEME WATSON | Rates refund for assessment A983 CUBALLING WEST ROAD CUBALLING WA 6311 | 32.00 |
| EFT7531 | ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD | Traffic Management for Cuballing East Road - Extension of PO 3781 | -37270.71 |
| 00162233 | ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD | Traffic Management for Cuballing East Road - Extension of PO 3781 | 37270.71 |
| EFT7532 | BILL & BENS HOT BREAD SHOP | 50 x dinner rolls no seeds | -30.00 |
| 66 | BILL & BENS HOT BREAD SHOP | 50 x dinner rolls, no seeds | 30.00 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|---------------|-----------------------------------|--|------------|
| EFT7533 | CUBY ROADHOUSE | CN039 DCEO Vehicle - Fuel | -707.13 |
| PO3817 | CUBY ROADHOUSE | 12x Mixed Sandwiches, Council Meeting Wednesday 16th November 2022 | 90.00 |
| NOVEMBER 2022 | CUBY ROADHOUSE | Goods for Admin Office - Milk and Papers - GST Free, Goods for Admin Office - Milk and Papers GST inclusive, Postage/Freight - Envelope Stamps, Rates Incentive Prive - Bardera Pty Ltd and S.Kirby, CN039 DCEO Vehicle - Fuel, CNO MWS Vehicle (Hire Car for MWS) - Fuel, CN10092 Trailer - Hose Clamps | 617.13 |
| EFT7534 | G.S. HOBBS CONTRACTING | Hire of Semi water tanker for Cuballing East road @ \$140phr + as per quote 14/11/22 This is through WALGA preferred Supplier | -17374.50 |
| 0208 - 1 OF 3 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per quote 16/8/2022, This is to go through WALGA Preferred Supplier Program | 2037.75 |
| 0208 - 2 OF 3 | G.S. HOBBS CONTRACTING | Hire of Semi water tanker for Cuballing East road @ \$140phr + as per quote 14/11/22, This is through WALGA preferred Supplier | 9009.00 |
| 0208 - 3 OF 3 | G.S. HOBBS CONTRACTING | Hire of FinalTrim grader Operator & Machine GD655-5 Grader, This is to go Through WALGA Preferred Supplier Program, 1/12/22 | 6327.75 |
| EFT7535 | KALEXPRESS & QUALITY TRANSPORT | Freight Charges - Hersey Safety Pty Ltd | -61.72 |
| 22162 | KALEXPRESS & QUALITY TRANSPORT | Freight Charges - Hersey Safety Pty Ltd, Freight Charges - Fuel Levy, Freight Charges - Freight Safe Warranty | 61.72 |
| EFT7536 | MAKIT NARROGIN HARDWARE | Monthly Account - Hose Clamp, Brass, Saw and Heat Gun | -176.60 |
| 00114715 | MAKIT NARROGIN HARDWARE | Monthly Account - Hose Clamp, Brass, Saw and Heat Gun | 176.60 |
| EFT7537 | NARROGIN EARTHMOVING AND CONCRETE | Hire of 1 Semi Side tipper for 5-6 days x 10hr @ \$187phr | -16346.00 |
| IV00000002051 | NARROGIN EARTHMOVING AND CONCRETE | Dry Hire of Rubber tyred Roller (55 + GST per hour as per quote | 3861.00 |
| IV00000002029 | NARROGIN EARTHMOVING AND CONCRETE | Hire of 1 Semi Side tipper for 5-6 days x 10hr @ \$187phr | 12485.00 |
| EFT7538 | Narrogin Country Fresh Meats | Meat for thank a volunteer bbq 7kg marinated bbq steak - New orleans 50 sausages 30 honey soy kababs | -328.89 |
| 23 | Narrogin Country Fresh Meats | Meat for thank a volunteer bbq, 7kg marinated bbq steak - New orleans , 50 sausages, 30 honey soy kababs, | 328.89 |
| EFT7539 | Narrogin Embroidery | Embroidery on 4 x work shirts Phil | -126.00 |
| 1737 - 1 OF 3 | Narrogin Embroidery | Embroidery on 4 x work shirts Phil | 42.00 |
| 1737 - 2 OF 3 | Narrogin Embroidery | Shire Logo and Trevor on 3 x shirts | 42.00 |
| 1737 - 3 OF 3 | Narrogin Embroidery | Embroidery for works crew uniforms | 42.00 |
| EFT7540 | ROADTECH CIVIL & CONSTRUCTION | 2 x Semi Side Tippers @\$159 phr each Estimate 5-6 days | -13912.50 |
| 00000312 | ROADTECH CIVIL & CONSTRUCTION | 2 x Semi Side Tippers @\$159 phr each Estimate 5-6 days | 13912.50 |
| EFT7541 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 09/09/2022 | -246.00 |
| 78405198 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 09/09/2022 | 246.00 |
| EFT7542 | STALLION HOMES | November Progress Claim for Works Complete at the Cuballing Independent Living Units | -93317.05 |
| 2151 | STALLION HOMES | November Progress Claim for Works Complete at the Cuballing Independent Living Units | 93317.05 |
| EFT7543 | Sportspower Narrogin | Commodine Tennis Club Award 2022 - Narrogin Senior High School Donation Gift Voucher | -100.00 |
| 22-00013224 | Sportspower Narrogin | Commodine Tennis Club Award 2022 - Narrogin Senior High School Donation Gift Voucher | 100.00 |
| EFT7544 | WESTERN STABILISERS | as per RFQ 2022/23 - Cement Lime Stabilisation, pulverising and wet mixing Cuballing East Road | -287156.86 |
| WS - 2666 | WESTERN STABILISERS | as per RFQ 2022/23 - Cement Lime Stabilisation, pulverising and wet mixing Cuballing East Road | 287156.86 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|-------------------|-----------------------------------|---|-----------|
| EFT7545 | ZIRCODATA PTY LTD | Storage Fees - Storage Period 26/09/2022-25/10/2022 | -33.10 |
| ZDW0251961 | ZIRCODATA PTY LTD | Storage Fees - Storage Period 26/09/2022-25/10/2022 | 16.55 |
| ZDW0256240 | ZIRCODATA PTY LTD | Storage Fees - Storage Period 26/10/2022 - 25/11/2022 | 16.55 |
| EFT7546 | NARROGIN EARTHMOVING AND CONCRETE | Drainage and spoil removal on Cuballing east Rd with 30 ton excavator | -35079.00 |
| IV00000001924 | NARROGIN EARTHMOVING AND CONCRETE | Drainage and spoil removal on Cuballing east Rd with 30 ton excavator | 31713.00 |
| IV00000002054 | NARROGIN EARTHMOVING AND CONCRETE | 16 ton Pad foot roller hire @ \$429 per day plus mob and demob | 3366.00 |
| EFT7547 | NARROGIN FREIGHTLINES | Monthly Freight Charges - RCPA Materials | -2858.81 |
| 10997 | NARROGIN FREIGHTLINES | Monthly Freight Charges - RCPA Materials, Monthly Freight Charges - RCPA Materials, Fuel Levy, Monthly Freight Charges - RCPA Materials, , Monthly Freight Charges - RCPA Materials, Fuel Levy | 2858.81 |
| EFT7548 | Whitford Fertilisers Narrogin | Weighbridge - Waste Management - October | -99.00 |
| 00010066 | Whitford Fertilisers Narrogin | Weighbridge - Waste Management - October | 49.50 |
| 00010065 | Whitford Fertilisers Narrogin | Weighbridge - Waste Management - September | 49.50 |
| EFT7549 | Best Office Systems | Monthly photocopier charges. 2022/2023 | -734.68 |
| 610271 | Best Office Systems | Monthly photocopier charges. 2022/2023 | 734.68 |
| EFT7550 | Cuby Tavern | 2 potatoe salads 2 coleslaw salads | -180.00 |
| 4718491 | Cuby Tavern | 2 potatoe salads, 2 coleslaw salads, Rates Incentive Prize - E.George | 180.00 |
| EFT7551 | Edge Planning & Property | Town Planning Services in September to November 2022 | -731.50 |
| 2172 | Edge Planning & Property | Town Planning Services in September to November 2022 | 731.50 |
| EFT7552 | GREAT SOUTHERN FUEL SUPPLIES | Distributor Card | -2.75 |
| 15008822 | GREAT SOUTHERN FUEL SUPPLIES | Distributor Card | 2.75 |
| EFT7553 | H+H ARCHITECTS | Additional site visits by project manager. Based on progress to date and the requirement for additional scrutiny of the project we estimate another 5 site visits will be required for a total of 10 invoiced visits. If acceptable to the Shire we would appreciate it if we could increase our site visit allowance to 10. Any additional visits will not be charged. This will equate to a total variation of \$2910.00 +gst (ie, three visits at \$970 each). | -1460.25 |
| 00007635 - 1 OF 2 | H+H ARCHITECTS | Design Services for Independent Aged Living Units | 393.25 |
| 00007635 - 2 OF 2 | H+H ARCHITECTS | Additional site visits by project manager. Based on progress to date and the requirement for additional scrutiny of the project we estimate another 5 site visits will be required for a total of 10 invoiced visits. If acceptable to the Shire we would appreciate it if we could increase our site visit allowance to 10. Any additional visits will not be charged. This will equate to a total variation of \$2910.00 +gst (ie, three visits at \$970 each). | 1067.00 |
| EFT7554 | Lo-go Appointments | Contract HR Services to facilitate the employment of CEO. As per attached quotation | -3495.34 |
| 00425751 | Lo-go Appointments | Contract HR Services to facilitate the employment of CEO., As per attached quotation, Travel to provide Contract HR Services to facilitate the employment of CEO., | 3495.34 |
| EFT7555 | NARROGIN TOYOTA & MAZDA | Wiper sniper bump feed head | -156.18 |
| PI23054837 | NARROGIN TOYOTA & MAZDA | Wiper sniper bump feed head, Wiper sniper manual feed head | 156.18 |
| EFT7556 | SHIRE OF NARROGIN | Disposal of Kerbside Collection Waste | -2270.24 |
| 78405327 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 25/11/2022, | 249.00 |
| 78405335 | SHIRE OF NARROGIN | Disposal of Kerbside Collection Waste | 2021.24 |
| EFT7557 | C&D Cutri | Culvert Extensions and Insitu Headwalls on the Cuballing East road as per quote 195 | -18700.00 |
| 309 | C&D Cutri | Culvert Extensions and Insitu Headwalls on the Cuballing East road as per quote 195 | 18700.00 |
| EFT7558 | COMMODINE FARMS | Supply of 3000m3 of Gravel @ \$2.20inc per m3 | -6600.00 |
| 954 | COMMODINE FARMS | Supply of 3000m3 of Gravel @ \$2.20inc per m3 | 6600.00 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|----------------|--|---|-----------|
| EFT7559 | DEWS MINI EXCAVATIONS | Excavator hire for drainage Cuballing East road estimate 15hrs | -1980.00 |
| 1255 | DEWS MINI EXCAVATIONS | Excavator hire for drainage Cuballing East road estimate 15hrs | 1980.00 |
| EFT7560 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Diesel Fuel Delivery | -11118.93 |
| D2127489 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Diesel Fuel Delivery | 11118.93 |
| EFT7561 | GREAT SOUTHERN WASTE DISPOSAL | Rubbish Removal - Recycling Service x 258 @ \$3.86 each | -6940.18 |
| IV00000002280 | GREAT SOUTHERN WASTE DISPOSAL | Rubbish Removal - Street Bin Front of Pub x 2, Rubbish Removal - Street Bin Next to Phone Box, Rubbish Removal - Street Bin Memorial Park, Rubbish Removal - Street Bin Rec Centre x 3, Rubbish Removal - Street Bin Rec Centre Tennis Club, Rubbish Removal - Street Bin Roadhouse x 2, Rubbish Removal - Street Bin RV / Display Shed x 2, Rubbish Removal - Street Bin Yornaning Dam x 2, Rubbish Removal - Street Bin Toilet Block Popo x 2, Rubbish Removal - Street Bin Ag Hall Cuby, Rubbish Removal - Street Bin Skate Park x 2, Rubbish Removal - Street Bin Cemetery Cuby, Rubbish Removal - Street Bin Cuballing Golf Club x 2, Rubbish Removal - Street Bin Popanyinning Tennis Club, Rubbish Removal - Street Bin McGarrigal Park Popo, Rubbish Removal - Street Bin Popo Store x 2, Rubbish Removal - Street Bin Next to Telephone Booth Popo, Rubbish Removal - Street Bin Cemetery Popo, Rubbish Removal - Street Bin Derby Street Bus Shelter, Rubbish Removal - Street Bin Austral Street Bus Shelter, Rubbish Removal - Street Bin Hart Street Bus Shelter, Rubbish Removal - Household Service x 263 @ \$1.81 each, Rubbish Removal - Recycling Service x 258 @ \$3.86 each, Cuby Transfer Station Bulk Pick Up 240L Bins x 26 @ \$3.86 per Bin, Cuby Transfer Station Bulk Pick Up (Cardboard) x 1 @ \$88.00, Cuby Transfer Station Bulk Pick Up (Waste) x 20 @ \$55.00, Popo Transfer Station Bulk Pick Up 240L x 28 @ \$3.86 per Bin, Popo Transfer Station Bulk Pick Up (Waste) x 21 @ \$55.00, Popo Transfer Station Bulk Pick Up (Cardboard) x 21 @ \$88.00 | 6940.18 |
| EFT7562 | INTELIFF GROUP | Excavator Hire with Mulching head | -16775.00 |
| SHI010-092022B | INTELIFF GROUP | Excavator Hire with Mulching head, Excavator Hire with Mulching head | 16775.00 |
| EFT7563 | McDougall Weldments | Repair mower deck on Husqvarna ride on mower | -813.85 |
| 2022110011 | McDougall Weldments | Supply of Parts - Retap Bolt on Truck | 122.45 |
| 202211023 | McDougall Weldments | Supply of Parts - Mower Wheel | 68.25 |
| 2022110046 | McDougall Weldments | Repair mower deck on Husqvarna ride on mower | 440.00 |
| 2022110055 | McDougall Weldments | Supply of Parts - Refit Hydro pipe shroud on John Deere Front end Loader | 183.15 |
| EFT7564 | NARROGIN GASWORKS | 1 x 8.5kg Gas exchange bottle | -30.00 |
| 62427 | NARROGIN GASWORKS | 1 x 8.5kg Gas exchange bottle | 30.00 |
| EFT7565 | NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES | 4 x Boxes toilet rolls 2 x paper Towel 2 x spray bottles with Triggers sprays 1 x Nova oven cleaner 5lt 2 x 5lt Appraise hand cleaner | -849.34 |
| 00076025 | NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES | 4 x cartons toilet paper, 2 x hand towels, 1 x 20lt revive disinfectant, 1 x tap | 409.20 |
| 00077530 | NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES | 4 x Boxes toilet rolls, 2 x paper Towel, 2 x spray bottles with Triggers sprays, 1 x Nova oven cleaner 5lt, 2 x 5lt Appraise hand cleaner | 440.14 |
| EFT7566 | NARROGIN VALLEY STOCKFEED & GAS | 1 x 45kg Liquid Withdrawal Gas Bottle | -180.00 |
| NVS99406 | NARROGIN VALLEY STOCKFEED & GAS | 1 x 45kg Liquid Withdrawal Gas Bottle | 180.00 |
| EFT7567 | Winc Australia Pty Limited | Sticky notes, pens, rubber bands, fold back clips and labelling tape | -79.55 |
| 9041054102 | Winc Australia Pty Limited | Sticky notes, pens, rubber bands, fold back clips and labelling tape, Mobile pedesatal draws, Freight | 79.55 |
| EFT7568 | BUILDERS REGISTRATION BOARD Building Commission | November 2022 Building Services Levy Remittance Advice | -287.16 |
| NOVEMBER 22 | BUILDERS REGISTRATION BOARD Building Commission | November 2022 Building Services Levy Remittance Advice | 287.16 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|---------------|--|---|-----------|
| EFT7569 | BUILDING & CONSTRUCTION INDUSTRY TRAINING | BCITF Forms November 2022 - 186 Campbell Street Cuballing | -415.29 |
| 164174-G5X2N5 | BUILDING & CONSTRUCTION INDUSTRY TRAINING | BCITF Forms November 2022 - 74 Asutral Street Cuballing | 87.72 |
| 164172-Q8B0M8 | BUILDING & CONSTRUCTION INDUSTRY TRAINING | BCITF Forms November 2022 - 186 Campbell Street Cuballing | 252.86 |
| 164165-T8V6W1 | BUILDING & CONSTRUCTION INDUSTRY TRAINING | BCITF Forms November 2022 - 186 Campbell Street Cuballing | 74.71 |
| EFT7570 | G.S. HOBBS CONTRACTING | Hire of FinalTrim grader Operator & Machine GD655-5 Grader - 7th to the 13th December This is to go Through WALGA Preffered Supplier Program 1/12/22 | -14861.00 |
| 0209- 1 OF 2 | G.S. HOBBS CONTRACTING | Hire of FinalTrim grader Operator & Machine GD655-5 Grader - 7th to the 13th December , This is to go Through WALGA Preffered Supplier Program, 1/12/22 | 9009.00 |
| 0209 - 2 OF 2 | G.S. HOBBS CONTRACTING | Hire of Semi water tanker for Cuballing East road @ \$140phr + as per quote 14/11/22 - 7th Dec to 12th Dec , This is through WALGA preffered Supplier | 5852.00 |
| EFT7571 | LGIS Risk Management | 2 instalments for the Regional Risk Coordinator | -2688.93 |
| 156-023025 | LGIS Risk Management | 2 instalments for the Regional Risk Coordinator | 2688.93 |
| EFT7572 | Melchiorre Plumbing And Gas | Install new oven in Cuballing Rec centre as per quote 1962 | -512.60 |
| 1962 | Melchiorre Plumbing And Gas | Install new oven in Cuballing Rec centre as per quote 1962 | 512.60 |
| EFT7573 | NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES | 15 x M&F Adapters | -24.00 |
| 00077539 | NARROGIN PACKAGING AND MOTORCYCLES & ACCESSORIES | 15 x M&F Adapters | 24.00 |
| EFT7574 | Parrys Narrogin | 3x shirts 1x jacket - Trevor Tapping | -821.10 |
| 72717 | Parrys Narrogin | 3x shirts, 1x jacket - Trevor Tapping | 293.25 |
| 72766 | Parrys Narrogin | 3 x works shirts Jo Culbertson, 2 x work pants, 1 x pair steel cap work boots | 266.05 |
| 72765 | Parrys Narrogin | 2 x Work Pants Phil Lawrence, 4 x work shirts | 261.80 |
| EFT7575 | A&A Corasaniti | Labour to Install brick paving under the eve for rubbish bins | -880.00 |
| 382 | A&A Corasaniti | Labour to Install brick paving under the eve for rubbish bins | 880.00 |
| EFT7576 | CUBALLING BUILDING COMPANY | Demolish & rebuild back extension including toilets & kitchen facilities as per quote CWAE2502 | -7833.35 |
| 03812 | CUBALLING BUILDING COMPANY | Demolish & rebuild back extension including toilets & kitchen facilities as per quote CWAE2502 | 7833.35 |
| EFT7577 | Melchiorre Plumbing And Gas | Fujiclean Cuballing Fire shed | -286.00 |
| 1746 | Melchiorre Plumbing And Gas | Fujiclean Cuballing Fire shed | 286.00 |
| EFT7578 | Moore Stephens (wa) Pty Ltd | 2022 LOCAL GOVERNMENT NUTS AND BOLTS WORKSHOP | -1045.00 |
| 2895 | Moore Stephens (wa) Pty Ltd | 2022 LOCAL GOVERNMENT NUTS AND BOLTS WORKSHOP | 1045.00 |
| EFT7579 | NARROGIN CARPETS AND CURTAINS | Resize existing blind on the new installed back window of the Office building | -100.00 |
| B10161 | NARROGIN CARPETS AND CURTAINS | Resize existing blind on the new installed back window of the Office building | 100.00 |
| EFT7580 | ROBBIES GUTTER CLEANING & GARDENING SERVICES | Clean Gutters | -2080.00 |
| 737185 | ROBBIES GUTTER CLEANING & GARDENING SERVICES | Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters, Clean Gutters | 2080.00 |
| EFT7581 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 09/12/2022 | -394.50 |
| 78405357 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 09/12/2022 | 250.50 |
| 78405358 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 02/12/2022 | 144.00 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|------------|-------------------------------|--|------------|
| EFT7582 | Anthony Robert STEER | Reimbursement of electricity (Utilities Allowance) for the 2022/2023 year. 12th of August 2022 to 12 October 2022 | -427.49 |
| 2013671035 | Anthony Robert STEER | Reimbursement of electricity (Utilities Allowance) for the 2022/2023 year., 12th of August 2022 to 12 October 2022 | 200.00 |
| 1775399323 | Anthony Robert STEER | Reimbursement of internet service (Communications Allowance) for 2022/2023 year., Billing Period - 16th September 2022 to 15th October 2022 | 75.83 |
| 1783059110 | Anthony Robert STEER | Reimbursement of internet service (Communications Allowance) for 2022/2023 year., Billing Period - 16th October 2022 to 15th November 2022 | 75.83 |
| 1790660578 | Anthony Robert STEER | Reimbursement of internet service (Communications Allowance) for 2022/2023 year., Billing Period - 16th of November to 15th of December 2022 | 75.83 |
| EFT7583 | Artistralia | Movie Licence for Cuballing Movie Night 9/12/2022 DC Super Legue of Pets | -440.00 |
| 00012185 | Artistralia | Movie Licence for Cuballing Movie Night 9/12/2022, DC Super Legue of Pets, | 440.00 |
| EFT7584 | BITUTEK | Cuballing East road SLK 7.13 - 10.44 Bitumen Primer Seal as per RFQ 11497 This is all Through WALGA Preferred Supplier program | -103467.58 |
| 00007329 | BITUTEK | Wandering Narrogin road SLK 6.93 - 7.93 12.96 - 13.09 Bitumen Reseal Full service as per RFQ 11497, This is all Through WALGA Preferred Supplier program, Wandering Narrogin road SLK 31.73 - 32.41 Bitumen Reseal Full service as per RFQ 11497, This is all Through WALGA Preferred Supplier program, Stratherne road SLK 5.04 - 6.04 Bitumen Reseal Full service as per RFQ 11497, This is all Through WALGA Preferred Supplier program, Cuballing East road SLK 7.13 - 10.44 Bitumen Reseal Full service as per RFQ 11497, This is all Through WALGA Preferred Supplier program, Wandering narrogin road SLK 30.83 - 31.73 Bitumen Primer Seal as per RFQ 11497, This is all Through WALGA Preferred Supplier program, Stratherne road SLK 6.04 - 7.04 Bitumen Primer Seal as per RFQ 11497, This is all Through WALGA Preferred Supplier program, Cuballing East road SLK 7.13 - 10.44 Bitumen Primer Seal as per RFQ 11497, This is all Through WALGA Preferred Supplier program, Cuballing East road SLK 2.42 - 7.13 Bitumen Primer Seal as per RFQ 11497, This is all Through WALGA Preferred Supplier program | 103467.58 |
| EFT7585 | Best Office Systems | Monthly photocopier charges. 2022/2023 | -891.87 |
| 611227 | Best Office Systems | Monthly photocopier charges. 2022/2023 | 891.87 |
| EFT7586 | LOCALISE | Development of a new Strategic Community Plan for the Shire of Cuballing as per proposal | -4997.17 |
| 1638 | LOCALISE | Development of a new Strategic Community Plan for the Shire of Cuballing as per proposal | 4997.17 |
| EFT7587 | Mary Caunt | Face painter (Mary) for the Cuballing Christmas Tree 18/12/2022 \$220 as per quote 16 | -220.00 |
| 16 | Mary Caunt | Face painter (Mary) for the Cuballing Christmas Tree, 18/12/2022, \$220 as per quote 16 | 220.00 |
| EFT7588 | Peel Harvey Catchment Council | Supporting Landcare in the Hotham Williams - 2022/23 contribution under the MOU | -8250.00 |
| 00000998 | Peel Harvey Catchment Council | Supporting Landcare in the Hotham Williams - 2022/23 contribution under the MOU | 8250.00 |
| EFT7589 | Security Man Pty Ltd | Quarterly monitoring of security system. 2022/2023 | -110.00 |
| 13939 | Security Man Pty Ltd | Quarterly monitoring of security system. 2022/2023 | 110.00 |
| EFT7590 | The Fresh Fish Van | Rates Incentive Prize Vouchers M.Moffett, L.Burges and Peter Fitt & Son | -150.00 |
| 75 | The Fresh Fish Van | Rates Incentive Prize Vouchers , M.Moffett, L.Burges and Peter Fitt & Son | 150.00 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|---------------|-----------------------------|--|------------|
| EFT7591 | WALLIS COMPUTER SOLUTIONS | Multi-Factor Authentication for the 6 users that currently do not have MFA set up. This usually takes about 0.75-1.5hrs per user to configure and decreases the chance of account compromise by over 99% As per quote 001200" | -917.40 |
| 24384 | WALLIS COMPUTER SOLUTIONS | Multi-Factor Authentication for the 6 users that currently do not have MFA set up. This usually takes about 0.75-1.5hrs per user to configure and decreases the chance of account compromise by over 99% | 917.40 |
| EFT7592 | WESTRAC | Supply of 1 x Cat 938k wheel Loader including extras as per RFQ 66766 13/6/22 Including trade in of WA 320pz6 This is through WALGA Preferred Supplier Program | -382549.43 |
| 1800025353 | WESTRAC | Supply of 1 x Cat 938k wheel Loader including extras as per RFQ 66766 13/6/22, Including trade in of WA 320pz6, This is through WALGA Preferred Supplier Program | 382549.43 |
| EFT7593 | C&D Cutri | Install all Precast headwalls and culverts Cuballing East road WSF007 | -4768.50 |
| 312 | C&D Cutri | Install all Precast headwalls and culverts Cuballing East road WSF007 | 4768.50 |
| EFT7594 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22 This is to go through WALGA Preferred Supplier Program | -8871.50 |
| 0210 - 1 OF 3 | G.S. HOBBS CONTRACTING | Hire of Semi water tanker for Cuballing East road @ \$140phr + as per quote 14/11/22, This is through WALGA preferred Supplier | 3080.00 |
| 0210 - 2 OF 3 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22, This is to go through WALGA Preferred Supplier Program | 4611.75 |
| 0210 - 3 OF 3 | G.S. HOBBS CONTRACTING | Hire of FinalTrim grader Operator & Machine GD655-5 Grader, This is to go Through WALGA Preferred Supplier Program, 1/12/22 | 1179.75 |
| EFT7595 | Lo-go Appointments | Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023. The hourly charge rate is an estimated fee of \$58.11 per hour plus GST (includes casual loading, superannuation, workers compensation insurance, public liability insurance, administration fees and margin). | -1502.15 |
| H1905 | Lo-go Appointments | Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023., The hourly charge rate is an estimated fee of \$58.11 per hour plus GST (includes casual loading, superannuation, workers compensation insurance, public liability insurance, administration fees and margin). | 1502.15 |
| EFT7596 | Melchiorre Plumbing And Gas | Run Plumbing for Kitchen | -1914.99 |
| 1909 | Melchiorre Plumbing And Gas | Run Plumbing for Kitchen | 1765.39 |
| 2017 | Melchiorre Plumbing And Gas | Replace Pig Tails on two gas regulators | 149.60 |
| EFT7597 | WESTERN STABILISERS | as per RFQ 2022/23 - Cement Lime Stabilisation, pulverising and wet mixing Cuballing East Road | -148066.16 |
| WS-2675 | WESTERN STABILISERS | as per RFQ 2022/23 - Cement Lime Stabilisation, pulverising and wet mixing Cuballing East Road | 148066.16 |
| EFT7598 | WESTRAC | Supply 1 x Cat 140 Motor Grader including extras as Per RFQ 66727 13/6/22 No Trade This is through WALGA Preferred Supplier Program | -447727.43 |
| 1800024965 | WESTRAC | Supply 1 x Cat 140 Motor Grader including extras as Per RFQ 66727 13/6/22 , No Trade, This is through WALGA Preferred Supplier Program, Credit Note - Credit Note Number 1600005007, Incorrect charge | 447727.43 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|------------|-----------------------|--|-----------|
| 20178 | SYNERGY | ELECTRICITY CHARGES - LOT 468 BRUNDELL STREET CUBALLING (CEO HOUSE) | -2028.35 |
| 224091150 | SYNERGY | ELECTRICITY CHARGES - 189 CAMPBELL STREET CUBALLING | 149.95 |
| 262623330 | SYNERGY | ELECTRICITY CHARGES - LOT 18 AUSTRAL STREET CUBALLING | 224.81 |
| 944320350 | SYNERGY | ELECTRICITY CHARGES - LOT 468 BRUNDELL STREET CUBALLING (CEO HOUSE) | 835.63 |
| 719673710 | SYNERGY | ELECTRICITY CHARGES - LOT 19 FRANCIS STREET POPANYINNING | 188.79 |
| 324360910 | SYNERGY | ELECTRICITY CHARGES - 42 AUSTRAL STREET (SHIRE DEPOT) | 407.13 |
| 140719470 | SYNERGY | ELECTRICITY CHARGES - LOT 313 FORREST STREET POPANYINNING | 118.73 |
| 100503580 | SYNERGY | ELECTRICITY CHARGES - LOT 9 ALTON STREET (MENS SHED) | 103.31 |
| 20179 | Water Corporation | WATER CHARGES - LGA STANDPIPE AT AUSTRAL STREET CUBALLING (DEPOT) | -4253.03 |
| 9007664281 | Water Corporation | WATER CHARGES - HALL AT CAMPBELL STREET (AGRICULTURAL HALL) | 8.39 |
| 9007663772 | Water Corporation | WATER CHARGES - SPORTS GROUND AT 1 C CAMPBELL STREET CUBALLING | 72.72 |
| 9007663721 | Water Corporation | WATER CHARGES - 3 CAMPBELL STREET (SHIRE OFFICE) CUBALLING | 28.16 |
| 9007665508 | Water Corporation | WATER CHARGES - PARK AT RIDLEY STREET CUBALLING (SKATE PARK) | 1143.97 |
| 9011673199 | Water Corporation | WATER CHARGES - 10 BRUNDELL STREET CUBALLING (CEO HOUSE) | 93.71 |
| 9007664273 | Water Corporation | WATER CHARGES - LGA STANDPIPE AT AUSTRAL STREET CUBALLING (DEPOT) | 2861.33 |
| 9007664265 | Water Corporation | WATER CHARGES - DEPOT AT 10 AUSTRAL STREET CUBALLING | 44.75 |
| 20180 | SYNERGY | Electricity Charges - 106 Francis Street Popanyinning | -117.53 |
| 358512820 | SYNERGY | Electricity Charges - 106 Francis Street Popanyinning | 117.53 |
| 20181 | SYNERGY | Electricit Charges - Street Light x 43 Street Lights | -705.17 |
| 972868030 | SYNERGY | Electricit Charges - Street Light x 43 Street Lights | 705.17 |
| 20182 | Water Corporation | Water Charges - 82 Austral Street Cuballing (Independent Living Units) | -163.00 |
| 9007664206 | Water Corporation | Water Charges - 82 Austral Street Cuballing (Independent Living Units) | 163.00 |
| 20183 | SYNERGY | ELECTRICTY CHARGES - LOT 470 RIDLEY STREET CUBALLING (SKATEPARK) | -147.52 |
| 244427710 | SYNERGY | ELECTRICTY CHARGES - LOT 470 RIDLEY STREET CUBALLING (SKATEPARK) | 147.52 |
| Pay | Shire of Cuballing | Payroll Direct Debit Of Net Pays | -42955.71 |
| Pay | Shire of Cuballing | Payroll Direct Debit Of Net Pays | 42955.71 |
| DD3338.1 | HOSTPLUS SUPER | Payroll deductions | -827.74 |
| SUPER | HOSTPLUS SUPER | Payroll deductions | 690.03 |
| DEDUCTION | HOSTPLUS SUPER | Payroll deductions | 137.71 |
| DD3338.2 | AWARE SUPER PTY LTD | Payroll deductions | -4920.63 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 163.84 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 68.42 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 375.00 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 125.00 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 114.76 |
| SUPER | AWARE SUPER PTY LTD | Payroll deductions | 3314.51 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 665.62 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 93.48 |
| DD3338.3 | MATRIX SUPERANNUATION | Superannuation contributions | -195.21 |
| DEDUCTION | MATRIX SUPERANNUATION | Superannuation contributions | 58.15 |
| SUPER | MATRIX SUPERANNUATION | Superannuation contributions | 137.06 |
| DD3338.4 | AUSTRALIAN SUPER | Payroll deductions | -1870.72 |
| DEDUCTION | AUSTRALIAN SUPER | Payroll deductions | 137.71 |
| SUPER | AUSTRALIAN SUPER | Payroll deductions | 1500.40 |
| DEDUCTION | AUSTRALIAN SUPER | Payroll deductions | 232.61 |
| DD3338.5 | Colonial First State | Superannuation contributions | -574.17 |
| SUPER | Colonial First State | Superannuation contributions | 574.17 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|--------------------|-------------------------|---|-----------|
| DD3338.6 | MLC Super Fund | Superannuation contributions | -166.18 |
| SUPER | MLC Super Fund | Superannuation contributions | 166.18 |
| DD3343.1 | IINET LIMITED | Monthly Internet Charges December 2022 - CEO House | -89.99 |
| 134700455 | IINET LIMITED | Monthly Internet Charges December 2022 - CEO House | 89.99 |
| DD3348.1 | Telstra | PHONE CHARGES - SHIRE OFFICE LANDLINES | -565.41 |
| K 304 496 411-7 | Telstra | PHONE CHARGES - SHIRE OFFICE LANDLINES, PHONE CHARGES - LICENSING, PHONE CHARGES - HARVEST BAN LANDLINE | 276.64 |
| K 407 147 601-7 | Telstra | PHONE CHARGES - SHIRE OFFICE LANDLINES, PHONE CHARGES - LICENSING, PHONE CHARGES - HARVEST BAN LANDLINE | 288.77 |
| DD3357.1 | NATIONAL AUSTRALIA BANK | MWS CREDIT CARD - OFFICELINE PIVOT FRAME MOBILE WHITEBOARD | -1698.25 |
| CREDIT CARD NOV 22 | NATIONAL AUSTRALIA BANK | CREDIT CARD TRANSACTIONS NOVEMBER 2022 , CEO CREDIT CARD - CROWN PROMENADE PERTH, LOST PROPERTY - COUNCILLOR, CEO CREDIT CARD - CROWN PROMENADE PERTH, DINNER AND LAUNDRY FOR LG PROFESSIONALS ANNUAL STATE CONFERENCE , (CEO INVOICED FOR LAUNDRY), CEO CREDIT CARD - SCHNITZ AT BELMONT FORUM , DINNER FOR LG PROFESSIONALS ANNUAL STATE CONFERENCE , , CEO CREDIT CARD - CROWN PROMENADE PERTH , ACCOMADATION FOR LG PROFESSIONALS ANNUAL STATE CONFERENCE , , CEO CREDIT CARD - CROWN PROMENADE PERTH, REFUND FOR INCORRECT CHARGE FROM PREVIOUS MONTH, DCEO CREDIT CARD - THE REJECT SHOP NARROGIN , HEAVY DUTY 100L STORAGE TUBS, DCEO CREDIT CARD - COLES NARROGIN , 2 X BAGS OF LOLLIES FOR COUNCIL MEETING, DCEO CREDIT CARD - FORTUNE FRENCH HOT BREAD , MORNING TEA FOR PRE AUDIT VISIT, DCEO CREDIT CARD - COLES NARROGIN , COFFEE FOR SHIRE OFFICE AND PAPER BAG, MWS CREDIT CARD - AUSSIE BROADBAND , MONTHLY INTERNET EXPENSES, MWS CREDIT CARD - OFFICELINE , PIVOT FRAME MOBILE WHITEBOARD | 1698.25 |
| Pay | Shire of Cuballing | Payroll Direct Debit Of Net Pays | -41996.47 |
| Pay | Shire of Cuballing | Payroll Direct Debit Of Net Pays | 41996.47 |
| DD3369.1 | HOSTPLUS SUPER | Payroll deductions | -833.63 |
| SUPER | HOSTPLUS SUPER | Payroll deductions | 695.92 |
| DEDUCTION | HOSTPLUS SUPER | Payroll deductions | 137.71 |
| DD3369.2 | AWARE SUPER PTY LTD | Payroll deductions | -4854.18 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 163.84 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 68.42 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 375.00 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 125.00 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 114.76 |
| SUPER | AWARE SUPER PTY LTD | Payroll deductions | 3248.07 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 665.61 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 93.48 |
| DD3369.3 | MATRIX SUPERANNUATION | Superannuation contributions | -286.32 |
| DEDUCTION | MATRIX SUPERANNUATION | Superannuation contributions | 85.29 |
| SUPER | MATRIX SUPERANNUATION | Superannuation contributions | 201.03 |
| DD3369.4 | AUSTRALIAN SUPER | Payroll deductions | -1855.32 |
| DEDUCTION | AUSTRALIAN SUPER | Payroll deductions | 137.71 |
| SUPER | AUSTRALIAN SUPER | Payroll deductions | 1485.00 |
| DEDUCTION | AUSTRALIAN SUPER | Payroll deductions | 232.61 |

List of Accounts Due & Submitted for December 2022
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|-------------------|---|--|--------------------|
| DD3369.5 | Colonial First State | Superannuation contributions | -574.17 |
| SUPER | Colonial First State | Superannuation contributions | 574.17 |
| DD3369.6 | MLC Super Fund | Superannuation contributions | -171.06 |
| SUPER | MLC Super Fund | Superannuation contributions | 171.06 |
| DD3404.1 | Telstra | Mobile Charges - CEO Mobile | -282.86 |
| T311 - 04/12/2022 | Telstra | Mobile Charges - CEO Mobile, Mobile Charges - Works Supervisor, Mobile Charges - Leading Hand, Mobile Charges - Emergency Services, Mobile Charges - CCTV Popo, Mobile Charges - CEO Ipad, Mobile Charges - Works Crew, Mobile Charges - DCEO Mobile, Mobile Charges - Projects Mobile | 282.86 |
| Total | | | -1885362.67 |
| DD3401.1 | Shown in January but should be recorded in December | | -282.86 |
| LS22DEC15 | Shire of Cuballing | Journal incorrectly recorded | -5647.97 |
| Total | | | -1891293.50 |

CREDIT CARD TRANSACTIONS

| SUPPLIER | DETAIL OF PURCHASE | TOTAL |
|------------------------------|---|----------------|
| Bloomex Pty Ltd | Condolence Flowers from Staff & Council | 136.85 |
| Shire of Narrogin | 2022 LG Convention Dinner - Reimbursement | 1196.22 |
| Coles Narrogin | Shire Office Supplies | 38.00 |
| The Reject Shop | Shire Office - Christmas Decorations | 96.50 |
| Bunnings Ellenbrook | Herbicide | 33.36 |
| Bunnings Ellenbrook | Transfer Station - Plastic Wires | 47.96 |
| Bunnings Ellenbrook | Depot Supplies, Battery charger, tools & fertiliser | 208.98 |
| Main Roads WA | Nissan Truck CN026 - Permit | 50.00 |
| Bill and Bens Hot Bread | Tool Box Meeting - Refreshments | 8.00 |
| Narrogin Country Fresh Meats | Tool Box Meeting - Refreshments | 29.91 |
| | | 1845.78 |

PETTY CASH

| Item details | Refreshments | Office Maintenance | Fire Brigade training functions | GST10% | Total |
|--------------------------------------|--------------|--------------------|---------------------------------|--------|---------|
| | 04105 | J4114 | 1051040 | | |
| Staff Refreshments & Civic Functions | 30.68 | | | 3.07 | \$33.75 |

COLES CARD

| Item details | Refreshments | Office Maintenance | Events | Events | GST10 % | Total |
|---|--------------|--------------------|--------------|-----------------------|---------|-----------------|
| | 04105 | J4114 | J132S | 104242 0.5 | | |
| Groceries - Council Christmas Party and Council Meeting | 247.29 | | | | 24.73 | 272.02 |
| Groceries - Cluster Muster Meeting | | | | 10.79 | 1.08 | 11.87 |
| Groceries - Cluster Muster Meeting | | | | 29.88 | 0.00 | 29.88 |
| Groceries - Thank a Volunteer Day Event | | | 91.68 | | 9.17 | 100.85 |
| Groceries - Thank a Volunteer Day Event | | | 21.85 | | 0.00 | 21.85 |
| Groceries - Christmas Party and Council Meeting | 63.53 | | | | 0.00 | 63.53 |
| | | | | | | \$500.00 |

9.1.2 List of Payments – January 2023

File Ref. No: NA
Disclosure of Interest: Nil
Date: 6 February 2023
Author: Narelle Rowe
Attachments: 9.1.2A List of January Municipal Accounts
9.1.2B List of Credit Card Transactions

Summary

Council is to review payments made under delegation in January 2023.

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of January 2023 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

COUNCIL DECISION 2023/6

That Council receives:

1. the List of Accounts paid in January 2023 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council's Municipal Fund totalling \$392,884.31 included at Attachment 9.1.2A
2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31st January 2023 included at Attachment 9.1.2B
3. Nil transactions completed on Coles Cards and Petty Cash for the period ending 31st January 2023.

Moved Cr Kowald

Seconded Cr Harris

CARRIED 5/0

List of Accounts Due & Submitted for January 2023
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|--------------------|---|---|-----------|
| EFT7599 | BUILDING & CONSTRUCTION INDUSTRY TRAINING | Invoice was not paid, money went to the wrong creditor, initially issued on the 2/11/2022 | -2391.75 |
| 159475-K0D8N7 | BUILDING & CONSTRUCTION INDUSTRY TRAINING | BCITF Forms November 2022, West Yornaning Road Cuballing | 2391.75 |
| Pay | Shire of Cuballing | Payroll Direct Debit Of Net Pays | -38630.67 |
| Pay | Shire of Cuballing | Payroll Direct Debit Of Net Pays | 38630.67 |
| EFT7600 | BILL & BENS HOT BREAD SHOP | 50 x dinner rolls no seeds pick up 22/12/2022 | -30.00 |
| 83 | BILL & BENS HOT BREAD SHOP | 50 x dinner rolls no seeds, pick up 22/12/2022 | 30.00 |
| EFT7601 | GREAT SOUTHERN FUEL SUPPLIES | Fuel Card Charges for the Month of December 2022 | -418.89 |
| FUEL CARD DEC 2022 | GREAT SOUTHERN FUEL SUPPLIES | Fuel Card Charges for the Month of December 2022 | 418.89 |
| EFT7602 | GREAT SOUTHERN WASTE DISPOSAL | Rubbish Removal - Recycling Service x 258 @ \$3.86 each | -6390.18 |
| IV00000002312 | GREAT SOUTHERN WASTE DISPOSAL | Rubbish Removal - Street Bin Front of Pub x 2, Rubbish Removal - Street Bin Next to Phone Box, Rubbish Removal - Street Bin Memorial Park, Rubbish Removal - Street Bin Rec Centre x 3, Rubbish Removal - Street Bin Rec Centre Tennis Club, Rubbish Removal - Street Bin Roadhouse x 2, Rubbish Removal - Street Bin RV / Display Shed x 2, Rubbish Removal - Street Bin Yornaning Dam x 2, Rubbish Removal - Street Bin Toilet Block Popo x 2, Rubbish Removal - Street Bin Ag Hall Cuby, Rubbish Removal - Street Bin Skate Park x 2, Rubbish Removal - Street Bin Cemetery Cuby, Rubbish Removal - Street Bin Cuballing Golf Club x 2, Rubbish Removal - Street Bin Popanyinning Tennis Club, Rubbish Removal - Street Bin McGarrigal Park Popo, Rubbish Removal - Street Bin Popo Store x 2, Rubbish Removal - Street Bin Next to Telephone Booth Popo, Rubbish Removal - Street Bin Cemetery Popo, Rubbish Removal - Street Bin Derby Street Bus Shelter, Rubbish Removal - Street Bin Austral Street Bus Shelter, Rubbish Removal - Street Bin Hart Street Bus Shelter, Rubbish Removal - Household Service x 263 @ \$1.81 each, Rubbish Removal - Recycling Service x 258 @ \$3.86 each, Cuby Transfer Station Bulk Pick Up 240L Bins x 26 @ \$3.86 per Bin, Cuby Transfer Station Bulk Pick Up (Cardboard) x 1 @ \$88.00, Cuby Transfer Station Bulk Pick Up (Waste) x 20 @ \$55.00, Popo Transfer Station Bulk Pick Up 240L x 28 @ \$3.86 per Bin, Popo Transfer Station Bulk Pick Up (Waste) x 21 @ \$55.00, Popo Transfer Station Bulk Pick Up (Cardboard) x 1 @ \$88.00, | 6390.18 |
| EFT7603 | Lo-go Appointments | Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023. The hourly charge rate is an estimated fee of \$58.11 per hour plus GST (includes casual loading, superannuation, workers compensation insurance, public liability insurance, administration fees and margin). | -2429.00 |
| H1936 | Lo-go Appointments | Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023., The hourly charge rate is an estimated fee of \$58.11 per hour plus GST (includes casual loading, superannuation, workers compensation insurance, public liability insurance, administration fees and margin). | 2429.00 |
| EFT7604 | NARROGIN BETTA HOME LIVING | Replace Electric Wall Oven as per written quote # 25712001006 | -1748.00 |
| 25710071388 | NARROGIN BETTA HOME LIVING | Replace Electric Wall Oven as per written quote # 25712001006 | 1748.00 |
| EFT7605 | NARROGIN FRUIT MARKET | Fruit Platter x 1 Potato salad enough for 45 people Coleslaw salad enough for 45 people pick up 10am 22/12/22 | -355.00 |
| 000E202212262-6 | NARROGIN FRUIT MARKET | Fruit Platter x 1, Potato salad enough for 45 people, Coleslaw salad enough for 45 people, pick up 10am 22/12/22 | 355.00 |

List of Accounts Due & Submitted for January 2023
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|----------------|-----------------------------------|---|-----------|
| EFT7606 | Narrogin Country Fresh Meats | Scotch fillet steaks x 40 bbq sausages x 50 kababs mix of satay & Honey soy x 60 pick up thursday 22/12/22 at 10am | -811.67 |
| 31 | Narrogin Country Fresh Meats | 12 scotch fillets, 12 satay chicken kababs, pick up wednesday 21/12/22 | 167.67 |
| 32 | Narrogin Country Fresh Meats | Scotch fillet steaks x 40, bbq sausages x 50, kababs mix of satay & Honey soy x 60, pick up thursday 22/12/22 at 10am | 644.00 |
| EFT7607 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 23/12/2022 | -387.00 |
| 78405381 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 16/12/2022 | 138.00 |
| 78405379 | SHIRE OF NARROGIN | Ranger Services 22/23 Labour and Travel - 23/12/2022, | 249.00 |
| EFT7608 | STALLION HOMES | December Progress Claim for Works Complete at the Cuballing Independent Living Units | -85158.85 |
| 2163 | STALLION HOMES | December Progress Claim for Works Complete at the Cuballing Independent Living Units | 85158.85 |
| EFT7609 | Winc Australia Pty Limited | Mobile pedesatal draws | -372.90 |
| 9041057507 | Winc Australia Pty Limited | Mobile pedesatal draws, Freight | 372.90 |
| EFT7610 | ZIRCODATA PTY LTD | Storage Fees - Storage Period 26/11/2022 - 25/12/2022 | -16.55 |
| ZDW0259931 | ZIRCODATA PTY LTD | Storage Fees - Storage Period 26/11/2022 - 25/12/2022 | 16.55 |
| EFT7611 | BKS Electrical | Find and repair fault with Gas Barbeque | -264.00 |
| 3421 | BKS Electrical | Find and repair fault with Gas Barbeque | 264.00 |
| EFT7612 | CORSIGN (WA) PTY LTD | Signs and posts for Bridges as per quote 00068408 | -757.35 |
| 00068408 | CORSIGN (WA) PTY LTD | Signs and posts for Bridges as per quote 00068408 | 757.35 |
| EFT7613 | DEWS MINI EXCAVATIONS | Excavator Hire for Precast headwalls and pipe extensions estimate 6 days WSF007 | -8415.00 |
| 52 | DEWS MINI EXCAVATIONS | Hire of Excavator for drainage on Springhill road | 3630.00 |
| 53 | DEWS MINI EXCAVATIONS | Excavator Hire for Precast headwalls and pipe extensions estimate 6 days WSF007 | 4785.00 |
| EFT7614 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Unleaded Fuel Delivery | -5633.33 |
| 00032802 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Unleaded Fuel Delivery | 5633.33 |
| EFT7615 | MAKIT NARROGIN HARDWARE | Monthly Account - Swan Neck Hoe, Dutch Hoe and a 3 prong cultivator | -248.00 |
| 114887 | MAKIT NARROGIN HARDWARE | Monthly Account - Pressure Washer Parts, Monthly Account - Swan Neck Hoe, Dutch Hoe and a 3 prong cultivator, Monthly Account - Metal Water Can | 248.00 |
| EFT7616 | NARROGIN EARTHMOVING AND CONCRETE | 16 ton Pad foot roller hire @ \$429 per day plus mob and demob | -1683.00 |
| IV00000002061 | NARROGIN EARTHMOVING AND CONCRETE | 16 ton Pad foot roller hire @ \$429 per day plus mob and demob | 1683.00 |
| EFT7617 | NARROGIN QUARRY OPERATIONS | 200ton x 7mm aggregate Granite for Cuballing East road | -9541.57 |
| 00006091 | NARROGIN QUARRY OPERATIONS | 200ton x 7mm aggregate Granite for Cuballing East road | 1183.86 |
| 00006095 | NARROGIN QUARRY OPERATIONS | 200ton x 7mm aggregate Granite for Cuballing East road | 8357.71 |
| EFT7618 | REINFORCED CONCRETE PIPES | 8x 450 pipes Class 4 2 x 450 Headwalls | -8259.49 |
| 312452 | REINFORCED CONCRETE PIPES | 7 x 375 pipes Class 2, 2 x 375 Headwalls, 8x 450 pipes Class 4, 2 x 450 Headwalls | 5346.51 |
| 312454 | REINFORCED CONCRETE PIPES | 6x 375 class 4 pipes | 1018.91 |
| 312453 | REINFORCED CONCRETE PIPES | 4 x 450mm pipes class 4 as per quote 101121, 2 x 450 headwalls | 1894.07 |
| EFT7619 | SHIRE OF NARROGIN | Hire of street sweeper to sweep Cuballing East intersestecion as requested by MWS | -957.50 |
| 78405378 | SHIRE OF NARROGIN | Hire of street sweeper to sweep Cuballing East intersestecion as requested by MWS | 957.50 |
| EFT7620 | TOTAL UNDERCAR | Repairs to CN027 CV joint 4 x new tyres and wheel alignment | -2305.85 |
| O0808 | TOTAL UNDERCAR | Repairs to CN027 CV joint, 4 x new tyres and wheel alignment | 2305.85 |
| EFT7621 | Truck Centre (wa) Pty Ltd | Find and repair faults to CN 272 UD truck | -603.27 |
| 2233931-000001 | Truck Centre (wa) Pty Ltd | Find and repair faults to CN 272 UD truck | 603.27 |
| EFT7622 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22 This is to go through WALGA Preferred Supplier Program | -4397.25 |
| 0211 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22, This is to go through WALGA Preferred Supplier Program | 4397.25 |

List of Accounts Due & Submitted for January 2023
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|---------------------------------|---|---|--|
| EFT7623 | ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD | Traffic control as per Schedule of rates for Cuballing East road | -35819.33 |
| 00162943 | ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD | Traffic control as per Schedule of rates for Cuballing East road | 33069.71 |
| 00163250 | ADVANCED TRAFFIC MANAGEMENT (WA) PTY LTD | Traffic management resources to ensure safe worksite in response to poor driver behaviour., As per schedule of rates | 2749.62 |
| EFT7624 1598 | BMR MECHANICAL PTY LTD BMR MECHANICAL PTY LTD | 66,000 km Service on Isuzu truck 66,000 km Service on Isuzu truck | -672.51 672.51 |
| EFT7625 2196 | Edge Planning & Property Edge Planning & Property | Town Planning Service December 2022 Town Planning Service December 2022 | -950.95 950.95 |
| EFT7626 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22 This is to go through WALGA Preferred Supplier Program | -9561.75 |
| 0212 - 1 OF 2 | G.S. HOBBS CONTRACTING | Hire of Semi Side Tipper @ \$127.50 Estimate of 20 days, This is to go through WALGA Preferred Supplier | 2805.00 |
| 0212 - 2 OF 2 | G.S. HOBBS CONTRACTING | Hire of Final Trim Grader Operator & Machine GD655-5 as per Quote 16/8/22, This is to go through WALGA Preferred Supplier Program | 6756.75 |
| EFT7627 260206 | Liquorbarons Liquorbarons | Alcohol for Staff christmas function Liquor Barons Alcohol for Staff christmas function, Liquor Barons | -687.91 687.91 |
| EFT7628 1943 | Melchiorre Plumbing And Gas Melchiorre Plumbing And Gas | Check out faulty oven Cuballing Recentre Check out faulty oven Cuballing Recentre | -181.50 181.50 |
| EFT7629 | NARROGIN CARPETS AND CURTAINS | Supply & Install 2 x Roller Blinds to the East side Windows of the Crib Room as per Quote # Q14159 | -597.30 |
| B10140 | NARROGIN CARPETS AND CURTAINS | Supply & Install 2 x Roller Blinds to the East side Windows of the Crib Room as per Quote # Q14159 | 597.30 |
| EFT7630 | NARROGIN EARTHMOVING AND CONCRETE | 16 ton Pad foot roller hire @ \$429 per day plus mob and demob | -8905.60 |
| IV00000002081 | NARROGIN EARTHMOVING AND CONCRETE | 16 ton Pad foot roller hire @ \$429 per day plus mob and demob | 1040.60 |
| IV00000002080 | NARROGIN EARTHMOVING AND CONCRETE | 16 ton Pad foot roller hire @ \$429 per day plus mob and demob | 7865.00 |
| EFT7631 | TELSTRA CORPORATION LIMITED (DAMAGES TEAM) | Repiar to Telstra Indtrsucture damaged during roadworks | -243.97 |
| DA-PM401039 | TELSTRA CORPORATION LIMITED (DAMAGES TEAM) | Repiar to Telstra Indtrsucture damaged during roadworks | 243.97 |
| EFT7632 76 | The Fresh Fish Van The Fresh Fish Van | 3kg of king prawns 3kg of king prawns | -126.00 126.00 |
| EFT7633 DECEMBER 2022 | ADRIAN JAMES KOWALD ADRIAN JAMES KOWALD | Adrian Kowald Council Sitting Fees December 2022 Adrian Kowald Council Sitting Fees December 2022, Adrian Kowald Council ICT Allowance December 2022, Adrian Kowald Cemetery Committe Sitting Fees December 2022, Adrian Kowald Travel Allowance , 76Km x \$0.78 = 59.28 | -1329.28 1329.28 |
| EFT7634 00001615 00001618 | Allan's Bobcat & Truck Hire Allan's Bobcat & Truck Hire Allan's Bobcat & Truck Hire | Excavate & reset plastic pipe Excavate & reset plastic pipe Excavator and Truck Hire to dig Gruzowski grave | -2640.00 2200.00 440.00 |
| EFT7635 3620 3700 3789 | CLOUD PAYMENT GROUP CLOUD PAYMENT GROUP CLOUD PAYMENT GROUP CLOUD PAYMENT GROUP | Debt Collection Services. 2022/2023 Debt Collection Services. 2022/2023, Debt Collection Services. 2022/2023, Debt Collection Services. 2022/2023, | -7321.70 1173.30 504.05 5644.35 |
| EFT7636 | CUBALLING BUILDING COMPANY | Supply & Install Shelter in front of Cuballing Golf Clubhouse including roller doors as per written quote # GCS171 | -5510.12 |
| 3823 | CUBALLING BUILDING COMPANY | Supply & Install Shelter in front of Cuballing Golf Clubhouse including roller doors as per written quote # GCS171 | 5510.12 |

List of Accounts Due & Submitted for January 2023
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|--------------------|--------------------------------|---|----------|
| EFT7637 | CUBY ROADHOUSE | Supplies for Fire with Cuballing Shire Date - 30/12/2022 Incident No. - 603551 | -2294.71 |
| PO3858 | CUBY ROADHOUSE | 10 x boxes of A4 White Paper, 2 x reems of A3 White Paper | 468.50 |
| PO3903 | CUBY ROADHOUSE | 12x mixed sandwiches December council meeting | 105.00 |
| DECEMBER 2022 | CUBY ROADHOUSE | Milk and Papers - Admin Office, Refreshments - Council and Staff, Milk/Papers GST Free, Postage and Freight, Depot Maintenance, Rates Incentive Prizes - H.Elliott and K.Wright, CN039 DCEO Vehicle - Fuel, OCN CEO Vehicle - Fuel, Supplies for Fire with Cuballing Shire , Date - 30/12/2022, Incident No. - 603551, Supplies for Fire with Cuballing Shire - GST Free, Date - 30/12/2022, Incident No. - 603551 | 1721.21 |
| EFT7638 | Dawson Robert Bradford | Dawson Bradford Council Sitting Fees December 2022 | -1050.00 |
| DECEMBER 2022 | Dawson Robert Bradford | Dawson Bradford Council Sitting Fees December 2022, Dawson Bradford Council ICT Allowance December 2022 | 1050.00 |
| EFT7639 | ELISA ALICE DOWLING | Eliza Dowling Deputy President Allowance | -5450.00 |
| DECEMBER 2022 | ELISA ALICE DOWLING | Eliza Dowling Deputy President Allowance, Eliza Dowling Council Sitting Fees December 2022, Eliza Dowling Council ICT Allowance December 2022 | 5450.00 |
| EFT7640 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Diesel Fuel Delivery | -2196.85 |
| D2130486 | GREAT SOUTHERN FUEL SUPPLIES | Bulk Diesel Fuel Delivery | 2196.85 |
| EFT7641 | H+H ARCHITECTS | Additional site visits by project manager. Based on progress to date and the requirement for additional scrutiny of the project we estimate another 5 site visits will be required for a total of 10 invoiced visits. If acceptable to the Shire we would appreciate it if we could increase our site visit allowance to 10. Any additional visits will not be charged. This will equate to a total variation of \$2910.00 +gst (ie, three visits at \$970 each). | -1853.50 |
| 00007712 - PO2101 | H+H ARCHITECTS | Design Services for Independent Aged Living Units | 786.50 |
| 00007712 - PO 3676 | H+H ARCHITECTS | Additional site visits by project manager. Based on progress to date and the requirement for additional scrutiny of the project we estimate another 5 site visits will be required for a total of 10 invoiced visits. If acceptable to the Shire we would appreciate it if we could increase our site visit allowance to 10. Any additional visits will not be charged. This will equate to a total variation of \$2910.00 +gst (ie, three visits at \$970 each). | 1067.00 |
| EFT7642 | JULIE A CHRISTENSEN | Julie Christensen Council Sitting Fees December 2022 | -1210.00 |
| DECEMBER 2022 | JULIE A CHRISTENSEN | Julie Christensen Council Sitting Fees December 2022, Julie Christensen Council ICT Allowance 2022 | 1210.00 |
| EFT7643 | KALEXPRESS & QUALITY TRANSPORT | Freight Charges - Kolorcode Assessment Files | -52.66 |
| 26295 | KALEXPRESS & QUALITY TRANSPORT | Freight Charges - Kolorcode , Assessment Files, Freight Charges - Fuel Levy, Freight Charges - Freight Safe Warranty | 52.66 |

List of Accounts Due & Submitted for January 2023
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|---------------|---|--|----------|
| EFT7644 | Lo-go Appointments | Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023. The hourly charge rate is an estimated fee of \$58.11 per hour plus GST (includes casual loading, superannuation, workers compensation insurance, public liability insurance, administration fees and margin). | -4634.28 |
| H1976 | Lo-go Appointments | Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023., The hourly charge rate is an estimated fee of \$58.11 per hour plus GST (includes casual loading, superannuation, workers compensation insurance, public liability insurance, administration fees and margin). | 2429.00 |
| H2005 | Lo-go Appointments | Relief officer to fill the Administration Officer Position for clearance of annual and long service leave until approximately March 31 2023., The hourly charge rate is an estimated fee of \$58.11 per hour plus GST (includes casual loading, superannuation, workers compensation insurance, public liability insurance, administration fees and margin). | 2205.28 |
| EFT7645 | NARROGIN AUTO ELECTRICS | 1 x 3500 gme two way 1 x 3100 hand piece | -535.99 |
| 264457 | NARROGIN AUTO ELECTRICS | 1 x 3500 gme two way , 1 x 3100 hand piece | 535.99 |
| EFT7646 | NARROGIN FREIGHTLINES | Monthly Freight Charges - RCPA | -1100.57 |
| 11314 | NARROGIN FREIGHTLINES | Monthly Freight Charges - RCPA | 1100.57 |
| EFT7647 | NARROGIN TOYOTA & MAZDA | Service Toyota ute CNO 38,000km | -865.46 |
| JC24036757 | NARROGIN TOYOTA & MAZDA | Service Toyota ute CNO 38,000km | 865.46 |
| EFT7648 | PETER JOHN DOWDELL | Peter Dowdell Council Sitting Fees December 2022 | -1210.00 |
| DECEMBER 2022 | PETER JOHN DOWDELL | Peter Dowdell Council Sitting Fees December 2022, Peter Dowdell ICT Allowance December 2022 | 1210.00 |
| EFT7649 | PYNC INVASIVE ANIMAL CONTROL | 2 x Nights Cat Trapping in Popanyinning Town | -1080.00 |
| 8 | PYNC INVASIVE ANIMAL CONTROL | 2 x Nights Cat Trapping in Popanyinning Town | 330.00 |
| 9 | PYNC INVASIVE ANIMAL CONTROL | 2 x Nights Cat Trapping in Popanyinning Town | 750.00 |
| EFT7650 | ROBERT JOHN HARRIS | Robert Harris Deputy Presidents Allowance December 2022 | -2235.00 |
| DECEMBER 2022 | ROBERT JOHN HARRIS | Robert Harris Council Sitting Fees December 2022, Robert Harris Deputy Presidents Allowance December 2022, Robert Harris Council ICT Allowance December 2022 | 2235.00 |
| EFT7651 | TOTAL QUALITY CLEAN | Annual Carpet Clean of Main Office, Back Office, Council Chamber, 2 x Mats & Vacuum 20 x Chairs | -726.00 |
| 4049 | TOTAL QUALITY CLEAN | Annual Carpet Clean of Main Office, Back Office, Council Chamber, 2 x Mats & Vacuum 20 x Chairs | 726.00 |
| EFT7652 | TOTAL UNDERCAR | 4 x new tyres and tyre disposal with wheel alignment | -1484.50 |
| O0891 | TOTAL UNDERCAR | 4 x new tyres and tyre disposal with wheel alignment | 1484.50 |
| EFT7653 | WA LOCAL GOVERNMENT ASSOCIATION (WALGA) | CEO Performance Review Course 1 Feb 2023 - cr Adrian Kowald | -583.00 |
| SI-003339 | WA LOCAL GOVERNMENT ASSOCIATION (WALGA) | CEO Performance Review Course 1 Feb 2023 - cr Adrian Kowald | 583.00 |
| EFT7654 | WESTRAC | Male and Female Quick couplers for Rake fittment to new Cat 938 Loader | -848.63 |
| 7848585 | WESTRAC | Male and Female Quick couplers for Rake fittment to new Cat 938 Loader | 848.63 |
| EFT7655 | Whitford Fertilisers Narrogin | Weighbridge - Waste Management November 2022 | -93.50 |
| 00010079 | Whitford Fertilisers Narrogin | Weighbridge - Waste Management, November 2022 | 49.50 |
| 00010080 | Whitford Fertilisers Narrogin | Weighbridge - Waste Management, December 2022 | 44.00 |

List of Accounts Due & Submitted for January 2023
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| Chq/EFT | Name | Description | Amount |
|-----------------------------|-----------------------|---|-----------|
| 20184 | Shire of Cuballing | Cuballing Standpipe Usage for WSF006 01/10/2022 - 31/12/2022 | -43166.30 |
| 5865 | Shire of Cuballing | Cuballing Standpipe Usage for WSF006, 01/10/2022 - 31/12/2022, Cuballing Standpipe Usage for WSF007, 01/10/2022 - 31/12/2022, Cuballing Standpipe Usage for Cuballing Fire Brigade , 01/10/2022 - 31/12/2022, Cuballing Standpipe Usage for the Shire Depot , 01/10/2022 - 31/12/2022, Popanyinning Standpipe Usage for the Shire Depot , 01/10/2022 - 31/12/2022, Popanyinning Standpipe Usage for the Popanyinning Fire Brigade , 01/10/2022 - 31/12/2022 | 43166.30 |
| 20185 | Water Corporation | Water Charges - Community Standpipe at Cuballing East Rd Narrogin FL Lot ADJ Lot 13920 | -48.96 |
| 9007802197 | Water Corporation | Water Charges - Community Standpipe at Cuballing East Rd Narrogin FL Lot ADJ Lot 13920, | 48.96 |
| 20186 | SYNERGY | Electricity Charges - Street Lights x 43 | -682.75 |
| 972868030 | SYNERGY | Electricity Charges - Street Lights x 43 | 682.75 |
| 20187 | Water Corporation | Water Charges - Hall at Francis Street Popanyinning Lot 19 RES 9972 | -16.78 |
| 9007743916 | Water Corporation | Water Charges - Hall at Francis Street Popanyinning Lot 19 RES 9972 | 8.39 |
| 900774142 | Water Corporation | Water Charges - Sports Ground at Baylis Street Popanyinning Lot 63 RES 9874 | 8.39 |
| 20188 | Shire of Cuballing | Groceries - Refreshments for Council and Office Christmas Party Food for Christmas Party and Council Meeting | -533.75 |
| COLES CARD DECEMBER 2022 | Shire of Cuballing | Groceries - Refreshments for Council and Office Christmas Party , Food for Christmas Party and Council Meeting, Groceries - Cluster Muster Refreshments, Biscuits for Cluster Muster, Groceries - Cluster Muster Refreshments - GST Free, Fruit for Cluster Muster - \$1 off for Strawberries, Groceries - Thank a volunteer Day , Food for Thank a volunteer day event, Groceries - Thank a Volunteer Day - GST Free, Bottles of Water, Groceries - Refreshments for Council and Office Christmas Party - GST Free, Food for Christmas Party and Council Meeting | 500.00 |
| PETTY CASHE DEC 2022 | Shire of Cuballing | Staff - Refreshments | 33.75 |
| 20189 | Water Corporation | Water Charges - Private Standpipe at Francis St Narrogin Fl Lot ROAD RES OPP L63 | -3280.35 |
| 9007799557 | Water Corporation | Water Charges - Private Standpipe at Francis St Narrogin Fl Lot ROAD RES OPP L63 | 2984.06 |
| 9011310275 | Water Corporation | Water Charges - Toilets at Francis Street Popanyinning Lot 95 RES 10328 | 248.93 |
| 9007799274 | Water Corporation | Water Charges - Standpipe at Stratherne Rd Narrogin Fl Lot ROAD RES OPP L4202 | 47.36 |
| DD3380.1 | HOSTPLUS SUPER | Payroll deductions | -801.27 |
| SUPER | HOSTPLUS SUPER | Payroll deductions | 663.56 |
| DEDUCTION | HOSTPLUS SUPER | Payroll deductions | 137.71 |
| DD3380.2 | AWARE SUPER PTY LTD | Payroll deductions | -5078.10 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 176.17 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 71.10 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 375.00 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 125.00 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 114.76 |
| SUPER | AWARE SUPER PTY LTD | Payroll deductions | 3407.12 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 715.47 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 93.48 |
| DD3380.3 | MATRIX SUPERANNUATION | Superannuation contributions | -318.86 |
| DEDUCTION | MATRIX SUPERANNUATION | Superannuation contributions | 94.98 |
| SUPER | MATRIX SUPERANNUATION | Superannuation contributions | 223.88 |
| DD3380.4 | AUSTRALIAN SUPER | Payroll deductions | -1909.41 |
| DEDUCTION | AUSTRALIAN SUPER | Payroll deductions | 148.03 |
| SUPER | AUSTRALIAN SUPER | Payroll deductions | 1528.77 |
| DEDUCTION | AUSTRALIAN SUPER | Payroll deductions | 232.61 |

List of Accounts Due & Submitted for January 2023
Municipal Fund Accounts

| Chq/EFT | Name | Description | Amount |
|----------------------|---|--|-------------------|
| DD3380.5 | Colonial First State | Superannuation contributions | -574.17 |
| SUPER | Colonial First State | Superannuation contributions | 574.17 |
| DD3380.6 | MLC Super Fund | Superannuation contributions | -115.81 |
| SUPER | MLC Super Fund | Superannuation contributions | 115.81 |
| DD3390.1 | HOSTPLUS SUPER | Payroll deductions | -824.37 |
| SUPER | HOSTPLUS SUPER | Payroll deductions | 686.66 |
| DEDUCTION | HOSTPLUS SUPER | Payroll deductions | 137.71 |
| DD3390.2 | MATRIX SUPERANNUATION | Superannuation contributions | -303.06 |
| DEDUCTION | MATRIX SUPERANNUATION | Superannuation contributions | 90.27 |
| SUPER | MATRIX SUPERANNUATION | Superannuation contributions | 212.79 |
| DD3390.3 | AUSTRALIAN SUPER | Superannuation contributions | -1566.99 |
| DEDUCTION | AUSTRALIAN SUPER | Superannuation contributions | 144.01 |
| SUPER | AUSTRALIAN SUPER | Superannuation contributions | 1422.98 |
| DD3390.4 | AWARE SUPER PTY LTD | Payroll deductions | -4320.46 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 68.42 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 67.25 |
| SUPER | AWARE SUPER PTY LTD | Payroll deductions | 3230.30 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 690.91 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 93.48 |
| DEDUCTION | AWARE SUPER PTY LTD | Payroll deductions | 170.10 |
| DD3390.5 | Colonial First State | Superannuation contributions | -594.21 |
| SUPER | Colonial First State | Superannuation contributions | 594.21 |
| DD3390.6 | MLC Super Fund | Superannuation contributions | -187.31 |
| SUPER | MLC Super Fund | Superannuation contributions | 187.31 |
| Pay | Shire of Cuballing | Payroll Direct Debit Of Net Pays | -39518.09 |
| Pay | Payroll Direct Debit Of Net Pays | Payroll Direct Debit Of Net Pays | 39518.09 |
| DD3402.1 | IINET LIMITED | Monthly Internet Services - January 2023 | -89.99 |
| 135087166 | IINET LIMITED | Monthly Internet Services - January 2023 | 89.99 |
| DD3403.1 | Telstra | Mobile Charges - CEO Mobile | -282.86 |
| T311 - 4/01/23 | Telstra | Mobile Charges - CEO Mobile, Mobile Charges - Works Supervisor, Mobile Charges - Leading Hand, Mobile Charges - Emergency Services, Mobile Charges - Popo CCTV, Mobile Charges - Works Crew, Mobile Charges - DCEO Mobile, Mobile Charges - Projects Mobile, Mobile Charges - CEO Ipad | 282.86 |
| DD3405.1 | Telstra | Landline Telstra Charges - Office Landlines | -283.18 |
| K 169713001-0 | Telstra | Landline Telstra Charges - Office Landlines, Landline Telstra Charges - Licensing Telepone, Landline Telstra Charges - Harvest Ban Phone | 283.18 |
| DD3408.1 | NATIONAL AUSTRALIA BANK | DCEO CREDIT CARD - SHIRE OF NARROGIN 2022 LG CONVENTION DINNR - REIMBURSEMENT | -1845.78 |
| CREDIT CARD DEC 2022 | NATIONAL AUSTRALIA BANK | DECEMBER 2022 DCEO CREDIT CARD - BLOOMEX PTY LTD , CONDOLENCE FLOWERS FROM STAFF AND COUNCIL, DCEO CREDIT CARD - SHIRE OF NARROGIN , 2022 LG CONVENTION DINNR - REIMBURSEMENT, DCEO CREDIT CARD - COLES NARROGIN , COFFEE FOR SHIRE OFFICE, DCEO CREDIT CARD - THE REJECT SHOP , CHRISTMAS DECORATIONS FOR SHIRE OFFICE, MWS CREDIT CARD - BUNNINGS ELLENBROOK , WEED N FEED - HERBICIDE SELECTIVE, MWS CREDIT CARD - BUNNINGS ELLENBROOK , PLASTIC WIRES, MWS CREDIT CARD - BUNNINGS ELLENBROOK , BATTERY CHARGER TOOL AND FERTILISER, MWS CREDIT CARD - MAIN ROADS WA , CLASS 1 RAV PERMIT FOR CN026, MWS CREDIT CARD - BILL AND BENS HOT BREAD , BREAD ROLLS FOR TOOL BOX MEETING, MWS CREDIT CARD - NARROGIN COUNTRY FRESH MEATS , BACON, EGGS AND SAUSAGES FOR TOOL BOX MEETING, CEO HAD NO CREDIT CARD TRANSACTIONS THIS MONTH | 1845.78 |
| DD3401.1 | Shown in January but should be recorded in December | Total | -392601.45 |
| | | | -282.86 |
| | TOTAL | | -392884.31 |

CREDIT CARD TRANSACTIONS

| SUPPLIER | DETAIL OF PURCHASE | TOTAL |
|---------------------|--|---------|
| Kolor Code | Assessment Files | 544.50 |
| LG Professionals | 2022-2023 Bronze Local Government Subscription | 550.00 |
| Coles Narrogin | Refreshments & office supplies | 21.10 |
| Coles Narrogin | Refreshments - Shire Office | 31.65 |
| Best Office Systems | Office Equipment Supplies | 209.00 |
| Aussie Broadband | Monthly Internet Charges | 79.00 |
| | | 1435.25 |

9.1.3 Statement of Financial Activity – December 2022

| | |
|-------------------------|--|
| Applicant: | N/A |
| File Ref. No: | ADM214 |
| Disclosure of Interest: | Nil |
| Date: | 9 th February 2023 |
| Author: | Fred Steer, Deputy Chief Executive Officer |
| Attachments: | 9.1.3A Statement of Financial Activity |

Summary

Council is to consider the Statement of Financial Activity for December 2022.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail.

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

Operating Revenue key points include.

- General Purpose Funding – Rates were raised in July 2022;
- Transport – MRWA Direct Grant amount received;
- Transport – First 40% of Regional Road Group claim has been submitted;
- Transport – First 40% and second 40% of the 2022/2023 Wheatbelt Secondary Freight Network claim have been received;
- Transport – First 40% has been received of the 2021/2022 Wheatbelt Secondary Freight Network claim has been received;
- Financial Assistance Grants – second quarterly payment has been received, with the third payment anticipated in mid-February;
- DFES – ESL grant funding – third quarterly payment has been received;

Operating Expenses – The key items of variance include:

- Employee costs are overbudget due to Public Works overheads;
- Insurance expenses are over budget due premiums paid in 2 instalments but allocated in budget over 12 months;
- Materials and Contracts are underbudget due timing for commencement of programs;

Detailed breakdown of material variances provided in Note 15 of the Statement of Financial Activity.

Administration Allocations have been calculated to 31st December 2022.

Depreciation expense is calculated to 31st December 2022.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

COUNCIL DECISION 2023/7

That the Statement of Financial Activity, as included at Attachment 9.1.3A for the Shire of Cuballing for period ending 31st December 2022 be received.

Moved Cr Kowald

Seconded Cr Harris

CARRIED 5/0

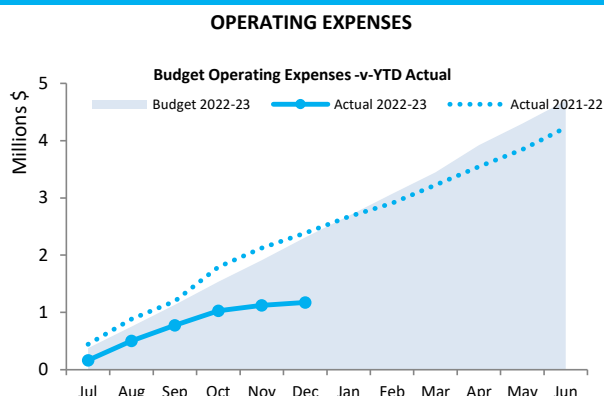
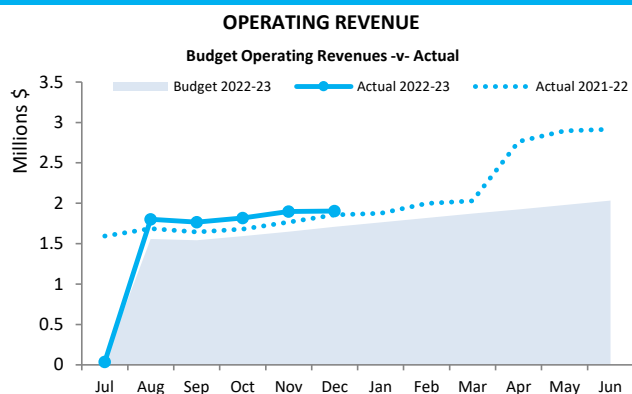
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 December 2022

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

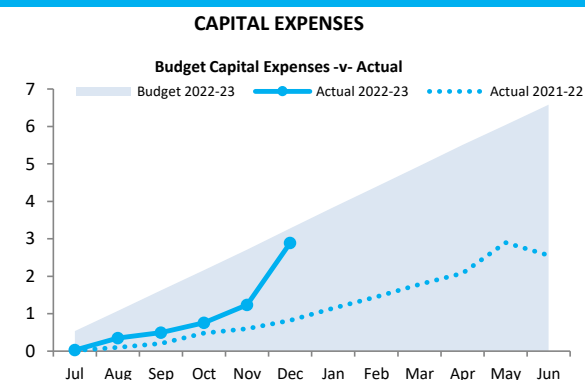
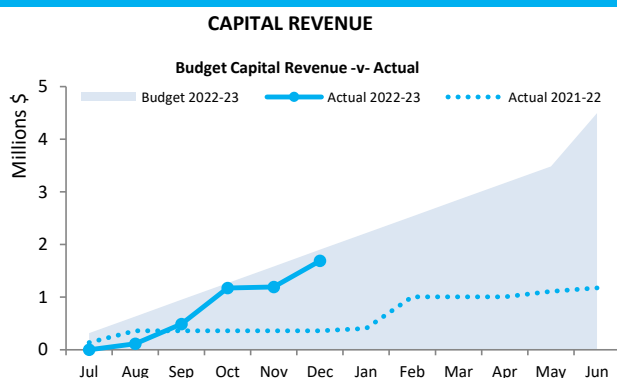
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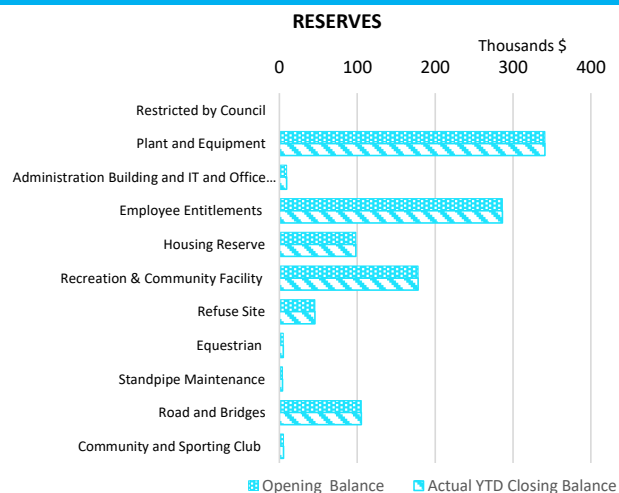
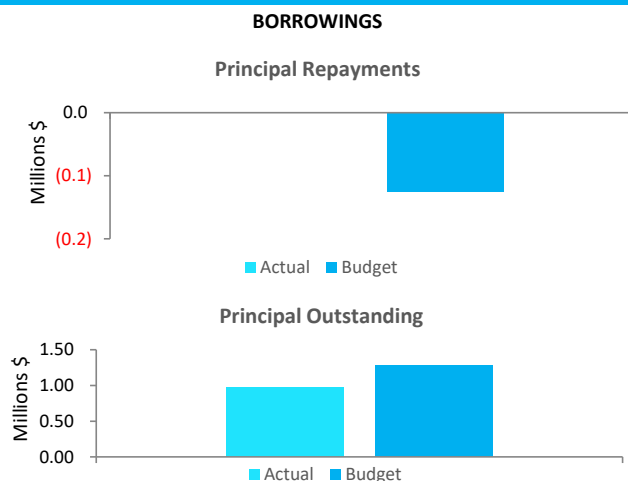
OPERATING ACTIVITIES



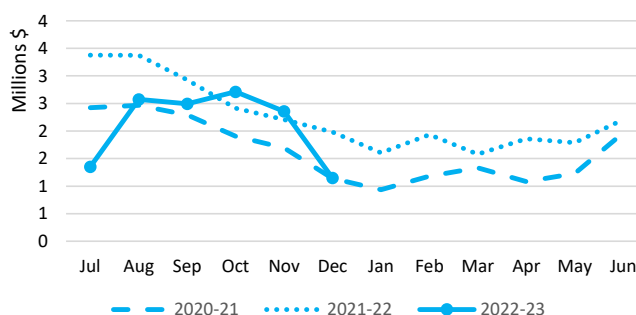
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$1.51 M | \$1.51 M | \$1.50 M | (\$0.01 M) |
| Closing | (\$0.30 M) | \$0.46 M | \$1.15 M | \$0.69 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|------------|------------|
| | \$ | % of total |
| Unrestricted Cash | (\$0.10 M) | (5.2%) |
| Restricted Cash | \$1.97 M | 105.2% |

Refer to Note 2 - Cash and Financial Assets

| Payables | |
|----------------|---------------|
| | % Outstanding |
| Trade Payables | |
| 0 to 30 Days | 0.0% |
| Over 30 Days | 100.0% |
| Over 90 Days | 0% |

Refer to Note 5 - Payables

| Receivables | |
|------------------|-------------|
| | % Collected |
| Rates Receivable | 82.8% |
| Trade Receivable | |
| Over 30 Days | 8.8% |
| Over 90 Days | 0.3% |

Refer to Note 3 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.72 M) | \$0.33 M | \$0.72 M | \$0.39 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|----------|------------|
| YTD Actual | \$ | % Variance |
| YTD Budget | \$1.38 M | 3.5% |

Refer to Statement of Financial Activity

| Operating Grants and Contributions | | |
|------------------------------------|----------|------------|
| YTD Actual | \$ | % Variance |
| YTD Budget | \$0.22 M | 32.1% |

Refer to Note 11 - Operating Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| YTD Actual | \$ | % Variance |
| YTD Budget | \$0.07 M | 88.7% |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$1.83 M) | (\$1.38 M) | (\$1.07 M) | \$0.30 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|---------|
| YTD Actual | \$ | % |
| Adopted Budget | \$0.25 M | (49.9%) |

Refer to Note 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|----------|---------|
| YTD Actual | \$ | % Spent |
| Adopted Budget | \$6.58 M | (56.1%) |

Refer to Note 7 - Capital Acquisitions

| Capital Grants | | |
|----------------|----------|------------|
| YTD Actual | \$ | % Received |
| Adopted Budget | \$4.50 M | (62.4%) |

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$0.75 M | \$0.00 M | \$0.00 M | \$0.00 M |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|------------|
| Principal repayments | \$0.00 M |
| Interest expense | (\$0.00 M) |
| Principal due | \$0.97 M |

Refer to Note 8 - Borrowings

| Reserves | |
|------------------|----------|
| Reserves balance | \$1.08 M |
| Interest earned | \$0.00 M |

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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, and 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 EARNINGS

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, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

BY NATURE OR TYPE

| | Ref | Adopted Budget | YTD Budget | YTD Actual | Variance \$ | Variance % | Var. |
|---|------|--------------------|--------------------|--------------------|------------------|------------------|------|
| | Note | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 1,506,177 | 1,506,177 | 1,499,902 | (6,275) | (0.42%) | |
| Revenue from operating activities | | | | | | | |
| Rates | | 1,378,840 | 1,378,840 | 1,427,429 | 48,589 | 3.52% | |
| Operating grants, subsidies and contributions | 11 | 441,431 | 220,692 | 291,424 | 70,732 | 32.05% | ▲ |
| Fees and charges | | 149,696 | 74,784 | 141,125 | 66,341 | 88.71% | ▲ |
| Interest earnings | | 11,300 | 5,634 | 15,974 | 10,340 | 183.53% | ▲ |
| Other revenue | | 42,930 | 21,456 | 20,710 | (746) | (3.48%) | |
| Profit on disposal of assets | 6 | 8,833 | 8,833 | 6,750 | (2,083) | (23.58%) | |
| | | 2,033,030 | 1,710,239 | 1,903,412 | 193,173 | 11.30% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (1,234,563) | (617,004) | (494,514) | 122,490 | 19.85% | ▲ |
| Materials and contracts | | (1,174,371) | (590,394) | (443,765) | 146,629 | 24.84% | ▲ |
| Utility charges | | (62,635) | (31,218) | (28,497) | 2,721 | 8.72% | |
| Depreciation on non-current assets | | (2,035,605) | (1,017,756) | 0 | 1,017,756 | 100.00% | ▲ |
| Interest expenses | | (47,954) | (20,586) | 1,871 | 22,457 | 109.09% | ▲ |
| Insurance expenses | | (161,952) | (80,898) | (178,687) | (97,789) | (120.88%) | ▼ |
| Other expenditure | | (61,810) | (30,888) | (31,006) | (118) | (0.38%) | |
| Loss on disposal of assets | 6 | (116,000) | (18,500) | 0 | 18,500 | 100.00% | ▲ |
| | | (4,894,890) | (2,407,244) | (1,174,598) | 1,232,646 | (51.21%) | |
| Non-cash amounts excluded from operating activities | 1(a) | 2,142,772 | 1,027,423 | (6,750) | (1,034,173) | (100.66%) | ▼ |
| Amount attributable to operating activities | | (719,088) | 330,418 | 722,064 | 391,646 | 118.53% | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 12 | 4,496,101 | 1,900,920 | 1,689,769 | (211,151) | (11.11%) | ▼ |
| Proceeds from disposal of assets | 6 | 250,000 | 0 | 125,250 | 125,250 | 0.00% | ▲ |
| Payments for property, plant and equipment and infrastructure | 7 | (6,580,923) | (3,278,784) | (2,890,010) | 388,774 | 11.86% | ▲ |
| Amount attributable to investing activities | | (1,834,822) | (1,377,864) | (1,074,991) | 302,873 | (21.98%) | |
| Financing Activities | | | | | | | |
| Proceeds from new debentures | 8 | 440,000 | 0 | 0 | 0 | 0.00% | |
| Transfer from reserves | 9 | 444,887 | 0 | 0 | 0 | 0.00% | |
| Repayment of debentures | 8 | (124,980) | 0 | 0 | 0 | 0.00% | |
| Transfer to reserves | 9 | (14,245) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 745,662 | 0 | 0 | 0 | 0.00% | |
| Closing funding surplus / (deficit) | 1(c) | (302,071) | 458,731 | 1,146,975 | 688,244 | (150.03%) | ▲ |

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.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

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 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 February 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

| | Notes | Adopted Budget | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|------------------|----------------|
| Non-cash items excluded from operating activities | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (8,833) | (8,833) | (6,750) |
| Add: Loss on asset disposals | 6 | 116,000 | 18,500 | 0 |
| Add: Depreciation on assets | | 2,035,605 | 1,017,756 | 0 |
| Total non-cash items excluded from operating activities | | 2,142,772 | 1,027,423 | (6,750) |

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

| | | Adopted Budget Opening 30 June 2022 | Last Year Closing 30 June 2022 | Year to Date 31 December 2022 |
|--|----|-------------------------------------|--------------------------------|-------------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 9 | (1,078,080) | (1,078,080) | (1,078,080) |
| Add: Borrowings | 8 | 124,980 | 84,310 | 84,310 |
| Add: Provisions employee related provisions | 10 | 260,765 | 270,754 | 270,754 |
| Total adjustments to net current assets | | (692,335) | (723,016) | (723,016) |

(c) Net current assets used in the Statement of Financial Activity

Current assets

| | | | | |
|---------------------------|---|-----------|-----------|-----------|
| Cash and cash equivalents | 2 | 3,007,541 | 3,007,541 | 1,874,197 |
| Rates receivables | 3 | 144,603 | 144,603 | 270,666 |
| Receivables | 3 | 126,456 | 126,456 | 750,723 |
| Other current assets | 4 | 5,613 | 13,432 | 13,432 |

Less: Current liabilities

| | | | | |
|--|-------------|------------------|------------------|------------------|
| Payables | 5 | (5,732) | (19,826) | 10,261 |
| Borrowings | 8 | (124,980) | (84,310) | (84,310) |
| Contract liabilities | 10 | (694,224) | (694,224) | (694,224) |
| Provisions | 10 | (260,765) | (270,754) | (270,754) |
| Less: Total adjustments to net current assets | 1(b) | (692,335) | (723,016) | (723,016) |

| | | | | |
|--|--|------------------|------------------|------------------|
| Closing funding surplus / (deficit) | | 1,506,177 | 1,499,902 | 1,146,975 |
|--|--|------------------|------------------|------------------|

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|---|----------------|-----------------|------------------|------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | \$ | | | |
| Municipal Cash at Bank | | 83,801 | 200,000 | 283,801 | | NAB | TBA | N/A |
| Municipal Cash Investments (Online and at call account) | | (184,272) | 694,224 | 509,952 | | NAB | TBA | N/A |
| Term Deposits | | 1,664 | 1,078,080 | 1,079,744 | | NAB | TBA | TBA |
| Petty Cash | | 700 | 0 | 700 | | N/A | N/A | N/A |
| Total | | (98,107) | 1,972,304 | 1,874,197 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | (98,107) | 1,972,304 | 1,874,197 | 0 | | | |
| | | (98,107) | 1,972,304 | 1,874,197 | 0 | | | |

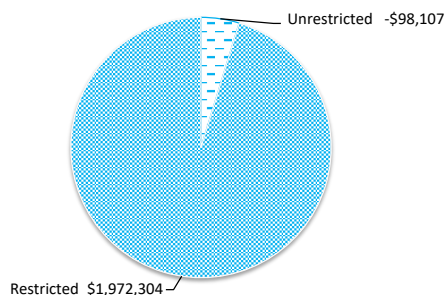
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 net current assets.

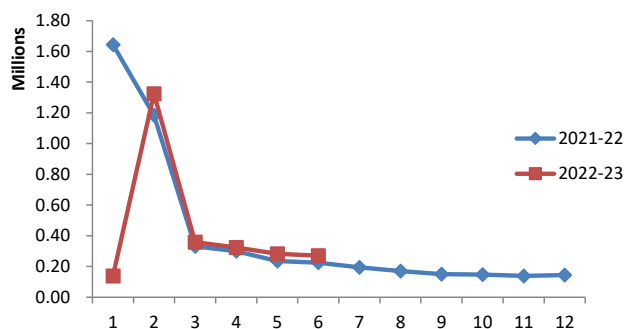
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



| Rates receivable | 30 Jun 2022 | 31 Dec 2022 |
|--------------------------------|-------------|-------------|
| | \$ | \$ |
| Opening arrears previous years | 143,603 | 144,603 |
| Levied this year | 1,012,792 | 1,427,429 |
| Less - collections to date | (1,011,792) | (1,301,366) |
| Gross rates collectable | 144,603 | 270,666 |
| Net rates collectable | 144,603 | 270,666 |
| % Collected | 87.5% | 82.8% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (263) | 685,203 | 120 | 63,659 | 2,003 | 750,722 |
| Percentage | 0.0% | 91.3% | 0% | 8.5% | 0.3% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | | | | | | 750,722 |
| GST receivable | | | | | | 1 |
| Total receivables general outstanding | | | | | | 750,723 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

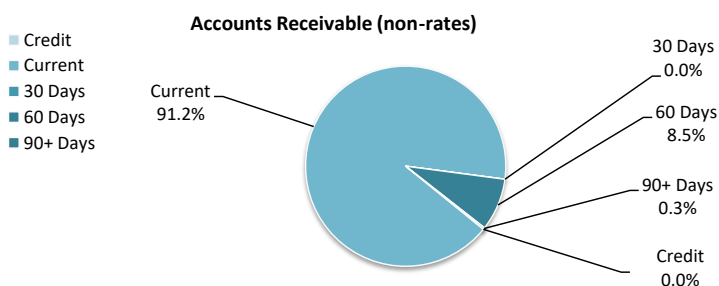
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

| | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 December 2022 |
|--|-----------------------------------|-------------------|--------------------|--|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel | 13,432 | 0 | 0 | 13,432 |
| Total other current assets | 13,432 | 0 | 0 | 13,432 |
| Amounts shown above include GST (where applicable) | | | | |

KEY INFORMATION

Inventory

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

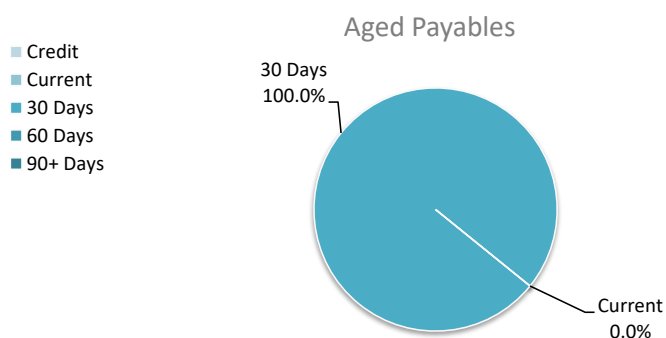
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|-----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 0 | 2,392 | 0 | 0 | 2,392 |
| Percentage | 0% | 0% | 100% | 0% | 0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | (37,126) |
| Accrued salaries and wages | | | | | | 0 |
| ATO liabilities | | | | | | 1 |
| Bonds & Deposits | | | | | | 26,864 |
| Total payables general outstanding | | | | | | (10,261) |

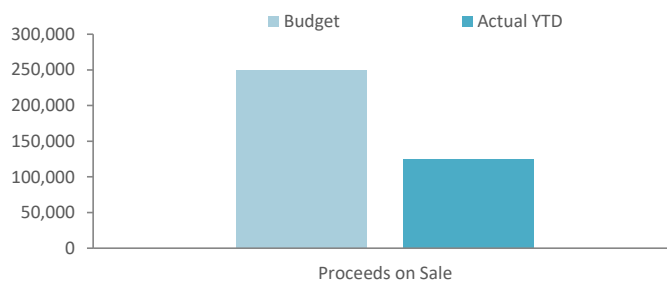
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------|----------------------------|----------------|----------------|--------------|------------------|----------------|----------------|--------------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | |
| | Transport | | | | | | | | |
| | Komatsu Grader | 197,500 | 100,000 | 0 | (97,500) | 0 | 0 | 0 | 0 |
| | Komatsu Loader | 118,500 | 100,000 | 0 | (18,500) | 118,500 | 125,250 | 6,750 | 0 |
| | Toyota Prado | 41,167 | 50,000 | 8,833 | 0 | 0 | 0 | 0 | 0 |
| | | 357,167 | 250,000 | 8,833 | (116,000) | 118,500 | 125,250 | 6,750 | 0 |



| | Adopted Budget | YTD Budget | YTD Actual | Forecast 30 June Closing | YTD Actual Variance |
|---|-------------------|------------------|------------------|-----------------------------|------------------------|
| Capital acquisitions | \$ | \$ | \$ | | \$ |
| Buildings | 2,047,255 | 1,008,602 | 648,321 | 1,686,974 | (360,281) |
| Plant and equipment | 874,217 | 437,088 | 759,479 | 1,196,608 | 322,391 |
| Infrastructure - roads | 3,580,451 | 1,793,596 | 1,463,218 | 3,250,073 | (330,378) |
| Infrastructure - bridges | 55,000 | 27,498 | 18,992 | 46,494 | (8,506) |
| Infrastructure - parks, ovals & playgrounds | 24,000 | 12,000 | 0 | 12,000 | (12,000) |
| Payments for Capital Acquisitions | 6,580,923 | 3,278,784 | 2,890,010 | 6,192,149 | (388,774) |
| Capital Acquisitions Funded By: | | | | | |
| | \$ | \$ | \$ | | \$ |
| Capital grants and contributions | 4,496,101 | 1,900,920 | 1,689,769 | 4,284,950 | (211,151) |
| Borrowings | 440,000 | 0 | 0 | 440,000 | 0 |
| Other (disposals & C/Fwd) | 250,000 | 0 | 125,250 | 375,250 | 125,250 |
| Cash backed reserves | | | | | |
| Plant and Equipment | (340,000) | | 0 | (340,000) | 0 |
| Housing Reserve | (20,000) | | 0 | (20,000) | 0 |
| Recreation & Community Facility | (84,887) | | 0 | (84,887) | 0 |
| Contribution - operations | 1,839,709 | 1,377,864 | 1,074,991 | 1,536,836 | (302,873) |
| Capital funding total | 6,580,923 | 3,278,784 | 2,890,010 | 6,192,149 | (388,774) |

SIGNIFICANT ACCOUNTING POLICIES

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

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.

Initial recognition and measurement for assets held at cost

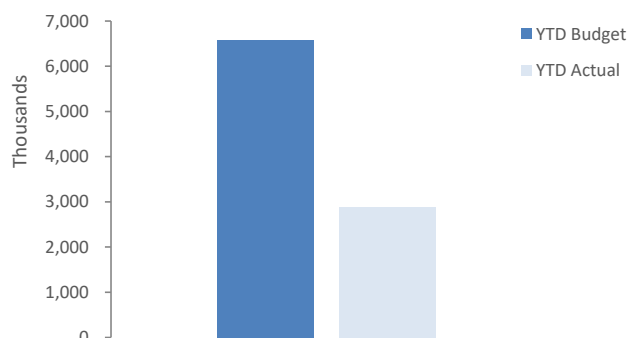
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

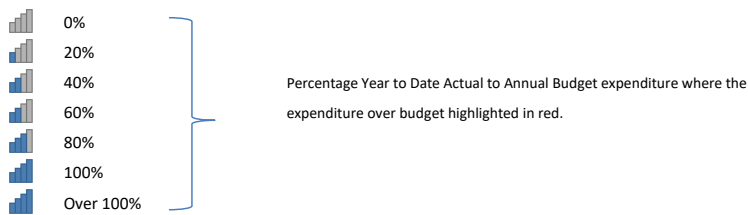
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



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

| Account Description | | Adopted | | YTD Actual | Variance (Under)/Over |
|---|--|------------------|------------------|------------------|--------------------------|
| | | Budget | YTD Budget | | |
| | | \$ | \$ | \$ | \$ |
| Buildings | | | | | |
| C084 | Aged Persons Accommodation Capital Expense | 1,149,064 | 574,530 | 615,254 | 40,724 |
| C162 | Cuballing Town Hall - Capital Works | 250,000 | 124,998 | 5,720 | (119,278) |
| C164 | Building Renewal - Cuballing Cwa Hall | 293,304 | 146,646 | 7,121 | (139,525) |
| C173 | Skate Park Refurbishment | 15,000 | 7,500 | 0 | (7,500) |
| C186 | Yornaning Dam Stage 4 | 0 | 0 | 6,761 | 6,761 |
| C197 | Yornaning Mountain Bike Track | 0 | 0 | 1,410 | 1,410 |
| C203 | Cuballing War Memorial | 99,887 | 49,932 | 2,986 | (46,946) |
| J163A | Popanyinning Hall Capital Works | 100,000 | 49,998 | 0 | (49,998) |
| 11057 | Record Not Found | 30,000 | 30,000 | 0 | (30,000) |
| J4114D | Administration Office Refurbishment | 100,000 | 20,000 | 0 | (20,000) |
| 12145 | Capital Expenditure - Depot Upgrade | 10,000 | 4,998 | 9,069 | 4,071 |
| Total Buildings | | 2,047,255 | 1,008,602 | 648,321 | (360,281) |
| Furniture & Equipment | | | | | |
| Nil | | 0 | 0 | 0 | 0 |
| Total Furniture & Equipment | | 0 | 0 | 0 | 0 |
| Plant & Equipment | | | | | |
| 12411 | Two Way system for Plant | 20,000 | 9,996 | 0 | (9,996) |
| 12412 | Capital Purchase - Grader | 440,000 | 219,996 | 407,025 | 187,029 |
| 12414 | Capital Purchase - CEO Vehicle Prado GXL | 57,717 | 28,854 | 0 | (28,854) |
| 12419 | Capital Expenditure - Plant & Equipment - Loader and Attachmen | 350,000 | 174,996 | 347,772 | 172,776 |
| 12420 | Capital Expenditure - Plant & Equipment - Mower | 6,500 | 3,246 | 4,682 | 1,436 |
| Total Plant & Equipment | | 874,217 | 437,088 | 759,479 | 322,391 |
| Roads | | | | | |
| R001E | Rrg Stratherne Rd 2022/23 | 210,600 | 105,276 | 15,854 | (89,422) |
| R001D | Stratherne Road 2021/22 | 0 | 0 | 9,756 | 9,756 |
| R129F | Wandering-Narrogin Road 2022/23 | 269,400 | 134,688 | 40,338 | (94,350) |
| RTR014 | Contine Siding Floodway | 41,750 | 20,862 | 0 | (20,862) |
| RTR017 | Roads To Recovery Reeds Road Gravel Sheetting | 0 | 0 | 18,182 | 18,182 |
| RTR042 | Dent Road Floodway | 37,424 | 18,690 | 0 | (18,690) |
| RTR052 | Youngs Road Floodway | 40,660 | 20,310 | 0 | (20,310) |
| RTR056 | LoI Gray Soak Road Floodway | 74,927 | 37,452 | 17,246 | (20,206) |
| RTR129 | R2R Wandering Narrogin Road Final Seal | 40,050 | 20,022 | 0 | (20,022) |
| BS129 | Blackspot - Wandering Narrogin Road | 7,000 | 7,000 | 0 | (7,000) |
| WSF006 | Wheatbelt Secondary Freight Network Cuballing East Road | 1,090,148 | 545,064 | 1,205,488 | 660,424 |
| WSF007 | Wheatbelt Secondary Freight Network 2022/23 Cuby East Road | 1,509,832 | 754,902 | 147,139 | (607,763) |
| WF007D | Wheatbelt Secondary Freight Network 2021/22 Cuby East Road-D | 0 | 0 | 7,999 | 7,999 |
| WSF129 | Wheatbelt Secondary Freight Narrogin Wandering Road | 258,660 | 129,330 | 1,216 | (128,114) |
| Total Roads | | 3,580,451 | 1,793,596 | 1,463,218 | (330,378) |
| Bridges | | | | | |
| 11214 | Bridge Improvements - Capital Upgrades | 55,000 | 27,498 | 18,992 | (8,506) |
| Total Bridges | | 55,000 | 27,498 | 18,992 | (8,506) |
| Parks, Ovals & Playgrounds | | | | | |
| 11128 | Expenditure - Sporting Club Upgrades | 24,000 | 12,000 | 0 | (12,000) |
| Total Parks, Ovals & Playgrounds | | 24,000 | 12,000 | 0 | (12,000) |
| TOTAL CAPITAL EXPENDITURE | | 6,580,923 | 3,278,784 | 2,890,010 | (388,774) |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

| Information on borrowings | | | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|------------------------------------|----------|-------------|-----------|---------|----------------------|-----------|-----------------------|-----------|---------------------|----------|
| Particulars | Loan No. | 1 July 2022 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Education and welfare | | | | | | | | | | |
| Aged Accommodation | 65 | 850,000 | 0 | 0 | 0 | (68,849) | 850,000 | 781,151 | 1,097 | (37,891) |
| Transport | | | | | | | | | | |
| Grader | 67 | 0 | 0 | 440,000 | 0 | (40,671) | 0 | 399,329 | 19 | (7,639) |
| Other property and services | | | | | | | | | | |
| Austral Land | 64 | 115,572 | 0 | 0 | 0 | (15,460) | 115,572 | 100,112 | 754 | (2,424) |
| Total | | 965,572 | 0 | 440,000 | 0 | (124,980) | 965,572 | 1,280,592 | 1,870 | (47,954) |
| Current borrowings | | 124,980 | | | | | 84,310 | | | |
| Non-current borrowings | | 840,592 | | | | | 881,262 | | | |
| | | 965,572 | | | | | 965,572 | | | |

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES

NOTE 9

RESERVE ACCOUNTS

Reserve accounts

| Reserve name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|---|--------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|----------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | | | |
| Plant and Equipment | 341,028 | 1,960 | | 0 | 0 | (340,000) | 0 | 2,988 | 341,028 |
| Administration Building and IT and Office | 9,160 | 32 | | 0 | 0 | 0 | 0 | 9,192 | 9,160 |
| Employee Entitlements | 286,388 | 1,067 | | 0 | 0 | 0 | 0 | 287,455 | 286,388 |
| Housing Reserve | 98,316 | 367 | | 0 | 0 | (20,000) | 0 | 78,683 | 98,316 |
| Recreation & Community Facility | 178,242 | 792 | | 0 | 0 | (84,887) | 0 | 94,147 | 178,242 |
| Refuse Site | 45,472 | 205 | | 0 | 0 | 0 | 0 | 45,677 | 45,472 |
| Equestrian | 4,915 | 50 | | 5,245 | 0 | 0 | 0 | 10,210 | 4,915 |
| Standpipe Maintenance | 4,100 | 20 | | 0 | 0 | 0 | 0 | 4,120 | 4,100 |
| Road and Bridges | 105,137 | 486 | | 0 | 0 | 0 | 0 | 105,623 | 105,137 |
| Community and Sporting Club | 5,322 | 21 | | 4,000 | 0 | 0 | 0 | 9,343 | 5,322 |
| | 1,078,080 | 5,000 | 0 | 9,245 | 0 | (444,887) | 0 | 647,438 | 1,078,080 |

| | | Opening Balance | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance |
|--|------|--------------------|--|-----------------------|------------------------|--------------------|
| Other current liabilities | Note | 1 July 2022 | | | | 31 December 2022 |
| | | \$ | | \$ | | \$ |
| Other liabilities | | | | | | |
| - Capital grant/contribution liabilities | | 694,224 | 0 | 0 | 0 | 694,224 |
| Total other liabilities | | 694,224 | 0 | 0 | 0 | 694,224 |
| Employee Related Provisions | | | | | | |
| Annual leave | | 95,340 | 0 | | | 95,340 |
| Long service leave | | 175,414 | 0 | | | 175,414 |
| Total Employee Related Provisions | | 270,754 | 0 | 0 | 0 | 270,754 |
| Total other current assets | | 964,978 | 0 | 0 | 0 | 964,978 |
| Amounts shown above include GST (where applicable) | | | | | | |

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

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 Related Provisions

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 employee related 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 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.

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.

Capital grant/contribution liabilities

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 11
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | |
|--|--|-----------------------|-----------------------|-------------|-------------------|---|----------------|----------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Adopted Budget Revenue | YTD Budget | YTD Revenue |
| | 1 July 2022 | | (As revenue) | 31 Dec 2022 | 31 Dec 2022 | Revenue | Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| Income - Grants Commission | 0 | 0 | 0 | 0 | 0 | 131,532 | 65,766 | 116,509 |
| Law, order, public safety | | | | | | | | |
| Income - Fire Prevention - Grants | 0 | 0 | 0 | 0 | 0 | 38,997 | 19,494 | 35,262 |
| Income Fire Mitigation Grants | 0 | 0 | 0 | 0 | 0 | 40,000 | 19,998 | 0 |
| Education and welfare | | | | | | | | |
| Income Relating to Aged & Disabled - Senior Citizens | 0 | 0 | 0 | 0 | 0 | 2,500 | 1,248 | 0 |
| Recreation and culture | | | | | | | | |
| Income - Youth Activity Funding | 0 | 0 | 0 | 0 | 0 | 1,000 | 498 | 0 |
| Income - Sporting Club Grants & Contributions | 0 | 0 | 0 | 0 | 0 | 16,000 | 7,998 | 0 |
| Transport | | | | | | | | |
| Income - Grant - MRWA Direct | 0 | 0 | 0 | 0 | 0 | 93,646 | 46,818 | 95,660 |
| Income - Grants Commission Local Road Grant | 0 | 0 | 0 | 0 | 0 | 103,056 | 51,528 | 20,674 |
| | 0 | 0 | 0 | 0 | 0 | 426,731 | 213,348 | 268,105 |
| Operating contributions | | | | | | | | |
| Recreation and culture | | | | | | | | |
| Income - Relating to Other Recreation & Sport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 323 |
| Economic services | | | | | | | | |
| Income Relating to Tourism & Area Promotion | 0 | 0 | 0 | 0 | 0 | 4,700 | 2,346 | 3,500 |
| Other property and services | | | | | | | | |
| Income - Less Workers Compensation Claimed | 0 | 0 | 0 | 0 | 0 | 10,000 | 4,998 | 19,496 |
| | 0 | 0 | 0 | 0 | 0 | 14,700 | 7,344 | 23,319 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 441,431 | 220,692 | 291,424 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 12
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Non operating grants, subsidies and contributions revenue | | |
|---|--|-------------|-------------|----------------|----------------|---|------------------|------------------|
| | Liability | Increase in | Decrease in | Liability | Current | Adopted | YTD | YTD |
| | 1 July 2022 | Liability | Liability | 31 Dec 2022 | Liability | Budget | Budget | Revenue |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| Income - Phase 3 community Infrastructure Grant - LRCI | 0 | 0 | 0 | 0 | 0 | 495,536 | 247,764 | 371,652 |
| Income - Phase 3 Extension LRCI | 0 | 0 | 0 | 0 | 0 | 247,768 | 123,882 | 0 |
| Education and welfare | | | | | | | | |
| Aged Accommodation | 694,224 | 0 | 0 | 694,224 | 694,224 | 694,224 | 0 | 0 |
| Transport | | | | | | | | |
| Regional Road Grants | 0 | 0 | 0 | 0 | 0 | 321,225 | 160,608 | 135,152 |
| Cuballing East Wheatbelt Secondary Freight Network | 0 | 0 | 0 | 0 | 0 | 705,958 | 352,974 | 1,182,965 |
| WSFN - Income Wandering Narrogin Road | 0 | 0 | 0 | 0 | 0 | 240,554 | 120,276 | 0 |
| 2022/23 Cuballing East Road Wheatbelt Secondary Freight | 0 | 0 | 0 | 0 | 0 | 1,580,836 | 790,416 | 0 |
| Roads to Recovery | 0 | 0 | 0 | 0 | 0 | 210,000 | 105,000 | 0 |
| | 694,224 | 0 | 0 | 694,224 | 694,224 | 4,496,101 | 1,900,920 | 1,689,769 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 13
TRUST FUND**

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

| Description | Opening Balance | Amount | Amount | Closing Balance |
|-------------------------------------|--------------------|----------|-----------|-----------------|
| | 1 July 2022 | Received | Paid | 31 Dec 2022 |
| | \$ | \$ | \$ | \$ |
| Cuballing Cricket Club | 200 | 0 | 0 | 200 |
| Department of Transport - Licensing | 658 | 126,401 | (100,395) | 26,664 |
| | | | | 0 |
| | 858 | 126,401 | (100,395) | 26,864 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 14
BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Code | Description | Council Resolution | Classification | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---------|-------------------------------------|--------------------|--------------------------|---------------------|----------------------------|----------------------------|--------------------------------|
| | Budget adoption | | | \$ | \$ | \$ | \$ |
| | | | | | | | 24,427 |
| | Revised Budget Net Deficit position | Proposed | Opening Surplus(Deficit) | | | (326,498) | (302,071) |
| C191 | Administration Office Refurbishment | Proposed | Operating Expenses | | 100,000 | | (202,071) |
| | | | | 0 | 100,000 | (326,498) | (202,071) |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 15
EXPLANATION OF MATERIAL 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 Actual materially.

The material variance adopted by Council for the 2022-23 year is \$5,000 or 10.00% whichever is the greater.

| Nature or type | Explanation of positive variances | | Timing/Permanent | Comments |
|---|-----------------------------------|-------------|------------------|--|
| | Var. \$ | Var. % | | |
| | \$ | % | | |
| Opening funding surplus / (deficit) | (6,275) | (0.42%) | | Finalisation of 2021/22 Annual Financial Statements |
| Revenue from operating activities | | | | |
| Rates | 48,589 | 3.52% | | Allowance for rates to be written off (\$50k) |
| Rates (excluding general rate) | 0 | 0.00% | | Nil |
| Operating grants, subsidies and contributions | 70,732 | 32.05% ▲ | Timing | Main Roads Direct Grant (\$49k) & FAG's (\$20k) |
| Fees and charges | 66,341 | 88.71% ▲ | Timing | Rubbish collection fees (\$53k), Winter Ball (\$19k) |
| Service charges | 0 | 0.00% | | Nil |
| Interest earnings | 10,340 | 183.53% ▲ | Timing | Higher interest rates |
| Other revenue | (746) | (3.48%) | | Not Material |
| Profit on disposal of assets | (2,083) | (23.58%) | | Not Material |
| Expenditure from operating activities | | | | |
| Employee costs | 122,490 | 19.85% ▲ | Timing | Public Works Overheads |
| Materials and contracts | 146,629 | 24.84% ▲ | Permanent | Admin refurbishment incorrectly allocated as maintenance (\$100k) |
| Utility charges | 2,721 | 8.72% | | Not Material |
| Depreciation on non-current assets | 1,017,756 | 100.00% ▲ | Timing | Depreciation not calculated for 22/23 financial year |
| Interest expenses | 22,457 | 109.09% ▲ | Timing | Loan repayments still to be processed |
| Insurance expenses | (97,789) | (120.88%) ▼ | Timing | Premiums paid in 2 instalments (budget has allocated over 12 months) |
| Other expenditure | (118) | (0.38%) | Timing | Not Material |
| Loss on disposal of assets | 18,500 | 100.00% ▲ | Timing | No assets disposed of at a loss to date |
| Non-cash amounts excluded from operating activities | (1,034,173) | (100.66%) ▼ | Timing | Depreciation not processed in 22/23 |
| Investing activities | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (211,151) | (11.11%) ▼ | Timing | WSFN funding |
| Proceeds from disposal of assets | 125,250 | 0.00% ▲ | Timing | Disposal of Komatsu Grader |
| Payments for property, plant and equipment and infrastructure | 388,774 | 11.86% ▲ | Timing | WSFN projects |
| Non-cash amounts excluded from investing activities | 0 | 0.00% | | |
| Financing activities | | | | |
| Proceeds from new debentures | 0 | 0.00% | | Nil |
| Transfer from reserves | 0 | 0.00% | | Nil |
| Payments for principal portion of lease liabilities | 0 | 0.00% | | Nil |
| Repayment of debentures | 0 | 0.00% | | Nil |
| Transfer to reserves | 0 | 0.00% | | Nil |
| Closing funding surplus / (deficit) | 688,244 | (150.03%) | | As per the above explanations |

9.1.4 Statement of Financial Activity – January 2023

| | |
|-------------------------|--|
| Applicant: | N/A |
| File Ref. No: | ADM214 |
| Disclosure of Interest: | Nil |
| Date: | 9 th February 2023 |
| Author: | Fred Steer, Deputy Chief Executive Officer |
| Attachments: | 9.1.4A Statement of Financial Activity |

Summary

Council is to consider the Statement of Financial Activity for January 2023.

Background

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail

- The annual budget estimates,
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

Comment

Operating Revenue key points include.

- General Purpose Funding – Rates were raised in July 2022;
- Transport – MRWA Direct Grant amount received;
- Transport – First 40% of Regional Road Group claim has been submitted;
- Transport – First 40% and second 40% of the 2022/2023 Wheatbelt Secondary Freight Network claim have been received;
- Transport – First 40% has been received and second 40% of the 2021/2022 Wheatbelt Secondary Freight Network claim has been submitted with payment anticipated in February;
- Financial Assistance Grants – second quarterly payment has been received, with the third payment anticipated in mid-February;
- DFES – ESL grant funding – third quarterly payment has been received;

Operating Expenses – The key items of variance include:

- Employee costs are overbudget due to Public Works overheads;
- Insurance expenses are over budget due premiums paid in 2 instalments but allocated in budget over 12 months;
- Materials and Contracts are underbudget due timing for commencement of programs;

Detailed breakdown of material variances provided in Note 15 of the Statement of Financial Activity.

Administration Allocations have been calculated to 31st January 2023.

Depreciation expense is calculated to 31st January 2023.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

3. the Officer's Recommendation; or
4. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

COUNCIL DECISION 2023/8

That the Statement of Financial Activity, as included at Attachment 9.1.4A for the Shire of Cuballing for period ending 31st January 2023 be received.

Moved Cr Kowald

Seconded Cr Harris

CARRIED 5/0

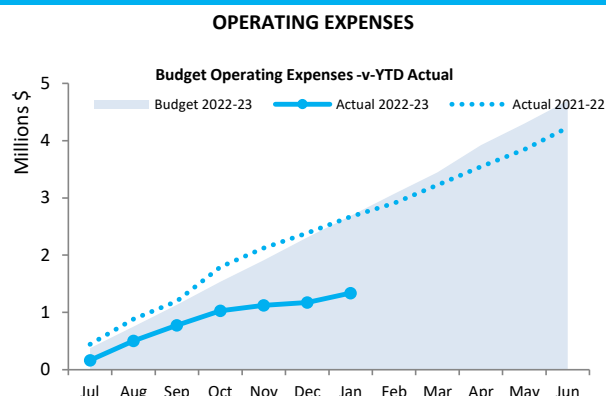
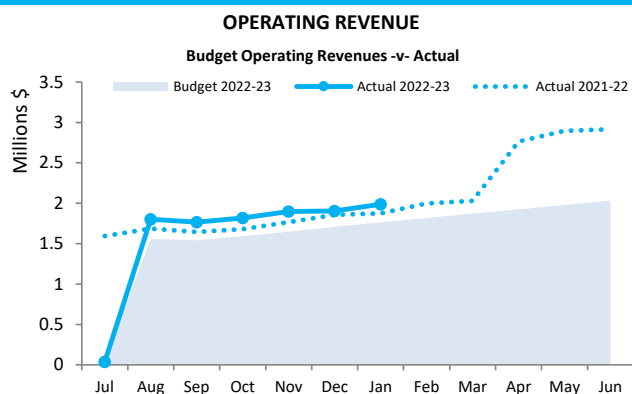
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 January 2023

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

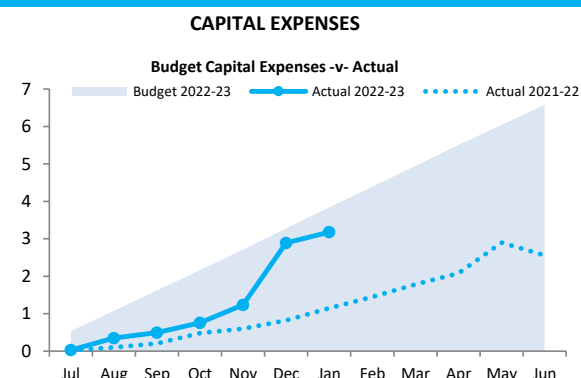
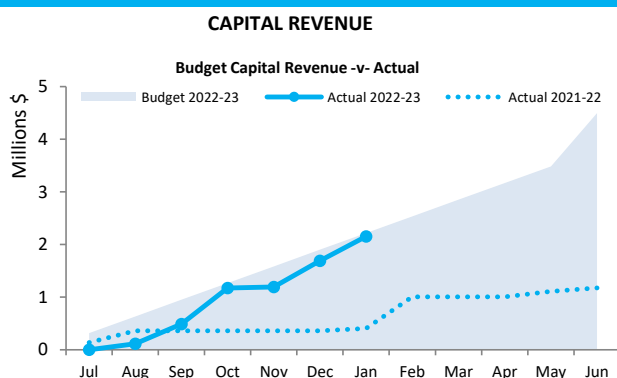
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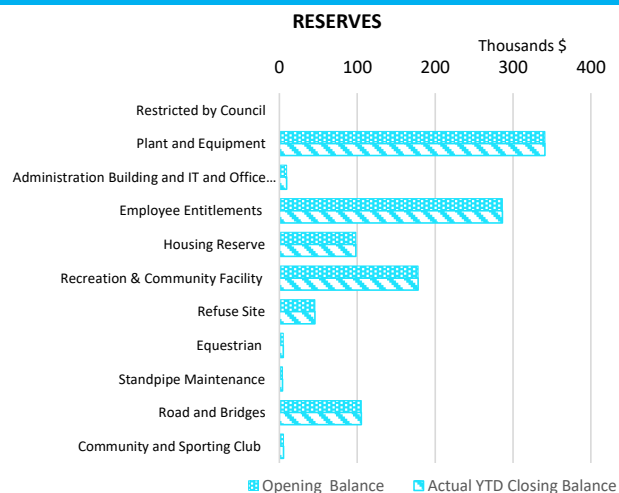
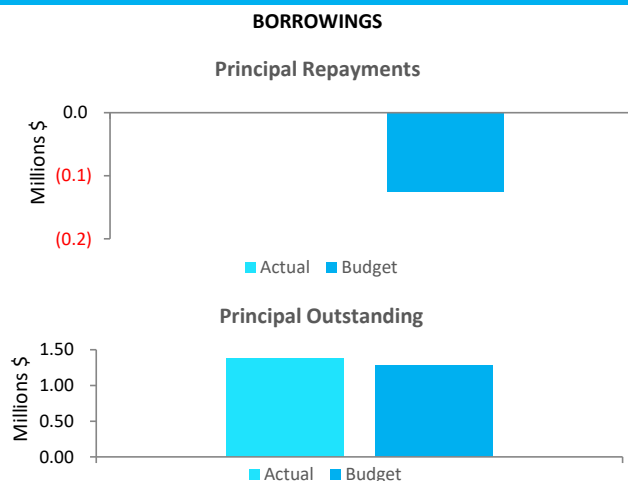
OPERATING ACTIVITIES



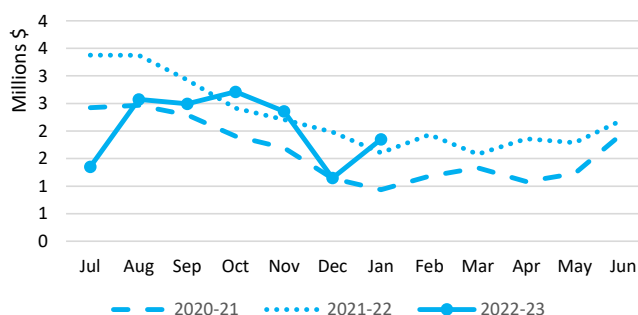
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$1.51 M | \$1.51 M | \$1.50 M | (\$0.01 M) |
| Closing | (\$0.30 M) | \$0.05 M | \$1.85 M | \$1.80 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|----------|------------|
| | \$2.85 M | % of total |
| Unrestricted Cash | \$1.07 M | 37.5% |
| Restricted Cash | \$1.78 M | 62.5% |

Refer to Note 2 - Cash and Financial Assets

| Payables | | |
|----------------|------------|---------------|
| | \$0.10 M | % Outstanding |
| Trade Payables | (\$0.04 M) | |
| 0 to 30 Days | | 0.0% |
| Over 30 Days | | 0.0% |
| Over 90 Days | | 0% |

Refer to Note 5 - Payables

| Receivables | | |
|------------------|----------|---------------|
| | \$0.62 M | % Collected |
| Rates Receivable | \$0.24 M | 84.8% |
| Trade Receivable | \$0.62 M | % Outstanding |
| Over 30 Days | | 23.3% |
| Over 90 Days | | 0.3% |

Refer to Note 3 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.72 M) | \$0.16 M | \$0.71 M | \$0.55 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|----------|------------|
| YTD Actual | \$1.43 M | % Variance |
| YTD Budget | \$1.38 M | 3.5% |

Refer to Statement of Financial Activity

| Operating Grants and Contributions | | |
|------------------------------------|----------|------------|
| YTD Actual | \$0.31 M | % Variance |
| YTD Budget | \$0.26 M | 19.5% |

Refer to Note 11 - Operating Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| YTD Actual | \$0.20 M | % Variance |
| YTD Budget | \$0.09 M | 131.8% |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$1.83 M) | (\$1.62 M) | (\$0.77 M) | \$0.85 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|------|
| YTD Actual | \$0.26 M | % |
| Adopted Budget | \$0.25 M | 3.2% |

Refer to Note 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|----------|---------|
| YTD Actual | \$3.18 M | % Spent |
| Adopted Budget | \$6.58 M | (51.7%) |

Refer to Note 7 - Capital Acquisitions

| Capital Grants | | |
|----------------|----------|------------|
| YTD Actual | \$2.15 M | % Received |
| Adopted Budget | \$4.50 M | (52.1%) |

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$0.75 M | \$0.00 M | \$0.41 M | \$0.41 M |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|------------|
| Principal repayments | \$0.00 M |
| Interest expense | (\$0.00 M) |
| Principal due | \$1.37 M |

Refer to Note 8 - Borrowings

| Reserves | |
|------------------|----------|
| Reserves balance | \$1.08 M |
| Interest earned | \$0.00 M |

Refer to Note 9 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2023

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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, and 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 EARNINGS

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, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

BY NATURE OR TYPE

| | Ref | Adopted Budget | YTD Budget | YTD Actual | Variance \$ | Variance % | Var. |
|---|------|--------------------|--------------------|--------------------|------------------|--------------------|------|
| | Note | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 1,506,177 | 1,506,177 | 1,499,902 | (6,275) | (0.42%) | |
| Revenue from operating activities | | | | | | | |
| Rates | | 1,378,840 | 1,378,840 | 1,427,335 | 48,495 | 3.52% | |
| Operating grants, subsidies and contributions | 11 | 441,431 | 257,474 | 307,685 | 50,211 | 19.50% | ▲ |
| Fees and charges | | 149,696 | 87,248 | 202,200 | 114,952 | 131.75% | ▲ |
| Interest earnings | | 11,300 | 6,573 | 23,221 | 16,648 | 253.28% | ▲ |
| Other revenue | | 42,930 | 25,032 | 20,709 | (4,323) | (17.27%) | |
| Profit on disposal of assets | 6 | 8,833 | 8,833 | 6,750 | (2,083) | (23.58%) | |
| | | 2,033,030 | 1,764,000 | 1,987,900 | 223,900 | 12.69% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (1,234,563) | (719,838) | (567,627) | 152,211 | 21.15% | ▲ |
| Materials and contracts | | (1,174,371) | (687,543) | (450,835) | 236,708 | 34.43% | ▲ |
| Utility charges | | (62,635) | (36,421) | (34,893) | 1,528 | 4.20% | |
| Depreciation on non-current assets | | (2,035,605) | (1,187,382) | 0 | 1,187,382 | 100.00% | ▲ |
| Interest expenses | | (47,954) | (20,586) | 1,871 | 22,457 | 109.09% | ▲ |
| Insurance expenses | | (161,952) | (94,381) | (178,687) | (84,306) | (89.33%) | ▼ |
| Other expenditure | | (61,810) | (36,036) | (43,987) | (7,951) | (22.06%) | ▼ |
| Loss on disposal of assets | 6 | (116,000) | (18,500) | (64,671) | (46,171) | (249.57%) | ▼ |
| | | (4,894,890) | (2,800,687) | (1,338,829) | 1,461,858 | (52.20%) | |
| Non-cash amounts excluded from operating activities | 1(a) | 2,142,772 | 1,197,049 | 57,921 | (1,139,128) | (95.16%) | ▼ |
| Amount attributable to operating activities | | (719,088) | 160,362 | 706,992 | 546,630 | 340.87% | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 12 | 4,496,101 | 2,217,740 | 2,154,401 | (63,339) | (2.86%) | |
| Proceeds from disposal of assets | 6 | 250,000 | 0 | 258,079 | 258,079 | 0.00% | ▲ |
| Payments for property, plant and equipment and infrastructure | 7 | (6,580,923) | (3,835,748) | (3,177,612) | 658,136 | 17.16% | ▲ |
| Amount attributable to investing activities | | (1,834,822) | (1,618,008) | (765,132) | 852,876 | (52.71%) | |
| Financing Activities | | | | | | | |
| Proceeds from new debentures | 8 | 440,000 | 0 | 407,025 | 407,025 | 0.00% | ▲ |
| Transfer from reserves | 9 | 444,887 | 0 | 0 | 0 | 0.00% | |
| Repayment of debentures | 8 | (124,980) | 0 | 0 | 0 | 0.00% | |
| Transfer to reserves | 9 | (14,245) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 745,662 | 0 | 407,025 | 407,025 | 0.00% | |
| Closing funding surplus / (deficit) | 1(c) | (302,071) | 48,531 | 1,848,787 | 1,800,256 | (3,709.50%) | ▲ |

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.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

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 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 February 2023

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

| | Notes | Adopted Budget | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|------------------|----------------|
| Non-cash items excluded from operating activities | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (8,833) | (8,833) | (6,750) |
| Add: Loss on asset disposals | 6 | 116,000 | 18,500 | 64,671 |
| Add: Depreciation on assets | | 2,035,605 | 1,187,382 | 0 |
| Total non-cash items excluded from operating activities | | 2,142,772 | 1,197,049 | 57,921 |

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

| | | Adopted Budget Opening 30 June 2022 | Last Year Closing 30 June 2022 | Year to Date 31 January 2023 |
|--|----|-------------------------------------|--------------------------------|------------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 9 | (1,078,080) | (1,078,080) | (1,078,080) |
| Add: Borrowings | 8 | 124,980 | 84,310 | 84,310 |
| Add: Provisions employee related provisions | 10 | 260,765 | 270,754 | 270,754 |
| Total adjustments to net current assets | | (692,335) | (723,016) | (723,016) |

(c) Net current assets used in the Statement of Financial Activity

Current assets

| | | | | |
|---------------------------|---|-----------|-----------|-----------|
| Cash and cash equivalents | 2 | 3,007,541 | 3,007,541 | 2,846,525 |
| Rates receivables | 3 | 144,603 | 144,603 | 239,115 |
| Receivables | 3 | 126,456 | 126,456 | 623,162 |
| Other current assets | 4 | 5,613 | 13,432 | 13,432 |

Less: Current liabilities

| | | | | |
|--|-------------|------------------|------------------|------------------|
| Payables | 5 | (5,732) | (19,826) | (101,139) |
| Borrowings | 8 | (124,980) | (84,310) | (84,310) |
| Contract liabilities | 10 | (694,224) | (694,224) | (694,224) |
| Provisions | 10 | (260,765) | (270,754) | (270,754) |
| Less: Total adjustments to net current assets | 1(b) | (692,335) | (723,016) | (723,016) |

| | | | | |
|--|--|------------------|------------------|------------------|
| Closing funding surplus / (deficit) | | 1,506,177 | 1,499,902 | 1,848,787 |
|--|--|------------------|------------------|------------------|

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|---|----------------|------------------|------------------|------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | \$ | | | |
| Municipal Cash at Bank | | 1,049,520 | 200,000 | 1,249,520 | | NAB | TBA | N/A |
| Municipal Cash Investments (Online and at call account) | | 16,561 | 500,000 | 516,561 | | NAB | TBA | N/A |
| Term Deposits | | 1,664 | 1,078,080 | 1,079,744 | | NAB | TBA | TBA |
| Petty Cash | | 700 | 0 | 700 | | N/A | N/A | N/A |
| Total | | 1,068,445 | 1,778,080 | 2,846,525 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 1,068,445 | 1,778,080 | 2,846,525 | 0 | | | |
| | | 1,068,445 | 1,778,080 | 2,846,525 | 0 | | | |

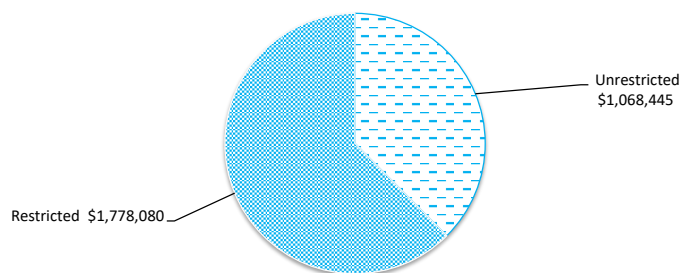
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 net current assets.

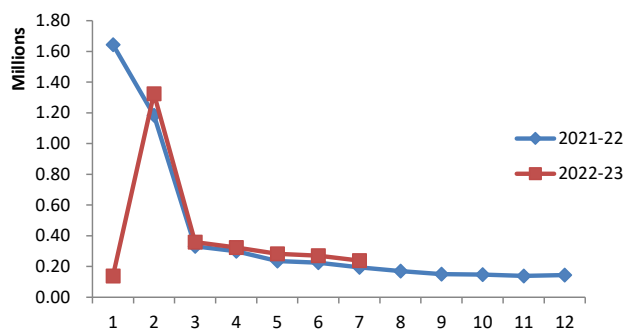
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



| Rates receivable | 30 June 2022 | 31 Jan 2023 |
|--------------------------------|--------------|-------------|
| | \$ | \$ |
| Opening arrears previous years | 143,603 | 144,603 |
| Levied this year | 1,012,792 | 1,427,335 |
| Less - collections to date | (1,011,792) | (1,332,823) |
| Gross rates collectable | 144,603 | 239,115 |
| Net rates collectable | 144,603 | 239,115 |
| % Collected | 87.5% | 84.8% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (1) | 458,638 | 137,857 | 0 | 1,984 | 598,478 |
| Percentage | 0.0% | 76.6% | 23% | 0% | 0.3% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | | | | | | 598,478 |
| GST receivable | | | | | | 24,684 |
| Total receivables general outstanding | | | | | | 623,162 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

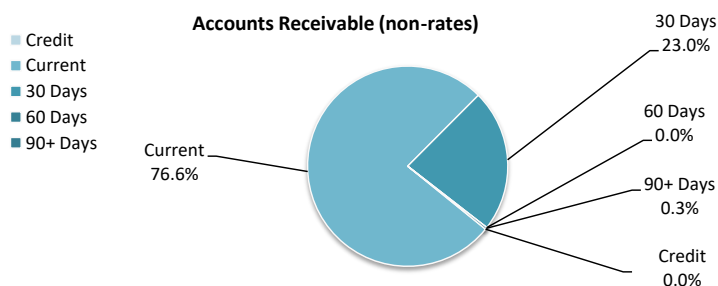
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.



| | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 January 2023 |
|--|-----------------------------------|-------------------|--------------------|---------------------------------------|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel | 13,432 | 0 | 0 | 13,432 |
| Total other current assets | 13,432 | 0 | 0 | 13,432 |
| Amounts shown above include GST (where applicable) | | | | |

KEY INFORMATION

Inventory

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

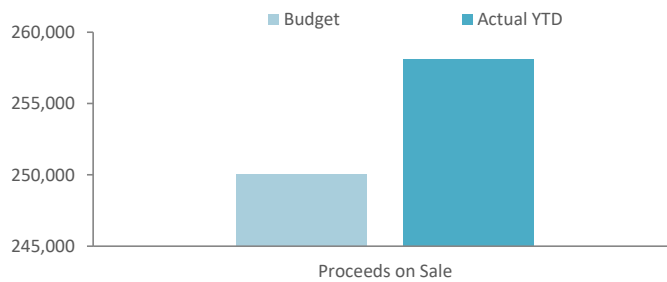
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 0 | 0 | 0 | 0 | 0 |
| Percentage | 0% | 0% | 0% | 0% | 0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | (39,518) |
| Accrued salaries and wages | | | | | | 0 |
| ATO liabilities | | | | | | 82,915 |
| Bonds & Deposits | | | | | | 57,742 |
| Total payables general outstanding | | | | | | 101,139 |
| Amounts shown above include GST (where applicable) | | | | | | |

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------|----------------------------|----------------|----------------|--------------|------------------|----------------|----------------|--------------|-----------------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | |
| | Transport | | | | | | | | |
| | Komatsu Grader | 197,500 | 100,000 | 0 | (97,500) | 197,500 | 132,829 | 0 | (64,671) |
| | Komatsu Loader | 118,500 | 100,000 | 0 | (18,500) | 118,500 | 125,250 | 6,750 | 0 |
| | Toyota Prado | 41,167 | 50,000 | 8,833 | 0 | 0 | 0 | 0 | 0 |
| | | 357,167 | 250,000 | 8,833 | (116,000) | 316,000 | 258,079 | 6,750 | (64,671) |



| | Adopted Budget | YTD Budget | YTD Actual | Forecast 30 June Closing | YTD Actual Variance |
|---|-------------------|------------------|------------------|-----------------------------|------------------------|
| Capital acquisitions | \$ | \$ | \$ | | \$ |
| Buildings | 2,047,255 | 1,188,369 | 738,493 | 1,597,379 | (449,876) |
| Plant and equipment | 874,217 | 509,936 | 759,479 | 1,123,760 | 249,543 |
| Infrastructure - roads | 3,580,451 | 2,091,362 | 1,660,648 | 3,149,737 | (430,714) |
| Infrastructure - bridges | 55,000 | 32,081 | 18,992 | 41,911 | (13,089) |
| Infrastructure - parks, ovals & playgrounds | 24,000 | 14,000 | 0 | 10,000 | (14,000) |
| Payments for Capital Acquisitions | 6,580,923 | 3,835,748 | 3,177,612 | 5,922,787 | (658,136) |
| Capital Acquisitions Funded By: | | | | | |
| | \$ | \$ | \$ | | \$ |
| Capital grants and contributions | 4,496,101 | 2,217,740 | 2,154,401 | 4,432,762 | (63,339) |
| Borrowings | 440,000 | 0 | 407,025 | 847,025 | 407,025 |
| Other (disposals & C/Fwd) | 250,000 | 0 | 258,079 | 508,079 | 258,079 |
| Cash backed reserves | | | | | |
| Plant and Equipment | (340,000) | | 0 | (340,000) | 0 |
| Housing Reserve | (20,000) | | 0 | (20,000) | 0 |
| Recreation & Community Facility | (84,887) | | 0 | (84,887) | 0 |
| Contribution - operations | 1,839,709 | 1,618,008 | 358,107 | 579,808 | (1,259,901) |
| Capital funding total | 6,580,923 | 3,835,748 | 3,177,612 | 5,922,787 | (658,136) |

SIGNIFICANT ACCOUNTING POLICIES

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

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.

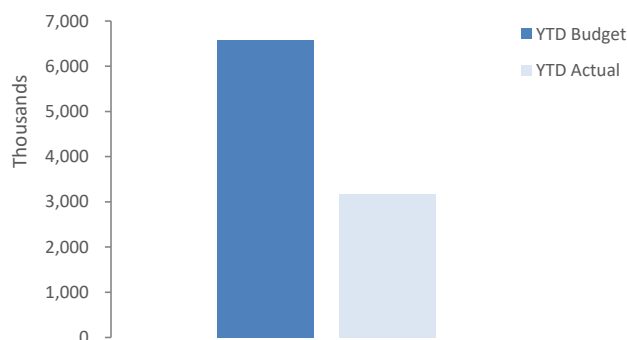
Initial recognition and measurement for assets held at cost

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 recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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

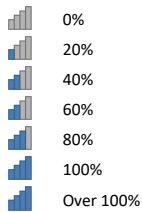
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

| Account Description | | Adopted | | YTD Actual | Variance (Under)/Over |
|---|--|------------------|------------------|------------------|--------------------------|
| | | Budget | YTD Budget | | |
| | | \$ | \$ | \$ | \$ |
| Buildings | | | | | |
| C084 | Aged Persons Accommodation Capital Expense | 1,149,064 | 670,285 | 694,356 | 24,071 |
| C162 | Cuballing Town Hall - Capital Works | 250,000 | 145,831 | 5,720 | (140,111) |
| C164 | Building Renewal - Cuballing Cwa Hall | 293,304 | 171,087 | 9,708 | (161,379) |
| C173 | Skate Park Refurbishment | 15,000 | 8,750 | 0 | (8,750) |
| C186 | Yornaning Dam Stage 4 | 0 | 0 | 6,761 | 6,761 |
| C197 | Yornaning Mountain Bike Track | 0 | 0 | 1,410 | 1,410 |
| C203 | Cuballing War Memorial | 99,887 | 58,254 | 5,613 | (52,641) |
| C205 | Golf Club Facility Upgrade (Lrci Funds) | 0 | 0 | 5,009 | 5,009 |
| J163A | Popanyinning Hall Capital Works | 100,000 | 58,331 | 0 | (58,331) |
| 11057 | Record Not Found | 30,000 | 30,000 | 0 | (30,000) |
| J4114D | Administration Office Refurbishment | 100,000 | 40,000 | 0 | (40,000) |
| 12145 | Capital Expenditure - Depot Upgrade | 10,000 | 5,831 | 9,916 | 4,085 |
| Total Buildings | | 2,047,255 | 1,188,369 | 738,493 | (449,876) |
| Furniture & Equipment | | | | | |
| Nil | | 0 | 0 | 0 | 0 |
| Total Furniture & Equipment | | 0 | 0 | 0 | 0 |
| Plant & Equipment | | | | | |
| 12411 | Two Way system for Plant | 20,000 | 11,662 | 0 | (11,662) |
| 12412 | Capital Purchase - Grader | 440,000 | 256,662 | 407,025 | 150,363 |
| 12414 | Capital Purchase - CEO Vehicle Prado GXL | 57,717 | 33,663 | 0 | (33,663) |
| 12419 | Capital Expenditure - Plant & Equipment - Loader and Attachmen | 350,000 | 204,162 | 347,772 | 143,610 |
| 12420 | Capital Expenditure - Plant & Equipment - Mower | 6,500 | 3,787 | 4,682 | 895 |
| Total Plant & Equipment | | 874,217 | 509,936 | 759,479 | 249,543 |
| Roads | | | | | |
| R001E | Rrg Stratherne Rd 2022/23 | 210,600 | 122,822 | 16,489 | (106,333) |
| R001D | Stratherne Road 2021/22 | 0 | 0 | 9,756 | 9,756 |
| R129F | Wandering-Narrogin Road 2022/23 | 269,400 | 157,136 | 41,184 | (115,952) |
| RTR014 | Contine Siding Floodway | 41,750 | 24,339 | 0 | (24,339) |
| RTR017 | Roads To Recovery Reeds Road Gravel Sheetting | 0 | 0 | 18,182 | 18,182 |
| RTR042 | Dent Road Floodway | 37,424 | 21,805 | 0 | (21,805) |
| RTR052 | Youngs Road Floodway | 40,660 | 23,695 | 0 | (23,695) |
| RTR056 | Lol Gray Soak Road Floodway | 74,927 | 43,694 | 17,743 | (25,951) |
| RTR129 | R2R Wandering Narrogin Road Final Seal | 40,050 | 23,359 | 0 | (23,359) |
| BS129 | Blackspot - Wandering Narrogin Road | 7,000 | 7,000 | 0 | (7,000) |
| WSF006 | Wheatbelt Secondary Freight Network Cuballing East Road | 1,090,148 | 635,908 | 1,304,462 | 668,554 |
| WSF007 | Wheatbelt Secondary Freight Network 2022/23 Cuby East Road | 1,509,832 | 880,719 | 242,771 | (637,948) |
| WF007D | Wheatbelt Secondary Freight Network 2021/22 Cuby East Road-D | 0 | 0 | 7,999 | 7,999 |
| WSF129 | Wheatbelt Secondary Freight Narrogin Wandering Road | 258,660 | 150,885 | 2,062 | (148,823) |
| Total Roads | | 3,580,451 | 2,091,362 | 1,660,648 | (430,714) |
| Bridges | | | | | |
| 11214 | Bridge Improvements - Capital Upgrades | 55,000 | 32,081 | 18,992 | (13,089) |
| Total Bridges | | 55,000 | 32,081 | 18,992 | (13,089) |
| Parks, Ovals & Playgrounds | | | | | |
| 11128 | Expenditure - Sporting Club Upgrades | 24,000 | 14,000 | 0 | (14,000) |
| Total Parks, Ovals & Playgrounds | | 24,000 | 14,000 | 0 | (14,000) |
| Total Capital Expenditure | | 6,501,712 | 3,835,748 | 3,177,622 | (658,136) |

Minutes of the Ordinary Meeting of the Shire of Cuballing held Wednesday, 15 February 2023

Repayments - borrowings

| Information on borrowings | | | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|------------------------------------|----------|-------------|-----------|---------|----------------------|-----------|-----------------------|-----------|---------------------|----------|
| Particulars | Loan No. | 1 July 2022 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Education and welfare | | | | | | | | | | |
| Aged Accommodation | 65 | 850,000 | 0 | 0 | 0 | (68,849) | 850,000 | 781,151 | 1,097 | (37,891) |
| Transport | | | | | | | | | | |
| Grader | 67 | 0 | 407,025 | 440,000 | 0 | (40,671) | 407,025 | 399,329 | 19 | (7,639) |
| Other property and services | | | | | | | | | | |
| Austral Land | 64 | 115,572 | 0 | 0 | 0 | (15,460) | 115,572 | 100,112 | 754 | (2,424) |
| Total | | 965,572 | 407,025 | 440,000 | 0 | (124,980) | 1,372,597 | 1,280,592 | 1,870 | (47,954) |
| Current borrowings | | 124,980 | | | | | 84,310 | | | |
| Non-current borrowings | | 840,592 | | | | | 1,288,287 | | | |
| | | 965,572 | | | | | 1,372,597 | | | |

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS

Reserve accounts

| Reserve name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|---|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | | | |
| Plant and Equipment | 341,028 | 1,960 | | 0 | 0 | (340,000) | 0 | 2,988 | 341,028 |
| Administration Building and IT and Office | 9,160 | 32 | | 0 | 0 | 0 | 0 | 9,192 | 9,160 |
| Employee Entitlements | 286,388 | 1,067 | | 0 | 0 | 0 | 0 | 287,455 | 286,388 |
| Housing Reserve | 98,316 | 367 | | 0 | 0 | (20,000) | 0 | 78,683 | 98,316 |
| Recreation & Community Facility | 178,242 | 792 | | 0 | 0 | (84,887) | 0 | 94,147 | 178,242 |
| Refuse Site | 45,472 | 205 | | 0 | 0 | 0 | 0 | 45,677 | 45,472 |
| Equestrian | 4,915 | 50 | | 5,245 | 0 | 0 | 0 | 10,210 | 4,915 |
| Standpipe Maintenance | 4,100 | 20 | | 0 | 0 | 0 | 0 | 4,120 | 4,100 |
| Road and Bridges | 105,137 | 486 | | 0 | 0 | 0 | 0 | 105,623 | 105,137 |
| Community and Sporting Club | 5,322 | 21 | | 4,000 | 0 | 0 | 0 | 9,343 | 5,322 |
| | 1,078,080 | 5,000 | 0 | 9,245 | 0 | (444,887) | 0 | 647,438 | 1,078,080 |

| | | Opening Balance | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance |
|--|------|--------------------|--|-----------------------|------------------------|--------------------|
| Other current liabilities | Note | 1 July 2022 | | | | 31 January 2023 |
| | | \$ | | \$ | \$ | \$ |
| Other liabilities | | | | | | |
| - Capital grant/contribution liabilities | | 694,224 | 0 | 0 | 0 | 694,224 |
| Total other liabilities | | 694,224 | 0 | 0 | 0 | 694,224 |
| Employee Related Provisions | | | | | | |
| Annual leave | | 95,340 | 0 | | | 95,340 |
| Long service leave | | 175,414 | 0 | | | 175,414 |
| Total Employee Related Provisions | | 270,754 | 0 | 0 | 0 | 270,754 |
| Total other current assets | | 964,978 | 0 | 0 | 0 | 964,978 |
| Amounts shown above include GST (where applicable) | | | | | | |

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

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 Related Provisions

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 employee related 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 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.

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.

Capital grant/contribution liabilities

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.

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

NOTE 11
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | |
|--|--|-----------------------|-----------------------|-------------|-------------------|---|----------------|----------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Adopted Budget Revenue | YTD Budget | YTD Revenue |
| | 1 July 2022 | | (As revenue) | 31 Jan 2023 | 31 Jan 2023 | Revenue | Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| Income - Grants Commission | 0 | 0 | 0 | 0 | 0 | 131,532 | 76,727 | 116,509 |
| Law, order, public safety | | | | | | | | |
| Income - Fire Prevention - Grants | 0 | 0 | 0 | 0 | 0 | 38,997 | 22,743 | 51,523 |
| Income Fire Mitigation Grants | 0 | 0 | 0 | 0 | 0 | 40,000 | 23,331 | 0 |
| Education and welfare | | | | | | | | |
| Income Relating to Aged & Disabled - Senior Citizens | 0 | 0 | 0 | 0 | 0 | 2,500 | 1,456 | 0 |
| Recreation and culture | | | | | | | | |
| Income - Youth Activity Funding | 0 | 0 | 0 | 0 | 0 | 1,000 | 581 | 0 |
| Income - Sporting Club Grants & Contributions | 0 | 0 | 0 | 0 | 0 | 16,000 | 9,331 | 0 |
| Transport | | | | | | | | |
| Income - Grant - MRWA Direct | 0 | 0 | 0 | 0 | 0 | 93,646 | 54,621 | 95,660 |
| Income - Grants Commission Local Road Grant | 0 | 0 | 0 | 0 | 0 | 103,056 | 60,116 | 20,674 |
| | 0 | 0 | 0 | 0 | 0 | 426,731 | 248,906 | 284,366 |
| Operating contributions | | | | | | | | |
| Recreation and culture | | | | | | | | |
| Income - Relating to Other Recreation & Sport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 323 |
| Economic services | | | | | | | | |
| Income Relating to Tourism & Area Promotion | 0 | 0 | 0 | 0 | 0 | 4,700 | 2,737 | 3,500 |
| Other property and services | | | | | | | | |
| Income - Less Workers Compensation Claimed | 0 | 0 | 0 | 0 | 0 | 10,000 | 5,831 | 19,496 |
| | 0 | 0 | 0 | 0 | 0 | 14,700 | 8,568 | 23,319 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 441,431 | 257,474 | 307,685 |

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

**NOTE 12
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

| Provider | Capital grant/contribution liabilities | | | | | Non operating grants, subsidies and contributions revenue | | |
|---|--|-------------|-------------|----------------|----------------|---|------------------|------------------|
| | Liability | Increase in | Decrease in | Liability | Current | Adopted | YTD | YTD |
| | 1 July 2022 | Liability | Liability | 31 Jan 2023 | Liability | Budget | Budget | Revenue |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| Income - Phase 3 community Infrastructure Grant - LRCI | 0 | 0 | 0 | 0 | 0 | 495,536 | 289,058 | 371,652 |
| Income - Phase 3 Extension LRCI | 0 | 0 | 0 | 0 | 0 | 247,768 | 144,529 | 0 |
| Education and welfare | | | | | | | | |
| Aged Accommodation | 694,224 | 0 | 0 | 694,224 | 694,224 | 694,224 | 0 | 0 |
| Transport | | | | | | | | |
| Regional Road Grants | 0 | 0 | 0 | 0 | 0 | 321,225 | 187,376 | 135,152 |
| Cuballing East Wheatbelt Secondary Freight Network | 0 | 0 | 0 | 0 | 0 | 705,958 | 411,803 | 1,647,597 |
| WSFN - Income Wandering Narrogin Road | 0 | 0 | 0 | 0 | 0 | 240,554 | 140,322 | 0 |
| 2022/23 Cuballing East Road Wheatbelt Secondary Freight | 0 | 0 | 0 | 0 | 0 | 1,580,836 | 922,152 | 0 |
| Roads to Recovery | 0 | 0 | 0 | 0 | 0 | 210,000 | 122,500 | 0 |
| | 694,224 | 0 | 0 | 694,224 | 694,224 | 4,496,101 | 2,217,740 | 2,154,401 |

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

**NOTE 13
TRUST FUND**

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

| Description | Opening Balance | Amount | Amount | Closing Balance |
|-------------------------------------|--------------------|----------|-----------|-----------------|
| | 1 July 2022 | Received | Paid | 31 Jan 2023 |
| | \$ | \$ | \$ | \$ |
| Cuballing Cricket Club | 200 | 0 | 0 | 200 |
| Department of Transport - Licensing | 658 | 157,279 | (100,395) | 57,542 |
| | | | | 0 |
| | 858 | 157,279 | (100,395) | 57,742 |

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

NOTE 14
BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Code | Description | Council Resolution | Classification | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---------|-------------------------------------|--------------------|--------------------------|---------------------|----------------------------|----------------------------|--------------------------------|
| | Budget adoption | | | \$ | \$ | \$ | \$ |
| | | | | | | | 24,427 |
| | Revised Budget Net Deficit position | Proposed | Opening Surplus(Deficit) | | | (326,498) | (302,071) |
| C191 | Administration Office Refurbishment | Proposed | Operating Expenses | | 100,000 | | (202,071) |
| | | | | 0 | 100,000 | (326,498) | (202,071) |

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

**NOTE 15
EXPLANATION OF MATERIAL 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 Actual materially.

The material variance adopted by Council for the 2022-23 year is \$5,000 or 10.00% whichever is the greater.

| Nature or type | Explanation of positive variances | | Timing/Permanent | Comments |
|---|-----------------------------------|-------------|------------------|---|
| | Var. \$ | Var. % | | |
| | \$ | % | | |
| Opening funding surplus / (deficit) | (6,275) | (0.42%) | | Finalisation of 2021/22 Annual Financial Statements |
| Revenue from operating activities | | | | |
| Rates | 48,495 | 3.52% | | Allowance for rates to be written off (\$50k) |
| Rates (excluding general rate) | 0 | 0.00% | | Nil |
| Operating grants, subsidies and contributions | 50,211 | 19.50% ▲ | Timing | Main Roads Direct Grant (\$41k), Other (\$9k) |
| Fees and charges | 114,952 | 131.75% ▲ | Timing | Rubbish collection fees (\$34k), Standpipe (\$39k), Winter Ball (\$20k) |
| Service charges | 0 | 0.00% | | Nil |
| Interest earnings | 16,648 | 253.28% ▲ | Timing | Higher interest rates |
| Other revenue | (4,323) | (17.27%) | | Not Material |
| Profit on disposal of assets | (2,083) | (23.58%) | | Not Material |
| Expenditure from operating activities | | | | |
| Employee costs | 152,211 | 21.15% ▲ | Timing | Public Works Overheads |
| Materials and contracts | 236,708 | 34.43% ▲ | Permanent | Predominately road maintenance, plant & fire mitigation costs |
| Utility charges | 1,528 | 4.20% | | Not Material |
| Depreciation on non-current assets | 1,187,382 | 100.00% ▲ | Timing | Depreciation not calculated for 22/23 financial year |
| Interest expenses | 22,457 | 109.09% ▲ | Timing | Loan repayments still to be processed |
| Insurance expenses | (84,306) | (89.33%) ▼ | Timing | Premiums paid in 2 instalments (budget has allocated over 12 months) |
| Other expenditure | (7,951) | (22.06%) ▼ | Timing | Not Material |
| Loss on disposal of assets | (46,171) | (249.57%) ▼ | Timing | Sale of old grader |
| Non-cash amounts excluded from operating activities | (1,139,128) | (95.16%) ▼ | Timing | Depreciation not processed in 22/23 |
| Investing activities | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (63,339) | (2.86%) | Timing | Roads to Recovery funding |
| Proceeds from disposal of assets | 258,079 | 0.00% ▲ | Timing | Disposal of Loader & Grader |
| Payments for property, plant and equipment and infrastructure | 658,136 | 17.16% ▲ | Timing | Road & Building infrastructure projects |
| Non-cash amounts excluded from investing activities | 0 | 0.00% | | |
| Financing activities | | | | |
| Proceeds from new debentures | 407,025 | 0.00% ▲ | Timing | Loan for Grader |
| Transfer from reserves | 0 | 0.00% | | Nil |
| Payments for principal portion of lease liabilities | 0 | 0.00% | | Nil |
| Repayment of debentures | 0 | 0.00% | | Nil |
| Transfer to reserves | 0 | 0.00% | | Nil |
| Closing funding surplus / (deficit) | 1,800,256 | (3,709.50%) | | As per the above explanations |

9.2 CHIEF EXECUTIVE OFFICER:

9.2.1 Resignation of Cr Dowdell

| | |
|-------------------------|---|
| Applicant: | Shire of Cuballing |
| File Ref. No: | ADM27 |
| Disclosure of Interest: | Nil |
| Date: | 27 January 2023 |
| Author: | CEO- Stan Scott |
| Attachments: | 9.2.1A Correspondence from WA Electoral Commission 9.2.1B Decisions by Absolute Majority |

Purpose

Cr Dowdell has resigned with effect on 1 February 2023. Council is asked to consider whether or not to leave the position vacant until the next Ordinary Election in October 2023.

Background

Cr Dowdell has sold his residence in Cuballing and is moving to Gabbadah, north of Perth. While he still owns property in Cuballing Shire he has decided that he would not be able to continue to fulfil the responsibilities of a Councillor. Cr Dowdell's term was due to finish in October 2023.

The CEO has sought the advice of the WA Electoral Commission and if Council decides to leave the position unfilled until the next Ordinary Election approval is granted to do so.

If Council decides to hold an extraordinary election to allow for all the statutory steps to undertake the election the earliest the election could be held:

- If the election is conducted by WAEC is Monday 8 May 2023.
- If the election is conducted by the CEO is Saturday 22nd April 2023

Cr Kowald has advised that he will be seeking a leave of absence between 8 May and 5 August 2023 for an overseas holiday, and will be absent for the May, June and July Ordinary Council Meetings.

Discussion

Council may choose to leave the position unfilled until the next Ordinary Elections in October 2023.

A quorum for a Council Meeting is 3 Councillors, that is at least 50% of the offices whether vacant or not. (S5.19)

An Absolute Majority is 4 Councillors, that is more than 50% of the number of offices whether vacant or not. (S1.4)

With 5 Councillors that will generally not be a problem. With 4 Councillors as will be the case between May and July there may be issues. If another Councillor is absent, or if a Councillor has a conflict in relation to an item, and an absolute majority is required there may be a challenge. We do have access to electronic attendance at meetings if required.

As can be seen from the list at Attachment 2, the likelihood of a decision requiring an absolute majority and a Councillor having a conflict of interest is very low. The most likely scenario is that a decision may need to be deferred to a special meeting or the next OCM if another Cr is absent.

The CEO's view is that that we could manage with 5 Councillors, and 4 while Cr Kowald is away, though there might be the odd complication we need to work through. See the statutory requirements below.

Statutory Environment

Local Government Act 1995:

4.17. Cases in which vacant offices can remain unfilled

- (1) *If a member's office becomes vacant under section 2.32 on or after the third Saturday in July in the election year in which the term of the office would have ended under the Table to section 2.28, the vacancy is to remain unfilled and the term of the member who held the office is to be regarded in section 4.6 as ending on the day on which it would have ended if the vacancy had not occurred.*

- (2) *If a member's office becomes vacant under section 2.32 —*

- (a) *after the third Saturday in January in the election year in which the term of the office would have ended under the Table to section 2.28; but*

- (b) *before the third Saturday in July in that election year.*

the council may, with the approval of the Electoral Commissioner, allow the vacancy to remain unfilled and, in that case, the term of the member who held the office is to be regarded in section 4.6 as ending on the day on which it would have ended if the vacancy had not occurred.

- (3) *If a councillor's office becomes vacant under section 2.32 and under subsection (4A) this subsection applies, the council may, with the approval of the Electoral Commissioner, allow* the vacancy to remain unfilled and, subject to subsection (4), in that case, the term of the member who held the office is to be regarded in section 4.6 as ending on the day on which it would have ended if the vacancy had not occurred.*

** Absolute majority required.*

- (4A) *Subsection (3) applies —*

- (a) *if —*

- (i) *the office is for a district that has no wards; and*
(ii) *at least 80% of the number of offices of member of the council in the district are still filled;*

or

- (b) *if —*

- (i) *the office is for a ward for which there are 5 or more offices of councillor; and*
(ii) *at least 80% of the number of offices of councillor for the ward are still filled.*

- (4) *If an ordinary or an extraordinary election is to be held in a district then an election to fill any vacancy in the office of councillor in that district that was allowed to remain unfilled under subsection (3) is to be held on the same*

election day and Division 9 applies to those elections as if they were one election to fill all the offices of councillor for the district or ward that need to be filled.

The upshot of all that is that the position may remain unfilled until the Ordinary Election in October.

5.19. Quorum for meetings

The quorum for a meeting of a council or committee is at least 50% of the number of offices (whether vacant or not) of member of the council or the committee.

This means we can have a Council meeting with only 3 Councillors. This is fine for most decisions. A simple majority is more than half the members present. Absolute Majority decisions are slightly different.

1.4. Terms used

In this Act, unless the contrary intention appears —

absolute majority —

- (a) *in relation to a council, means a majority comprising enough of the members for the time being of the council for their number to be more than 50% of the number of offices (whether vacant or not) of member of the council;*

To make a decision by absolute majority for the Shire of Cuballing requires 4 votes, so even though Council can meet with only 3 members, it cannot make a decision requiring an absolute majority unless 4 members are present and support the decision.

In the unlikely event there are less than 3 members present the meeting can be adjourned.

Local Government (Administration) Regulations

8. No quorum, procedure if (Act s. 5.25(1)(c))

If a quorum has not been established within the 30 minutes after a council or committee meeting is due to begin then the meeting can be adjourned —

- (a) *in the case of a council, by the mayor or president or if the mayor or president is not present at the meeting, by the deputy mayor or deputy president; or*
- (b) *in the case of a committee, by the presiding member of the committee or if the presiding member is not present at the meeting, by the deputy presiding member; or*
- (c) *if no person referred to in paragraph (a) or (b), as the case requires, is present at the meeting, by a majority of members present; or*
- (d) *if only one member is present, by that member; or*
- (e) *if no member is present or if no member other than the CEO is present, by the CEO or a person authorised by the CEO.*

The CEO need to advertise the date and time of the adjourned meeting on the website. All of the above is reasonably manageable except if a Councillor has an interest in a matter and an absolute majority is required. This would require intervention by the Minister.

Local Government Act 1996

5.7. Minister may reduce number for quorum and certain majorities

- (1) *The Minister may reduce the number of offices of member required for a quorum at a council meeting specified by the Minister if there would not otherwise be a quorum for the meeting.*
- (2) *The Minister may reduce the number of offices of member required at a council meeting to make a decision specified by the Minister if the decision is one which would otherwise be required to be made by an absolute majority and a sufficient number of members would not otherwise be present at the meeting.*

This means that if such an item came to Council, we would need to adjourn debate till the next Ordinary Meeting (or a Special Meeting) while Ministerial permission is obtained.

Policy Implications - Nil

Financial Implications

A postal election for a single vacancy conducted by the WA Electoral Commission has been quoted at \$12,000. The WAEC is not able to quote on the Ordinary Election until it determines the impact of proposed electoral reforms. Quotes are expected soon.

Economic Implication - Nil

Environmental Considerations - Nil

Consultation

The CEO has consulted with the Shire President.

Options

Council may decide to leave the Council vacancy unfilled or conduct an Extraordinary Election. The WAEC has quoted \$12,000 to conduct an Extraordinary Election, but that cost would reduce considerably if there was only one candidate.

Voting Requirements – Absolute Majority

COUNCIL DECISION 2023/9

That Council:

- 1. Notes that the WA Electoral Commission has approved allowing the elected member vacancy resulting from Cr Dowdell's resignation to remain unfilled if Council so chooses; and**
- 2. Will allow the vacancy created by Cr Dowdell's resignation to remain unfilled until the next Ordinary Election in October 2023.**

Moved Cr Bradford

Seconded Cr Harris

CARRIED 5/0



13 JAN 2022

WESTERN AUSTRALIAN Electoral Commission

LGE 282

Mr Stan Scott
 Chief Executive Officer
 Shire of Cuballing
 PO Box 13
 CUBALLING WA 6311

Dear Mr Scott

Councillor vacancy

I refer to your email of 3 January 2023 advising of the likely resignation of a Councillor around the end of January or early February 2023 creating a vacancy in the district. In your letter you state that Council could be looking at the two options of either allowing the vacancy to remain unfilled until the 2023 Local Government Ordinary Election or conducting an extraordinary election for the Shire of Cuballing to fill the vacancy as a postal election.

If council wishes to have the vacancy remain unfilled, approval is given under section 4.17(2) of the *Local Government Act 1995* to defer filling this vacancy until the next ordinary local government elections.

The estimated cost to conduct the extraordinary election would be \$12,000 including GST which has been based on the following assumptions:

- 680 electors;
- response rate of approximately 50%;
- appointment of a local Returning Officer and
- count to be conducted in Cuballing.

Costs not incorporated in this estimate include:

- non-statutory advertising (i.e. additional advertisements in community newspapers and promotional advertising);
- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission in a Court of Disputed Returns; and
- one local government staff member to work in the polling place on election day.

The Commission is required by the *Local Government Act 1995* to conduct local government elections on a full cost recovery basis. Please note that this is an estimate only and may vary depending on a range of factors including the cost of materials or number of replies received. The basis for our charges is all materials at cost and a margin on staff time only.

In accordance with section 4.20(4) of the *Local Government Act 1995*, I agree to be responsible for the conduct of the extraordinary election for the Shire of Cuballing if required.

If the Shire of Cuballing wishes to have the election conducted as a postal election, Council will now need to pass the following two motions by absolute majority:

1. declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the extraordinary election; and
2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the extraordinary election will be as a postal election.

In your email you also requested a cost estimate for the Commission to conduct the 2023 Ordinary Elections for the Shire of Cuballing as a postal election. The Commission is still determining the impact of the proposed local government reforms on the overall cost of the 2023 Ordinary Election. It is planned that the Commission will send out cost estimate letters towards the end of January 2023. I will add the Shire of Cuballing to the list of local governments to receive a cost estimate letter.

If you have any further queries please contact Phil Richards Manager Election Events on 9214 0443.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

10 January 2023

Enc.

ABSOLUTE MAJORITY

PART 2 – CONSTITUTION OF LOCAL GOVERNMENT

Schedule 2.2 – Wards and Representation

- 2.2 (4) Dealing with submission.
- 2.2. (5) Proposing minor ward changes, name changes of the district or a ward, number of councillors, or ward representation.
- 2.2 (9) Following a review, proposing ward changes, name changes, membership changes.

PART 3 – FUNCTIONS OF LOCAL GOVERNMENT

- 3.12 (4) Making a local law after submissions.
- 3.16 (4) Review of local laws – decision to continue, repeal or amend.
- 3.59 (5) Proceeding with Commercial enterprises – land transaction/trading undertaking.

PART 4 – ELECTIONS AND OTHER POLLS

- 4.17 (3) Vacant office to remain unfulfilled.
- 4.20 (2) Appointing other than CEO as returning officer.
- 4.20 (4) Declaring the electoral commissioner responsible for the election.
- 4.57 (3) Appointing councillors after two failed attempts to attract a nomination.
- 4.61 (2) Deciding on a postal election.

PART 5 - ADMINISTRATION

- 5.8 Establishment of committees.
- 5.10 (1) Appointment of committee members.
- 5.10 (3) Revoking, re-appointing, reinstating an appointment of a committee member, under s 52(1) Interpretation Act.
- 5.11A (1) Appointment and termination of a deputy of a member of a committee.
- 5.15 Reduction of quorum for committees.
- 5.16 (1) Delegations to committees.
- 5.16 (3) Amending or revoking a delegation to committee.
- 5.36 (2) CEO employment contract.
- 5.42 (1) Delegations to CEO.
- 5.45 (1)(b) Amending or revoking a delegation to CEO.
- 5.54 (1) Acceptance of annual report.
- 5.98A (1) Allowance for deputy major or deputy president.
- 5.99 Decision to pay annual meeting attendance fee.
- 5.99A Allowance for council members in lieu of reimbursement expenses.

PART 6 – FINANCIAL MANAGEMENT

- 6.2 (1) Adoption of Budget.
- 6.3 Adoption of a “Special” Budget.
- 6.8 (1)(b) Approval of expenditure for an “additional purpose”.
- 6.11 (2) Changing a reserve account purpose.

- 6.12 (1)(a) Granting discounts/incentives (budget).
- 6.13 (1) Imposing interest on (other than rates/service charges) overdue accounts in the budget.
- 6.16 (1)(3) Imposing or amending fees and charges.
- 6.20 (2) Borrowing when not in budget.
- 6.20 (3) Using borrowed money for a different purpose.
- 6.32 (1) Imposing rates and service charges.
- 6.32 (3) Imposing supplementary or special rates.
- 6.46 Granting a discount or incentive, rate or service charge.
- 6.47 Waiving a rate or service charge.
- 6.51 (1) Accrual of interest, overdue rate or service charge.

PART 7 – AUDIT

- 7.1A (2) Appointment of audit committee.
- 7.1B (1) Delegation of power to audit committee.
- 7.3 (1) Appointment of Auditors.
- 7.6 (3) Appointing a substitute Auditor.

REGULATIONS

Financial Management Regulations

Reg 33A Review of Budget

Reg 19DA Adopt or modify a corporate business plan (s. 5.56).

ADMINISTRATION REGULATIONS

- Reg 10 Revoking or Changing Decisions (s. 5.25(1)(e))
- Reg 14A (1) Attendance at meeting by telephone (s. 5.25(1)(ba))
- Reg 19C (7) Adoption or modification of a strategic community plan (s. 5.56)
- Reg 19DA (6) Corporate Business Plans (s. 5.56)

SPECIAL MAJORITY

Part 2 – Constitution of Local Government

- 2.11 (2) Changing the method of electing Mayor/President.
- Reg 10 (1)(2) (Admin) Sch 2.1(9) Appointment of Electoral Commissioner.

Source; WALGA Practice Notes

9.2.2 Committees and Representation

Applicant: Shire of Cuballing
File Ref. No: ADM27
Disclosure of Interest: Nil
Date: 27 January 2023
Author: CEO- Stan Scott
Attachments: Nil

Purpose

Cr Dowdell has resigned with effect on 1 February 2023. Council is asked to consider updating committee appointments.

Background

Cr Dowdell has the following committee and representation appointments, and replacement delegates or proxies are requested.

| Committee/Service | Comment |
|--|---|
| Dryandra Regional Equestrian Park Management Committee | Committee with representation from Council, Dryandra Regional Equestrian Assoc. and Dryandra Pony Club. Meet irregularly to discuss management of Dryandra Regional Equestrian Centre. Delegate: Cr Dowdell Proxy: Cr Christensen |
| Wheatbelt South Regional Road Group | Continue with Delegate and Proxy. It may be in the interests of the Proxy to attend a meeting to observe this Committee. This Committee meets several times a year, normally on mornings in Wickepin. The Delegate may also attend subgroup meetings in Williams. Delegate: Cr Dowdell Proxy: Cr Harris |
| Development Assessment Panel | Council can nominate 2 delegates and 2 Deputy Delegates to this panel to sit on DAP reviews of large planning applications in the Shire of Cuballing. Council's nominees must be appointed by the Minister and are required to complete training. The Shire of Cuballing has convened a DAP meeting in 2020. Delegates: Cr Kowald and Cr Dowling Deputy Delegates: Cr Bradford and Cr Dowdell |

| Committee/Service | Comment |
|----------------------------------|--|
| Plant Management Review Group | <p>This is an informal group of 2 elected members, CEO and MWS who meet to discuss Council plant management. Matters discussed at this meeting are decided by full Council.</p> <p>This group meets for about twice each year, normally early in the morning. Meetings last for about an hour.</p> <p>Delegates: Cr Bradford and Cr Dowdell Deputy Delegates: Cr Harris and Cr Kowald</p> |
| Cuballing Volunteer Action Group | <p>No formal membership of this committee is required and there is no formal role for the delegate. The group has reduced its meetings to about 3 monthly and now hold them in a private residence.</p> <p>Delegate: Cr Kowald Proxy: Cr Dowdell</p> |

Discussion

Replacement appointments to committees would remain until the next Ordinary Election.

Dryandra Regional Equestrian Park Management Committee

Cr Dowling is already on this committee in a private capacity, and can probably provide advice as to whether a replacement delegate is required.

Wheatbelt South Regional Road Group

In addition to meetings, Delegates are often consulted via flying minute about requested changes to projects by member Councils. This is an important group to have an active delegate.

Development Assessment Panel (DAP)

DAPs meet infrequently, and only when there is a major project to consider. The Department of Planning invites nominations and provides training for DAP members every 2 years or so. Cr Dowdell's position as a Deputy Delegate could remain unfilled until the next round of nominations. Participation in a DAP requires training.

Plant Management Review Group

This group will meet in the lead up to the budget to consider the plant replacement program. A replacement delegate and or proxy delegate would be appropriate.

Cuballing Volunteer Action Group

I am not sure that CVAG actually invites our delegate to its meetings. The CEO has offered to attend a meeting but has not received an invitation.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017-2027

GOVERNANCE & ORGANISATION - Our Council, Services, Policies and Engagement. Goals

- An independent Council that is supported by an excellent organisation.
- Governance structures that ensure accountable, transparent and ethical decision making.
- Building the organisation and managing its structure, finances and assets in a sustainable manner.
- A Council that proactively engages with all elements of its community to make decisions that reflect positively on the future of the Shire of Cuballing.

| | Strategy | Outcome |
|-----|--|--|
| 4.1 | Councillors provide strong and visionary leadership. | A clear direction for the future. |
| 4.2 | Maintain a clear, transparent and ethical decision making process. | Openness and transparency in Council decisions. |
| 4.3 | Ensure open and consistent communication between the Shire and the community. | The community is aware of Council decisions and activities. |
| 4.4 | Actively engage with the community to inform decision making and improve conversations within the community. | The community have a variety of opportunities to be involved and are able to make meaningful contributions to decision making. |

Statutory Environment

Local Government Act (1995)

5.10 Appointment of committee members

- (1) A committee is to have as its members -
- (a) persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
 - (b) persons who are appointed to be members of the committee under subsection (4) or (5).

** Absolute majority required.*

(2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.

(3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the local government.

(4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.

(5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish -

(a) to be a member of the committee; or

(b) that a representative of the CEO be a member of the committee, the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.

5.11. Tenure of committee membership

(1) Where a person is appointed as a member of a committee under section 5.10(4) or (5), the person's membership of the committee continues until -

(a) the person no longer holds the office by virtue of which the person became a member, or is no longer the CEO, or the CEO's representative, as the case may be;

(b) the person resigns from membership of the committee;

(c) the committee is disbanded; or

(d) the next ordinary elections day,
whichever happens first.

(2) Where a person is appointed as a member of a committee other than under section 5.10(4) or (5), the person's membership of the committee continues until -

(a) the term of the person's appointment as a committee member expires;

(b) the local government removes the person from the office of committee member or the office of committee member otherwise becomes vacant;

(c) the committee is disbanded; or

(d) the next ordinary elections day,
whichever happens first.

Policy Implications - Nil

Financial Implications – Nil

Economic Implication - Nil

Environmental Considerations - Nil

Consultation - Nil

Options

Council may decide to leave some roles unfilled or rely on existing proxy or Deputy Delegate arrangements to cover these roles.

Voting Requirements – Absolute Majority

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COUNCIL DECISION 2023/10

That Council make the following appointments to committees and representative roles:

Dryandra Regional Equestrian Park Management Committee

Delegate: No Nomination

Wheatbelt South Regional Road Group

Delegate: Cr Rob Harris

Deputy Delegate: Cr Dowling

Development Assessment Panel (DAP)

That no new appointments be made until after the October 2023 Ordinary Election.

Plant Management Review Group

Delegates: Cr Bradford and Cr Harris

Cuballing Community Volunteer Group

Delegate: Cr Dowling

Moved Cr Christensen

Seconded Cr Harris

CARRIED 5/0

9.2.3 Amended Subdivision Proposal – Lot 4396 Williams-Kondinin Road, Wardering

| | |
|-------------------------|--|
| Location: | Lot 4396 Williams-Kondinin Road, Wardering |
| Applicant: | BCE Surveying |
| File Ref. No: | 163036 |
| Disclosure of Interest: | Nil |
| Date: | 02 February 2023 |
| Author: | Stan Scott |
| Attachments | 9.2.3A Amended Application Details 9.2.3B Amended Location plan |

Summary

A subdivision application, for Lot 4396 Williams-Kondinin Road, Wardering, to create a homestead lot and a balance lot was not supported by Council when considered at the December 2022 Ordinary Council Meeting.

The applicant has amended the subdivision proposal to address Council's concerns and support for the amended proposal is recommended.

Background

The Western Australian Planning Commission (WAPC) has referred a subdivision application to the Shire for comment. Details provided by the applicant are provided in Attachment 9.2.3A.

The application site (Lot 4396) is 27.455 hectares in area. The site is generally cleared, contains some native vegetation in the south-west section and has one existing dwelling and some sheds. The proposal is to create two new titles with:

- Lot 150 (homestead lot) to be 6.079 hectares in area to accommodate the existing dwellings and sheds; and
- Lot 151 (balance lot) to be 58.3084 hectares in area which combines the balance of Lot 4396 with adjacent Lot 8837 to create a new lot. This lot will continue to be used for rural farming purposes.

The site's location is outlined in Attachment 9.2.3B which is approximately 12km east south-east of the Cuballing townsite, 14km north-east of Narrogin and 20km south-west of Wickiepin.

Planning framework

In summary:

- The property is zoned 'General Agriculture' in the *Shire of Cuballing Local Planning Scheme No. 2* (LPS2);
- The property is classified as 'Rural' in the *Shire of Cuballing Local Planning Strategy*;
- Portions of the site are classified as a Bushfire Prone Area as set out at <https://maps.slip.wa.gov.au/landgate/bushfireprone/>;

- *State Planning Policy 2.5 Rural Planning* includes an objective to ‘provide investment security for existing, expanded and future primary production and promote economic growth in regional development on rural land for rural land uses’; and
- The WAPC’s *Development Control Policy 3.4 Subdivision of Rural Land* (Policy DC3.4) outlines the WAPC will consider rural subdivision for a limited range of exceptional circumstances. One of these exceptional circumstances is for homestead lots subject to meeting relevant criteria. As part of this, the WAPC is to have due regard to the provisions of a local planning scheme and a local planning strategy.

Further details are outlined below.

Section 6.6 of Policy DC3.4 is of relevance to this application. The Policy, in part, states:

‘The creation of homestead lots is intended to allow primary producers to continue to occupy their dwelling when they cease to farm, and provide settlement opportunities in areas where land fragmentation is limited and unlikely to increase. Homestead lots are to be created in a manner that is consistent with the rural character and landscape of a locality. Homestead lots may be facilitated through boundary rationalisation or the creation of a new lot.’

Clause 3.2(b) of LPS2 in part sets out the following objectives for the General Agriculture Zone:

- ‘to preserve productive land suitable for grazing, cropping and other compatible productive rural uses in a sustainable manner;
- to ensure the preservation of the rural character and rural appearance of land within the zone;
- to protect the economic viability of rural zoned land through a presumption against subdivision except where such subdivision will enhance and/or promote the viability and diversity of general farming activity’.

The *Shire of Cuballing Local Planning Strategy*, which was endorsed by the WAPC, in part sets out:

- Objectives in section 3.1 which include to ‘promote and manage a sustainable settlement pattern to avoid unnecessary duplication of resources’ and to ‘promote agriculture as a key economic and social driver within the district’;
- In section 3.5.1 ‘Farming is the core business of the district in the foreseeable future and must be protected to conduct normal operations. Due to the importance of agricultural land to the district economy, the Council considers it necessary to protect these areas from incompatible subdivision and development. Subdivision for residential, rural residential use and rural smallholding use are not supported outside of identified areas on the Strategy Plan. There is a general presumption against subdivision of rural land. This presumption against subdivision is in accord with WAPC SPP2.5 and DC3.4 with subdivision only considered in exceptional circumstances’;
- Action 25 ‘Provide advice to the WAPC on subdivision applications which is guided to WAPC policy. In particular, to not generally support additional lots in rural areas but generally support boundary realignments’; and

- Advice 26 'Provide advice to the WAPC on homestead lot subdivision applications that it does generally not support creating an additional lot but will generally support a boundary realignment.'

Comment

The Shire has and will support applications for homestead lots that are facilitated through a boundary realignment (rationalisation) where no additional lots are created. Council did not support the original application because it increased the total number of lots. Council suggested instead that the balance of Lot 4396 be amalgamated with adjacent Lot 8837. This would allow the homestead lot to be created without increasing the total number of lots. The applicant has prepared an amended application consistent with Council request.

Strategic Implications

The amended proposal is consistent with the Shire of Cuballing Local Planning Strategy.

Statutory Environment

Planning and Development Act 2005 and LPS2.

Policy Implications

The amended application is consistent with the Local Planning Strategy.

Financial Implications – Nil

Economic Implications

The application creates a homestead lot through boundary realignment.

Social Implications – Nil

Environmental Considerations

There are minimal environmental considerations associated with the subdivision application.

Consultation

The WAPC invites comments from the Shire, servicing agencies and relevant State Government departments on subdivision applications.

Voting Requirements – Simple Majority

COUNCIL DECISION 2023/11

That Council, in relation to the amended subdivision application of Lot 4396 Williams-Kondinin Road, Wardering (WAPC 163036) advise the Western Australian Planning Commission that, as the application now achieves the creation of a homestead lot through boundary realignment (rationalisation) with no additional lots created, Council support approval of the Amended Application.

Moved Cr Christensen

Seconded Cr Kowald

CARRIED 5/0

**Amended Plan/s for Application for Approval of Freehold or Survey-Strata Subdivision****Lodgement ID:** 2023-226480**Submission Date:** 23/01/2023 02:11 PM**WAPC Reference Number**

163036

Your Reference

R1837

Location of Subject Property

4327 WILLIAMS-KONDININ RD, WARDERING

No. of applicants

1

Are you applying on your own behalf?

Yes

Are you the primary applicant?

Yes

Do you have consent to apply from all landowners?

Yes

Lodgement Type

Subdivision

Submitted by

BCE Surveying

Email

admin@bcesurveying.com.au

About the land**Number of current lots on the land** 2**Total number of proposed lots on the land including balance lots** 2**Drainage Reserves** 0**Public Access Ways** 0**Recreation Reserves** 0**Right of Ways** 0**Road Reserves** 0**Road Widening** 0**Number of fee paying lots** 2**Number of fee exempt lots** 0

N/A

What is the proposed use/development?**Proposed Use****Lot size****Number of Lots**

Rural Over 25 HA

1

Rural Living 5000 - 9999 Sqm

1

Local Government Shire Of Cuballing**Existing dwellings** Yes**Is common property proposed** No**Applicants****Primary applicant (1)****Is the applicant a company/organisation?** Yes**Is the applicant a landowner?** No**Name/Company** BCE Surveying**ABN / ACN** 93088348136**Email** admin@bcesurveying.com.au**Phone number** 97917411**Address****Street address** N/A**Town / Suburb or City** Bunbury**State** WA**Post Code** 6230**Country** AUSTRALIA**OR Non-Australian Address, P.O. Box, & etc** N/A**Certificate of Title Details****Lots with certificate (1)****Volume** 1771**Folio** 352**Lot Number** 4396**Plan/Diagram/Strata Plan Number** 113001**Total land area** 27.4066**Land Area Units** Hectares**Reserve number (if applicable)** N/A**No. of landowners** 1**Is the Landowners name different to that shown on the Certificate of Title?** No**Landowners****Landowner (1)****Full name** Mr Mark Conley**Company / Agency** N/A**ACN / ABN** N/A**Landowner type** Registered Proprietor/s**Address****Street address** P.O. Box 172**Town / Suburb or City** Narrogin**State** Minutes of the Ordinary Meeting of the Shire of Cuballing held Wednesday 15 February 2023**Post code** 6312

| | | | |
|--|-----------|---|----------|
| Country | AUSTRALIA | OR Non-Australian Address, P.O. Box, & etc | N/A |
| Lots with certificate (2) | | | |
| Volume | 1771 | Folio | 652 |
| Lot Number | 8337 | Plan/Diagram/Strata Plan Number | 133821 |
| Total land area | 36.9808 | Land Area Units | Hectares |
| Reserve number (if applicable) | N/A | No. of landowners | 1 |
| Is the Landowners name different to that shown on the Certificate of Title? | | | No |

Landowners

| | | | |
|-----------------------|----------------|---|-------------------------|
| Landowner (1) | | | |
| Full name | Mr Mark Conley | Company / Agency | N/A |
| ACN / ABN | N/A | Landowner type | Registered Proprietor/s |
| Address | | | |
| Street address | P.O. Box 172 | Town / Suburb or City | Narrogin |
| State | WA | Post code | 6312 |
| Country | AUSTRALIA | OR Non-Australian Address, P.O. Box, & etc | N/A |

Subdivision detail

| | | | |
|---|------------------------------|-----------------------------|----------------|
| Number of dwellings | 1 | Dwelling retained | Yes |
| Dwelling description | Retained in Full (Homestead) | | |
| Number of outbuildings/structures | 6 | Structure/s retained | Yes |
| Other description | N/A | | |
| Structure description | Retained in Full (Homestead) | | |
| Is a battleaxe lot/s proposed? | | | No |
| Does plan show the width and length of the access leg, the area of the access leg and total area of the rear lot | | | Not applicable |
| Has the land ever been used for potentially contaminating activity | | | No |
| Does the land contain any sites that have been classified under the Contaminated Sites Act 2003 | | | No |
| Does the land contain any sites that have been reported or required to be reported under the Contaminated Sites Act 2003 | | | No |
| Is the land located in an area where site characteristics or local knowledge lead you to form the view that there is a significant risk of acid sulfate soils in this location | | | No |
| Is this application to be assessed under the Liveable Neighbourhoods policy and is supporting documentation attached? | | | No |
| Is the development with in a Bushfire Prone Area? | | | N/A |
| Are there any dewatering or drainage works proposed to be undertaken | | | No |
| Is excavation of 100 cubic metres or more of soil proposed | | | No |
| If yes did the Acid Sulfate Soils investigation indicate acid sulfate soils were present | | | No |
| Is a Termination Proposal Attached | | | No |
| Is a Strata Company Resolution Attached | | | No |

Fee & Payment

| | | | |
|-------------------|------------|---------------------|---------|
| Fee amount | \$1,314.00 | Payment Type | By Card |
|-------------------|------------|---------------------|---------|

Attachments

| | |
|--|------------------------------|
| Attachment name | Attachment type |
| 1. Certificate of Title with Sketch 1771-652 Lot 4396 On Deposited Plan 113001 - Certificate of Title 1771-652-1.pdf | Certificate of Title |
| 2. R1835_Authority to Act-2.pdf | Authorised Letter of Consent |
| 3. R1837-02A Application Sketch_MGA2020-3.pdf | Subdivision Plan |

| | | | | |
|-----------------------------|-------------------------|-------------------------|--------------------------------|---------------------------|
| Perth | Albany | Bunbury | Geraldton | Mandurah |
| 140 William Street | PO Box 1108 | Sixth Floor | Regional Planning and Strategy | Unit 2B |
| Perth | Albany | Bunbury Tower | Office 10 | Suite 94/16 Dolphin Drive |
| Western Australia, 6000, | Western Australia, 6330 | 61 Victoria Street | 209 Foreshore Drive | Mandurah |
| Locked Bag 2506 Perth, 6001 | | Bunbury | Geraldton | Western Australia, 6210 |
| | | Western Australia, 6230 | Western Australia, 6530 | |
| Tel: (08) 6551 9000 | Tel: (08) 9892 7333 | Tel: (08) 9791 0577 | Tel: (08) 9960 6999 | Tel: (08) 9586 4680 |
| Fax: (08) 6551 9001 | Fax: (08) 9841 8304 | Fax: (08) 9791 0576 | Fax: (08) 9964 2912 | Fax: (08) 9581 5491 |

Service Legend

DRAINAGE

COMBO PIT

GRATE

SIDE ENTRY PIT

STORM WATER MANHOLE

ELECTRICITY

CABLE MANHOLE

CABLE PIT / BOX

CABLE DOME

CONSUMER POLE

LIGHT POLE

POWER POLE

STAY POLE

STAY WIRE ANCHOR

O/H POWER LINE

GAS

GAS MANHOLE

GAS MARKER

GAS METER

GAS VALVE

SEWERAGE

SEWER MANHOLE

PROPERTY CONNECTION

SEWER LINE

TELECOMMUNICATION

TEL / COMMS MANHOLE

TEL / COMMS MARKER

TEL / COMMS PIT

WATER

FLUSH POINT

HYDRANT

STOP VALVE

TAP

WATER MARKER

WATER METER

WATER LINE

SURVEY

DATUM

PEG FOUND

OTHER

AWNING / EAVES

ROOF RIDGE

FLOOR RL

WINDOW / DOOR

BANK - BOTTOM

BANK - TOP

SERVICE RECORD

| STATUS | LOCATED | AVAILABLE | NO SERVICE | CONFIRM |
|------------|---------|-----------|------------|---------|
| WATER | | | | |
| SEWERAGE | | | | |
| GAS | | | | |
| TEL / COMM | | | | |
| POWER | | | | |

SERVICES MARKED CONFIRM REQUIRE
BUILDER / CLIENT TO CONFIRM POSITION
AND / OR AVAILABILITY ON SITE.

| | | |
|---|--|--|
| LOT | : 4396 | SEE TABLE |
| SUBURB | : WARDERING | C/T : SEE TABLE |
| AUTHORITY | : SHIRE OF CUBALLING | COORDINATE DATUM HORIZONTAL : MGA50 VERTICAL : AHD CONTOURS : 10m |
| DISCLAIMER | This plan has been prepared for the client only and should not be used in whole or part for any other purposes unless authorised by BCE Surveying Pty Ltd. | |
| SCALE : 1:5000 | <div><div>1000</div><div>050100200300</div></div> <div>Minutes of the Ordinary Meeting of the Shire of Cuballing held Wednesday, 15 February 2023</div> | |
| <div><div><div>BCE SURVEYING</div><div>est 1994</div><div>JAS-ANZ</div><div>Quality Management - ISO 9001</div></div></div> | | |
| CLIENT | : MARK CONLEY | |
| SURVEYED ON | : 23/01/23 | |
| SURVEYOR | : N/A | DRAFTER : KPA |
| PERTH | 9/7 KINTAIL ST APPLECROSS WA 6153 Ph:(08) 9364 6408 Fax:(08) 9364 8364 admin@bcesurveying.com.au | BUNBURY 24 MOLLOY STREET BUNBURY WA 6230 Ph:(08) 9791 7411 Fax:(08) 9791 9315 admin@bcesurveying.com.au |
| SYDNEY | Suite 3, 720 Old Princes Hwy Sutherland NSW 2232 Mobile : 0427 395 944 admin@bcesurveying.com.au | NORTH POINT |
| JOB No : | PLAN: | DRG: REV. SHEET |
| R1837 | APP | 002 - A 1 OF 1 |

S:\Jobs\R\R1800 - R1899\R1837\Ccad\R1837-02A Application Sketch_MGA2020.dwg

| | |
|-------|--|
| 9.2.4 | Building Extension and Ancillary Accommodation at Lot 23943 Popanyinning West Road, Popanyinning |
|-------|--|

Cr Dowling Declared a Proximity in relation to this item as she owns property adjacent to the subject property. Cr Dowling left the chamber at 2.50pm. Cr Harris took the chair.

| | |
|-------------------------|---|
| Applicant: | Ms Karina Whitmore |
| File Ref. No: | A275 |
| Disclosure of Interest: | Nil |
| Date: | 2 nd February 2023 |
| Author: | Stan Scott |
| | 9.2.4A Planning Application |
| | 9.2.4B Covering Letter |
| Attachments: | 9.2.4C Layout Second Hand Building |
| | 9.2.4D Plans of Proposed Completed Building |
| | 9.2.4E Photographs of Second Hand Donga In Situ |

Summary

Planning Approval is recommended for:

1. The use of a second hand transportable building as an extension to an existing residence;
2. The designation of the smaller of the two habitable buildings on site as an ancillary dwelling

Background

1. The application site

The site is located on the West side of Popanyinning. While it is zoned General Agriculture two sides of the triangular block adjoin the Popanyinning townsite. The property is 23.5 hectares.

There are presently two habitable buildings on the site. The applicant is seeking to use a second-hand transportable building as an extension to what is presently the ancillary accommodation. The current dwelling would then be identified as ancillary accommodation.

2. The application

The applicant has been trying for some time without success to find a builder to construct an extension to the existing dwelling. She has recently purchased an additional transportable building which she plans to use as an extension to the existing dwelling. She obtained approval to temporarily store the second hand donga on site. This building has been placed in its intended final location.

3. Planning context

The site is zoned "General Agriculture" in the *Shire of Cuballing Town Planning Scheme No. 2 (TPS2)*. The temporary approval was prompted by an urgent need to find a place to store the second-hand building.

This proposal will consider approval of the proposal to extend the existing dwelling. The consideration of the building permit will ensure that the final building meets the appropriate standards of construction, energy efficiency and an updated BAL assessment. The planning approval will determine whether the proposal is contrary to any of the requirements of the local planning framework.

By extending the dwelling this will now become the larger of the two habitable structures on the site. The applicant is seeking to have the other, now smaller habitable building, designated as ancillary accommodation.

The matters to be considered by Council:

Should a Second hand Dwelling be permitted?

The Shire of Cuballing Local Planning Scheme No 2 lists second hand dwelling as a 'D' Use in the Zoning Table. This means that it may be approved if Council exercises its discretion. Provided the building is assessed to ensure that it is sound and modifications are undertaken in compliance with the building code, there is no reason not to approve the proposal.

Ancillary dwelling?

Ancillary dwelling is also a 'D' use. Approval had previously been granted for an ancillary dwelling on the property.

The scheme defines an Ancillary Dwelling as having the same meaning as is ascribed in the Residential Design Codes. State Planning Policy 7.3 Residential Design Codes indicates as follows:

Design principles

Development demonstrates compliance with the following design principles (P)

5.5.1 Ancillary dwellings

P1 Ancillary dwelling is of a small scale and designed to support people living independently or semi-dependently to the residents of the single house, sharing some site facilities and services.

P2 Ancillary dwellings to positively contribute to its setting, including the existing single house and, where visible from the street or adjoining properties, to the amenity of the streetscape and context.

Deemed-to-comply

Development satisfies the following deemed-to-comply requirements (C)

C1 Ancillary dwelling associated with a single house and on the same lot where:

- i. the lot is not less than 350m² in area;
- ii. there is a maximum plot ratio area of 70m² ;
- iii. parking is provided in accordance with clause 5.3.3 C3.1;
- iv. ancillary dwelling is located behind the street setback line;
- v. ancillary dwelling is designed to be compatible with the colour, roof pitch and materials of the single house on the same lot;
- vi. ancillary dwelling does not preclude the single house from meeting the required minimum open space and outdoor living area; and
- vii. ancillary dwelling complies with all other R-Code provisions, only as they apply to single houses, with the exception of clauses:

- (a) 5.1.1 Site area;
- (b) 5.2.3 Street surveillance (except where located on a lot with secondary street or right-of-way access); and
- (c) 5.3.1 Outdoor living areas.

The existing dwelling would satisfy these requirements, and as the smaller of the two habitable buildings on the site would be more appropriate as the designated Ancillary Dwelling.

Comment

Given that the donga is second hand it will require an assessment to ensure it is fit for purpose as part of a residential building. Ms Whitmore has provided an engineering certificate which will be part of the evidence considered by the Building Surveyor when considering the application. As the donga will substantially change the footprint of the residence an updated Bushfire Attack Level Assessment will be required. On the face of it, a similar BAL assessment is likely.

The applicant has obtained a certificate as an owner builder. A visual examination of the building on site did not identify any major impediments. Some modification will be required to satisfy energy efficiency requirements. However, based on the other work undertaken the completed building is likely to be finished to an appropriate standard and will be aesthetically acceptable.

The existing dwelling at the rear of the property is very small, and changing its designation to that of an ancillary dwelling is appropriate when the building works are completed.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2017-2027

ECONOMY – Our Economy, Infrastructure, Systems and Services.

Goals

- Promoting sustainable and diverse economic development opportunities that make the Shire of Cuballing an attractive place to live, work and visit.

| | Strategy | Outcome |
|-----|--|--|
| 3.6 | Facilitate and guide high quality and efficient building and development across the Shire. | A community with high quality and efficient buildings and development. |

Statutory Environment

Shire of Cuballing Town Planning Scheme No. 2

Policy Implications Nil

Financial Implications – Nil

Economic Implication – Nil

Social Implication – Nil

Environmental Considerations – Nil

Consultation

The CEO met with the applicant on site and photographed the second-hand transportable building.

Options

Council may resolve:

1. the Officer's Recommendation to approve the Planning Application with conditions;
2. to approve the Planning Application with no conditions;
3. to refuse the Planning Application (providing reasons); or
4. to defer and seek additional information.

Voting Requirements – Simple Majority

COUNCIL RESOLUTION 2023/12

That Council approve the use of a second hand donga, adjacent to the residence at Lot 23943 Popanyinning West Road, Popanyinning, as an extension to the existing residence subject to the following conditions:

- 1. The development hereby approved must be carried out in accordance with the plans and specifications submitted with the application (addressing all conditions) or otherwise amended by the local government and shown on the approved plans and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.**
- 2. The landowner maintains the site in a tidy condition so as not to prejudicially affect the amenity of the area.**
- 3. The building is not used for habitable purposes until the building works are completed to the satisfaction of the Shire of Cuballing.**
- 4. The second hand donga will be subject to an assessment by the Shire of Cuballing Building Surveyor to verify that it is fit for purpose;**

ADVICE

- A) The proposed extension will require completion of a new or updated Bushfire Attack Level Assessment.**
- B) The proponent is advised that this development approval is not a Building Permit. A Building Permit must be formally applied for and obtained before the commencement of any site and/or development works.**
- C) If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect.**
- D) If the applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.**

Moved Cr Christensen

Seconded Cr Kowald

CARRIED 4/0

COUNCIL RESOLUTION 2023/13

That on completion of the Building Works the existing dwelling at the north eastern corner of the property shall be designated as an ancillary dwelling.

Moved Cr Christensen

Seconded Cr Kowald

CARRIED 4/0

APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details

Name:

KARINA WHITMORE

ABN (if applicable):

Address:

38/12 PARRY ST
FREMANTLE

Postcode: 6160

Phone:

Work:

Home:

Mobile: 0433 148 179

Fax:

.....

Email:

karina.whitmore@hotmail.com

Contact person for correspondence:

as above

Signature:

Karina Whitmore

Date:

12/01/2023

Signature:

Date:

The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).

Applicant Details (if different from owner)

Name:

Address:

Postcode:

Phone:

Work:

Home:

Mobile:

Fax:

.....

Email:

.....

Contact person for correspondence:

The information and plans provided with this application may be made available by the local government for public viewing in connection with the application. ☐ Yes ☐ No

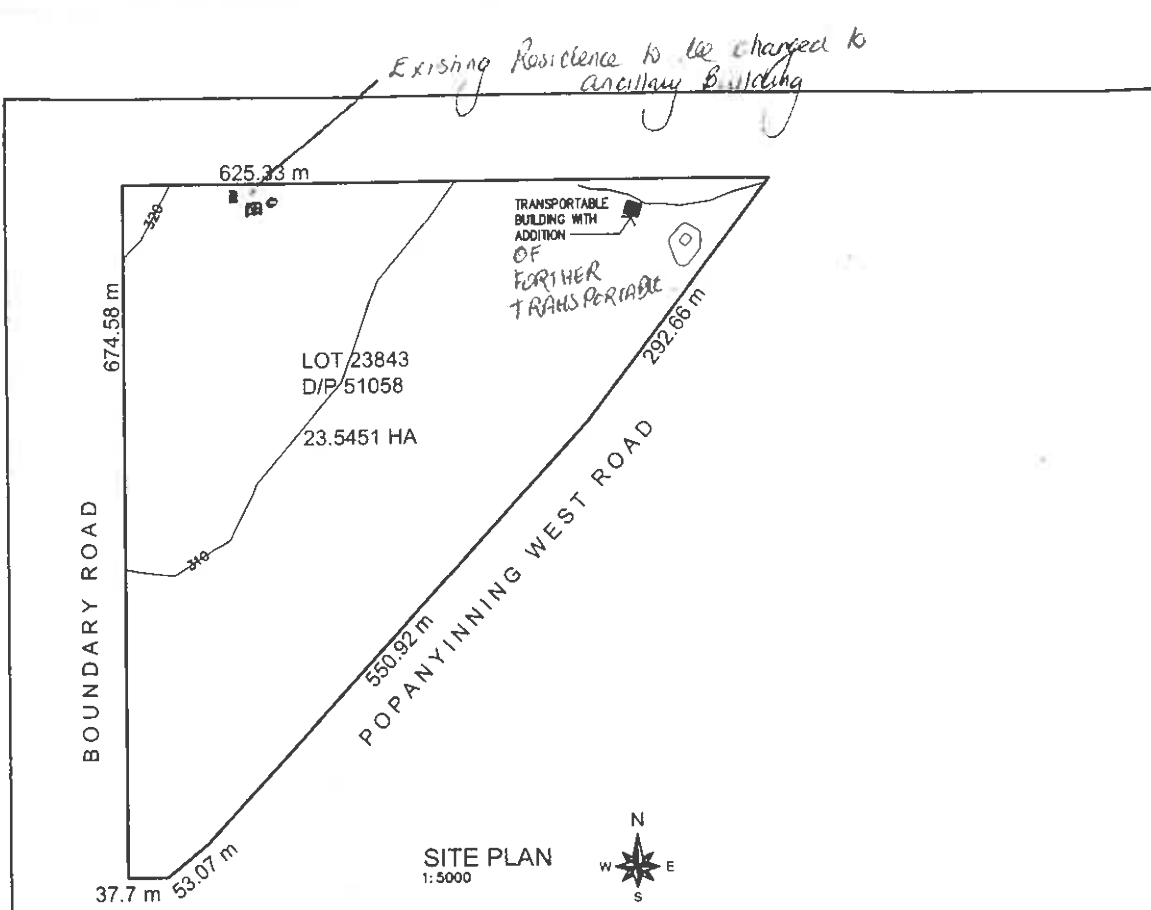
Signature:

Date:

| Property Details | | |
|--|-------------------------------|--------------|
| Lot No: 23843 | House/Street No: | Location No: |
| Diagram or Plan No: | Certificate of Title Vol. No: | Folio: |
| Title encumbrances (e.g. easements, restrictive covenants): | | |
| Street name: POPAH YINNING WEST RD | Suburb: POPAH YINNING | |
| Nearest street intersection: DOWNING ST | | |

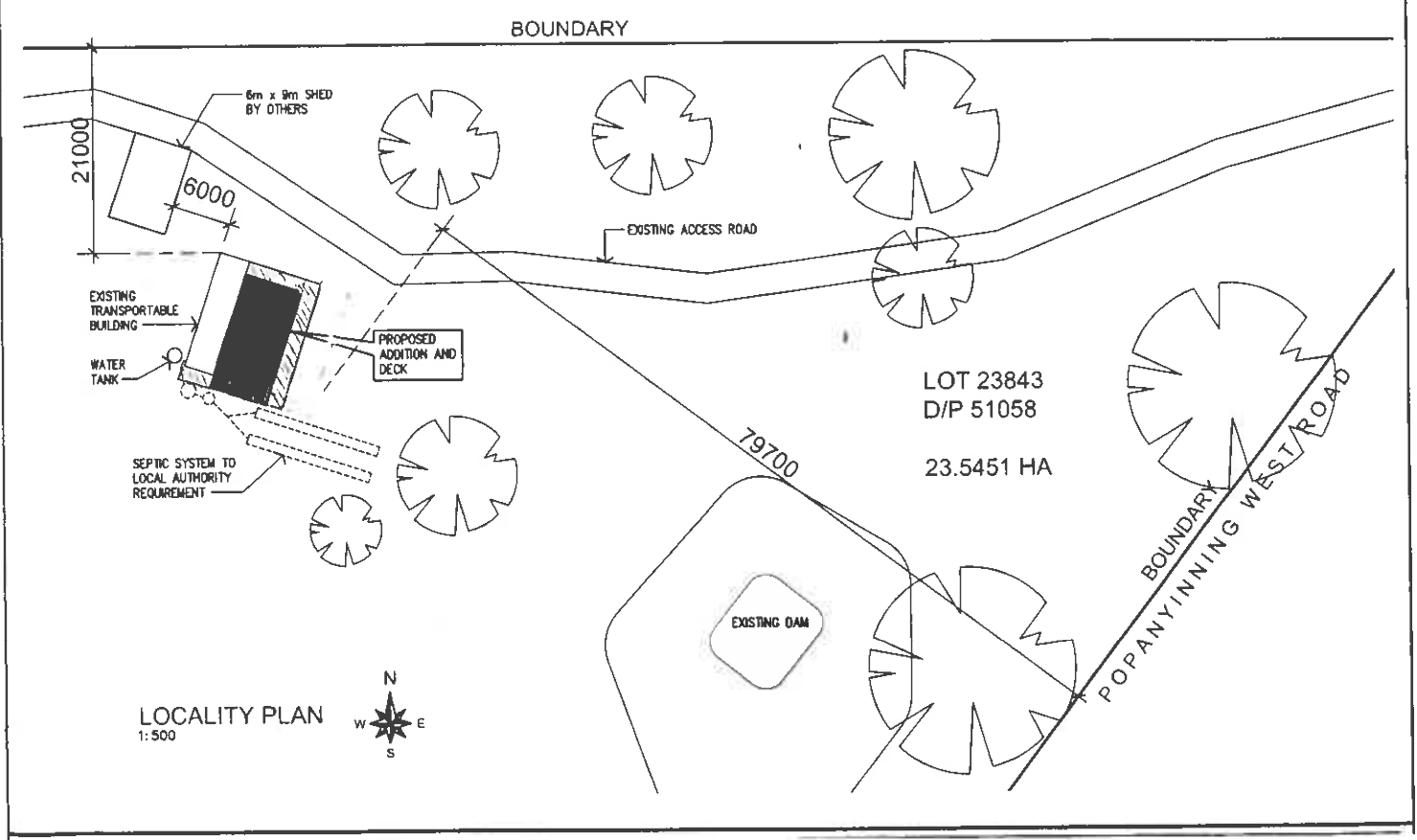
| Proposed Development | |
|--|---|
| Nature of development: | <input type="checkbox"/> Works <input type="checkbox"/> Use <input checked="" type="checkbox"/> Works and use |
| Is an exemption from development claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use | |
| Description of proposed works and/or land use: PLAN TO JOIN CURRENT STORAGE UNIT & NEW STORAGE UNIT TOGETHER TO PROVIDE A LIVABLE STRUCTURE OF APPROX 84 square metres plus 35 square metres of veranda and decking | |
| Description of exemption claimed (if relevant): | |
| Nature of any existing buildings and/or land use: 1. 10x4 metre transportable and 6x5 metre shed located NWest on bla 10x3 transportable & 12x4 metre transportable awaiting development located South east on block with existing 9x7 metre shed Remainder of property utilised for cropping/farming | |
| Approximate cost of proposed development: Initial cost already incurred \$80,000 - new costs approximately \$40,000 - \$50,000 | |
| Estimated time of completion: 01/06/2023 | |

| OFFICE USE ONLY | |
|--|----------------|
| Acceptance Officer's initials: | Date received: |
| Minutes of the Ordinary Meeting of the Shire of Cuballing held Wednesday, 15 February 2023 | |
| Local government reference No: | |



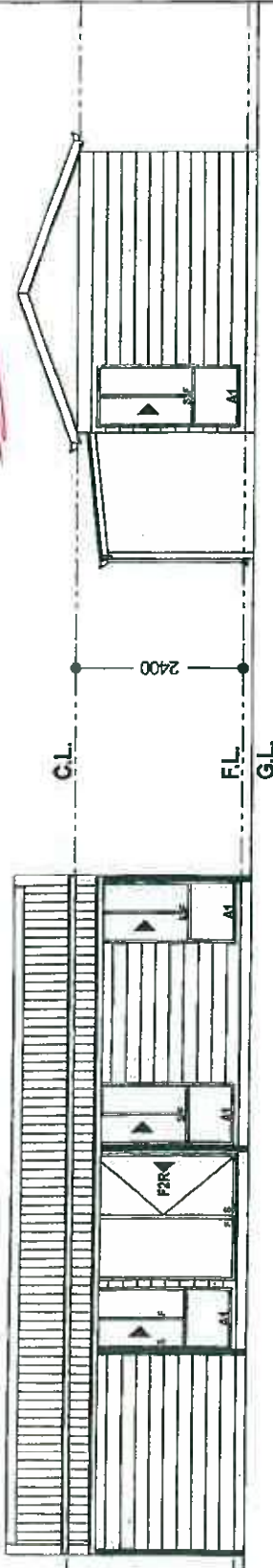
SITE LEGEND:

- TREE REMOVED
- TREE RETAINED
- new deck
- ADDITION OF TRANSPORTABLE



12/11/20

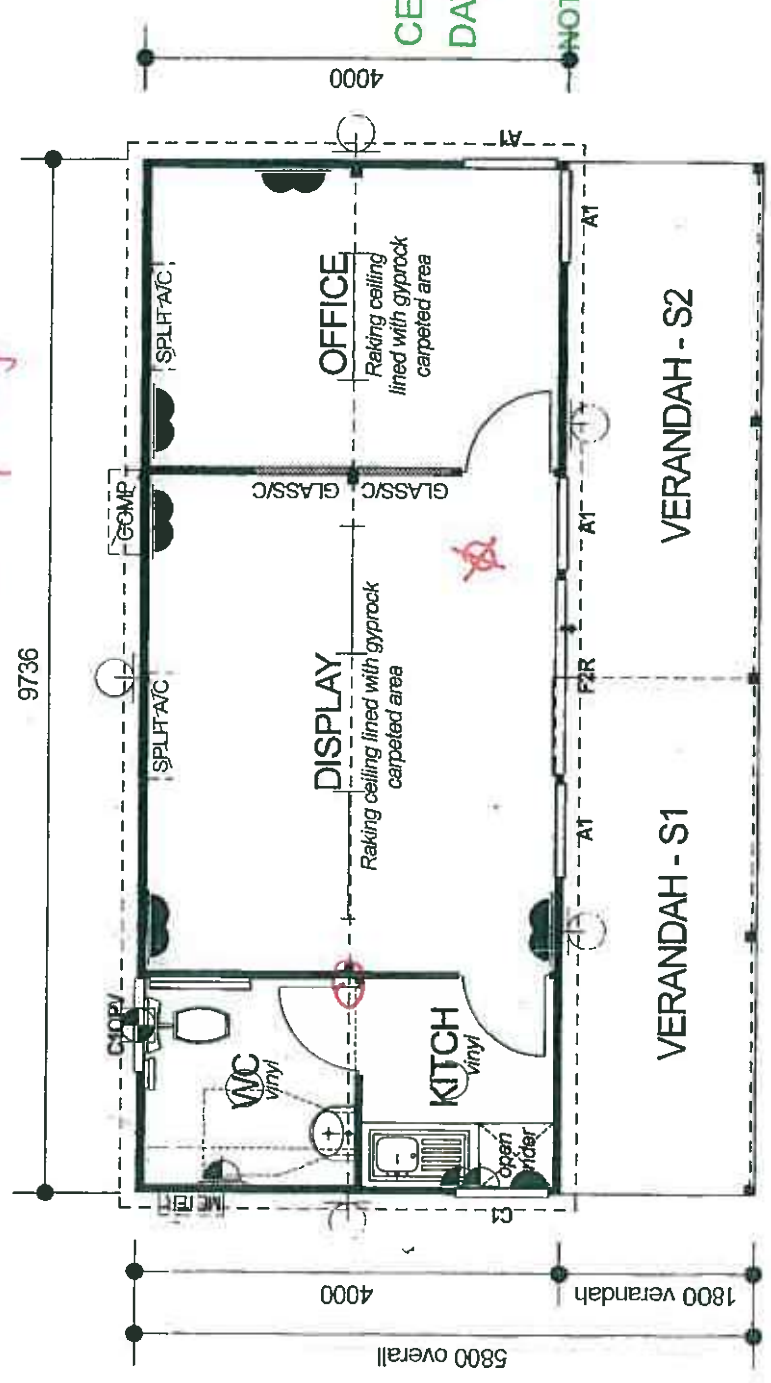
0 Dist off Door to Win



ELEVATION 1

ELEVATION 2

Handwritten notes in red ink: "11 year window smelter/detach or 10 year Battery life Smelter Detach"



SHIRE OF CUBALLING
PLANNING APPROVAL

CEO GIBS

DATE: 18 October 2021

NOTE: BUILDING LICENCE IS REQUIRED

instant Offices
TRANSPORTABLE

Instant Transportable Offices Pty Ltd
PO BOX 1383, WANGARA WA 6947

Phone (08) 9406-6600
Fax (08) 9406-6699

www.instantoffices.com.au

Model No
7002

Model Name
10x4m OFFICE

Description
PREMIUM OFFICE

Drawing Date
05/09/05

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Transportable Offices Pty Ltd.

13/1/2023

To Whom it May Concern,

I have attached an Application for Development Approval for works planned for Site south east corner of my property @ 23843 Popanyinning West Rd Popanyinning

The following information is included;

- * It was requested by previous CEO of Cuballing Council "to downgrade" current main residence (located North on property) to an ancillary building to be able to recategorise new planned accommodation to new main residence. This was to meet "laws" associated with number of residences located on a single property.

It was recommended that I install lift off door to WC and install hardwire smoke detector to lounge of what will now be an ancillary building. As this building runs off 12 volt power the smoke detector has a long life battery.

I have attached photos

- * I have included plans and drawings of proposed new development.

- * I have included plans for plumbing for new development.
- * I propose installation of 90,000 litre water tank to meet BAA requirements of 19 and obvious water requirements of a 3 x 1 building.
- * I have also included an Electrical Safety Certificate which was obtained on 26/1/21 referring to Existing Donger. Further electrical work and an upgraded solar system will be planned to complete electrical requirements for proposed development.
- * I do have BAA certificate dated 29/1/2021 by Lush Fire & Planning. This specifies BAA-19 for location of current donger. I have requested an up to date certificate. but unfortunately Geoffrey Lush is currently ill and he will attend to this when he is recovered.
- * I have my owner builder certificate and while card so will be organising this development myself.
- * I have Engineering Report by Dan Turner and will be addressing issues he has highlighted.

I realise that I probably have provided insufficient information in some areas and too much detail in others but I'm sure you will guide me on this.

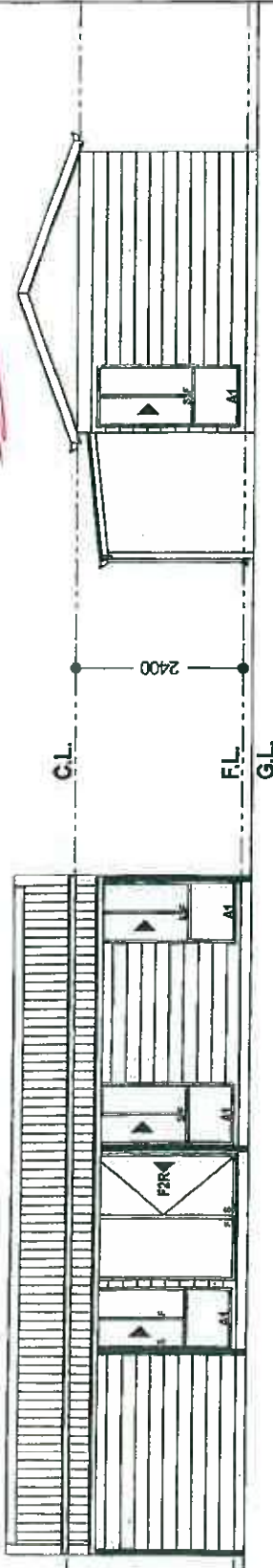
I have every intention of making this an attractive and functional building that meets council requirements and other interested parties' (?) concerns.

Thanking you

Karina Whitmore.
Poppyinning.

12/11/20

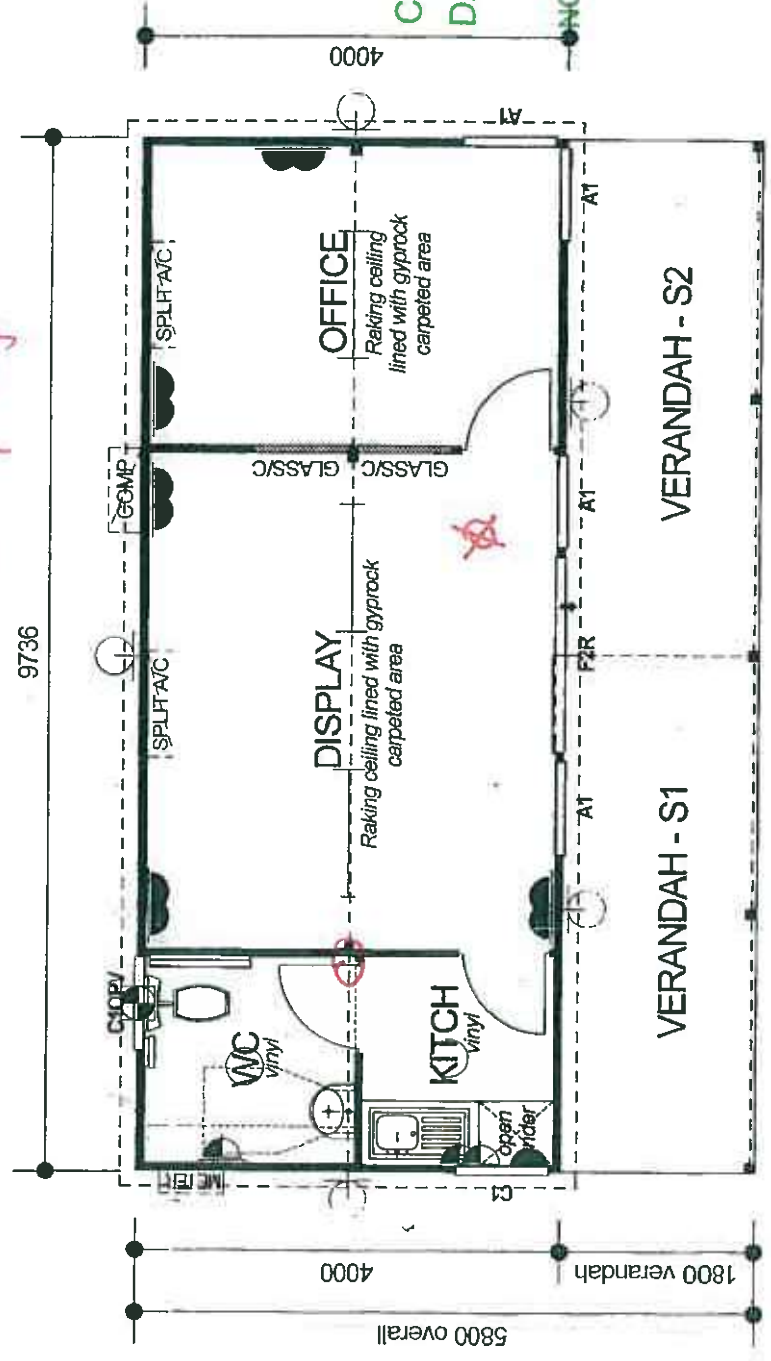
0 Dist off Door to Win



ELEVATION 1

ELEVATION 2

11mm wiron sminkedetch
or 10 year Battery life Smoke Detector



SHIRE OF CUBALLING
PLANNING APPROVAL

CEO *GTB*

DATE: 18 October 2021

NOTE: BUILDING LICENCE IS REQUIRED

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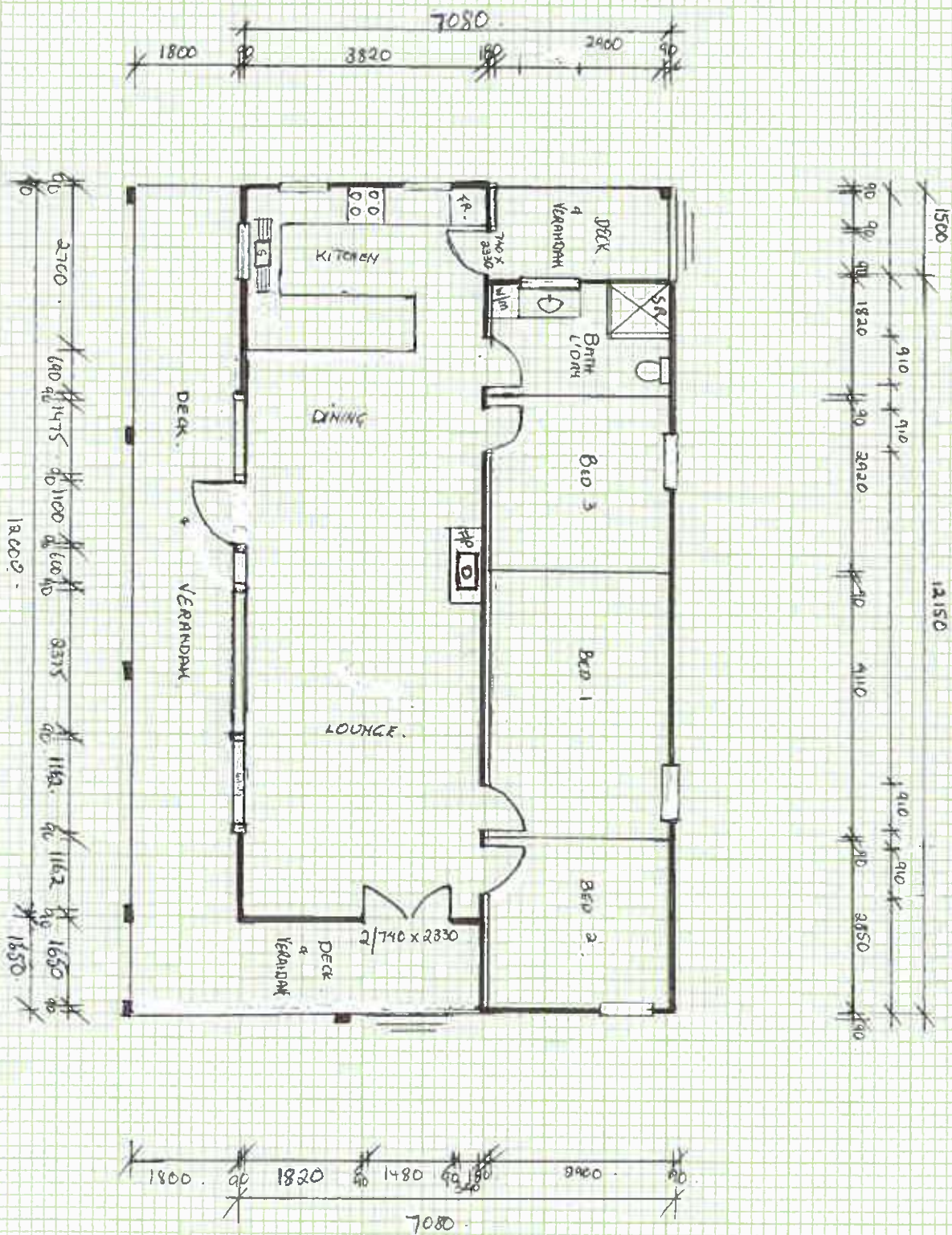
Model No
7002

Model Name
10x4m OFFICE

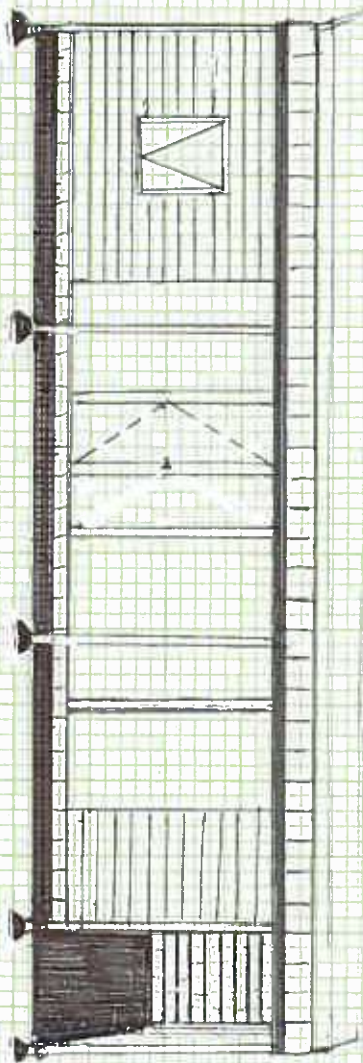
Description
PREMIUM OFFICE

Drawing Date
05/09/05

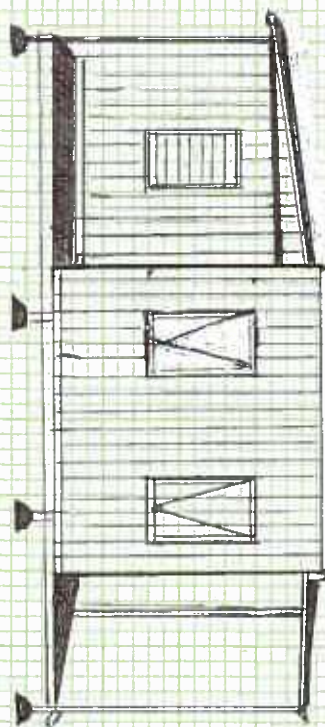
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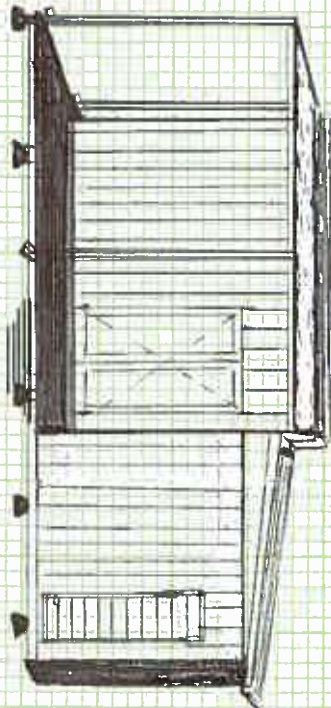
FRONT ELEVATION
FACING SOUTH EAST.

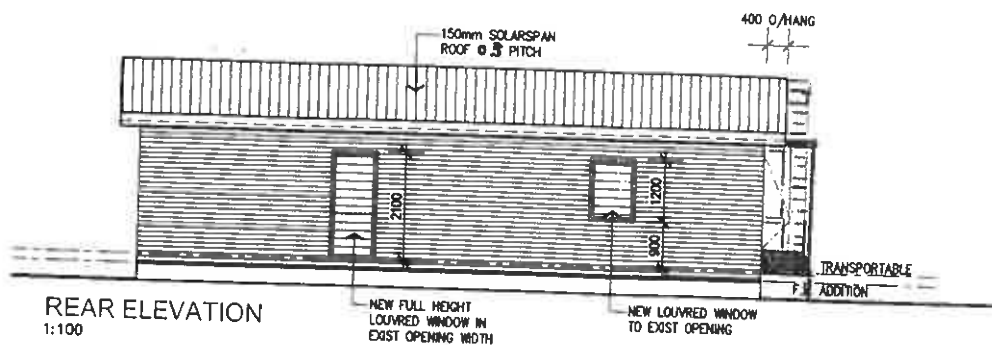


SIDE ELEVATION.
FACING SOUTH WEST.

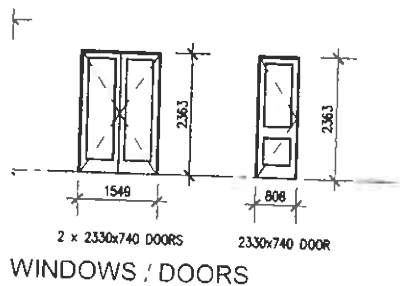


SIDE ELEVATION
FACING NORTH EAST





BACK
REAR
ELEVATION
FACING
N/WEST







9.2.5 Amended Subdivision Proposal – Lot 6802 Halls Road Wardering

Cr Dowling Returned to the chamber at 2.55pm and resumed the chair.

| | |
|-------------------------|--|
| Location: | Lot 6802 Halls Road Wardering |
| Applicant: | BCE Surveying |
| File Ref. No: | 163096 |
| Disclosure of Interest: | Nil |
| Date: | 09 February 2023 |
| Author: | Stan Scott |
| Attachments | 9.2.5A Amended Application Details 9.2.5B Amended Location plan |

Summary

A subdivision application, for Lot 6802 Halls Road Wardering, to create a homestead lot and a balance lot was not supported by Council when considered at the December 2022 Ordinary Council Meeting.

The applicant has amended the subdivision proposal to address Council's concerns and support for the amended proposal is recommended.

Background

The Western Australian Planning Commission (WAPC) has referred a subdivision application to the Shire for comment. Details provided by the applicant are provided in Attachment 9.2.5A.

The application site (Lot 6802) is 155.4 hectares in area. The site is generally cleared, contains some native vegetation and several farm dams, as well as one existing dwelling and some sheds. The proposal is to create two new titles with

- Lot 250 (homestead lot) to be 4.68 hectares in area to accommodate the existing dwellings and sheds; and
- Lot 251 (balance lot) to be 153.05 hectares in area which combines the balance of Lot 6802 with adjacent Lot 10373 to create a new lot. This lot will continue to be used for rural farming purposes.

The site's location is outlined in Attachment 9.2.5B which is approximately 12km east south-east of the Cuballing townsite, 14km north-east of Narrogin and 20km south-west of Wickiepin.

Planning framework

In summary:

- The property is zoned 'General Agriculture' in the *Shire of Cuballing Local Planning Scheme No. 2* (LPS2);
- The property is classified as 'Rural' in the *Shire of Cuballing Local Planning Strategy*;

- Portions of the site are classified as a Bushfire Prone Area as set out at <https://maps.slip.wa.gov.au/landgate/bushfireprone/>;
- *State Planning Policy 2.5 Rural Planning* includes an objective to 'provide investment security for existing, expanded and future primary production and promote economic growth in regional development on rural land for rural land uses'; and
- The WAPC's *Development Control Policy 3.4 Subdivision of Rural Land* (Policy DC3.4) outlines the WAPC will consider rural subdivision for a limited range of exceptional circumstances. One of these exceptional circumstances is for homestead lots subject to meeting relevant criteria. As part of this, the WAPC is to have due regard to the provisions of a local planning scheme and a local planning strategy.

Further details are outlined below.

Section 6.6 of Policy DC3.4 is of relevance to this application. The Policy, in part, states:

'The creation of homestead lots is intended to allow primary producers to continue to occupy their dwelling when they cease to farm, and provide settlement opportunities in areas where land fragmentation is limited and unlikely to increase. Homestead lots are to be created in a manner that is consistent with the rural character and landscape of a locality. Homestead lots may be facilitated through boundary rationalisation or the creation of a new lot.'

Clause 3.2(b) of LPS2 in part sets out the following objectives for the General Agriculture Zone:

- 'to preserve productive land suitable for grazing, cropping and other compatible productive rural uses in a sustainable manner;
- to ensure the preservation of the rural character and rural appearance of land within the zone;
- to protect the economic viability of rural zoned land through a presumption against subdivision except where such subdivision will enhance and/or promote the viability and diversity of general farming activity'.

The *Shire of Cuballing Local Planning Strategy*, which was endorsed by the WAPC, in part sets out:

- Objectives in section 3.1 which include to 'promote and manage a sustainable settlement pattern to avoid unnecessary duplication of resources' and to 'promote agriculture as a key economic and social driver within the district';
- In section 3.5.1 'Farming is the core business of the district in the foreseeable future and must be protected to conduct normal operations. Due to the importance of agricultural land to the district economy, the Council considers it necessary to protect these areas from incompatible subdivision and development. Subdivision for residential, rural residential use and rural smallholding use are not supported outside of identified areas on the Strategy Plan. There is a general presumption against subdivision of rural land. This presumption against subdivision is in accord with WAPC SPP2.5 and DC3.4 with subdivision only considered in exceptional circumstances';

- Action 25 'Provide advice to the WAPC on subdivision applications which is guided to WAPC policy. In particular, to not generally support additional lots in rural areas but generally support boundary realignments'; and
- Advice 26 'Provide advice to the WAPC on homestead lot subdivision applications that it does generally not support creating an additional lot but will generally support a boundary realignment.'

Comment

The Shire has and will support applications for homestead lots that are facilitated through a boundary realignment (rationalisation) where no additional lots are created. Council did not support the original application because it increased the total number of lots. Council suggested instead that the balance of Lot 6802 be amalgamated with adjacent Lot 10373 to create a new lot. This would allow the homestead lot to be created without increasing the total number of lots. The applicant has prepared an amended application consistent with Council request.

Strategic Implications

The amended proposal is consistent with the Shire of Cuballing Local Planning Strategy.

Statutory Environment

Planning and Development Act 2005 and LPS2.

Policy Implications

The amended application is consistent with the Local Planning Strategy.

Financial Implications – Nil

Economic Implications

The application creates a homestead lot through boundary realignment.

Social Implications – Nil

Environmental Considerations

There are minimal environmental considerations associated with the subdivision application.

Consultation

The WAPC invites comments from the Shire, servicing agencies and relevant State Government departments on subdivision applications.

Voting Requirements – Simple Majority

COUNCIL RESOLUTION 2023/14

That Council, in relation to the amended subdivision application of Lot 6802 Halls Road Wardering, (WAPC 163096) advise the Western Australian Planning Commission that, as the application now achieves the creation of a homestead lot through boundary realignment (rationalisation) with no additional lots created, Council supports approval of the Amended Application.

Moved Cr Kowald**Seconded Cr Harris****CARRIED 5/0**

**Amended Plan/s for Application for Approval of Freehold or Survey-Strata Subdivision**

Lodgement ID: 2023-226547

Submission Date: 06/02/2023 10:35 AM

WAPC Reference Number

163096

Your Reference

R1842

Location of Subject Property

200 HALLS RD, WARDERING

No. of applicants

1

Are you applying on your own behalf?

Yes

Are you the primary applicant?

Yes

Do you have consent to apply from all landowners?

Yes

Lodgement Type

Subdivision

Submitted by

BCE Surveying

Email

admin@bcesurveying.com.au

**About the land**

Number of current lots on the land 2

Total number of proposed lots on the land including balance lots 2

Drainage Reserves 0

Public Access Ways 0

Recreation Reserves 0

Right of Ways 0

Road Reserves 0

Road Widening 0

Number of fee paying lots 2

Number of fee exempt lots 0

N/A

What is the proposed use/development?

Proposed Use

Lot size

Number of Lots

Rural Living

4000 - 4999 Sqm

1

Rural

Over 25 HA

1

Local Government

Shire Of Cuballing

Existing dwellings

Yes

Is common property proposed

No

Applicants**Primary applicant (1)**

Is the applicant a company/organisation?

Yes

Is the applicant a landowner?

No

Name/Company

BCE Surveying

ABN / ACN

93088348136

Email

admin@bcesurveying.com.au

Phone number

97917411

Address

Street address

N/A

Town / Suburb or City

Bunbury

State

WA

Post Code

6230

Country

AUSTRALIA

OR Non-Australian Address,
P.O. Box, & etc

N/A

Certificate of Title Details**Lots with certificate (1)**

Volume 1107

Folio 374

Lot Number 6802

Plan/Diagram/Strata Plan Number 141053

Total land area 157.73

Land Area Units Hectares

Reserve number (if applicable) N/A

No. of landowners 1

Is the Landowners name different to that shown on the Certificate of Title?

No

Landowners**Landowner (1)**

Full name Mr John Brown

Company / Agency

N/A

ACN / ABN N/A

Landowner type

Registered Proprietor/s

Address

Street address 200 Halls Road

Town / Suburb or City

Wardering

State Minutes of the Ordinary Meeting of the Shire of Cuballing held Wednesday 15 February 2023

Post code

6311

122

| | | | |
|---------|-----------|---|-----|
| Country | AUSTRALIA | OR Non-Australian Address, P.O. Box, & etc | N/A |
|---------|-----------|---|-----|

Lots with certificate (2)

| | | | |
|---|-------|---------------------------------|----------|
| Volume | 1738 | Folio | 786 |
| Lot Number | 10373 | Plan/Diagram/Strata Plan Number | 8467 |
| Total land area | 37.64 | Land Area Units | Hectares |
| Reserve number (if applicable) | N/A | No. of landowners | 1 |
| Is the Landowners name different to that shown on the Certificate of Title? | | | No |

Landowners

Landowner (1)

| | | | |
|-----------|---------------|------------------|-------------------------|
| Full name | Mr John Brown | Company / Agency | N/A |
| ACN / ABN | N/A | Landowner type | Registered Proprietor/s |

Address

| | | | |
|----------------|----------------|---|-----------|
| Street address | 200 Halls Road | Town / Suburb or City | Wardering |
| State | WA | Post code | 6311 |
| Country | AUSTRALIA | OR Non-Australian Address, P.O. Box, & etc | N/A |

Subdivision detail

| | | | |
|--|---|----------------------|-----|
| Number of dwellings | 1 | Dwelling retained | Yes |
| Dwelling description | To be retained for homestead lot | | |
| Number of outbuildings/structures | 12 | Structure/s retained | Yes |
| Other description | N/A | | |
| Structure description | Approximate. Some to be retained for homestead lot and others on remaining rural farming land | | |
| Is a battleaxe lot/s proposed? | No | | |
| Does plan show the width and length of the access leg, the area of the access leg and total area of the rear lot | Not applicable | | |
| Has the land ever been used for potentially contaminating activity | No | | |
| Does the land contain any sites that have been classified under the Contaminated Sites Act 2003 | No | | |
| Does the land contain any sites that have been reported or required to be reported under the Contaminated Sites Act 2003 | No | | |
| Is the land located in an area where site characteristics or local knowledge lead you to form the view that there is a significant risk of acid sulfate soils in this location | No | | |
| Is this application to be assessed under the Liveable Neighbourhoods policy and is supporting documentation attached? | No | | |
| Is the development with in a Bushfire Prone Area? | N/A | | |
| Are there any dewatering or drainage works proposed to be undertaken | No | | |
| Is excavation of 100 cubic metres or more of soil proposed | No | | |
| If yes did the Acid Sulfate Soils investigation indicate acid sulfate soils were present | No | | |
| Is a Termination Proposal Attached | No | | |
| Is a Strata Company Resolution Attached | No | | |

Fee & Payment

| | | | |
|------------|------------|--------------|---------|
| Fee amount | \$1,314.00 | Payment Type | By Card |
|------------|------------|--------------|---------|

Attachments

| | |
|--|---------------------------------------|
| Attachment name | Attachment type |
| 1. Certificate of Title with Sketch 1107-374 200 Halls Road_ WARDERING 6311 - Certificate of Title 1107-374-1.pdf | Certificate of Title |
| 2. Certificate of Title with Sketch 1738-786 Lot 10373 On Deposited Plan 84697 - Certificate of Title 1738-786-3.pdf | Certificate of Title |
| 3. R1842 - BAL Additional Information-7.pdf | Bushfire Attack Level(BAL) assessment |
| 4. R1842_Authority to Act-2.pdf | Authorised Letter of Consent |
| 5. R1842_Authority to Act-4.pdf | Authorised Letter of Consent |
| 6. R1842_Form_1A_CheckList-6.pdf | Other supporting plans/documentation |
| 7. R1842-03A Application Sketch_MGA2020-5.pdf | Subdivision Plan |

| | | | | |
|-----------------------------|-------------------------|-------------------------|--------------------------------|---------------------------|
| Perth | Albany | Bunbury | Geraldton | Mandurah |
| 140 William Street | PO Box 1108 | Sixth Floor | Regional Planning and Strategy | Unit 2B |
| Perth | Albany | Bunbury Tower | Office 10 | Suite 94/16 Dolphin Drive |
| Western Australia, 6000, | Western Australia, 6330 | 61 Victoria Street | 209 Foreshore Drive | Mandurah |
| Locked Bag 2506 Perth, 6001 | | Bunbury | Geraldton | Western Australia, 6210 |
| | | Western Australia, 6230 | Western Australia, 6530 | |
| Tel: (08) 6551 9000 | Tel: (08) 9892 7333 | Tel: (08) 9791 0577 | Tel: (08) 9960 6999 | Tel: (08) 9586 4680 |
| Fax: (08) 6551 9001 | Fax: (08) 9841 8304 | Fax: (08) 9791 0576 | Fax: (08) 9964 2912 | Fax: (08) 9581 5491 |

9.3 MANAGER OF WORKS AND SERVICES:

Nil

9.4 COMMITTEE REPORTS:

Nil.

10. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN:

Nil

11. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING:

Nil

12. CONFIDENTIAL MATTERS:

Nil

13. NEXT MEETING:

Ordinary Council Meeting, 2.00pm. Wednesday 15 March 2023 at the Shire of Cuballing Council Chambers, Campbell Street, Cuballing

14. CLOSURE OF MEETING:

Cr Dowling Declared the Meeting Closed at 3.05 pm