



## AGENDA

# ORDINARY MEETING OF COUNCIL WEDNESDAY 22 MAY 2019





# SHIRE OF WONGAN-BALLIDU

## NOTICE OF AN ORDINARY COUNCIL MEETING

DEAR COUNCIL MEMBER

THE NEXT ORDINARY MEETING OF THE SHIRE OF WONGAN-BALLIDU WILL BE HELD ON WEDNESDAY 22 MAY 2019, IN THE COUNCIL CHAMBERS, CNR ELPHIN CRESCENT & QUINLAN STREET, WONGAN HILLS, COMMENCING 3.00PM.

STUART TAYLOR  
**CHIEF EXECUTIVE OFFICER**

### **DISCLAIMER**

THE RECOMMENDATIONS CONTAINED IN THE AGENDA ARE SUBJECT TO CONFIRMATION BY COUNCIL. THE SHIRE OF WONGAN-BALLIDU WARNS THAT ANY PERSON(S) WHO HAS AN APPLICATION LODGED WITH COUNCIL SHOULD RELY ONLY ON WRITTEN CONFIRMATION OF THE DECISION MADE AT THE COUNCIL MEETING. NO RESPONSIBILITY WHATSOEVER IS IMPLIED OR ACCEPTED BY THE SHIRE OF WONGAN-BALLIDU FOR ANY ACT, OMISSION, STATEMENT OR INTIMATION TAKING PLACE DURING A COUNCIL MEETING.

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# SHIRE OF WONGAN-BALLIDU

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED

3. PUBLIC QUESTION TIME

4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

5. PETITIONS AND PRESENTATIONS

6. APPLICATION/S FOR LEAVE OF ABSENCE

7. CONFIRMATION OF MINUTES

7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON WEDNESDAY 22 APRIL 2019:

**STAFF RECOMMENDATION:**

**THAT THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON WEDNESDAY 22 APRIL 2019 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF THE PROCEEDINGS.**

8. MATTERS FOR WHICH MEETING MAY BE CLOSED

**9. REPORTS OF OFFICERS AND COMMITTEES**

**9.1 GOVERNANCE**

Nil

## 9.2 ADMINISTRATION & FINANCIAL SERVICES

### 9.2.1 ACCOUNTS SUBMITTED

FILE REFERENCE:	F1.4
REPORT DATE:	16 May 2019
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Deputy Chief Executive Officer
ATTACHMENTS:	April 2019

#### PURPOSE OF REPORT:

That the accounts as submitted be received.

#### BACKGROUND:

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

#### COMMENT:

Refer to attachment.

#### POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

#### LEGISLATIVE REQUIREMENTS:

Local Government (Financial Management) Regulations 1996 Sections 12 & 13 require the attached reports to be presented to Council.

#### Lists of Accounts

Section 6.10 of the Local Government Act regulation 12 of the Financial Management Regulations (FMR's) requires a list of accounts paid for the month, and where the Council has delegated the payment of these accounts to the CEO under regulation 13 there must be a list of accounts paid, and the listing shall disclose the following:

- The payee's name
- The amount of the payment
- The date of the payment
- The fund from which it is paid; and
- Sufficient information to identify the transaction.

#### STRATEGIC IMPLICATIONS:

There are no strategic implications in relation to this item.

#### SUSTAINABILITY IMPLICATIONS:

##### ➤ Environment

There are no known environmental implications associated with the proposals.

➤ **Economic**

There are no known environmental implications associated with the proposals.

➤ **Social**

There are no known environmental implications associated with the proposals.

**FINANCIAL IMPLICATIONS:**

All payments are within the confines of Councils adopted budget. There have been no other material outstanding creditors since the cheques were prepared.

**VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED: No**

**STAFF RECOMMENDATION:**

**That the accounts submitted from 1 to 30 April 2019 totalling \$808,995.71 having been checked and certified in accordance with the requirements of the Financial Management Regulations 12 be received, as shown on the summary of accounts paid schedule and the payroll EFT batches.**

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 1ST APRIL TO 30 APRIL 2019				
Chq/EFT	Date	Name	Description	Amount
102	18/04/2019	CRC - CRC PHOTOCOPIER LEASE	CRC Photocopier Lease	-557.70
Direct Debit	29/04/2019	FINES ENFORCEMENT REGISTER	Lodgement fees for infringements	508.00
EFT18093	02/04/2019	AUSTRALIAN TAXATION OFFICE	BAS Feb 2019	-50256.00
EFT18095	05/04/2019	COURIER AUSTRALIA INTERNATIONAL	Freight Charges ex Office Equipment	-11.55
EFT18096	05/04/2019	LANDMARK OPERATIONS	Poly Pipe for Sports Co-Location	-990.00
EFT18097	05/04/2019	MULTIGROUP DISTRIBUTION SERVICES PTY LTD	Freight Charges ex Elliott's Irrigation	-120.55
EFT18098	05/04/2019	OFFICEWORKS BUSINESS DIRECT	Supply paper for CRC Administration	-207.17
EFT18099	05/04/2019	WALLIS COMPUTER SOLUTIONS	Adobe Acrobat Professional 2017 downloaded to TSO computer	-542.30
EFT18100	05/04/2019	WHEATBELT TYRES		-9545.00
	29/03/2019	WHEATBELT TYRES	Tyre fitment and O-ring for Komatsu Grader PG14	1299.70
	29/03/2019	WHEATBELT TYRES	Tyre fitment for Works Coordinator vehicle VWC	714.00
	29/03/2019	WHEATBELT TYRES	Tyre repairs and fitment for Trailer PSP4	79.00
	29/03/2019	WHEATBELT TYRES	Tyre fitment and O-ring for Komatsu Grader PG15	1299.70
	29/03/2019	WHEATBELT TYRES	Battery and M/F adapters for CAT Roller PRO13	382.70
	29/03/2019	WHEATBELT TYRES	Tyre fitment and O-ring for Volvo Loader PLDR6	2136.20
	29/03/2019	WHEATBELT TYRES	Tyre scrapping from Volvo Loader tyres PLDR6	92.50
	29/03/2019	WHEATBELT TYRES	Tyre fitment for Mack Truck PTK33	3541.20
EFT18101	05/04/2019	WONGAN NEWSAGENCY		-155.15
	31/03/2019	WONGAN NEWSAGENCY	March account 2019	41.95
	02/04/2019	WONGAN NEWSAGENCY	March account 2019	113.20
EFT18102	05/04/2019	IXOM OPERATIONS PTY LTD	Chlorine for Wongan Hills Swimming Pool	-961.40
EFT18103	05/04/2019	CLAW ENVIRONMENTAL	Bulk Drum Collection	-1965.02
EFT18104	05/04/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 151A Interest payment - Self Supporting Loan Wongan-Ballidu Aged Care Association	-13074.81
EFT18105	05/04/2019	SUNNY SIGN COMPANY PTY LTD	Mt Matilda scenic Walk road signage	-30.25
EFT18106	05/04/2019	CR. PETER MACNAMARA	Sitting fees	-813.70
EFT18107	05/04/2019	CADOUX SPORTS COUNCIL INC.		-50000.00
	29/03/2019	CADOUX SPORTS COUNCIL INC.	Painting of Cadoux Recreation Centre	30000.00
	29/03/2019	CADOUX SPORTS COUNCIL INC.	Removal of Burakin Hall and site clean up	20000.00
EFT18108	05/04/2019	STATE LIBRARY OF WA	Freight Recoup for 18/19	-310.88
EFT18109	05/04/2019	DAVINA ENTERPRISES		-3020.00
	27/03/2019	DAVINA ENTERPRISES	Afternoon Tea Hawaiian Ride for Youth - Youth Focus Community Event	420.00
	27/03/2019	DAVINA ENTERPRISES	Catering Dinner for Hawaiian Ride for Youth	1560.00
	27/03/2019	DAVINA ENTERPRISES	Catering Breakfast for Hawaiian Ride for Youth	1040.00
EFT18110	05/04/2019	CR BRAD WEST	Sitting Fees	-584.22
EFT18111	05/04/2019	WONGAN HILLS HOTEL	Refreshments supplied for council dinner dated 28.03.2019	-154.39
EFT18112	05/04/2019	TKB MECHANICAL		-560.58
	31/03/2019	TKB MECHANICAL	Carry Out 48000km service on CEO vehicle	456.08
	02/04/2019	TKB MECHANICAL	Wheel Alignment for WB-2, Nissan Pathfinder	104.50
EFT18113	05/04/2019	T-QUIP	1 x 13kg 80 grit/coarse Back Lapping Paste for Gang Mower PMOW8	-148.50
EFT18114	05/04/2019	CR JON A HASSON	Sitting fees	-668.83
EFT18115	05/04/2019	FEGAN BUILDING SURVEYING	Building Surveying	-3052.50
EFT18116	05/04/2019	LYNETTE HOOD	Laundrying and Ironing of Tablecloths	-189.00
EFT18117	05/04/2019	RURAL RANGER SERVICES	Rural Ranger Services from 18.03.2019 to 28.03.2019	-1025.00
EFT18118	05/04/2019	FIVE STAR BUSINESS & INNOVATION	Billing period for March- Colour & Black printing	-1921.50
EFT18119	05/04/2019	CR MANDY STEPHENSON	Sitting fees	-450.00
EFT18120	05/04/2019	CR EION GANZER	Sitting fees	-540.00
EFT18121	05/04/2019	CR SUE FALCONER	Sitting fees	-450.00
EFT18122	05/04/2019	CR STUART BOEKEMAN	Sitting fees	-450.00
EFT18123	05/04/2019	WINC AUSTRALIA PTY LTD	Stationery for Shire Administration Office	-154.33
EFT18124	05/04/2019	MAYDAY EARTHMOVING	Hire of 13T Dry Roller for Waddington Road	-4840.00
EFT18125	05/04/2019	WATERWAYS PLUS PTY LTD	Balance 50% for 2 x Go2Zone Junior Water Chillers	-8910.00
EFT18126	05/04/2019	AIRPORT LIGHTING SPECIALISTS	PAALC unit for the Wongan Hills Airport	-7205.00
EFT18127	05/04/2019	VERIS AUSTRALIA PTY LTD	Set Out and Survey	-5038.00
EFT18128	05/04/2019	STEENSON AND CO	Refund Trust payment correction	-150.00
EFT18129	10/04/2019	ANZ BANK (NETT WAGES)	PPE 09/04/2019	-60118.71
EFT18130	10/04/2019	AUSTRALIAN SERVICES UNION	Payroll deductions	-25.90
EFT18131	10/04/2019	IOU SOCIAL CLUB	Payroll deductions	-220.00
EFT18132	11/04/2019	AVON WASTE	Domestic & commercial Collection for Wongan Hills & Ballidu	-9314.58
EFT18133	11/04/2019	WILLIAMS & WILLIAMS	Supply Building envelopes & C4 Shire envelopes for administration	-985.60
EFT18134	11/04/2019	BOC LIMITED	Delivery fee not charged on previous invoice	-29.26
EFT18135	11/04/2019	IXOM OPERATIONS PTY LTD	Service fee for 4 x Chlorine Gas for Swimming Pool	-182.78
EFT18136	11/04/2019	SHIRE OF MOORA	Grease Trap Pump out for Civic Centre	-747.50
EFT18137	11/04/2019	THE HONDA SHOP		-3230.00



LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 1ST APRIL TO 30 APRIL 2019				
	03/04/2019	THE HONDA SHOP	GP200 Honda motor 19mm shaft for sundry plant PSP3	380.00
	04/04/2019	THE HONDA SHOP	Supply WP30L48 Diesel 3 pump recoil for J0797"	2850.00
EFT18138	11/04/2019	OVERLAND FREIGHT		-1403.66
	01/04/2019	OVERLAND FREIGHT	Freight charges ex Cutting Edges, Ixom, Boral & Sigma	1331.66
	01/04/2019	OVERLAND FREIGHT	Supply of re fresh water for shire administration office	72.00
EFT18139	11/04/2019	SIGMA CHEMICALS		-3713.88
	08/04/2019	SIGMA CHEMICALS	Supply 1 x Preventative Maintenance kit, 1 x Navigator box, 3 x Labour - Test, strip, repair and retest, Dolphin Wave 300 for Wongan Hills Swimming Pool	3642.38
	08/04/2019	SIGMA CHEMICALS	Freight charges for Wongan Hills Swimming Pool	71.50
EFT18140	30/03/2019	WONGAN MAIL SERVICE	Mail account for Shire Administration Office	245.00
EFT18141	11/04/2019	WONGAN HILLS CWA	Provide Catering for 60 people at \$26 per head - Citizen of year awards	-1560.00
EFT18142	11/04/2019	WONGAN HILLS HOTEL	Supply meals for Council	-290.00
EFT18143	11/04/2019	AUTOSWEEP WA	Street Cleaning at various locations	-4226.51
EFT18144	11/04/2019	HDJ CONTRACTING	Cleaning of the CRC Building & Allied Health Side of Medical Centre from Mon 25/3/19 to Fri 05/04/19	-1155.00
EFT18145	11/04/2019	BP AUSTRALIA	March 2019 account	-650.00
EFT18146	11/04/2019	NEWINS FAMILY TRUST	Reimbursement of Drum Master	-825.23
EFT18147	11/04/2019	ALANA WIGMORE	Refund for the purchase of stationery for 'Leading Wheatbelt Women Event'	-27.00
EFT18148	11/04/2019	PW GEE WELDING SERVICES	114x1200 galvanised sheet for sundry plant PSP1	-4.46
EFT18149	11/04/2019	WINC AUSTRALIA PTY LTD	Supply wireless keyboard & mice for Shire Administration Office	-119.72
EFT18150	11/04/2019	DUNMOOR PARTNERS	1 used Mitsubishi Forklift	-3300.00
EFT18151	16/04/2019	WESTNET PTY LTD	Westnet Account for April 2019	-819.35
EFT18152	17/04/2019	LANDMARK OPERATIONS	Refund of Bond for the hire of Civic Centre	-450.00
EFT18153	17/04/2019	ANZ CORPORATE CREDIT CARD	Seek Online, Subscriptions, Citizenship Awards	-1499.96
EFT18154	18/04/2019	COURIER AUSTRALIA INTERNATIONAL	Freight charges ex LISWA	-39.66
EFT18155	18/04/2019	WONGAN HILLS IGA		-1055.19
	08/03/2019	WONGAN HILLS IGA	boomer photo competition 2nd place \$100 gift from local business	100.00
	31/03/2019	WONGAN HILLS IGA	Shire Administration March account 2019	341.63
	31/03/2019	WONGAN HILLS IGA	CRC Administration March account	613.56
EFT18156	18/04/2019	DEPARTMENT OF FIRE & EMERGENCY SERVICES	18/19 ESL Quarter 4	-5775.00
EFT18157	18/04/2019	MCINTOSH & SON	Supply Valve Check for PG15 Komatsu Grader	-1461.32
	12/03/2019	MCINTOSH & SON	Parts for PG15 Komatsu Grader	199.95
	12/03/2019	MCINTOSH & SON	Parts for PTR46 CASE Tractor	273.27
	18/03/2019	MCINTOSH & SON	Parts for PVM2 Peruzzo Vert mower	28.95
	19/03/2019	MCINTOSH & SON	Supply Valve Check for PG15 Komatsu Grader	427.76
	21/03/2019	MCINTOSH & SON	UHF Radio for PG14 Komatsu Grader	409.95
	27/03/2019	MCINTOSH & SON	Parts for PTK31 FUSO tray truck	33.00
	27/03/2019	MCINTOSH & SON	Parts for PUT73 Toyota Hilux-Grader ute	88.44
EFT18158	18/04/2019	MULTIGROUP DISTRIBUTION SERVICES PTY LTD	Freight Charges ex Sunny Signs	-44.66
EFT18159	18/04/2019	WONGAN HILLS TOURISM GROUP INC	Cleaning of public toilets for January, February and March	-510.00
EFT18160	18/04/2019	WONGAN HILLS HARDWARE		-5214.69
	07/03/2019	WONGAN HILLS HARDWARE	Boomer Photo Competition first prize \$250 gift voucher from Local Business	250.00
	31/03/2019	WONGAN HILLS HARDWARE	Works Hardware Account for March 2019	2540.90
	31/03/2019	WONGAN HILLS HARDWARE	Building Hardware Account for March 2019	2423.79
EFT18161	18/04/2019	WONGAN HILLS SPORT & RECREATION COUNCIL INC	Gravel supply	-4998.00
EFT18162	18/04/2019	BALLIDU TRADING POST - CLEANING ACCOUNT	Cleaning of various locations in Ballidu	-1361.25
EFT18163	18/04/2019	WONGAN MAIL SERVICE	CRC Administration April account	-26.00
EFT18164	18/04/2019	PUBLIC TRANSPORT AUTHORITY OF WA	TRANSWA ticket sales for March 2019	-102.13
EFT18165	18/04/2019	KLEEN WEST DISTRIBUTORS	Cleaning supplies for various buildings	-865.10
EFT18166	18/04/2019	DEPARTMENT OF COMMERCE - BUILDING COMMISSION	BSL Reconciliation for March 2019	-226.60
EFT18167	18/04/2019	WONGAN HILLS BAKERY AND CAFE	Lunch for Working in Confined Spaces and Working at Heights 8th & 9th April 2019	-307.80
EFT18168	18/04/2019	KARL MICKLE	Reimbursement for purchase of apple watch	-400.00
EFT18169	18/04/2019	GREAT SOUTHERN FUEL SUPPLIES	Fuel supply for April 2019	-279.83
EFT18170	18/04/2019	HENDOS PLUMBING & GAS SERVICES		-758.11
81360	11/04/2019	HENDOS PLUMBING & GAS SERVICES	Replace 15mm gate valve at the CRC including pipe work	573.31
81352	11/04/2019	HENDOS PLUMBING & GAS SERVICES	Replace flush cone rubber to Community Park urinal	184.80
EFT18171	18/04/2019	FEGAN BUILDING SURVEYING	Building Surveying	-2178.00
EFT18172	18/04/2019	RURAL RANGER SERVICES	Ranger services from the 1st to the 12th of April 2019	-1062.50
EFT18173	18/04/2019	YESTERDAY'S MEMORIES	Reimbursement of staff uniforms	-204.79
EFT18174	18/04/2019	CIABARRI PAINTING	Internal and External Painting of Community Park Toilets	-3168.00
EFT18175	18/04/2019	KYLIE NEAVES	EHO & Public Health Services	-585.00
EFT18176	18/04/2019	WINC AUSTRALIA PTY LTD	Stationery for Shire Administration Office	-108.92

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 1ST APRIL TO 30 APRIL 2019				
EFT18177	18/04/2019	QUEST INNALOO APARTMENTS	Accommodation & Parking for CSO-M - Department of Transport Licensing Training	-770.00
EFT18178	18/04/2019	VERITY JAYNE WHITSED		-703.80
	16/04/2019	VERITY JAYNE WHITSED	Reimbursement for purchase of wearable device	342.00
	17/04/2019	VERITY JAYNE WHITSED	Reimbursement for the purchase of uniforms	361.80
EFT18179	18/04/2019	FREMANTLE COMMERCIAL DIVING	Mocardy Dam Suction Hose Installation	-12317.36
EFT18180	18/04/2019	NAVSDRON PTY LTD	Assistance with monthly financial reports from December to February	-5082.00
EFT18181	18/04/2019	MAREE SMARTT	Reimbursement for purchase of uniforms	-209.87
EFT18182	18/04/2019	SACHA LUPTON	Meals + Mileage TRELIS training	-416.76
EFT18183	24/04/2019	ANZ BANK (NETT WAGES)	PPE 23.4.2019	-61529.36
EFT18184	24/04/2019	AUSTRALIAN SERVICES UNION	Payroll deductions	-25.90
EFT18185	24/04/2019	IOU SOCIAL CLUB	Payroll deductions	-210.00
EFT18186	26/04/2019	AUSTRALIAN TAXATION OFFICE	BAS March 2019	-21710.00
	01/04/2019	AUSTRALIAN TAXATION OFFICE	BAS Adjustment for Feb 2019	7410.00
	23/04/2019	AUSTRALIAN TAXATION OFFICE	BAS March 2019	14300.00
EFT18187	26/04/2019	WESTERN STABILISERS	Wet Mixing and mobilisation for Ballidu East Road	-91341.80
EFT18188	26/04/2019	STUART TAYLOR	Refund for the purchase of Shire Administration iPad glass cover & protection cover	-178.95
EFT18189	26/04/2019	NEWINS FAMILY TRUST	Managing of the Wongan Hills Landfill Site for April 2019	-5951.00
EFT18190	26/04/2019	PIPELINE TECHNICS PTY LTD	Stage One of Wongan Hills Sports & Community Co-Location Project Supply and Install electrical work	-141616.42
EFT18191	26/04/2019	SHARON WALLS-SERMON	Refund for the purchase of books for Citizenship Ceremony	-89.97
EFT18192	30/04/2019	DEPARTMENT OF TRANSPORT	DPI Payment for April 2019	94639.60
21341	02/04/2019	WATER CORPORATION	Water consumption for Wongan Hills Swimming Pool	-30353.74
	08/03/2019	WATER CORPORATION	Water rates for Standpipe at Davies Road Koorda Buntine	44.36
	08/03/2019	WATER CORPORATION	Water rates & consumption for Standpipe at Oliver Road Ballidu	1471.00
	12/03/2019	WATER CORPORATION	Water rates for Standpipe at Gabalon East Road	88.72
	13/03/2019	WATER CORPORATION	Water rates & consumption for Cadoux Standpipe	64.63
	13/03/2019	WATER CORPORATION	Water consumption for toilets at King Street Koorda-Buntine	63.35
	14/03/2019	WATER CORPORATION	Water rates for Unit A 31 Quinlan St Wongan Hills	238.56
	14/03/2019	WATER CORPORATION	Water rates & consumption for Quinlan St Gardens Wongan Hills	83.45
	14/03/2019	WATER CORPORATION	Water rates for Wongan Hills Museum	238.56
	14/03/2019	WATER CORPORATION	Water rates for 27C Quinlan St Wongan Hills	239.85
	14/03/2019	WATER CORPORATION	Water rates for 27B Quinlan St Wongan Hills	7.88
	14/03/2019	WATER CORPORATION	Water rates for 27A Quinlan St Wongan Hills	238.56
	14/03/2019	WATER CORPORATION	Water consumption for Median Strip at Rogers St Wongan Hills	27.87
	14/03/2019	WATER CORPORATION	Water rates for 2B Patterson Street Wongan Hills	232.15
	14/03/2019	WATER CORPORATION	Water rates for 2A Patterson St Wongan Hills	232.15
	14/03/2019	WATER CORPORATION	Water rates for 16 Moore St Wongan Hills	237.59
	14/03/2019	WATER CORPORATION	Water consumption for Wongan Hills Cemetery	210.32
	14/03/2019	WATER CORPORATION	Water rates for 162 Danubin St Wongan Hills	43.10
	14/03/2019	WATER CORPORATION	Water consumption for Unit 1, 2 & 3 / 20 Stickland St Wongan Hills	602.28
	14/03/2019	WATER CORPORATION	Water rates for Elizabeth Telfer Centre 5 Johnston St Wongan Hills	84.10
	14/03/2019	WATER CORPORATION	Water rates for Wongan Hills Cubby House	143.15
	14/03/2019	WATER CORPORATION	Water consumption & rates for Wongan Hills Civic Centre	3022.71
	14/03/2019	WATER CORPORATION	Water consumption & rates for Shire Administration Office	1352.27
	14/03/2019	WATER CORPORATION	Water rates for Telecentre at Quinlan St Wongan Hills	44.73
	14/03/2019	WATER CORPORATION	Water consumption for Median Strip at Fenton St Wongan Hills	2840.61
	14/03/2019	WATER CORPORATION	Water consumption for Park at Fenton St Wongan Hills	1750.99
	14/03/2019	WATER CORPORATION	Water consumption & rates for Standpipe at Depot Road Wongan Hills	2242.34
	14/03/2019	WATER CORPORATION	Water consumption & rates for Park at Fenton St Wongan Hills	338.27
	14/03/2019	WATER CORPORATION	Water consumption & rates for Wongan Hills Museum	229.12
	14/03/2019	WATER CORPORATION	Water consumption & rates for CRC Building	342.84
	14/03/2019	WATER CORPORATION	Water rate for Saleyard at Commercial St Wongan Hills	103.78
	14/03/2019	WATER CORPORATION	Water consumption for Park at Ninan St Wongan Hills	35.48
	14/03/2019	WATER CORPORATION	Water rates for CRC building amenities	44.36

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 1ST APRIL TO 30 APRIL 2019				
	14/03/2019	WATER CORPORATION	Water consumption & rates for Depot Office	798.02
	14/03/2019	WATER CORPORATION	Water rates for 151 Ninan St Wongan Hills	43.10
	14/03/2019	WATER CORPORATION	Water consumption & rates for Ballidu Hall	145.72
	14/03/2019	WATER CORPORATION	Water consumption for Bunyip Park Ballidu	152.04
	14/03/2019	WATER CORPORATION	Water consumption for Alpha Park Ballidu	950.25
	14/03/2019	WATER CORPORATION	Water consumption & rates for Wongan Hills Masonic Lodge	86.63
	14/03/2019	WATER CORPORATION	Water rates & consumption for Wongan Hills Medical Centre	124.05
	14/03/2019	WATER CORPORATION	Water rates at 42 Mitchell St Wongan Hills	95.87
	14/03/2019	WATER CORPORATION	Water rates at 49 Quinlan St Wongan Hills, Water consumption at 49 Quinlan St Wongan Hills	336.57
	14/03/2019	WATER CORPORATION	Water rates & consumption for 11 Wandoo Crescent Wongan Hills	518.81
	14/03/2019	WATER CORPORATION	Water rates & consumption for 7 Wandoo Crescent Wongan Hills	473.10
	14/03/2019	WATER CORPORATION	Water rates & consumption for 30 Wandoo Crescent Wongan Hills	640.18
	14/03/2019	WATER CORPORATION	Water rates & consumption for 14 Ellis St Wongan Hills	924.98
	14/03/2019	WATER CORPORATION	Water rates & consumption for 8 Ellis St Wongan Hills	1131.02
	14/03/2019	WATER CORPORATION	Water rates for 14 Shields Crescent Wongan Hills	238.56
	14/03/2019	WATER CORPORATION	Water rates for Standpipe at Fairbank St Ballidu	44.36
	14/03/2019	WATER CORPORATION	Water consumption for Wongan Hills Recreation Complex	162.18
	14/03/2019	WATER CORPORATION	Water consumption for Wongan Hills Swimming Pool	6096.80
	14/03/2019	WATER CORPORATION	Water rates & consumption for Unit B 31 Quinlan St Wongan Hills	395.34
	20/03/2019	WATER CORPORATION	Water rates & consumption for Burakin Standpipe	57.03
21342	05/04/2019	JOHN EDWARD FOLLETT	Gratuity	-828.76
21343	05/04/2019	NATASHA AUHL	Gratuity	-100.00
21344	05/04/2019	SHIRE OF WONGAN-BALLIDU PETTY CASH	IT consumables & vehicle / plant licensing	-244.85
21345	05/04/2019	SYNERGY	Electricity Consumption for Wongan Hills Street Lighting	-3982.00
	01/04/2019	SYNERGY	Electricity Consumption for Wongan Hills Medical Centre	170.95
	01/04/2019	SYNERGY	Electricity Consumption for Wongan Hills Street Lighting	3811.05
21346	11/04/2019	LANDGATE	Gross rental valuation chargeable	-66.50
21347	11/04/2019	WATER CORPORATION	Water consumption for standpipe at Rabbit Proof Fence Rd Koorda Buntine	-191.33
21348	11/04/2019	BORAL CONSTRUCTION MATERIALS GROUP LIMITED	Bitumen Emulsion for Waddington Road	-2970.00
21349	18/04/2019	DOWN TO EARTH TRAINING & ASSESSING	Working in Confined Spaces & Working at Heights Presenter Fee	-4217.88
21350	18/04/2019	TELSTRA CORPORATION LIMITED	Telephone account for March 2019	-4690.79
21351	18/04/2019	SHIRE OF WONGAN-BALLIDU	Boomer advertising- CSO Finance Position	-340.00
21352	18/04/2019	SYNERGY	Electricity Consumption for Wongan Hills Recreation Centre	-2786.85
	10/04/2019	SYNERGY	Electricity Consumption for Wongan Hills Recreation Centre	1794.95
	10/04/2019	SYNERGY	Electricity Consumption for Wongan Hills CRC	962.00
	13/04/2019	SYNERGY	Electricity Consumption for Wongan Hills Medical Centre	29.90
21353	18/04/2019	RYLAN CONCRETE	semi mountable kerbing in Wongan-Hills	-4386.80
DD9315.1	09/04/2019	SHIRE OF WONGAN BALLIDU	Payroll deductions	-1310.00
DD9315.1	09/04/2019	WALGS SUPERANNUATION PLAN	Payroll deductions	-7252.76
DD9315.2	09/04/2019	AUSTRALIAN SUPER	Payroll deductions	-716.58
DD9315.3	09/04/2019	BT SUPER FOR LIFE	Payroll deductions	-222.81
DD9315.4	09/04/2019	CBUS SUPER	Payroll deductions	-366.40
DD9315.5	09/04/2019	ASGARD SUPERANNUATION	Superannuation contributions	-137.39
DD9315.6	09/04/2019	ANZ SMART CHOICE SUPER (ONEPATH MASTERFUND)	Superannuation contributions	-543.75
DD9315.7	09/04/2019	PRIME SUPER	Superannuation contributions	-927.60
DD9315.8	09/04/2019	REST SUPERANNUATION	Superannuation contributions	-272.44
DD9315.9	09/04/2019	AMP SUPERANNUATION LTD.	Superannuation contributions	-234.79
DD9331.1	23/04/2019	SHIRE OF WONGAN BALLIDU	Payroll deductions	1310.00
DD9331.1	23/04/2019	WALGS SUPERANNUATION PLAN	Payroll deductions	-8048.28
DD9331.2	23/04/2019	AUSTRALIAN SUPER	Payroll deductions	-714.52
DD9331.3	23/04/2019	BT SUPER FOR LIFE	Payroll deductions	-321.02
DD9331.4	23/04/2019	CBUS SUPER	Payroll deductions	-365.25
DD9331.5	23/04/2019	ASGARD SUPERANNUATION	Superannuation contributions	-74.10
DD9331.6	23/04/2019	ANZ SMART CHOICE SUPER (ONEPATH MASTERFUND)	Superannuation contributions	-783.75
DD9331.7	23/04/2019	PRIME SUPER	Superannuation contributions	-941.98
DD9331.8	23/04/2019	REST SUPERANNUATION	Superannuation contributions	-385.43
DD9331.9	23/04/2019	AMP SUPERANNUATION LTD.	Superannuation contributions	-233.08
DD9315.10	09/04/2019	AXA RETIREMENT SECURITY PLAN	Superannuation contributions	-210.98

<b>LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 1ST APRIL TO 30 APRIL 2019</b>				
DD9315.11	09/04/2019	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	<b>-95.93</b>
DD9315.12	09/04/2019	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	<b>-163.52</b>
DD9331.10	23/04/2019	AXA RETIREMENT SECURITY PLAN	Superannuation contributions	<b>-209.32</b>
DD9331.11	23/04/2019	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	<b>-86.34</b>
DD9331.12	23/04/2019	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	<b>-64.22</b>

Municipal	713906.11
Trust	95089.60
<b>TOTAL</b>	<b>808995.71</b>
Recoverable	30765.08
Partially Recoverable	0.00

## 9.2.2 FINANCIAL REPORTS

FILE REFERENCE:	F1.4
REPORT DATE:	16 May 2019
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Deputy Chief Executive Officer
ATTACHMENTS:	Financial Reports

### PURPOSE OF REPORT:

That the following statements and reports for the month ended April 2019 be received:

### BACKGROUND:

Under the Local Government (Financial Management) Regulations 1996 the Council is to prepare financial reports outlining the financial operations at the previous month end date.

Listed below is a compilation of the reports that will meet compliance, these are listed under Sections and the relevant regulations below.

### Financial activity statement report

Section 6.4 of the Local Government Act regulation 34.1 of the FMR requires a Local Government to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget containing the following detail:

- Annual budget estimates
- Budget estimates to the end of the month to which the statement relates (known as YTD Budget) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates (known as YTD Actuals)
- Material variances between the comparatives of Budget v's Actuals
- The net current assets (NCA) at the end of the month to which the statement relates

Regulation 34.2 - Each statement of financial activity must be accompanied by documents containing:-

- An explanation of the composition of the net current assets of the month to which it relates, less committed assets and restricted assets containing the following detail:
- An explanation of each of the material variances
- Such other supporting information as is considered relevant by the local government

Regulation 34.3 - The information in a statement of financial activity may be shown:

- According to nature and type classification
- By program; or
- By business unit

Each financial year a Local government is to adopt a % value, calculation in accordance with AAS5, to be used in reporting material variances.

### COMMENT:

Refer to attachment.

**POLICY REQUIREMENTS:**

Council Policy 4.8 - Monthly Financial Reporting Requirements

**LEGISLATIVE REQUIREMENTS:**

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

**STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

**SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental implications associated with the proposals.

➤ **Economic**

There are no known environmental implications associated with the proposals.

➤ **Social**

There are no known environmental implications associated with the proposals.

**FINANCIAL IMPLICATIONS:**

The financial reports for the period ending April 2018 are attached to the Council agenda.

**VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED: No**

**STAFF RECOMMENDATION:**

**That the following Statements and reports for the month ended April 2019 be received:**

• **Monthly Statements as follows:**

- |  |               |
|--|---------------|
| a. Statement of Financial Activity (by Nature and Type)              | FM Regs 34    |
| b. Statement of Operating Activities by Programme/Activity (Summary) | FM Regs 34    |
| c. Statement of Net Current Assets (NCA)                             | FM Regs 34    |
| d. Rate setting statement  | Discretionary |
| e. Disposal of Assets  | Discretionary |
| f. Rates Outstanding Report  | Discretionary |
| g. Debtors Outstanding Report  | Discretionary |
| h. Bank Reconciliation Report  | Discretionary |
| i. Investment Report   | Discretionary |
| j. Reserve Account Balances Report                                   | Discretionary |
| k. Loans Schedule  | Discretionary |

**SHIRE OF WONGAN-BALLIDU**  
**STATEMENT OF FINANCIAL ACTIVITY (N&T) FOR 30 APRIL 2019**

	Approved Budget 2018- 2019	Current Budget 2018-2019	YTD Budget	YTD Actual	Page	Variance Over or Under	10%
<b>INCOME</b>							
Rates	(2,875,483)	(2,875,483)	(2,875,067)	(2,556,479)		11.1%	⊖
Grants Operating, Subsidies & Contributions	(1,709,675)	(1,709,675)	(1,340,812)	(1,276,816)		4.8%	✓
Non Operating Grants, Subsidies & Contributio	(1,191,824)	(1,191,824)	(838,301)	(623,672)		25.6%	⊖
Fees & Charges & Service Charges	(521,414)	(537,777)	(484,563)	(441,263)		8.9%	✓
Other Revenue	(117,848)	(117,848)	(105,038)	(146,512)		(39.5%)	×
Interest	(82,263)	(82,263)	(70,933)	(104,992)		(48.0%)	×
Profit on sale of Assets	(3,328)	(3,328)	(2,770)	(10,333)		0.0%	✓
<b>a: TOTAL INCOME</b>	<b>(6,501,835)</b>	<b>(6,518,198)</b>	<b>(5,717,484)</b>	<b>(5,160,067)</b>			
<b>OPERATING EXPENSES</b>							
Employee Costs	2,175,723	2,182,723	1,772,858	1,708,999		(3.6%)	✓
Materials & Contracts	1,361,584	1,421,984	1,117,182	843,653		(24.5%)	⊖
Utilities (Gas, Electricity) etc.	374,962	374,962	318,366	263,346		(17.3%)	⊖
Interest	24,260	24,260	24,260	16,332	11	(32.7%)	⊖
Insurance	239,954	239,954	230,070	215,144		(6.5%)	✓
Other General	251,297	251,297	227,323	209,085		(8.0%)	✓
Loss on Asset Disposals	179,840	179,840	134,885	142,901		5.9%	✓
Depreciation	1,569,779	1,569,779	1,308,130	1,960,788		49.9%	×
<b>b: TOTAL OPERATING EXPENSES</b>	<b>6,177,399</b>	<b>6,244,799</b>	<b>5,133,074</b>	<b>5,360,248</b>			
<b>c: NET OPERATING (SURPLUS) / DEFICIT</b>	<b>(324,436)</b>	<b>(273,399)</b>	<b>(584,410)</b>	<b>200,182</b>			
<b>CAPITAL EXPENSES</b>							
Land & Buildings	1,881,195	1,879,695	1,172,826	478,898		(59.2%)	⊖
Furniture & Equipment	24,000	147,000	73,500	1,152		(98.4%)	⊖
Motor Vehicles	150,000	182,407	182,407	182,402		(0.0%)	✓
Plant	688,600	691,950	284,450	184,414		(35.2%)	⊖
Infrastructure Other	628,450	660,994	531,452	613,063		15.4%	×
Infrastructure Roads	1,602,464	1,602,464	1,309,568	1,261,115		(3.7%)	✓
<b>d: TOTAL CAPITAL</b>	<b>4,974,709</b>	<b>5,164,510</b>	<b>3,554,203</b>	<b>2,721,044</b>			
<b>e: TOTAL OPERATING &amp; CAPITAL</b>	<b>4,650,273</b>	<b>4,891,111</b>	<b>2,969,793</b>	<b>2,921,225</b>			
<b>ADJUST - NON CASH ITEMS</b>							
Depreciation	(1,569,779)	(1,569,779)	(1,308,130)	(1,960,788)			
Profit on sale of assets	3,328	3,328	2,770	10,333	6		
Loss on sale of assets	(179,840)	(179,840)	(134,885)	(142,901)	6		
<b>FINANCING ACTIVITIES</b>							
Proceeds from Sale of Assets	(191,800)	(264,007)	(172,047)	(164,464)	6		
Transfer from reserves	(835,285)	(843,835)		(150,000)	10		
Transfer to reserves	148,119	419,431		16,364	10		
Interest paid to reserves	32,500	32,500	27,204	40,842	10		
Net Movement in LSL Reserve			-	(1,445)			
LSL Provision in reserves			-				
Loan proceeds	-	-		-			
Loan principal repayment	80,481	80,481	80,481	168,707	11		
Loan to SSL Parties	-	-		-			
SSL Principal Reimbursements	(80,481)	(80,481)	(80,481)	(168,707)	11		
Less (Surplus)/deficit B/Fwd	(2,081,517)	(2,488,910)	(2,081,517)	(2,488,916)	5		
<b>ADJUSTED CLOSING (SURPLUS) / DEFICIT</b>	<b>(24,000)</b>	<b>-</b>	<b>(696,812)</b>	<b>(1,919,749)</b>			

\*\* This sheet illustrates the variance analysis.  
For variance explanation refer to applicable note.

<b>Key</b>		10%
Within budget tolerance of 10%		✓
Over budget tolerance of 10%		×
Under budget tolerance of 10%		⊖

**Shire of Wongan-Ballidu**  
**Variance Report 30 April 2019**

The Local Government (Financial Management) Regulations 1996 require that financial statements are presented monthly to council. Council has adopted 10% as its threshold for line items on the nature and type report shown on page 1. This report uses a traffic light system to flag those items that are within tolerance and others that fall out of the range. Variances are calculated using a comparison of year to date actual against year to date budget. It needs also to be noted that the early months of the financial year are a period when variance percentages are volatile and extremely sensitive to small movements in actual income and expense.

Code	Variance Actual to YTD Budget	Variance reason	Report Section	Comments
<b>Operating Income</b>				
⊕	318,588	Timing	Rates	The variance to budget is due to 2018/19 Rates being pre-paid before 30.6.18. These funds have been required to be recognised as income in 2017/18 year. This may be offset with prepaid rates at the end of June 2019.
✓	63,996	Within Threshold	Grants Operating, Subsidies & Contributions	Within Council variance reporting threshold.
⊕	214,629	Timing	Non Operating Grants, Subsidies & Contributions	Regional road grant and Roads to Recovery funding higher is \$94k than YTD budget with funds being received earlier than budgeted. Blackspot funding and Co-location grants are \$312k under YTD budget due to timing.
✓	43,300	Within Threshold	Fees & Charges & Service Charges	Within Council variance reporting threshold.
✗	(41,474)	Permanent	Other Revenue	The Shire has received re-imbursements that were not budgeted for or planned for this financial year. (eg insurance and workers compensation). This type of income is offset by expenditure. Diesel Fuel Rebate is \$26k higher than full year budget which is additional income for the year.
✗	(34,059)	Permanent	Interest	Reserve Funds and Municipal funds Interest earnings and late payment interest are higher than YTD budget. This will result in additional income for the year and additional transfer of interest to reserves.
✓	(7,563)	Within Threshold	Profit on sale of Assets	Within Council variance reporting threshold.
<b>Operating Expenditure</b>				
✓	(63,859)	Within Threshold	Employee Costs	Within Council variance reporting threshold.
⊕	(273,529)	Timing	Materials & Contracts	Materials and Contracts within Other Property and Services is \$194k lower than budget due to over recovery of Plant. Community amenities is \$52k lower than budget, in the main due to lower cemetery, toilet and refuse collection expenses. Economic Services is \$23k lower than budget mainly due to lower standpipe operating costs. Rec & Culture expenses are \$53k lower, mainly due to lower YTD expenditure at Burakin Hall. Staff will review recoveries and the other expenses may even out over before the end of the financial year.
⊕	(55,020)	Timing	Utilities (Gas, Electricity) etc.	Many of the monthly budgets are 1/12 of the annual budget and the majority of the utility accounts are paid on 2 monthly basis. In addition, with regard to Electricity, some of the Shire's major electricity using buildings now have solar systems installed resulting in a lower than budgeted expenditure. This will be monitored during the year as any savings in electricity charges will be transferred to reserve to fund the repayment of the systems.
⊕	(7,928)	Within Threshold	Interest	Interest expenses are lower than YTD budget. This is a timing issue, where repayments of loans and associated interest will be made in future months.
✓	(14,926)	Within Threshold	Insurance	Within Council variance reporting threshold.
✓	(18,238)	Within Threshold	Other General	Within Council variance reporting threshold.
✓	8,016	Within Threshold	Loss on Asset Disposals	Within Council variance reporting threshold.
✗	652,658	Permanent	Depreciation	Depreciation is higher than budget due to an increase of value of Road Infrastructure in the 2017/18 Roads Revaluation. At time of preparing the budget road infrastructure was valued lower than current value. As this is a non-cash item it has no impact to the Municipal Surplus.
<b>Capital</b>				
⊕	(693,928)	Timing	Land & Buildings	The Buildings Capital Program budgets are spread evenly over each month of the year, works will commence in an orderly manner during the financial year.
⊕	(72,348)	Timing	Furniture & Equipment	This variance relates to the Town Centre CCTV project that is nearing completion and expected to be finalised during May.
✓	(5)	Within Threshold	Motor Vehicles	Within Council variance reporting threshold.
⊕	(100,036)	Timing	Plant	The Plant replacement program for this financial year has commenced. This variance is relates to timing.
✗	81,611	Timing	Infrastructure Other	The Mocardy Dam Pipeline project is the main cause of the YTD variance, with expenditure higher than YTD budget. This is due to budget expenditure timing in the General Ledger.
✓	(48,453)	Within Threshold	Infrastructure Roads	Within Council variance reporting threshold.



**SHIRE OF WONGAN-BALLIDU**  
**STATEMENT OF FINANCIAL ACTIVITY (PRG) FOR 30 APRIL 2019**

	Approved Budget	Current Budget	YTD Actual
<b>INCOME</b>			
General Purpose Funding	(3,880,483)	(3,880,483)	(3,413,331)
Governance	(53,400)	(53,400)	(23,892)
Law, Order & Public Safety	(35,500)	(35,500)	(34,697)
Health	(32,100)	(32,100)	(2,102)
Education & Welfare	(18,498)	(18,498)	(15,956)
Housing	(80,787)	(80,787)	(53,390)
Community Amenities	(202,040)	(202,040)	(197,923)
Recreation & Culture	(592,813)	(592,813)	(42,203)
Transport	(1,283,680)	(1,283,680)	(991,973)
Economic Services	(42,950)	(59,313)	(41,079)
Other Property & Services	(279,584)	(279,584)	(343,520)
<b>a: TOTAL INCOME</b>	<b>(6,501,835)</b>	<b>(6,518,198)</b>	<b>(5,160,067)</b>
<b>OPERATING EXPENSES</b>			
General Purpose Funding	118,466	118,466	74,043
Governance	251,200	262,600	376,832
Law, Order & Public Safety	150,930	150,930	106,009
Health	155,804	155,804	93,661
Education & Welfare	218,055	218,055	119,713
Housing	200,532	200,532	112,866
Community Amenities	468,989	468,989	305,174
Recreation & Culture	1,573,368	1,622,368	1,221,059
Transport	2,010,485	2,010,486	2,117,911
Economic Services	203,639	203,639	251,830
Other Property & Services	825,931	832,931	581,151
<b>b: TOTAL OPERATING EXPENSES</b>	<b>6,177,399</b>	<b>6,244,799</b>	<b>5,360,248</b>
<b>c: NET OPERATING (SURPLUS)/DEFICIT</b>	<b>(324,436)</b>	<b>(273,399)</b>	<b>200,182</b>
<b>CAPITAL EXPENSES</b>			
General Purpose Funding	-	-	-
Governance	20,126	20,126	16,268
Law, Order & Public Safety	24,000	147,000	-
Health	3,000	41,000	41,650
Education & Welfare	4,650	4,650	4,227
Housing	41,032	41,032	10,844
Community Amenities	653,088	685,632	595,680
Recreation & Culture	1,727,187	1,732,287	439,549
Transport	2,447,526	2,438,683	1,604,025
Economic Services	-	-	-
Other Property & Services	54,100	54,100	8,800
<b>d: TOTAL CAPITAL EXPENSES</b>	<b>4,974,709</b>	<b>5,164,510</b>	<b>2,721,044</b>
<b>e: TOTAL OPERATING &amp; CAPITAL</b>	<b>4,650,273</b>	<b>4,891,111</b>	<b>2,921,225</b>

**SHIRE OF WONGAN-BALLIDU**  
**ANALYSIS OF NET CURRENT ASSETS AS AT 30 APRIL 2019**

<b>NOTE 1A: INFORMATION ON OPENING SURPLUS / (DEFICIT).</b>	<b>2017-2018</b>	<b>Original Budget</b>	<b>2018-2019</b>
SURPLUS / (DEFICIT)	2,488,916	24,000	1,919,749
<b>COMPRISES</b>			
Cash (including reserves)	4,506,432	2,107,654	3,850,750
Current rates	136,319	169,115	157,795
Sundry debtors	319,907	64,022	288,065
Tax receivables	72,120	47,220	35,412
Other debtors	8,802	-	10,555
A: SSL debtors (are excluded see D: adj)	(10,423)	77,231	(179,130)
Inventories	11,856	13,887	(42,856)
<b>Less:</b>			
Reserves	(2,235,359)	(1,529,267)	(2,142,565)
Sundry creditors	748	(377,327)	(4,387)
Accrued interest	(6,083)	(15,000)	(0)
ESL Levy Owed	(35,538)	-	(5,073)
PAYG/GST Due To ATO	(67,794)	(77,237)	(51,962)
B: Other - (are excluded see D: adj)			
LSL Cash backed Reserve	79,379	80,559	80,824
Tax liabilities	60,418	-	86,120
Other - Asset Additions and Disposals	-	-	(225)
C: Loan liability (are excluded see D: adj)	(80,481)	(77,231)	88,226
Current employee benefits provisions	(362,291)	(459,626)	(342,705)
D: Adjustments (see above A to C)	90,904	-	90,904
	-	-	-
Surplus / (Deficit) Variance	2,488,916	24,000	1,919,749

<b>NOTE 1B: CLOSING FUNDS alternate format to Note 1 above</b>	<b>2017-2018</b>	<b>Original Budget</b>	<b>2018-2019</b>
<b>Current assets</b>			
Cash & cash equivalents	4,506,431	2,107,654	3,850,750
Sundry debtors	526,725	357,588	312,698
Inventories	11,856	13,887	(42,856)
<b>Total current assets</b>	<b>5,045,012</b>	<b>2,479,129</b>	<b>4,120,592</b>
<b>Current liabilities</b>			
Creditors and accounts payable	(48,248)	(389,005)	24,698
Current loan liability	(80,481)	(77,231)	88,226
Provisions	(362,291)	(459,626)	(342,705)
<b>Total current liability</b>	<b>(491,020)</b>	<b>(925,862)</b>	<b>(229,781)</b>
<b>Net current assets</b>	<b>4,553,992</b>	<b>1,553,267</b>	<b>3,890,811</b>
Less: restricted reserves	(2,235,359)	(1,529,267)	(2,142,565)
Less: SSL principal repayments	10,423	77,231	179,130
Add back: Current loan liability	80,481	(77,231)	(88,226)
Add back: LSL Cash backed Reserve	79,379	-	80,824
Other - Trust	-	-	(225)
Surplus / (Deficit) Variance	2,488,916	24,000	1,919,749

**SHIRE OF WONGAN-BALLIDU**  
**RATE SETTING STATEMENT AS AT 30 APRIL 2019**

	2018-2019	2018-2019	2018-2019
	Approved Budget	Current Budget	Actual
<b><u>OPERATING INCOME</u></b>			
General Purpose Funding	(1,005,000)	(1,005,000)	(856,852)
Governance	(53,400)	(53,400)	(23,892)
Law, Order & Public Safety	(35,500)	(35,500)	(34,697)
Health	(32,100)	(32,100)	(2,102)
Education & Welfare	(18,498)	(18,498)	(15,956)
Housing	(80,787)	(80,787)	(53,390)
Community Amenities	(202,040)	(202,040)	(197,923)
Recreation & Culture	(592,812)	(592,812)	(42,203)
Transport	(1,283,680)	(1,283,680)	(991,973)
Economic Services	(42,950)	(59,313)	(41,079)
Other Property & Services	(279,584)	(279,584)	(343,520)
<b>A</b>	<b>(3,626,351)</b>	<b>(3,642,714)</b>	<b>(2,603,588)</b>
<b><u>OPERATING EXPENSES</u></b>			
General Purpose Funding	118,466	118,466	74,043
Governance	251,200	262,600	376,832
Law, Order & Public Safety	150,930	150,930	106,009
Health	155,804	155,804	93,661
Education & Welfare	218,055	218,055	119,713
Housing	200,532	200,532	112,866
Community Amenities	468,989	468,989	305,174
Recreation & Culture	1,573,368	1,622,368	1,221,059
Transport	2,010,485	2,010,486	2,117,911
Economic Services	203,639	203,639	251,830
Other Property & Services	825,931	832,931	581,151
<b>B</b>	<b>6,177,399</b>	<b>6,244,799</b>	<b>5,360,248</b>
<b>C= A and B</b>	<b>2,551,048</b>	<b>2,602,085</b>	<b>2,756,660</b>
<b><u>ADJUST FOR CASH BUDGET REQUIREMENTS</u></b>			
<b><u>Non-Cash Expenditure and Income</u></b>			
Depreciation on Assets	(1,569,779)	(1,569,779)	(1,960,788)
Profit/(Loss) on Asset Sales	(176,512)	(176,512)	(132,568)
<b><u>Capital Expenditure &amp; Income</u></b>			
Purchase of land & buildings	1,881,195	1,879,695	478,898
Purchase of furniture & equipment	24,000	147,000	1,152
Purchase of motor vehicles	150,000	182,407	182,402
Purchase of plant & machinery	688,600	691,950	184,414
Purchase of other infrastructure	628,450	660,994	613,063
Purchase of roads infrastructure	1,602,464	1,602,464	1,261,115
Proceeds from sale of assets	(191,800)	(264,007)	(164,464)
<b><u>Financing Activities</u></b>			
Repayment of Loan Principal	80,481	80,481	168,707
Loan proceeds / refinancing CL to NCL adj	-	-	-
Loans paid to SSL parties	-	-	-
Self Supporting Loan Income	(80,481)	(80,481)	(168,707)
<b><u>Reserve Movements</u></b>			
Transfers to Reserves	148,119	419,431	16,364
Interest paid to Reserves	32,500	32,500	40,842
Transfer from Reserves	(835,285)	(843,835)	(150,000)
Net Movement in LSL Reserve	-	-	(1,445)
LSL Provision in reserves	-	-	-
Estimated Muni (Surplus)/Deficit July 1 B/Fwd.	(2,081,517)	(2,488,910)	(2,488,916)
Estimated Muni (Surplus)/Deficit June 30 C/Fwd.	-	-	<b>(1,919,749)</b>
<b>AMOUNT REQUIRED TO BE RAISED FROM RATES</b>	<b>2,851,483</b>	<b>2,875,483</b>	<b>2,556,479</b>
<b>TOTAL RATES RAISED</b>	<b>2,875,483</b>	<b>2,875,483</b>	<b>2,556,479</b>
(Surplus) / Deficit Variance	(24,000)	-	-

**SHIRE OF WONGAN-BALLIDU**  
**ANALYSIS OF DISPOSED ASSETS AS AT 30 APRIL 2019**

	Asset No	Budget Net Book Value	Original Budget Sale Proceeds	Budget (Profit) / Loss	Actual Net Book Value	Actual Sale Proceeds	Actual (Profit) / Loss
<b>By Class</b>							
<b>Land &amp; Buildings</b>							
	2 Elphin Crescent	-	-	-	168,728	(40,909)	127,819
<b>Motor Vehicles</b>							
	MWS Vehicle 1441	36,948	(28,000)	8,948	36,605	(36,000)	605
	Mechanic Vehicle 1409	22,492	(15,000)	7,492	21,045	(19,100)	1,945
	Grader Utility 1444	11,702	(12,000)	(298)	10,953	(12,000)	(1,047)
	Doctors Vehicle 1498				28,964	(21,000)	7,964
<b>Plant &amp; Equipment</b>							
	Grader 1432	209,059	(105,000)	104,059	-	-	-
	Parks Tractor 1406	21,970	(25,000)	(3,030)	20,714	(30,000)	(9,286)
	Rollers 1413	59,192	(4,800)	54,392	-	-	-
	Skid Steer 1455	6,949	(2,000)	4,949	6,690	(3,636)	3,053
	Husqvarna Ride on Mower 1482				3,333	(1,818)	1,515
<b>TOTAL</b>		<b>368,312</b>	<b>(191,800)</b>	<b>176,512</b>	<b>297,032</b>	<b>(164,464)</b>	<b>132,568</b>
<b>By Program</b>							
<b>Health</b>							
	Toyota Prius Sedan 1498	-	-	-	28,964	(21,000)	7,964
<b>Transport</b>							
	MWS Vehicle 1441	36,948	(28,000)	8,948	36,605	(36,000)	605
	Mechanic Vehicle 1409	22,492	(15,000)	7,492	21,045	(19,100)	1,945
	Grader Utility 1444	11,702	(12,000)	(298)	10,953	(12,000)	(1,047)
	Grader 1432	209,059	(105,000)	104,059	-	-	-
	Parks Tractor 1406	21,970	(25,000)	(3,030)	20,714	(30,000)	(9,286)
	Rollers 1413	59,192	(4,800)	54,392	-	-	-
	Skid Steer 1455	6,949	(2,000)	4,949	6,690	(3,636)	3,053
	Husqvarna Ride on Mower 1482	-	-	-	3,333	(1,818)	1,515
<b>Other Property &amp; Services</b>							
	2 Elphin Crescent 0	-	-	-	168,728	(40,909)	127,819
<b>TOTAL</b>		<b>368,312</b>	<b>(191,800)</b>	<b>176,512</b>	<b>297,032</b>	<b>(164,464)</b>	<b>132,568</b>
<b>Motor Vehicle and Plant &amp; Equipment Change Over</b>							
		Current Budget Purchase Price	Current Budget Sale	Current Change-Over Budget	Actual Purchase	Actual Sale	Change-Over
<b>Motor Vehicles</b>							
	MWS Vehicle	49,000	(28,000)	21,000	53,225	(36,000)	17,225
	Mechanic Vehicle	69,000	(15,000)	54,000	66,290	(19,100)	47,190
	Grader Utility	26,407	(12,000)	14,407	23,689	(12,000)	11,689
	Doctors Vehicle	38,000	(15,000)	23,000	39,198	(21,000)	18,198
<b>Plant &amp; Equipment</b>							
	Bushfire Truck	15,000	-	15,000	-	-	-
	Grader	390,000	(105,000)	285,000	-	-	-
	Parks Tractor	68,750	(25,000)	43,750	62,500	(30,000)	32,500
	Rollers	80,000	(4,800)	75,200	-	-	-
	Skid Steer	113,600	(2,000)	111,600	112,279	(3,636)	108,643
	Husqvarna Ride on Mower	6,600	(1,800)	4,800	6,635	(1,818)	4,816
	Forklift	3,000	-	3,000	3,000	-	3,000
<b>TOTAL</b>		<b>859,357</b>	<b>(208,600)</b>	<b>650,757</b>	<b>366,815</b>	<b>(123,555)</b>	<b>243,261</b>

**SHIRE OF WONGAN - BALLIDU  
ANALYSIS OF RESERVE ACCOUNTS AS AT 30 APRIL 2019**

Reserve Description	GL Acct.	Budget Opening Balance	Actual Opening Balance	ADOPTED FULL YEAR'S BUDGET				CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 30 APRIL 2019					
				Transfer in / Interest	Transfer to Muni	Transfer from Muni	EOY Balance	Transfer in / Interest	Transfer to Muni	Transfer from Muni	EOY Balance	Transfer in / Interest	Transfer to Muni	Transfer from Muni	Actual Balance		
Centenary Celebrations Reserve	01925		-														
Community Resource Centre Reserve	01989	(13,068)	(13,098)	(195)	-	-	(13,293)	(195)	-	-	(13,293)	(238)	-	-	-	-	(13,336)
Depot Improvement Reserve	01940	(6,245)	(6,259)	(93)	-	-	(6,352)	(93)	-	-	(6,352)	(4,090)	-	-	-	-	(10,349)
Historical Publications Reserve	01965	(6,835)	(6,850)	(102)	-	-	(6,952)	(102)	-	-	(6,952)	(125)	-	-	-	-	(6,975)
Housing Reserve	01955	(1,790)	(1,794)	(27)	-	-	(1,821)	(27)	-	-	(1,821)	(33)	-	-	-	-	(1,827)
LSL Reserve	01935	(79,201)	(79,379)	(1,180)	-	-	(80,559)	(1,180)	-	-	(80,559)	(1,445)	-	-	-	-	(80,824)
Medical Facilities & R4R Special Projects Reserve	01975	(284,250)	(284,986)	(4,236)	-	-	(289,222)	(4,236)	-	-	(289,222)	(5,126)	-	-	-	-	(290,113)
Patterson Street JV Housing Reserve	01988	(32,803)	(32,884)	(489)	-	(5,000)	(38,373)	(489)	-	(5,000)	(38,373)	(599)	-	-	-	-	(33,483)
Plant Reserve	01945	(708,919)	(710,580)	(10,563)	100,000	(70,000)	(691,143)	(10,563)	108,550	(70,000)	(682,593)	(8,958)	-	-	-	-	(719,539)
Quinlan Street JV Housing Reserve	01987	(33,338)	(33,421)	(497)	-	(5,000)	(38,918)	(497)	-	(5,000)	(38,918)	(608)	-	-	-	-	(34,029)
Stickland JV Housing Reserve	01986	(41,663)	(41,765)	(621)	-	(5,000)	(47,386)	(621)	-	(5,000)	(47,386)	(760)	-	-	-	-	(42,525)
Swimming Pool Reserve	01970	(134,388)	(134,690)	(2,002)	24,000	-	(112,692)	(2,002)	24,000	-	(112,692)	(2,513)	-	-	-	-	(137,203)
Waste Management Reserve	01920	(33,771)	(33,855)	(503)	-	(5,000)	(39,358)	(503)	-	(5,000)	(39,358)	(616)	-	-	-	-	(34,471)
Sporting Co-Location Reserve	01990	(807,662)	(855,798)	(11,992)	711,285	(58,119)	(214,624)	(11,992)	711,285	(329,431)	(485,936)	(15,730)	150,000	(16,364)	-	-	(737,891)
<b>TOTALS</b>		<b>(2,183,933)</b>	<b>(2,235,359)</b>	<b>(32,500)</b>	<b>835,285</b>	<b>(148,119)</b>	<b>(1,580,693)</b>	<b>(32,500)</b>	<b>843,835</b>	<b>(419,431)</b>	<b>(1,843,455)</b>	<b>(40,842)</b>	<b>150,000</b>	<b>(16,364)</b>			<b>(2,142,565)</b>

**SHIRE OF WONGAN - BALLIDU**  
**REPORT ON BORROWINGS AS AT 30 APRIL 2019**

**Existing Loans** \* Denotes (SSL) Self Supporting Loan

Loan No.	Particulars	Recipient	Maturity Date	Amount Borrowed	Loan Principal Paid in Apr 19	Accrued Int. Due	YTD Interest Paid	Loan Balance @ 30 June 2018	Refinancing	Principal Repayments YTD	Loan Balance @ 30 Apr 19
142	Housing Construction	WB Community Association*	Mar-2020	400,000	-	-	(2,996)	76,379	-	(37,054)	39,325
147	Aged Persons	Ninan House*	Jul-2022	100,000	-	-	(1,517)	41,215	-	(8,102)	33,113
149	Resurface Bowling Greens	Wongan Hills Bowling Club*	Dec-2019	115,000	-	-	(894)	22,015	-	(10,756)	11,259
151A	Aged Persons	Ninan House*	Oct-2032	300,000	-	-	(9,089)	292,400	-	(15,618)	276,782
151B	Aged Persons	Ninan House*	Nov-2032	100,000	-	-	(1,837)	97,177	-	(97,177)	0
<b>TOTAL EXISTING LOANS</b>				<b>1,015,000</b>	<b>-</b>	<b>-</b>	<b>(16,332)</b>	<b>529,186</b>	<b>-</b>	<b>(168,707)</b>	<b>360,479</b>

Shire Loan Summary  
Self Supporting Loan Summary

<b>1,015,000</b>	<b>-</b>	<b>-</b>	<b>(16,332)</b>	<b>529,186</b>	<b>-</b>	<b>(168,707)</b>	<b>360,479</b>
<b>1,015,000</b>	<b>-</b>	<b>-</b>	<b>(16,332)</b>	<b>529,186</b>	<b>-</b>	<b>(168,707)</b>	<b>360,479</b>

	Loan Balance @ 30 June 2018	SSL	Shire	Total
Current loan liability	(80,481)	88,226	-	88,226
Non current liability	(448,705)	(448,705)	-	(448,705)
<b>Total Loan Liability</b>	<b>(529,186)</b>	<b>(360,479)</b>	<b>-</b>	<b>(360,479)</b>

<b>Shire of Wongan-Ballidu</b>								
<b>Approved Budget Amendments As At 30 April 2019</b>								

Account Description	GL Account	OCM	Original Adopted Budget	Amended Budget	Non- Cash Adjustment	Increase in Funds	Decrease In Funds	Running total
Adopted Opening Budget (Surplus)/Deficit								(24,000)
Actual Audited Surplus		Mar-19	(2,081,517)	(2,488,916)		(407,399)	0	(431,399)
Sale of Sheep Yards	13701	Mar-19	0	(16,363)		(16,363)	0	(447,762)
FINANCE & ADMIN OPERATING EXPS	04200	Mar-19	962,842	974,242		0	11,400	(436,362)
Burakin Hall Building Mtce	11010	Mar-19	1,415	53,915		0	52,500	(383,862)
Parks & Gardens Op Expenses	11402	Mar-19	108,513	105,013		(3,500)	0	(387,362)
CRC Salaries & Wages	40010	Mar-19	192,745	199,745		0	7,000	(380,362)
Mobile CCTV (F&E) - CAPEX	10842	Mar-19	24,000	147,000		0	123,000	(257,362)
Burakin Hall (Buildings) - CAPEX	11022	Mar-19	52,500	0		(52,500)	0	(309,862)
Gang Mower (P&E) - CAPEX	11470	Mar-19	0	6,600		0	6,600	(303,262)
Mocardy Dam (Infras Other)- CAPEX	11477	Mar-19	593,888	626,432		0	32,544	(270,718)
Radio & Television Tower (Buildings) - CAPEX	11610	Mar-19	0	51,000		0	51,000	(219,718)
Forklift-CAPEX	12045	Mar-19	0	3,000		0	3,000	(216,718)
Parks Tractor -CAPEX	12603	Mar-19	75,000	68,750		(6,250)	0	(222,968)
Grader Utility (Motor Vehicles) - CAPEX	14418	Mar-19	32,000	26,407		(5,593)	0	(228,561)
Plant Reserve	01945	Mar-19	19,437	27,987		(8,550)	0	(237,111)
Sporting Co-Location Reserve	01990	Mar-19	641,174	369,862		0	271,312	34,201
Proceeds on Sale		Nov-18, Mar-19	(191,800)	(264,007)		(72,207)	0	(38,006)
Rounding			0	0			6	(38,000)
Doctors Vehicle (MV)- CAPEX	7630	Nov-18	0	38,000			38,000	(0)
						0	(572,362)	596,362

**SHIRE OF WONGAN-BALLIDU**  
**BANK RECONCILIATIONS FOR 30 APRIL 2019**

	Total	Municipal (01100+01102)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
<b>Opening Balance</b>	4,444,838.09	2,246,659.07	62,481.22	2,134,847.80	850.00
<b>Add:</b> Receipts	271,315.76	160,109.12	103,489.65	7,716.99	
Adjustment-Bank Transfers (reversal of Entry)		7,312.00	(7,312.00)		
Investment - Transfers In/(Out)	8,698.95	8,698.95			
	-				
<b>Less:</b> Payments - EFT & Cheques	(808,995.71)	(713,906.11)	(95,089.60)		
Payments - Bank Fees	(1,537.39)	(1,537.39)			
Investment - Transfers In/Out	-				
	-				
<b>Balance as per General Ledger</b>	<b>3,914,319.70</b>	<b>1,707,335.64</b>	<b>63,569.27</b>	<b>2,142,564.79</b>	<b>850.00</b>
<b>Balance as per Bank Statements</b>	688,125.83	223,294.30	51,235.62	413,595.91	
<b>Balance as per Bank Deposit Certificates</b>	2,953,409.73	1,224,440.85		1,728,968.88	
<b>Balance as per Holder Certificates</b>	260,764.69	259,914.69			850.00
<b>Add:</b> Outstanding Deposits	12,388.30	88.15	12,300.15		
Adjustments - Bank Transfers	-				
	-				
<b>Less:</b> Unpresented Payments	(300.00)	(300.00)			
	-				
Adjustments & Transfers	(68.85)	(102.35)	33.50		
	-				
<b>Balance as per Cash Book</b>	<b>3,914,319.70</b>	<b>1,707,335.64</b>	<b>63,569.27</b>	<b>2,142,564.79</b>	<b>850.00</b>
Figure should equal same as Creditor Payment List	\$ (0.00)	\$ -	\$ -	\$ -	\$ -



**SHIRE OF WONGAN - BALLIDU**  
**INVESTMENT REPORT FOR 30 APRIL 2019**

**MUNICIPAL INVESTMENTS**

**Matured Municipal Investments**

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Last Placed	Interest/Transfers Realised	Closing Balance	BANK TO INVESTMENT
978974433	Muni Term Deposit			2/01/2019	2/04/2019	90	2.20%	\$ 500,000.00	\$ 8,303.06	\$ 508,303.06	YES

<b>Total of matured municipal investments</b>								<b>500,000.00</b>	<b>8,303.06</b>	<b>508,303.06</b>	
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**Current Municipal Investments**

Invest No.	Name	Maturity	Particulars	From	To	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
9770-46811	Muni Term Deposit			10/12/2018	9/06/2019	2.20%	\$ 204,325.51	\$ -	\$ 3,399.19	\$ 207,724.70	\$ 3,399.19
978974441	Muni Term Deposit			2/01/2019	2/05/2019	2.20%	\$ 500,000.00	\$ -	\$ 8,303.06	\$ 508,303.06	\$ 8,303.06
978974468	Muni Term Deposit			2/10/2018	2/06/2019	2.25%	\$ 500,000.00	\$ -	\$ 8,413.29	\$ 508,413.29	\$ 8,413.29
470591546	Online Saver Account			7/11/2018		0.40%	\$ 500,000.00	\$ (241,696.94)	\$ 1,611.43	\$ 259,914.49	\$ 1,611.43
<b>Total of current municipal investments</b>							<b>\$ 1,704,325.51</b>	<b>\$ (241,696.94)</b>	<b>\$ 21,726.97</b>	<b>\$ 1,484,355.54</b>	<b>\$ 21,726.97</b>

**RESERVE INVESTMENTS**

**Matured Reserve Investments**

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment last Placed	Interest/Transfer Realised	Closing Balance	BANK TO INVESTMENT
978842588	Term Deposit			6/02/2019	6/03/2019	28	2.30%	\$ 539,573.46	\$ 6,885.00	\$ 546,458.46	YES

<b>Total of matured reserve investments</b>								<b>539,573.46</b>	<b>6,885.00</b>	<b>546,458.46</b>	
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**Current Reserve Investments**

Invest No.	Name	Maturity	From	To	Days	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
978842609	Term Deposit		6/04/2019	6/06/2019	60	2.30%	\$ 539,573.46	\$ -	\$ 8,166.27	\$ 547,739.73	\$ 8,166.27
978842596	Term Deposit		6/04/2019	6/06/2019	60	2.30%	\$ 539,573.46	\$ -	\$ 8,166.27	\$ 547,739.73	\$ 8,166.27
978842748	Term Deposit		6/04/2019	6/05/2019	30	2.30%	\$ 539,573.46	\$ -	\$ 8,166.27	\$ 547,739.73	\$ 8,166.27
978982644	Term Deposit		3/04/2019	3/10/2019	183	2.35%	\$ 84,373.00	\$ -	\$ 1,376.69	\$ 85,749.69	\$ 1,376.69
2527-63397	Reserve Saver						\$ 16,463.98	\$ 395,710.89	\$ 1,421.04	\$ 413,595.91	\$ 1,421.04
<b>Total of reserve investments and cash</b>							<b>\$ 1,719,557.36</b>	<b>\$ 395,710.89</b>	<b>\$ 27,296.54</b>	<b>\$ 2,142,564.79</b>	<b>\$ 27,296.54</b>

<b>Total of matured municipal and reserve investment</b>								<b>\$ 1,039,573.46</b>	<b>\$ 15,188.06</b>	<b>\$ 1,054,761.52</b>	<b>\$ -</b>
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<b>Total of current municipal and reserve investment and cash</b>							<b>\$ 3,423,882.87</b>	<b>\$ 154,013.95</b>	<b>\$ 49,023.51</b>	<b>\$ 3,626,920.33</b>	<b>\$ 49,023.51</b>
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SHIRE OF WONGAN - BALLIDU RATES OUTSTANDING 30 APRIL 2019				
		Rates Raised for 2018-2019	\$ 2,887,938.28	
<b>Rates Outstanding Breakdown</b>				
Total Amount Outstanding		30-Apr-19	\$ 253,010.77	9%
Outstanding same time last year		30-Apr-18	\$ 183,033.18	6%
SUNDRY DEBTORS OUTSTANDING 30 APRIL 2019				
<b>Debtors Ageing Summary</b>				
Current			\$ 51,122.45	
30 Days			\$ 601.20	
60 Days			\$ 276,800.00	
90 Days & Over			\$ 5,358.98	
Credit Balance			\$ (817.44)	
<b>Total Outstanding</b>			<b>\$ 333,065.19</b>	
<b>Accounts 90 Days &amp; Over:</b>				
<b>Date</b>	<b>Dr No.</b>	<b>Comments</b>	<b>Amount</b>	
17/09/2015	1066	Private Works	\$ 360.26	Debtor has advised financial hardship and will be making monthly payments to pay debt off with council.
15/04/2016	336	Private Works	\$ 239.09	Continued emailing and posting statements and invoice and debtor will not pay account.
1/06/2017	1261	Private Works	\$ 280.00	Debtor advised sold a property once settled will pay account
5/05/2017	1192	Medicare PIP & Wages Reimbursement	\$ 4,113.38	Set up on fortnightly payment plan till paid in full. Reminder Notices Issued and if unpaid, then will be forwarded to the Debt Collector
30/08/2018	91	Domestic Rubbish Collection	\$ 242.00	Statement and Invoice resent.
24/01/2019	1318	Water Ex Standpipe	\$ 74.25	
4/01/2019	57	Refuse Fee	\$ 50.00	
<b>Total</b>			<b>\$ 5,358.98</b>	

### 9.2.3 POLICY REVIEW

FILE REFERENCE:	F1.9.2
REPORT DATE:	15 May 2019
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Alan Hart- Deputy Chief Executive Officer
ATTACHMENTS:	Proposed Policy 4.9 Purchasing and Procurement

#### **PURPOSE OF REPORT:**

To consider and adopt the revised Council Policy 4.9 – Purchasing and Procurement.

#### **BACKGROUND:**

In 2007, Council adopted this policy and it is reviewed when circumstances require.

#### **COMMENT:**

The Local Government Act requires all Local Authorities to have a purchasing policy. This policy defines the criteria on how goods and services are acquired and any conditions that may be placed on the process of acquisition.

This policy review is to provide staff with the flexibility needed to ensure that goods and services can be acquired in a cost effective and efficient manner.

The key components of the review are as follows;

1. Review to threshold amounts
2. Refine the conditions on each category of expenditure range
3. Include a provision so that local community groups can be directly engaged to provide goods or services
4. Include a provision so that local businesses can be directly engaged to provide goods or services.

#### **POLICY REQUIREMENTS:**

Council Policy 4.9- Purchasing and Procurement.

#### **LEGISLATIVE REQUIREMENTS:**

Local Government Act 1995, Section 6.5  
Local Government (Functions and General) Regulations, Regulation 11A

#### **STRATEGIC IMPLICATIONS:**

There are no strategic implications in relation to this item.

#### **SUSTAINABILITY IMPLICATIONS:**

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

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

**FINANCIAL IMPLICATIONS:**

There are no financial implications in relation to this item.

**VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED: Yes**

**COMMITTEE RECOMMENDATION:**

**That the Committee adopt Policy 4.9 - Purchasing and Procurement Policy as presented.**

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## 4.9 PURCHASING AND PROCUREMENT

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**Policy Owner:** Finance, Audit & Review Committee  
**Person Responsible:** Deputy Chief Executive Officer  
**Date of Adoption:** Draft May 2019  
**Adoption Resolution:**  
**Date of Last Amendment:**

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### OBJECTIVE

- To provide compliance with the Local Government Act, 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in September 2015).
- To deliver a best practice approach and procedures to internal purchasing for the Local Government.
- To ensure consistency for all purchasing activities that integrates within all the Local Government operational areas.

### POLICY

Refer Below.

NB: This policy also needs to be cross referenced to “Regional Purchasing Policy”.

### RESPONSIBILITY FOR IMPLEMENTATION

The Deputy Chief Executive Officer and all designated purchasing officers are responsible for ensuring that this policy is carried out.

## **Shire of Wongan-Ballidu Purchasing and Tender Purchasing Policy**

### **OBJECTIVES**

- To provide compliance with the Local Government Act, 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in September 2015).
- To deliver a best practice approach and procedures to internal purchasing for the Local Government.
- To ensure consistency for all purchasing activities that integrates within all the Local Government operational areas.
- To mitigate probity risk, by establishing consistent and demonstrated processes that promotes openness, transparency, fairness and equity to all potential suppliers.

### **CROSS REFERENCE TO EXISTING POLICIES**

- Officers please note the existence of the Councils adopted 'Regional Purchasing Policy' in applying this policy.

### **WHY DO WE NEED A PURCHASING POLICY?**

The Local Government is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities. This policy:

- Provides the Local Government with a more effective way of purchasing goods and services.
- Ensures that purchasing transactions are carried out in a fair and equitable manner.
- Strengthens integrity and confidence in the purchasing system.
- Ensures that the Local Government receives value for money in its purchasing.
- Ensures that the Local Government considers the environmental impact of the procurement process across the life cycle of goods and services.
- Ensures the Local Government is compliant with all regulatory obligations.
- Promotes effective governance and definition of roles and responsibilities.
- Uphold respect from the public and industry for the Local Government's purchasing practices that withstands probity.

### **ETHICS & INTEGRITY**

All officers and employees of the Local Government must have regard for the Code of Conduct and shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Local Government.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Local Government policies and code of conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Local Government by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

#### **VALUE FOR MONEY**

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Local Government. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

#### **SUSTAINABLE PROCUREMENT**

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

Local Government is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Local Government's sustainability objectives.

Practically, sustainable procurement means the Local Government shall endeavour at all times to identify and procure products and services that:

- Have been determined as necessary;
- Demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling.
- Demonstrate environmental best practice in water efficiency.
- Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.
- For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;
- For new buildings and refurbishments – where available use renewable energy and technologies.

#### **PURCHASING VALUE DEFINITION**

Determining purchasing value is to be based on the following considerations:

1. Exclusive of Goods and Services Tax (GST);
2. The actual or expected value of the contract over the full contract period, including all options to extend, or the extent to which it could be reasonable expected that the Shire of Wongan-Ballidu will continue to purchase a particular category of good, services or works and what total value is or could be reasonably expected to be purchased. A best practice suggestion is that if a purchasing threshold is reached within three years for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
3. Must incorporate any variation to the scope of the purchase and be limited to a **25%** tolerance of the original purchasing value.

#### **PURCHASING VALUE DEFINITION**

Where the Shire of Wongan-Ballidu has an existing contract in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract allows. When planning the purchase, the Shire of Wongan-Ballidu must consult its Contracts Register in the first instance before seeking to obtain quotes and tenders on its own accord.

#### **PURCHASING THRESHOLDS**



Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

Amount of Purchase (Exc GST)	Purchasing Requirement
<p><b>Up to \$10,000</b></p>	<p><u>Direct purchase from suppliers, requires at least one (1) oral or written quotation from a suitable supplier.</u></p> <p>Where the value of procurement of goods or services does not exceed <b>\$10,000</b>, one (1) oral or written quotation is permitted, from;</p> <ul style="list-style-type: none"> <li>• the open market.</li> </ul> <p>It is recommended to use professional discretion and occasionally undertake market testing with a greater number or more formal forms of quotation to ensure best value is maintained.</p> <p>Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains a sample form for recording verbal quotations</p>
<p><b>\$10,001 - \$50,000</b></p>	<p><u>Obtain at least two (2) verbal or written quotations from suppliers following a brief outlining the specified requirements, from;</u></p> <ul style="list-style-type: none"> <li>• the open market.</li> </ul> <p>Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains sample forms for recording verbal and written quotations.</p> <p>Where two (2) written or verbal quotes have been requested and less than two (2) have been received by the specified time, then it is deemed that two (2) written or verbal quotes have been received.</p>
<p><b>\$50,001 - \$100,000</b></p>	<p><u>Obtain at least two (3) written quotations from suppliers following a brief outlining the specified requirements, from;</u></p> <ul style="list-style-type: none"> <li>• the open market.</li> </ul> <p>Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains sample forms for recording verbal and written quotations.</p>

	<p>Where three (3) written have been requested and less than three (3) have been received by the specified time, then it is deemed that three (3) written or verbal quotes have been received.</p>
<p><b>\$100,001 - \$149,999</b></p>	<p><u>Obtain at least three (3) written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations), from;</u></p> <ul style="list-style-type: none"> <li>• the open market.</li> </ul> <p><b>NOTES:</b> The general principles relating to written quotations are;</p> <ul style="list-style-type: none"> <li>• An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion.</li> <li>• The request for written quotation should include as a minimum: <ul style="list-style-type: none"> <li>○ Written Specification</li> <li>○ Selection Criteria to be applied</li> <li>○ Price Schedule</li> <li>○ Conditions of responding</li> <li>○ Validity period of offer</li> </ul> </li> <li>• Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.</li> <li>• Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.</li> <li>• Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.</li> <li>• Respondents should be advised as soon as possible after the final determination is made and approved.</li> </ul> <p>The Local Government Purchasing and Tender Guide has a series of forms including a Request for Quotation Template which can assist with recording details. Record keeping requirements must be maintained in accordance with record keeping policies.</p> <p>For this procurement range, the selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation’s capability, previous</p>

	relevant experience and any other relevant factors as part of the assessment of the quote.
\$150,000 and above	Conduct a public tender process per the Local Government Act 1995.

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$150,000 threshold (excluding GST). If a decision is made to seek public tenders for Contracts of less than \$150,000, a Request for Tender process that entails all the procedures for tendering outlined in this policy must be followed in full.

The above model confines thresholds are determined purely on dollar values, however the regulations also allow quotation criteria to be set for different types of goods or services, suppliers, contracts or any other thing that the Local Government considers appropriate.

### **Community Groups**

Where a Community Group within the Shire, in the opinion of the Chief Executive Officer, is capable of undertaking works for the Shire, then the Chief Executive Officer, subject to the tender threshold, is able to engage the Community Group to undertake the supply of Goods or Services.

### **Local Supply**

Where the supply of goods or services can be undertaken by a business that has a registered address in the Shire of Wongan-Ballidu or in an adjoining district and it is for the supply where in the opinion of the Chief Executive Officer that is not practical to obtain the required quotations as outlined above, The Chief Executive Officer may approve the purchase.

### **REGULATORY COMPLIANCE**

#### **Tender/Purchasing Threshold Exemption**

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- An emergency situation as defined by the Local Government Act 1995;
- The purchase is under a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government;
- The purchase is under auction which has been authorised by Council;
- The contract is for petrol, oil, or other liquid or gas used for internal combustion engines;
- Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

#### **Sole Source of Supply (Monopoly Suppliers)**

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

### **Anti-Avoidance**

The Local Government shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of \$150,000, thereby avoiding the need to publicly tender.

### **Tender Criteria**

The Local Government shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

The evaluation panel shall be established prior to the advertising of a tender and include a mix of skills and experience relevant to the nature of the purchase.

For Requests with a total estimated (Ex GST) price of:

- Between \$50,001 and \$149,999, the panel must contain a minimum of 2 members; and
- \$150,000 and above, the panel must contain a minimum of 3 members.

### **Advertising Tenders**

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper, Local Government Tenders section, preferably on a Wednesday or Saturday.

The tender must remain open for at least 14 days after the date the tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum.

The notice must include;

- a brief description of the goods or services required;
- information as to where and how tenders may be submitted;
- the date and time after which tenders cannot be submitted;
- particulars identifying a person from who more detailed information as to tendering may be obtained;
- detailed information shall include;
- such information as the local government decides should be disclosed to those interested in submitting a tender;
- detailed specifications of the goods or services required;
  - the criteria for deciding which tender should be accepted;
  - whether or not the local government has decided to submit a tender; and
  - whether or not tenders can be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

**Issuing Tender Documentation**

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential as if clarifications, addendums or further communication is required prior to the close of tenders, all potential tenderers must have equal access to this information in order for the Local Government not to compromise its Duty to be Fair.

**Tender Deadline**

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

**Opening of Tenders**

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Council Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in-confidence to the Local Government. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialled by at least two Local Government Officers present at the opening of tenders.

**No Tenders Received**

Where the Local Government has invited tenders, however no compliant submissions have been received, direct purchases can be arranged on the basis of the following:

- a sufficient number of quotations are obtained;
- the process follows the guidelines for seeking quotations between \$50,001 & \$149,999 (listed above);
- the specification for goods and/or services remains unchanged;
- purchasing is arranged within 6 months of the closing date of the lapsed tender.

**Tender Evaluation**

Tenders that have not been rejected shall be assessed by the Local Government by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

**Addendum to Tender**

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Local Government may vary the initial

information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

### **Minor Variation**

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Local Government and tenderer have entered into a Contract, a minor variation may be made by the Local Government.

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

### **Notification of Outcome**

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- The name of the successful tenderer
- The total value of consideration of the winning offer

The details and total value of consideration for the winning offer must also be entered into the Tenders Register at the conclusion of the tender process.

### **Records Management**

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- Tender documentation;
- Internal documentation;
- Evaluation documentation;
- Enquiry and response documentation;
- Notification and award documentation.

For a direct purchasing process this includes:

- Quotation documentation;
- Internal documentation;
- Order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Local Government's

**9.3 WORKS AND SERVICES**

Nil

**9.4 HEALTH, BUILDING AND PLANNING**

Nil



**9.5 COMMUNITY SERVICES**

Nil

**10. QUESTIONS FROM MEMBERS WITHOUT NOTICE**

**11. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

**12. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

**13. CLOSURE**