



# AGENDA ATTACHMENTS

Ordinary Council Meeting  
20 February 2024

## Contents – Attachments

Attachment 7.1A – Minutes – Ordinary Council Meeting 19 December 2023 .....	3
Attachment 8.1A – Minutes – Annual Electors Meeting 6 February 2024 .....	30
Attachment 11.1A – IPR Quarterly Progress Report – December 2023 .....	40
Attachment 13.1A – Monthly Financial Statements month ended 31 December 2023.....	47
Attachment 13.2A – Schedule of Accounts month ended 31 December 2023.....	62
Attachment 13.2B – Credit Card Payments December 2023.....	65
Attachment 13.3A – Schedule of Accounts month ended 31 January 2024.....	68
Attachment 13.4A – Schedule of Accounts month ended 31 January 2024.....	83
Attachment 13.4B – Credit Card Payments January 2024 .....	86

**ATTACHMENT 7.1A**  
**Minutes – Ordinary Council Meeting**  
**19 December 2023**



Minutes for the 702<sup>nd</sup> Ordinary Council Meeting

19 December 2023

#### COUNCIL CALENDAR

Date	Time	Meeting
20 February 2024	5.00pm	Ordinary Council Meeting
19 March 2024	5.00pm	Ordinary Council Meeting

#### DECEMBER MEETING PROGRAM

1.00pm	Citizenship Ceremony
1.45pm	Audit and Risk Committee Meeting
2.30pm	Councillor Discussion Forum
5.00pm	Ordinary Council Meeting

#### GUESTS

Nil

## Contents

<b>1.0</b>	<b>OPENING &amp; WELCOME</b> .....	<b>3</b>
<b>2.0</b>	<b>ATTENDANCE &amp; APOLOGIES</b> .....	<b>3</b>
<b>3.0</b>	<b>DECLARATIONS OF INTEREST</b> .....	<b>3</b>
<b>4.0</b>	<b>ANNOUNCEMENTS</b> .....	<b>3</b>
4.1	APPLICATION FOR LEAVE OF ABSENCE .....	3
<i>Nil</i>		3
<b>5.0</b>	<b>PUBLIC QUESTION TIME &amp; DEPUTATIONS (15 MIN)</b> .....	<b>3</b>
<b>6.0</b>	<b>MINUTES OF PREVIOUS MEETINGS</b> .....	<b>4</b>
<b>6.1</b>	<b>CONFIRMATION OF MINUTES OF ORDINARY MEETING OF COUNCIL</b> .....	<b>4</b>
6.1.1	CONFIRMATION OF MINUTES .....	4
6.1.2	BUSINESS ARISING.....	4
<b>6.2</b>	<b>RECEIVE MINUTES - AUDIT AND RISK COMMITTEE</b> .....	<b>4</b>
6.2.1	RECEIVE MINUTES – AUDIT AND RISK COMMITTEE MEETING HELD ON TUESDAY 19 DECEMBER 2023. ....	4
<b>6.3</b>	<b>RECEIVE MINUTES – GREAT EASTERN COUNTRY ZONE</b> .....	<b>5</b>
6.3.1	RECEIVE MINUTES – GREAT EASTERN COUNTRY ZONE MEETING HELD ON 20 NOVEMBER 2023 .....	5
<b>6.4</b>	<b>RECEIVE MINUTES – WHEATBELT SOUTH REGIONAL ROAD GROUP ROE SUB-GROUP</b> .....	<b>5</b>
6.4.1	RECEIVE MINUTES – WHEATBELT SOUTH REGIONAL ROAD GROUP ROE SUB-GROUP HELD ON 22 NOVEMBER 2023. ....	5
<b>8.0</b>	<b>REPORTS</b> .....	<b>6</b>
<b>8.1</b>	<b>CHIEF EXECUTIVE OFFICER</b> .....	<b>6</b>
	AGENDA ITEM: 8.1.1 – POLICY 4.3.25 REVIEW – WORK HEALTH AND SAFETY .....	6
<b>8.2</b>	<b>EXECUTIVE MANAGER CORPORATE SERVICES</b> .....	<b>8</b>
	AGENDA ITEM: 8.2.1- COUNCIL POLICY REVIEW DECEMBER 2023.....	8
	AGENDA ITEM: 8.2.2 - DELEGATIONS REVIEW DECEMBER 2023 .....	12
	AGENDA ITEM: 8.2.3 – BUDGET AMENDMENT – FEES AND CHARGES .....	17
	AGENDA ITEM: 8.2.4 - MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 30 NOVEMBER 2023 .....	19
	AGENDA ITEM: 8.2.5 - SCHEDULE OF ACCOUNTS PAID FOR MONTH ENDED 30 NOVEMBER 2023 .....	21
<b>8.3</b>	<b>CONFIDENTIAL REPORTS</b> .....	<b>23</b>
	CONFIDENTIAL AGENDA ITEM: 8.3.1 – CHIEF EXECUTIVE OFFICER KEY PERFORMANCE INDICATORS .....	23
<b>9.0</b>	<b>URGENT BUSINESS AS PERMITTED BY COUNCIL</b> .....	<b>24</b>
<b>10.0</b>	<b>COUNCILLOR'S REPORTS</b> .....	<b>25</b>
<b>11.0</b>	<b>DATE, TIME &amp; PLACE OF NEXT MEETING</b> .....	<b>26</b>
<b>12.0</b>	<b>CLOSURE</b> .....	<b>26</b>

# MINUTES

## Shire of Narembeen Ordinary Council Meeting Tuesday 19 December 2023, commencing at 5.00pm

### 1.0 Opening & Welcome

The President, Cr Scott Stirrat, welcomed everyone to the meeting and declared the meeting open at 5:00pm.

The Council, CEO and Management acknowledges the passing of Gaynor Latham who was a member of Council from 1973 to 1989, as well as an active member of the Narembeen community.

### 2.0 Attendance & Apologies

#### Attendance

#### Councillors

Cr Scott Stirrat	President
Cr Holly Cusack	Deputy President
Cr Chris Bray	
Cr Any Hardham	
Cr Trevor Cole	
Cr Hannah Bald	
Cr Michael Currie	

#### Officers

Rebecca McCall	Chief Executive Officer
Ken Markham	Acting Executive Manager Infrastructure Services
Kathryn Conopo	Senior Administration Officer (minute-taker)

#### Apologies

Ben Forbes	Executive Manager Corporate Services
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#### Approved leave of absence

### 3.0 Declarations of Interest

Item 8.3.1 - Financial interest – Rebecca McCall, Chief Executive Officer

### 4.0 Announcements

4.1 Application for leave of absence  
*Nil*

### 5.0 Public Question Time & Deputations (15 min)

Nil

## 6.0 Minutes of Previous Meetings

### 6.1 Confirmation of Minutes of Ordinary Meeting of Council

#### 6.1.1 Confirmation of Minutes

Confirmation of Minutes from the Shire of Narembeen Ordinary Council Meeting held on Tuesday 21 November 2023.

#### RECOMMENDATION/ COUNCIL RESOLUTION

That the minutes of the meeting of the Shire of Narembeen Ordinary Meeting held on Tuesday 21 November 2023 be confirmed as a true and accurate record of the proceedings.

**MIN 7706/23**    **MOTION** - Moved Cr. Cole                      Seconded Cr. Bray

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.  
Against: Nil*

#### 6.1.2 Business Arising

Business Arising from the Minutes of the Shire of Narembeen Ordinary Meeting held Tuesday 21 November 2023.

### 6.2 Receive Minutes - Audit and Risk Committee

#### 6.2.1 Receive Minutes – Audit and Risk Committee Meeting held on Tuesday 19 December 2023.

#### RECOMMENDATION/ COUNCIL RESOLUTION

That the minutes of the meeting of the Audit Committee Meeting held on Tuesday 19 December 2023 be received and that the following recommendations of the committee be endorsed:

1. Endorse the Independent auditor's report for the year ended 30 June 2023
2. Endorse the Final management letter for the year ended 30 June 2023
3. Endorse the 2023 Annual Report
4. Schedule the Shire of Narembeen Annual Elector's Meeting for 6:00pm on Tuesday 6 February 2024 in Council Chambers.

**MIN 7707/23**                      **MOTION** - Moved Cr. Bray                      Seconded Cr. Bald

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.  
Against: Nil*





## 8.0 Reports

### 8.1 Chief Executive Officer

#### AGENDA ITEM: 8.1.1 – POLICY 4.3.25 REVIEW – WORK HEALTH AND SAFETY

<b>Subject:</b>	Work Health and Safety Policy Review
<b>Applicant:</b>	Not Applicable
<b>File Ref:</b>	ADM541
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Rebecca McCall, Chief Executive Officer
<b>Date:</b>	11 December 2023
<b>Attachments:</b>	Work Health and Safety Policy

#### PURPOSE

For Council to endorse the revised Work Health and Safety policy.

#### BACKGROUND

The Work Health and Safety Policy (WHS Policy) is a cornerstone of an effective Work Health Safety Management System and sets out the overall Work Health Safety (WHS) objectives and principles that the Shire of Narembeen will observe in relation to the management of WHS.

#### CONSULTATION

Executive Manager Corporate Services  
Councillors – November 2023 Discussion Forum

#### STATUTORY IMPLICATIONS

*Work Health Safety Act 2020*  
*Work Health Safety (General) Regulations 2022*

#### FINANCIAL IMPLICATIONS

Nil.

#### POLICY IMPLICATIONS

The existing Executive Policy – Workplace Health & Safety will be superseded when the new Council Policy comes into effect.

#### RISK MANAGEMENT IMPLICATIONS

Risk Rating – Low  
Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.

#### STRATEGIC PLAN REFERENCE

Strategic Community Plan 2022-2032

4.2 Compliant and resourced local government.

## VOTING REQUIREMENTS

Simple Majority

## COMMENT

The Executive Policy was last reviewed in May 2022.

This policy is required to ensure Council's compliance with the requirements of the *Work Health Safety Act 2020* and *Work Health Safety (General) Regulations 2022*. This policy provides Councillors, the CEO, staff, contractors, and volunteers with clear direction and understanding of the Shire of Narembeen's responsibilities in terms of implementing an effective Work Health Safety Management System.

## OFFICER RECOMMENDATION/ COUNCIL RESOLUTION

That Council endorses the Work Health Safety Policy as attached.

**MIN 7711/23**

**MOTION** - Moved Cr. Bray

Seconded Cr. Hardham

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.*

*Against: Nil*

## 8.2 Executive Manager Corporate Services

### AGENDA ITEM: 8.2.1- COUNCIL POLICY REVIEW DECEMBER 2023

<b>Subject:</b>	<b>Council Policy Review December 2023</b>
<b>Applicant:</b>	Not applicable
<b>File Ref:</b>	ADM022
<b>Disclosure of Interest:</b>	Not applicable
<b>Author:</b>	Ben Forbes, Executive Manager Corporate Services
<b>Date:</b>	1 December 2023
<b>Attachments:</b>	Shire of Narembeen – Procurement Framework 2023

#### PURPOSE

Council to endorse the revised Procurement Framework policy.

#### BACKGROUND

One of Council's roles under the *Local Government Act 1995* is to determine the policies of the Local Government. Council's policies provide direct guidance and instruction to the Chief Executive Officer in their administration of the Local Government.

The existing policy was adopted in July 2019 and last reviewed in August 2022. The existing policy is silent on several contemporary aspects, including an outline of a supplier order of priority and guidance as to the establishment of supplier panels.

Most notably, the existing policy's quotation requirements for purchases from \$0 - \$1,499 and \$1,500 - \$7,499 create a material amount of administrative work. In addition, the language in the existing policy effectively nullifies any potentially efficient or effective use of credit cards.

The new policy will work in conjunction with newly implemented practices and new executive policies to ensure that the flexibility afforded to authorised staff in the revised policy does not come at the cost of safeguards against mismanagement.

A draft of the proposed Procurement Framework was tabled at the November 2023 discussion forum for Councillors to ask questions and provide feedback.

This policy will function together with the proposed delegation changes before Council.

#### CONSULTATION

Chief Executive Officer  
Councillors – November 2023 discussion forum

#### STATUTORY IMPLICATIONS

##### Local Government Act 1995

##### 2.7. Role of council

- (1) The council —
  - (a) governs the local government's affairs; and
  - (b) is responsible for the performance of the local government's functions.
  
- (2) Without limiting subsection (1), the council is to —
  - (a) oversee the allocation of the local government's finances and resources; and
  - (b) determine the local government's policies.

#### 5.42. Delegation of some powers and duties to CEO

- (1) A local government may delegate\* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
  - (a) this Act other than those referred to in section 5.43; or
  - (b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

\* *Absolute majority required.*

#### 5.44. CEO may delegate powers and duties to other employees

- (1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.

#### 6.7. Municipal fund

- (2) Money held in the municipal fund may be applied towards the performance of the functions and the exercise of the powers conferred on the local government by this Act or any other written law.

#### 6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
  - (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
  - (b) is authorised in advance by resolution\*; or
  - (c) is authorised in advance by the mayor or president in an emergency.

\* *Absolute majority required.*

- (1a) In subsection (1) —

*additional purpose* means a purpose for which no expenditure estimate is included in the local government's annual budget.

- (2) Where expenditure has been incurred by a local government —
  - (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
  - (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

#### 11A. Purchasing policies for local governments

- (1) A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250 000 or less or worth \$250 000 or less.
- (2) A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1).
- (3) A purchasing policy must make provision in respect of —
  - (a) the form of quotations acceptable; and

- (ba) the minimum number of oral quotations and written quotations that must be obtained; and
- (b) the recording and retention of written information, or documents, in respect of-
  - (i) all quotations received; and
  - (ii) all purchases made.

## **FINANCIAL IMPLICATIONS**

There are no financial implications directly associated with the proposed policy.

## **POLICY IMPLICATIONS**

This motion will cause the existing Procurement Framework to be invalidated and for the new policy to come into effect.

## **RISK MANAGEMENT IMPLICATIONS**

The proposed policy, the relevant executive policies, and the established procedures all ought to sufficiently safeguard against the risk of mismanagement or fraud. Council should note that current procedures and internal review processes drastically reduce the scope for potential fraud due to the amended requirements for quotes; controls and scrutiny of changes to suppliers in addition to redundant reviews of all invoices prior to payment are designed to ensure that purchases are legitimate.

The marginal risk implications of this policy over the existing policy are, in management's opinion, insignificant or non-existent.

## **STRATEGIC PLAN REFERENCE**

Strategic Community Plan 2022-2032

4.2 Compliant and resourced Local Government

## **VOTING REQUIREMENTS**

Absolute Majority

## **COMMENT**

The Procurement Policy is arguably Council's most important policy, as it seeks to directly guide and control the procurement process to ensure the best value for money is attained on behalf of the ratepayers and that there are sufficient safeguards against mismanagement or fraud.

Given the context, the notion of giving staff more flexibility may be of concern, but an overly onerous procurement policy will fail on one of its own core tenants; by being too restrictive a procurement policy will fail to deliver the best value for money as it will create unnecessary administrative oversight and divert resources from more productive functions.

The revised policy should not perceptibly change the level of risk but should contribute to a more efficient administration.

**OFFICER RECOMMENDATION/ COUNCIL RESOLUTION**

That Council endorse the attached Council Policy – Procurement Framework 2023.

**MIN 7712/23**

**MOTION** - Moved Cr. Currie

Seconded Cr. Hardham

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.*

*Against: Nil*

UNCONFIRMED

## AGENDA ITEM: 8.2.2 - DELEGATIONS REVIEW DECEMBER 2023

<b>Subject:</b>	<b>Delegations Review December 2023</b>
<b>Applicant:</b>	Not applicable
<b>File Ref:</b>	ADM022
<b>Disclosure of Interest:</b>	Not applicable
<b>Author:</b>	Ben Forbes, Executive Manager Corporate Services
<b>Date:</b>	1 December 2023
<b>Attachments:</b>	Delegation F.1 – Payments from Municipal and Trust Funds Delegation F.3 – Sole supplier arrangements

### PURPOSE

Council to endorse the updated delegations to the Chief Executive Officer for payments from Municipal and Trust funds and for the assessment and approval of sole supplier arrangements.

### BACKGROUND

To assist in the effective administration of the Shire, Council delegates some of its authorities. Under the Local Government Act 1995, Council may only make delegations to the Chief Executive Officer (CEO) or committees where an absolute majority decision of Council is not required. Where appropriate, the CEO may sub-delegate to other officers.

The delegation to the CEO and other officers to incur expenditure on behalf of Council and subsequently make payments should, in conjunction with Council's Procurement Framework and any executive policies, allow management to be sufficiently flexible in the procurement of goods without onerous compliance requirements and without sacrificing accountability or best practice principles.

The existing delegation does not work in the context of the revised Procurement Framework, which is also brought to Council for endorsement this month; in reviewing the Procurement Framework the relevant delegations must be updated too.

The CEO and any sub-delegates must always exercise any delegated authority in accordance with Council policies and the staff Code of Conduct.

### CONSULTATION

Chief Executive Officer

### STATUTORY IMPLICATIONS

#### Local Government Act 1995

#### 5.42. Delegation of some powers and duties to CEO

- (1) A local government may delegate\* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
  - (a) this Act other than those referred to in section 5.43; or
  - (b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

\* *Absolute majority required.*

#### 5.43. Limits on delegations to CEO<sup>28</sup>

A local government cannot delegate to a CEO any of the following powers or duties —

- (a) any power or duty that requires a decision of an absolute majority of the council;
- (b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;
- (c) appointing an auditor;
- (d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;
- (e) any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;
- (f) borrowing money on behalf of the local government;
- (g) hearing or determining an objection of a kind referred to in section 9.5;
- (ha) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;
- (h) any power or duty that requires the approval of the Minister or the Governor;
- (i) such other powers or duties as may be prescribed.

#### 5.44. CEO may delegate powers and duties to other employees

- (1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.

#### 5.46. Register of, and records relevant to, delegations to CEO and employees

- (1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- (2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.

### 6.7. Municipal fund

- (2) Money held in the municipal fund may be applied towards the performance of the functions and the exercise of the powers conferred on the local government by this Act or any other written law.

### 6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
  - (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
  - (b) is authorised in advance by resolution\*; or
  - (c) is authorised in advance by the mayor or president in an emergency.

\* Absolute majority required.

- (1a) In subsection (1) —

**additional purpose** means a purpose for which no expenditure estimate is included in the local government's annual budget.

- (2) Where expenditure has been incurred by a local government —



- (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
- (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

## **6.10. Financial management regulations**

Regulations may provide for —

- (a) the security and banking of money received by a local government; and
- (b) the keeping of financial records by a local government; and
- (c) the management by a local government of its assets, liabilities and revenue; and
- (d) the general management of, and the authorisation of payments out of —
  - (i) the municipal fund; and
  - (ii) the trust fund,  
of a local government.

### Local Government (Financial Management) Regulations 1996

## **11. Payments, procedures for making etc.**

- (1) A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of —
  - (a) cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and
  - (b) petty cash systems.
- (2) A local government is to develop procedures for the approval of accounts to ensure that before payment of an account a determination is made that the relevant debt was incurred by a person who was properly authorised to do so.
- (3) Payments made by a local government —
  - (a) subject to subregulation (4), are not to be made in cash; and
  - (b) are to be made in a manner which allows identification of —
    - (i) the method of payment; and
    - (ii) the authority for the payment; and
    - (iii) the identity of the person who authorised the payment.
- (4) Nothing in subregulation (3)(a) prevents a local government from making payments in cash from a petty cash system.

## **12. Payments from municipal fund or trust fund, restrictions on making**

- (1) A payment may only be made from the municipal fund or the trust fund —
  - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
  - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

### **13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**

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

### **11. Payments, procedures for making etc.**

- (1) A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of —

### **13A. Payments by employees via purchasing cards**

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
  - (a) the payee's name;

- (b) the amount of the payment;
  - (c) the date of the payment;
  - (d) sufficient information to identify the payment.
- (2) A list prepared under subregulation (1) must be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

## **FINANCIAL IMPLICATIONS**

There are no financial implications directly associated with the proposed revision to the delegations.

## **POLICY IMPLICATIONS**

This delegation functions together with the new Procurement Framework.

## **RISK MANAGEMENT IMPLICATIONS**

Use of delegated authority by staff must be recorded in the delegation register, which is accessible to Council for review and critique. All payments made in accordance with Delegation F.1 must be brought to Council each month for review and endorsement in accordance with the *Local Government Act 1995*.

The delegations relate to Council's procurement processes which need to be extensively documented and scrutinised according to internal processes and audit requirements. Accordingly, the risk of staff acting outside of their specified authority is low.

## **STRATEGIC PLAN REFERENCE**

Strategic Community Plan 2022-2032

4.2 Compliant and resourced Local Government

## **VOTING REQUIREMENTS**

Absolute Majority

## **COMMENT**

Council entrusts the administration to fulfill its objectives and to operate in an efficient manner. The proposed delegations work with the new Procurement Framework and revised executive policies to make the entire procurement framework more efficient without sacrificing accountability or safeguards against mismanagement.

## **OFFICER RECOMMENDATION/ COUNCIL RESOLUTION**

That Council endorse the proposed Delegations F.1 and F.3 as attached.

**MIN 7713/23**      **MOTION** - Moved Cr. Cusack      Seconded Cr. Bald

**CARRIED 7 / 0**  
**BY ABSOLUTE MAJORITY**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.*

*Against: Nil*

## AGENDA ITEM: 8.2.3 – BUDGET AMENDMENT – FEES AND CHARGES

<b>Subject:</b>	Fees and charges for hire of trailer-mounted generator
<b>Applicant:</b>	Not applicable
<b>File Ref:</b>	ADM121
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Ben Forbes – Executive Manager Corporate Services
<b>Date:</b>	6 December 2023
<b>Attachments:</b>	Nil

### PURPOSE

For Council to consider and adopt a budget amendment to include fees for the hire of Council's new trailer-mounted generator

### BACKGROUND

Under Section 6.19 of the *Local Government Act 1995*, Council is required to give local public notice if it wishes to impose any new fees or charges after the annual budget has been adopted.

Accordingly, if Council endorses the proposed fees and charges, management will conduct the necessary advertising prior to the new fee coming into effect as of 31 January 2024.

### CONSULTATION

Councillors  
Chief Executive Officer

### STATUTORY IMPLICATIONS

*Local Government Act 1995*

#### 6.19. Local Government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) its intention to do so; and
- (b) the date from which it is proposed the fees or charges will be imposed.

### FINANCIAL IMPLICATIONS

The addition of fees and charges will generate unbudgeted revenue for the 2024 financial year, an estimate of which will be included in the budget review.

### POLICY IMPLICATIONS

Not applicable

### RISK MANAGEMENT IMPLICATIONS

Not applicable

## STRATEGIC PLAN REFERENCE

Strategic Community Plan 2022-2032

4.2 Compliant and resourced Local Government.

## VOTING REQUIREMENTS

Absolute Majority

## COMMENT

Outside of community use to hold functions at the Mount Arrowsmith tennis club or use by the Shire in the event of an emergency, the new generator has no specifically intended use. It is therefore worthwhile allowing the public to hire the generator to both generate additional revenue and provide another amenity to the ratepayers.

It is important to note that, in addition to a bond, hiring the generator must come on two provisions:

1. use by the community for functions at the Mount Arrowsmith tennis club will always have priority, pending (2)
2. at any time and at their absolute discretion the CEO may deny use of the generator or demand its immediate return in the event of an occurring or possible emergency.

## OFFICER RECOMMENDATION/ COUNCIL RESOLUTION

That Council adopts the inclusion of the below listed fees and charges:

<b>Hire of 35KVA diesel trailer-mounted generator</b>		<b>Ex-GST</b>
1322110	Community groups	Nil
1322110	Individuals and commercial entities (per day)	\$100.00

\*A refundable bond of \$300.00 must be paid in advance of any bookings.

\*\*The Chief Executive Officer may cancel or deny any booking at any time in the event of an actual or potential emergency.

**MIN 7714/23**      **MOTION** - Moved Cr. Bald      Seconded Cr. Hardham

**CARRIED 7 / 0**  
**BY ABSOLUTE MAJORITY**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.*

*Against: Nil*

## AGENDA ITEM: 8.2.4 - MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 30 NOVEMBER 2023

<b>Subject:</b>	Monthly financial statements for month ended 30 November 2023
<b>Applicant:</b>	Shire of Narembeen
<b>File Ref:</b>	Not applicable
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Executive Manager Corporate Services
<b>Date:</b>	12 December 2023
<b>Attachments:</b>	Shire of Narembeen - Financial statements for month ended 30 November 2023

### PURPOSE

For Council to accept the financial statements for the month ended 30 November 2023.

### BACKGROUND

The monthly financial reports are presented in accordance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*. A statement of financial activity and any accompanying documents are to be presented to the Council at an ordinary meeting of the Council within two months after the end of the month to which the statement relates. The Statement of Financial Activity Report summarises the Shire's financial activities.

### CONSULTATION

Chief Executive Officer

### STATUTORY IMPLICATIONS

*Local Government Act 1995, Section 6.4*

*Regulation 34(1) of the Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity.

*Regulation 34(2)* requires the statement of financial activity to report on the sources and applications of funds, as set out in the annual budget.

### FINANCIAL IMPLICATIONS

Nil

### POLICY IMPLICATIONS

Nil

### RISK MANAGEMENT IMPLICATIONS

- Compliance risk - low.  
Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring
- Financial Impact risk - moderate.  
Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring.

## STRATEGIC PLAN REFERENCE

### Strategic Community Plan 2022-2032

4.2 We have sound financial and asset management policies and practices in place.

## VOTING REQUIREMENTS

Simple Majority

## COMMENT

Council's closing funding surplus as at 30 November 2023 is \$5,199,269, with cash on hand of \$9,470,568 including \$4,734,815 of restricted reserves.

Councillors should note that some figures will change in the next monthly financial statements following the incorporation of the finalised accounts as at 30 June 2023. Predicted variance from these adjustments is a funding deficit of ~\$450,000 owing to an overstatement of the opening surplus.

## OFFICER RECOMMENDATION/ COUNCIL RESOLUTION

That Council receive the monthly financial statements for the month ended 30 November 2023.

**MIN 7715/23**      **MOTION** - Moved Cr. Cusack      Seconded Cr. Currie

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.  
Against: Nil*

**AGENDA ITEM: 8.2.5 - SCHEDULE OF ACCOUNTS PAID FOR MONTH ENDED 30 NOVEMBER 2023**

<b>Subject:</b>	<b>Schedule of accounts paid for month ended 30 November 2023</b>
<b>Applicant:</b>	Not Applicable
<b>File Ref:</b>	ADM018
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Ben Forbes – Executive Manager Corporate Services
<b>Date:</b>	12 December 2023
<b>Attachments:</b>	Schedule of accounts paid November 2023 Credit card payments – 14 September - 13 October 2023

**PURPOSE**

For Council to receive the list of payments made by the Shire of Narembeen for the month ended 30 November 2023.

**BACKGROUND**

The Shire's schedule of accounts paid is to be provided to Council each month, pursuant to the requirements of *Local Government (Financial Management) Regulation 1996*.

**CONSULTATION**

Nil

**STATUTORY IMPLICATIONS**

*Local Government (Financial Management) Regulations 1996*

Reg. 13 List of Accounts

1. If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared;
  - a. The payee's name;
  - b. The amount of the payment;
  - c. The date of the payments; and
  - d. Sufficient information to identify the transaction.
  
3. A list prepared under sub regulation (1) or (2) is to be –
  - a. Presented to the council at the next ordinary meeting of council after the list is prepared; and
  - b. Recorded in the minutes of that meeting.

**FINANCIAL IMPLICATIONS**

Nil

**POLICY IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

Nil



## STRATEGIC PLAN REFERENCE

Strategic Community Plan 2022-2032

4.2 We have sound financial and asset management policies and practices in place.

## VOTING REQUIREMENTS

Simple majority

## COMMENT

As per the attached schedules, accounts paid from Municipal funds for the month ended 30 September 2023 total \$670,602.43, including \$7,551.93 on Council credit cards.

## OFFICER RECOMMENDATION/ COUNCIL RESOLUTION

That Council:

1. Receive the schedule of accounts paid for the month ended 30 November 2023
2. Receive the credit card payments list for the period 14 September 2023 – 13 October 2023.

**MIN 7716/23**      **MOTION** - Moved Cr. Cole      Seconded Cr. Currie

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.  
Against: Nil*

### 8.3 Confidential Reports

#### RECOMMENDATION/ COUNCIL RESOLUTION

That Council close the meeting to public, under Section 5.23 (2) (a) of the Local Government Act 1995, as the following item relates to a matter affecting an employee.

**MIN 7717/23**      **MOTION** – Moved Cr. Cole      Seconded Cr. Hardham

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.*

*Against: Nil*

*The meeting was closed to the public and K Markham and K Conopo left the meeting at 5.22pm*

#### **CONFIDENTIAL** AGENDA ITEM: 8.3.1 – CHIEF EXECUTIVE OFFICER KEY PERFORMANCE INDICATORS

<b>Subject:</b>	Chief Executive Officer Key Performance Indicators
<b>Applicant:</b>	Not Applicable
<b>File Ref:</b>	EMP249
<b>Disclosure of Interest:</b>	Financial Interest
<b>Author:</b>	Rebecca McCall, Chief Executive Officer
<b>Date:</b>	11 December 2023
<b>Attachments:</b>	CEO Key Performance Indicators – Review Period Year 1

#### PURPOSE

To consider the Chief Executive Officer's (CEO) key performance indicators for the year one review period and if satisfactory, adoption.

#### OFFICER RECOMMENDATION/ COUNCIL RESOLUTION

That Council resolves to adopt the CEO Key Performance Indicators for the review period September 2023 to September 2024 as identified in the attachment.

**MIN 7718/23**      **MOTION** - Moved Cr. Bray      Seconded Cr. Cole

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.*

*Against: Nil*

#### RECOMMENDATION/ COUNCIL RESOLUTION

That Council re-open the meeting to public.

**MIN 7719/23**      **MOTION** – Moved Cr. Currie      Seconded Cr. Cole

**CARRIED 7 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald, Cr Currie.*

*Against: Nil*

*The meeting was re-opened to the public and K Markham and K Conopo re-entered the meeting at 5.30pm.*

UNCONFIRMED

## 10.0 Councillor's Reports

### Cr S Stirrat

Attended

- Roads tour
- Council Induction
- Citizenship Ceremony
- Audit Exit meeting
- RoeROC Meeting
- Regional Roads sub-group meeting
- EMIS Interview
- Sports Club lighting meeting
- Plant & Works Committee workshop
- Senior Citizens Christmas Dinner

General Business

- CEO requested to update council on repairs to stairs at Town after incident, as well as incident claim progress
- Stairs have been attached and secured
- Claim is progressing through insurance companies

### Cr H Cusack

Attended

- Sports Club lighting meeting
- Roads tour
- Council Induction
- Citizenship Ceremony

### Cr C Bray

Attended

- Roads tour
- Plant & Works Committee workshop
- Council Induction
- Citizenship Ceremony
- Senior Citizens Dinner - Volunteer

### Cr A Hardham

Attended

- Council Induction
- Citizenship Ceremony
- Roe Tourism Meeting
- Senior Citizens Dinner - Volunteer

General Business – Roe Tourism

- Roe Tourism Marketing Officer has resigned, recruitment commenced
- Bevan Thomas has been re-elected as President.
- Need to advocate for rotating Chair

### Cr T Cole

Attended

- Roads tour
- Plant & Works Committee workshop
- Council Induction
- Citizenship Ceremony

**Cr H Bald**

Attended

- Roads tour
- Council Induction
- Citizenship Ceremony
- Roe Tourism Meeting

**Cr M Currie**

Attended

- Roads tour
- Council Induction
- Citizenship Ceremony
- EMIS interview
- Plant and Works Committee workshop

**11.0 Date, time & place of next meeting**

Tuesday 20 February 2024, 5.00pm at the Shire of Narembeen Council Chambers.

**12.0 Closure**

There being no further business the Chair declared the meeting closed at 5.45pm.

**ATTACHMENT 8.1A**  
**Minutes – Annual Electors Meeting –**  
**6 February 2024**



# MINUTES

## Annual Electors Meeting

1 Longhurst Street,  
Narembeen WA 6369

T (08) 9064 7308  
F (08) 9064 7037

[www.narembeen.wa.gov.au](http://www.narembeen.wa.gov.au)



## NOTICE OF MEETING

Dear Elected Members and Members of the Public,

In accordance with the provisions of Section 5.5 of the Local Government Act, you are hereby notified that the Annual Elector's Meeting has been convened for:

**Date:** Tuesday 6 February 2024

**At:** Shire of Narembeen Council Chambers  
1 Longhurst Street, Narembeen

**Commencing:** 6.00pm

**Rebecca McCall**  
**Chief Executive Officer**

31 January 2024

### DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Narembeen for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Narembeen disclaims any liability for any loss whatsoever 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 and 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 license, any statement or limitation or approval made by a member or officer of the Shire of Narembeen during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Narembeen. The Shire of Narembeen warns that anyone who has an application lodged with the Shire of Narembeen must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application and any conditions attaching to the decision made by the Shire of Narembeen in respect of the application.



# Table of Contents



1.	<b>Official Opening and Welcome</b>
2.	<b>Record of Attendance / Apologies / Leave of Absence</b>
3.	<b>Public Question Time</b>
4.	<b>Confirmation of Minutes of the Previous Meetings</b>
4.1	Annual Electors Meeting held on 20 June 2023
5.	<b>Business Arising from Previous Minutes</b>
6.	<b>Officer's Reports – Corporate Services</b>
6.1	Annual Report for the Year Ended 30 June 2023
7.	<b>General Business</b>
7.1	Questions of which prior notice has been given and from the floor as accepted by the President
8.	<b>Closure</b>

## 1. Official Opening and Welcome

Presiding Person Cr Scott Stirrat welcomed Councillors, staff and members of the public to the meeting, and declared it open at 6.00pm.

## 2. Record of Attendance / Apologies / Leave of Absence

### Councillors:

Cr SW Scott	President
Cr HA Cusack	Deputy President
Cr TW Cole	
Cr HJ Bald	
Cr CD Bray	
Cr AM Hardham	

### Staff:

Ms R McCall	Chief Executive Officer
Mr B Forbes	Executive Manager Corporate Services
Ms K Conopo	Senior Administration Officer

### Member of Public:

Mr Luke Smoker  
Mr Michael Smoker  
Mr Warren Milner  
Ms Lorraine Lethlean  
Mr Brian Cusack  
Mrs Joan Cusack  
Mr Ray Smoker  
Mrs Sharon Smoker

### Apologies:

Cr MJ Currie  
Freeman Stephen Padfield  
Freeman Halley Cowan  
Ms Rhonda Hickey

## 3. Public Question Time

Nil

## 4. Minutes of Previous Meeting

4.1 Annual Electors Meeting held on 20 June 2023

### Attachment 4.1A

### Voting Requirements

Simple Majority  Absolute Majority

### Officer's Recommendation – 4.1

That the minutes of the Shire of Narembeen Annual Electors' Meeting held on Tuesday 20 June 2023, as presented, be confirmed as a true and correct record of proceedings.

**MIN 7720/24 MOTION** - Moved Cr. Cole                      Seconded Cr. Hardham

**CARRIED 6 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald - Against: Nil*

## 5. Business Arising from Previous Minutes

Business Arising from the Minutes of the Shire of Narembeen Annual Electors' Meeting held on Tuesday 20 June 2023.

*Cr Bray noted that the Annual Electors Meeting was back on schedule after the previous year.*

## 6. OFFICER'S REPORTS – CORPORATE SERVICES

### 6.1 Annual Report for the Year Ended 30 June 2023

<b>Date</b>	25 January 2024
<b>Location</b>	Not Applicable
<b>Responsible Officer</b>	Ben Forbes, Executive Manager Corporate Services
<b>Author</b>	Ben Forbes, Executive Manager Corporate Services
<b>File Reference</b>	ADM477
<b>Previous Meeting Reference</b>	Min 7620/23
<b>Disclosure of Interest</b>	Nil
<b>Attachments</b>	Shire of Narembeen Annual Report 2022/2023

#### Purpose of Report

- Executive Decision  Legislative Requirement

#### Summary

In accordance with statutory requirements, the annual report is presented to the Electors for review and comment.

#### Background

A Local Government is to prepare an annual report each financial year containing such information as prescribed by the Local Government Act 1995 Section 5.53(2) and Part 5, Division 2 of the Local Government (Administration) Regulations 1996.

Throughout the audit process each year, areas of non-compliance or matters of concern are raised by the Shire's auditors, which is conducted by the Office of the Auditor General and their contract auditors. Each year there are two audits (interim and final) that focus on different aspects of the accounting records, administrative practices and pertinent areas of risk, the findings for which are noted in the attached management letter.

#### Comment

The 2023 Annual Report consists of the following:

1. Financial statements for the year ended 30 June 2023
2. Statutory Reports
3. Independent Auditor's Report
4. President's Report
5. CEO's Report.

In addition, reports on the activities and events undertaken by the Shire for the financial year are included.

### Consultation

Shire President  
 Chief Executive Officer  
 Office of Auditor General  
 Dry Kirkness (contract auditors)

### Statutory Implications

Section 5.27 of the Local Government Act 1995 requires a general meeting of Electors to be held once every financial year on a day selected by the Local Government that is not more than 56 days after the adoption of the annual report.

Section 5.29 of the Local Government Act 1995 requires a general meeting of Electors to be held once every financial year on a day selected by the Local Government that is not more than 56 days after the adoption of the annual report.

Regulation 15 of the Local Government (Administration) Regulations 1996 state that matters to be discussed at an Annual Electors Meeting are the contents of the annual report for the previous financial year and then any other general business.

### Policy Implications

Nil

### Strategic Implications

#### Strategic Community Plan

Priority: 4. Civic Leadership  
 Objective: Well governed and efficiently managed local government  
 Strategy: 4.2 Compliant and resourced local government

#### Asset Management Plan

Nil

#### Long Term Financial Plan

Nil

### Risk Implications

<b>Risk Profiling Theme</b>	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
<b>Risk Category</b>	Compliance
<b>Consequence Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls in Place</b>	Governance Calendar, Financial Management Framework and Legislation
<b>Action / Treatment</b>	Nil
<b>Risk Rating After Treatment</b>	Adequate

## Financial Implications

Nil

## Voting Requirements

Simple Majority  Absolute Majority

## Officer's Recommendation

That the 2023 Annual Report, as attached, be received.

**MIN 7721/24**

**MOTION** - Moved Cr. Cusack

Seconded Cr. Bray

**CARRIED 6 / 0**

*For: Cr Stirrat, Cr Cusack, Cr Bray, Cr Hardham, Cr Cole, Cr Bald*

*Against: Nil*

## 7. General Business

The President will address questions received on prior notice and accept questions from the floor.

At the time of the release of this Agenda no prior notice of questions had been received.

Any questions raised from the floor at the meeting will be addressed in the Minutes.

*R Smoker questioned why council intends to return Mt Arrowsmith Road to gravel once the hauling from Tampia mine ceases, citing concerns for safety, particularly considering it forms part of a school bus route, and the cost of ongoing maintenance. R Smoker noted that in response to concerns raised last year he received a letter from the Acting CEO that he feels did not sufficiently address his concerns.*

*Cr Stirrat provided some background information, noting that Mt Arrowsmith Road has never been earmarked as a road that should be sealed. It was sealed by Ramelius Resources for their own use, and it was agreed that the road should be returned to the Shire in a similar or better state upon the cessation of mining activities.*

*R McCall further explained that since the Council resolved to revert the road back to gravel, there have been significant disruptions within the Shire, including important staff changes. With the recent appointment of the Acting Executive Manager Infrastructure Services, the Shire is now reassessing the decision and will calculate the cost benefit for both options - returning to gravel or maintaining the sealed section. These cost estimates will then be presented to the Council for consideration and expected to occur within the next 8 weeks.*

*L Smoker queried the time horizon for the proposed cost analysis.*

*R McCall advised that the costings would be on a whole of lifecycle basis.*

*M Smoker noted that the road was one of the best in the Shire and queried whether the road had been inspected by Council before decisions were made.*

*R McCall informed that in December 2024 Council had undertaken a tour of the road network and the route included Mt Arrowsmith Road. The Acting Executive Manager Infrastructure Services inspects the road network almost every day and inspected Mt Arrowsmith road just the week prior.*

*Cr Stirrat added additional context to the discussion, in that Council's assumption has to be that with the continued haulage by Tampia the road will deteriorate further.*

*M Smoker advised that there was significant deterioration in the first six months of the road being constructed and in his opinion the road has been fit for purpose since this time.*

*Cr Hardham queried M Smoker, as a regular user of the road, what amount of rainfall was necessary for drainage to become an issue on Mt Arrowsmith Road.*

*M Smoker advised that average rainfall was not a problem and that there are only two spots where water pools. The problem with the water coincided with two years of record rainfall.*

*W Milner enquired as to the progress of the beatification of Churchill Street and sealing of Savage Lane projects, which were due to commence in mid-January.*

*R McCall advised there had been issues with design and survey which has delayed the projects. To date these issues have not been satisfactorily resolved. If there is an additional cost to resolve the issues, then a variation will be presented to Council for consideration.*

*B Cusack queried if any progress has been made regarding the future of Avoca Farm after the Shire considered community submissions. Particularly, if there was any intent to sell, as the cropping program has been very successful for a lot of clubs in the town.*

*Cr Stirrat advised that there is no intent amongst Councillors or the Community, so far as he was aware, to sell the land.*

*R McCall added that feedback received was provided to Council in October, and since that time, there has not been the staff resources to investigate and cost the options identified based on submissions received. It would likely be another 12 months before the project was re-visited.*

*J Cusack enquired about plans from years ago to offer small blocks of land to be purchased around Avoca.*

*Cr Hardham agreed that this was planned for at one stage, but that this was several years ago.*

*Cr Stirrat reiterated that there was no intention of disposing of Avoca Farm, however safety concerns do need to be addressed, and that would be Council's focus.*

*L Lethlean thanked the Shire for their prompt response during the recent extended power disruptions, and enquired as to the extent, if any, of liaison between the Shire and Western Power. The communications from Western Power were inadequate during the event.*

*R McCall informed that the Shire is collaborating with other agencies and shires across the Wheatbelt facing similar challenges. A report regarding the inadequate preparedness for the prolonged power outages will be presented to Council in February. Communities in the affected regions encountered issues such as inconsistent, delayed, or inadequate messaging.*

*Cr Stirrat added that addressing and resolving the loss of communications was a high priority for all emergency situations and has been raised with Mia Davies not only by Narembreen, by many other communities.*

*R McCall advised that a response plan will be developed to enhance preparedness, focusing on strategies to address the high risk of prolonged communication and power outages. The community response plan aims to serve as a resource for both businesses and residents, within the townsite and throughout the broader community.*

*L Smoker questioned whether the plan included information on how residents could improve their self-sufficiency and what measures they can take?*

*R McCall advised that report does recommend encouraging business and household self-sufficiency.*

*Cr Stirrat expressed his thanks to the many farmers who used their own machinery to assist with clearing trees and noted how well the community responded.*

*J Cusack enquired as to whether there was a way to access any plans showing planned road maintenance or improvements. In particular, various roads that require maintenance to the edges.*

*R McCall advised that this level of planning does not exist at present, though that it should. Staff are aiming to have annual maintenance plans documented by 1 July 2024. The budgeted road construction program is publicly available due to its inclusion in the budget and it is planned to communicate to the community the construction schedule in advance once the plans are prepared.*

*Cr Stirrat advised that the Councillors are available to bring concerns raised by the community to the monthly Council Meeting in the form of work requests, and encouraged the public to connect with Councillors so that Councillors can ensure that information is passed along to staff.*

*S Smoker queried if emphasis is given to roads that formed part of the school bus routes.*

*R McCall advised this should be happening and will follow up with the Acting Executive Manager Infrastructure Services but noted that it will still take some time to improve the timing and delivery of the road maintenance program.*

*B Cusack thanked the Council for the excellent job they are doing, and noted particularly how good the town is looking with the sporting facilities and the tidiness of the town.*

## **8. Closure**

The presiding person thanked everyone for their attendance.

There being no further business the Chair declared the meeting closed at 6.42pm.

**ATTACHMENT 11.1A**  
**IPR Quarterly Progress Report –**  
**December 2023**



# Corporate Business Plan Quarterly Progress Report – December 2023

ACTION LEGEND		PROGRESS LEGEND	
Develop	D	Limited progress or strategy unable to be delivered	○
Implement	I	Project yet to commence or some issues identified impact delivery	○
Continue/Maintain	C/M	Good progress on delivering strategy or strategy completed	○

## 1. COMMUNITY: Happy, safe, healthy and inclusive community

STRATEGY	ACTION	22/23	23/24	24/25	25/26	Comment	Progress
1.1 Together with key stakeholders identify and deliver opportunities for young people across the Shire	a. Develop and Implement a Youth Plan	D	I	C/M	C/M	Scheduled to commence youth consultation in 3 <sup>rd</sup> quarter	○
	b. Maintain a strong supportive relationship with the Narembeen District High School to encourage youth development	C/M	C/M	C/M	C/M	Waivered swimming pool entry fee for in-term swimming lessons; Waivered Town Hall hire fee for presentation evening; Provided annual student academic scholarship; Sock Week (in partnership); Youth Week (partnership); Council representation and attendance on Narembeen Community Wellbeing Committee	○
1.2 Facilitate and advocate for quality health services, health facilities and programs in the Shire	a. Continued support for the retention of the Hospital and Police service and Ambulance Service	C/M	C/M	C/M	C/M	Signed new service contract with Livingston Medical; Signed contract to construct new residence for the Doctor; Police community BBQ representation	○
	b. Co-ordinate regular schedule of seniors programs and events by the Narembeen CRC	C/M	C/M	C/M	C/M	Hosted weekly Morning Coffee Club; Hosted Over 55's Health & Wellbeing Luncheon; Senior Movies; Lions Seniors Christmas Dinner financial support and representation	○
	c. Develop and Implement Aged Friendly Community Plan		D	I	C/M	Aged Friendly Community Plan was developed in 2016; Monitoring of identified strategies and tasks to be developed; Review to be scheduled	○
	d. Implement the Public Health Plan and Community Wellbeing Plan		I	C/M	C/M	Monitoring of strategies identified in the Public Health Plan 2022-2026 yet to be developed; <ul style="list-style-type: none"> <li>• mosquito program undertaken</li> <li>• water sampling was conducted</li> </ul>	○

							Community Wellbeing Plan: <ul style="list-style-type: none"> <li>quarterly CWP Committee meeting held and initiatives progressing</li> </ul>	
1.3	Inclusive community activities, events, and initiatives	a. Update the Narembeen CRC Business Plan and ensure it is aligned with Shire priorities and plans	I	D	I	D	Scheduled for 3 <sup>rd</sup> quarter	○
		b. Source funding and co-ordinate delivery on initiatives that support arts, culture and learning	C/M	C/M	C/M	C/M	Story Time; Community Benefit Fund supported school for mural; Committee formed and meeting held to prepare for Shire Centenary celebrations	○
		c. Implement the conservation plan for St Paul's Anglican Church and Town Hall (State Heritage listed)	I	I			Seeking a contractor to complete the additional works to at the Church; Sourced pricing to refurbish toilet facilities at the Town Hall for consideration	○
1.4	Recreational, social and heritage spaces are safe and celebrate our lifestyle and active and healthy pursuits	a. Progressive achievement of the Sport and Recreation Facilities Plan	D	D	I	I	Consultation completed with the sporting clubs to progress the night lights project for football, hockey, and tennis; Consulted with netball regarding Community Indoor Facility proposal vs alternative options – feasibility study scheduled for 4 <sup>th</sup> quarter	○
		b. Undertake review of green spaces / reserves to maximise usage and identify optimum service levels for ovals and reserves.			D	I	Review of green spaces scheduled for 2024/2025; Water Harvest Project at school (partnership)	○
		c. Support and promote local heritage education and maintenance of heritage facilities	D	I	C/M	C/M	Spotters Cottage maintenance scheduled for 3 <sup>rd</sup> quarter; planning development of caravan parking and heritage display	○
1.5	Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience	a. Investigate and quantify volunteer contributions across our Shire		D	I	C/M	CEO recommends deferring development until 2024/2025	○
		b. Narembeen CRC delivers initiatives to support volunteer organisations		D	I	C/M	No direct initiatives delivered – indirect deliverables include the support of the Fence Post and Town Teams	○
		c. Offer the Community Grant Scheme with Ramelius Resources	C/M	C/M	C/M		Narembeen Community Benefit Fund – 5 recipients award funding in Round 5	○
1.6	Support emergency services planning, risk mitigation, response and recovery	a. Active leadership and participation in Emergency Management	I	C/M	C/M	C/M	Held Bush Fire Advisory Committee AGM and LEMC general meeting	○
		b. Update the Animal Welfare Plan	D	I			Draft to be presented to LEMC at the next meeting	○

	c. Undertake review of Bush Fire Brigade management and operation	D	I			Development of Bushfire Framework to commence in 3 <sup>rd</sup> quarter	○
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2. ECONOMY: Retain and grow existing businesses, employment and attract new industry							
STRATEGY	ACTION	22/23	23/24	24/25	25/26	Comment	Progress
2.1	Support the diverse industry across the Shire.	I				Latham-Longhurst and Currall-Latham intersections completed; lighting outstanding (waiting for contractors to return)	○
	a. Townsite intersection improvements completed	D	I	C/M	C/M	Planning has commenced for landscaping and wayfinding; Supported Town Teams activation projects	○
	b. Continue to improve townsite attractiveness and work with business/property owners to a set a standard	D	D	I	C/M	CEO recommends deferring development until 2025/2026	○
	c. Develop and Implement Economic Development Plan	D	I			Due to change management and other organisational priorities, the project has not progressed	○
	d. Undertake industrial land subdivision	D	I	C/M	C/M	Initiated the installation of Starlink at the Administration Office, CRC and Recreation Centre to improve connectivity	○
	e. Facilitate expansion of telecommunications networks across the Shire and advocate for reduced number of black spots		D	D	I	CEO recommends deferring the commencement of the review until 2024/2025	○
	f. Review town planning scheme	C/M	C/M	C/M	C/M	Collaborated in the Narembeen Community Benefit Fund Round 5	○
	g. Work with Go Narembeen to deliver positive economic outcomes		D	I	C/M	Limited promotion of Pop-Up shop; 2024/2025 promotional campaigns to be developed in 3 <sup>rd</sup> quarter	○
h. Actively promote commercial spaces to maximise utilisation							

		i. Implement a Marketing Plan that promotes Narembeen lifestyle and opportunities			D	I	Due to commence in 2024/2025	○
2.2	Safe and efficient transport network enables economic growth	a. RAV Network assessment is completed	I	C/M	C/M	C/M	Assessment has not progressed due to change management and other organisational priorities	○
		b. Maintain and upgrade infrastructure assets in line with plans	D	D	D	D	Asset Management Plan scheduled to be reviewed in 4 <sup>th</sup> quarter; Building Maintenance Program scheduled to be developed in 4 <sup>th</sup> quarter	○
		c. Review 10 Year Road Plan		D	I		Review of 10-Year Road Program scheduled for 4 <sup>th</sup> quarter	○
2.3	Coordinated planning and promotion of the visitor and tourist experience	a. Promote and develop tourism opportunities in partnership with Roe Tourism and Go Narembeen	D	I	C/M	C/M	Attended Roe Tourism AGM; Planning for town centre wayfinding underway; Tourism Marketing Plan development scheduled for 3 <sup>rd</sup> quarter	○
		b. Finalise lease of Wadderin Wildlife Sanctuary	I				Scheduled to finalise lease in 3 <sup>rd</sup> quarter	○
		c. Support the development of the Wadderin Wildlife Sanctuary as a tourism product in collaboration with Wadderin Wildlife Sanctuary Inc	C/M	C/M	C/M	C/M	No initiatives were implemented this quarter; Attended WWS AGM	○
2.4	Retain and grow our local skills base	a. Develop and Implement Housing Strategy	D	I	C/M	C/M	Draft discussion paper completed by previous management – CEO recommends deferring development of strategy until 2024/2025; Attended CEACA AGM and general meeting	○
		b. Offer apprenticeships and traineeships in our workforce	D	I	C/M	C/M	Application to fund 2024 traineeship awarded and advertising commenced	○
		c. Investigate the need for expanded childcare services	D	I			Formal investigations not commenced	○

3. ENVIRONMENT: Care and protection of the environment								
STRATEGY		ACTION	22/23	23/24	24/25	25/26	Comment	Progress
3.1	Maintain a high standard of environmental health and waste services	a. Participate in the ROE Environmental Health Scheme	C/M	C/M	C/M	C/M	Council endorsed new MOU	○
		b. Investigate waste minimization and education strategies through ROEROC		D	I	C/M	Not yet commenced	○
		c. Effective management of Bendering Regional Waste Site and Narembeen Transfer Station site	C/M	C/M	C/M	C/M	Works completed to develop new cells	○
3.2	Conservation of our natural environment	a. Effective management of invasive species programs to the community	D	I	C/M	C/M	Attended Eastern Wheatbelt Biosecurity meetings; Promoted campaigns; Implemented corella management	○
		b. Support the conservation and activation of the Wadderin Wildlife Sanctuary	C/M	C/M	C/M	C/M	Management order and change of use approved	○

4. CIVIC LEADERSHIP: Well governed and efficiently managed Local Government								
STRATEGY		ACTION	22/23	23/24	24/25	25/26	Comment	Progress
4.1	Forward planning and implementation of plans to achieve strategic priorities	a. Continue to implement and monitor the Integrated Planning and Reporting milestones.	C/M	C/M	C/M	C/M	Annual CBP Progress Report completed for 2022/2023 Annual Report	○
		b. Review of Long-Term Financial Plan		D	I	C/M	The review scheduled for 4 <sup>th</sup> quarter	○

		c. Active participation in ROEROC, GECZ and regional groupings		D	I	C/M	Attended scheduled GECZ, ROEROC and Regional Road Group meetings	○
		d. Develop, implement and review the community engagement policy / framework	C/M	C/M	C/M	C/M	Scheduled to develop by 3 <sup>rd</sup> quarter	○
		e. Develop and implement Workforce Plan	C/M	C/M	C/M	C/M	Review of 2014-2023 Workforce Plan schedule for 4 <sup>th</sup> quarter	○
4.2	Compliant and resourced Local Government	a. Continue to meet compliance with statutory and regulatory requirements	D	I	C/M	C/M	End of Year Financial Audit completed	○
		b. Review financial and asset management policies and practices	C/M	C/M	C/M	C/M	Due to change management, review scheduled to commence in 3 <sup>rd</sup> and 4 <sup>th</sup> quarter	○
		c. Undertake community satisfaction surveying to assess a range of performance measures	C/M	C/M	C/M	C/M	Community survey conducted in 2021 as part of SCP review – survey scheduled for 4 <sup>th</sup> quarter	○
		d. Ensure asset valuations are undertaken in line with relevant Accounting Standards	C/M	C/M	C/M	C/M	Roads & Other Infrastructure 2022/2023 - Land & Buildings 2021/2022	○
		e. Review of Workplace Health and Safety processes and procedures to ensure compliance and minimise risk	C/M	C/M	C/M	C/M	WHS policy reviewed December 2023	○

**ATTACHMENT 13.1A**  
**Shire of Narembeen – Financial Statements for**  
**month ended 31 December 2023**

SHIRE OF NAREMBEEN  
**MONTHLY**  
FINANCIAL STATEMENT

**DECEMBER 2023**





## **SHIRE OF NAREMBEEN**

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

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

#### **TABLE OF CONTENTS**

\* Statement of Financial Activity by Nature or Type

\* Note 1            Net Current Assets

\* Note 2            Explanation of Material Variances

Note 3            Cash and Investments

Note 4            Receivables

Note 5            Capital Acquisitions

Note 6            Grants and Contributions

Note 7            Disposal of Assets

Note 8            Borrowings

These accounts are prepared with data available at the time of preparation.

\* Statutory Report

**STATUTORY REPORT  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**BY NATURE OR TYPE**

	Ref Note	Annual Budget	YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	1	3,711,589	3,711,589	<b>4,737,410</b>	1,025,821	28%	▲
<b>Revenue from operating activities</b>							
Rates		2,046,893	2,052,651	2,026,468	(26,183)	(1%)	
Operating Grants, Subsidies and Contributions	6	731,743	487,911	753,073	265,162	54%	overbudget
Fees and Charges		604,679	400,305	405,124	4,819	1%	
Interest Earnings		198,049	99,018	119,747	20,729	21%	
Other Revenue		74,600	62,288	99,621	37,333	60%	overbudget
Profit on Disposal of Assets		170,000	84,996	84,395	(601)		
		<b>3,825,964</b>	<b>3,187,169</b>	<b>3,488,426</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,052,097)	(1,025,796)	<b>(1,140,240)</b>	(114,444)	(11%)	overbudget
Materials and Contracts		(1,604,354)	(833,848)	<b>(791,425)</b>	42,423	5%	
Utility Charges		(231,113)	(115,464)	<b>(115,099)</b>	366	0%	
Depreciation on Non-Current Assets		(3,100,700)	(1,550,298)	<b>(1,494,362)</b>	55,936	4%	
Interest Expenses		(36,582)	(18,276)	<b>(18,558)</b>	(282)	(2%)	
Insurance Expenses		(239,698)	(239,698)	<b>(239,698)</b>	(0)	(0%)	
Other Expenditure		(163,482)	(81,714)	<b>(38,580)</b>	43,134	53%	underbudget
Loss on Disposal of Assets		(39,500)	(19,746)	<b>0</b>	19,746	100%	
		<b>(7,467,526)</b>	<b>(3,884,840)</b>	<b>(3,837,961)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,100,700	1,550,298	<b>1,494,362</b>	(55,936)	(4%)	
Adjust (Profit)/Loss on Asset Disposal		(130,500)	(65,250)	<b>(84,395)</b>	(19,145)	29%	
Movement in Local Government House Trust		(3,500)	0	<b>4,163</b>	4,163		
Movement in investments in associates				<b>(1,681)</b>			
		<b>2,966,700</b>	<b>1,485,048</b>	<b>1,412,449</b>			
<b>Non-cash amounts excluded from operating activities</b>		<b>2,966,700</b>	<b>1,485,048</b>	<b>1,412,449</b>			
<b>Amount attributable to operating activities</b>		<b>(674,862)</b>	<b>787,377</b>	<b>1,062,914</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	6	3,189,736	1,741,017	<b>976,824</b>	(764,193)	(44%)	underbudget
Proceeds from Disposal of Assets		671,500	455,000	<b>261,818</b>	(193,182)	(42%)	underbudget
Proceeds from self-supporting loans		15,835	5,787	<b>5,787</b>	0	0%	
Capital acquisitions	5	(7,179,458)	(3,941,622)	<b>(2,581,927)</b>	1,359,695	34%	underbudget
<b>Amount attributable to investing activities</b>		<b>(3,302,387)</b>	<b>(1,739,818)</b>	<b>(1,337,498)</b>			
<b>Financing Activities</b>							
Transfer from Reserves		726,907	0	<b>0</b>	0		
Repayment of Debentures		(78,676)	(38,850)	<b>(38,850)</b>	0	0%	
Transfer to Reserves		(384,571)	0	<b>0</b>	0		
<b>Amount attributable to financing activities</b>		<b>263,660</b>	<b>(38,850)</b>	<b>(38,850)</b>			
<b>Closing Funding Surplus (Deficit)</b>	1	<b>(2,000)</b>	<b>2,720,298</b>	<b>4,423,976</b>			

**KEY INFORMATION**

Variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

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

OPERATING ACTIVITIES  
 NOTE 1  
 ADJUSTED NET CURRENT ASSETS

	Ref Note	Closing Actual Balance 30 June 2023	This Time Last Year 31 Dec 2022	Year to Date Actual 31 Dec 2023
<b>Adjusted Net Current Assets</b>				
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	5,519,403	3,373,784	4,387,533
Cash Restricted	3	4,252,582	4,144,745	4,734,815
Receivables - Rates	4	80,102	294,322	240,963
Receivables - Other	4	116,283	357,134	200,901
Loans receivable		15,836	7,809	10,049
Net ATO liabilities		78,570	52,319	109,378
Inventories		6,020	13,372	32,773
		10,068,796	8,243,485	9,716,412
<b>Less: Current Liabilities</b>				
Payables		(142,413)	(2,946)	(100,977)
Provisions - employee		(317,362)	(340,620)	(317,362)
Long term borrowings		(76,539)	(37,900)	(37,689)
Contract Liability		(120,960)	(1,132,498)	(120,960)
Bonds and deposits held		(17,866)	(18,046)	(22,016)
		(657,274)	(1,513,963)	(576,988)
<b>Unadjusted Net Current Assets</b>		<b>9,411,522</b>	<b>6,729,522</b>	<b>9,139,424</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Restricted cash	3	(4,734,815)	(4,144,745)	(4,734,815)
Less: Loans receivable		(15,836)	(7,809)	(10,049)
Add : Long Term Borrowings		76,539	37,900	37,689
<b>Adjusted Net Current Assets</b>		<b>4,737,410</b>	<b>2,614,867</b>	<b>4,432,426</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period

**This Year YTD**

**Surplus(Deficit)**

**\$4.43 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$2.61 M**

**STATUTORY REPORT**

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

**NOTE 2**

**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 budget materially.

The material variance adopted by Council for the 2023/24 year is at least \$25,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Operating Grants, Subsidies and Contributions	265,162	54% overbudget		Permanent	Variance due to higher than expected HVRIC from Ramelius and receipt of Community Water Supply grant funding (not budgeted for as wasn't secured at time of budget preparation).
Other Revenue	37,333	60% overbudget		Permanent	Actuals exceed budget due to worker's compensation and paid parental leave income which wasn't budgeted for.
<b>Expenditure from operating activities</b>					
Employee Costs	(114,444)	-11% overbudget		Timing	Variance due to a combination of: 1. significant road maintenance at the start of the year still averaging out 2. some staffing costs being higher than budgeted due to various factors like payouts, payrises and more hours than budgeted for.
Other Expenditure	43,134	53% underbudget		Timing	All costs in category under-budget - not expected to be a permanent variance.

STATUTORY REPORT

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

NOTE 2

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 budget materially.

The material variance adopted by Council for the 2023/24 year is at least \$25,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	(764,193)	(44%)	underbudget	Timing	Income is significantly under-budget due to: 1. LRCI funding behind due to project delays 2. R2R funding behind as no claims have been made; intending to claim 100% for March 2024 3. WSFN funding behind due to delays with the projects.
Proceeds from Disposal of Assets	(193,182)	(42%)	underbudget	Timing	Note that the budget variance is offset by ~\$433k for the Appliance gifted by DFES; the shortfall is approximately \$1.1m. Assets that have been sold were sold for less than budgeted amount. Other assets have not been sold due to delays in delivery of replacements or due to purchase being delayed to future years (i.e.: roller).
Capital Acquisitions	1,359,695	34%	underbudget	Timing	See note 5 and comments re other variances. Road projects are all behind and various other projects are also delayed.

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

OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS

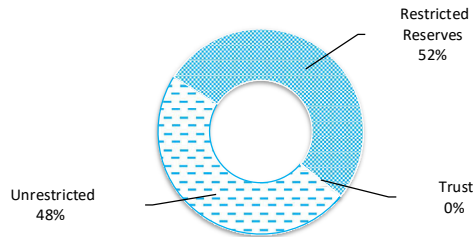
Cash and Investments	Unrestricted	Restricted Reserves	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash and Floats	641	0	0	641			
<b>At Call Deposits</b>							
Municipal Fund	1,194,175	0	0	1,194,175	Bankwest	0.10%	
<b>Term Deposits</b>							
Term Deposit - BW #5347900	135,441	0	0	135,441	BW	0.10%	
Term Deposit - CBA #38420506	3,057,275	4,734,815	0	7,792,091	CBA	5.07%	15/03/2024
<b>Total</b>	<b>4,387,533</b>	<b>4,734,815</b>	<b>0</b>	<b>9,122,349</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$9.12 M</b>	<b>\$4.39 M</b>

All Restricted Reserve funds held are restricted by this Council. There are no funds held in this Category that are restricted by other legislation.

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

OPERATING ACTIVITIES

NOTE 4  
RECEIVABLES

Rates Receivable including ESL and Rubbish	31 Dec 23
	\$
Opening Arrears	80,102
Levied this year	2,133,835
Less Collections to date	(1,972,969)
Equals Current Outstanding	<b>240,963</b>
<b>Net Rates Collectable</b>	<b>240,963</b>
% Collected	92.46%

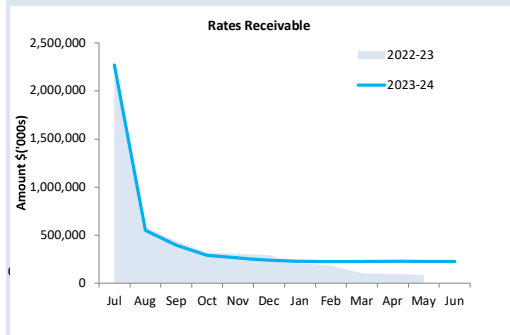
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	120,969	49,423	664	29,482	200,538
Percentage	60%	25%	0%	15%	
<b>Balance per Trial Balance</b>					
Sundry debtors	120,969	49,423	664	29,482	200,538
Other receivable	363	0	0	0	363
<b>Total Receivables General Outstanding</b>					<b>200,901</b>

KEY INFORMATION

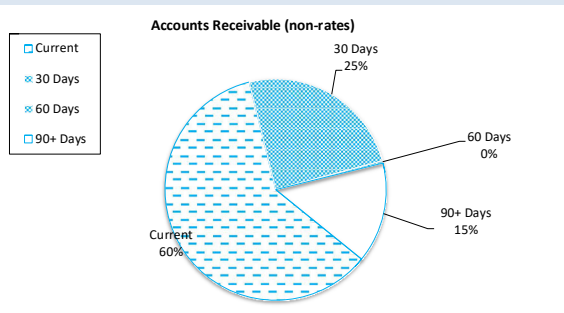
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Rates Received	Rates Due
<b>92%</b>	<b>\$240,963</b>



<b>Debtors Due</b>
<b>\$200,901</b>
<b>Over 30 Days</b>
<b>40%</b>
<b>Over 90 Days</b>
<b>15%</b>

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

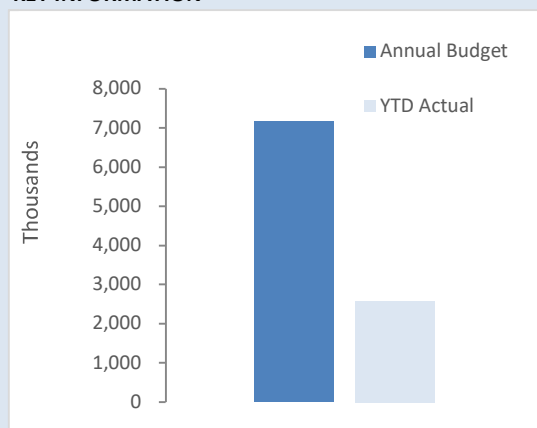
INVESTING ACTIVITIES  
NOTE 5  
CAPITAL ACQUISITIONS

Capital Acquisitions	Current		YTD Actual	YTD Budget Variance
	Annual Budget	YTD Budget	Total	
	\$	\$	\$	\$
Buildings	1,618,137	809,046	288,433	(520,613)
Plant & Equipment	1,769,580	1,231,760	1,615,095	383,335
Furniture & Equipment	70,000	34,992	0	(34,992)
Road Infrastructure	2,629,338	1,314,648	628,298	(686,350)
Other Infrastructure	1,092,403	551,176	50,102	(501,074)
<b>Capital Expenditure Totals</b>	<b>7,179,458</b>	<b>3,941,622</b>	<b>2,581,927</b>	<b>(1,359,695)</b>
<b>Funding of Capital Acquisitions:</b>				
	\$	\$		
Capital grants and contributions	3,189,736	1,741,017	976,824	(764,193)
Borrowings	671,500	0	0	0
Other (Disposals & C/Fwd)	0	455,000	261,818	-193,182
Contribution from Rates and other revenue	3,318,222	1,745,605	1,343,285	(402,320)
<b>Capital Funding Total</b>	<b>7,179,458</b>	<b>3,941,622</b>	<b>2,581,927</b>	<b>(1,359,695)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$7.18 M</b>	<b>\$2.58 M</b>	<b>36%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$3.19 M</b>	<b>\$.98 M</b>	<b>31%</b>



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

	Account Number	Original Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Buildings Specialised</b>					
LRCI 3 - Townhall upgrades	2093	20,000	9,996	0	(9,996)
LRCI 4 - Townhall upgrades	2128	75,000	37,500	0	(37,500)
Administration Office and Chambers Refurbishment - stage 1	2055	88,137	44,064	1,641	(42,423)
Industrial plot development	2131	250,000	124,998	0	(124,998)
Administration Office, tank and pump for reticulation	2132	5,000	2,496	0	(2,496)
Recreation Centre, generator	2133	80,000	39,996	0	(39,996)
Mt Arrowsmith tennis club, 3-phase power installation	2164	10,000	4,998	575	(4,423)
Stormwater Harvesting Project	2116	30,000	15,000	113,607	98,607
Sub Total		558,137	279,048	115,823	(163,225)
<b>Building - Non Specialised</b>					
Shire Staff Housing Construction - Thomas St	2045	450,000	225,000	0	(225,000)
26 Hilton Way - landscaping	2129	10,000	4,998	0	(4,998)
New house - 24 Cheetham Way	2130	600,000	300,000	172,610	(127,390)
Sub Total		1,060,000	529,998	172,610	(357,388)
<b>Total Buildings</b>		<b>1,618,137</b>	<b>809,046</b>	<b>288,433</b>	<b>(520,613)</b>
<b>Furniture and Equipment</b>					
New phone system (admin & CRC)	2146	5,000	2,496	0	(2,496)
Hardware Renewal and Plan Initiatives (Admin Server)	2043	15,000	7,500	0	(7,500)
Video conferencing equipment for Council Chambers	2147	30,000	15,000	0	(15,000)
Starlink internet equipment and installation	2148	20,000	9,996	0	(9,996)
<b>Total Furniture and equipment</b>		<b>70,000</b>	<b>34,992</b>	<b>0</b>	<b>(34,992)</b>
<b>Plant &amp; Equipment</b>					
Toyota Prado - Works Manager	2115	80,000	39,996	0	(39,996)
Toyota Prado - CEO	2135	80,000	39,996	0	(39,996)
Toyota Hilux - Mechanic	2136	50,000	24,996	47,426	22,430
Ford Ranger	2137	35,000	17,496	0	(17,496)
Ford Ranger	2138	42,000	21,000	0	(21,000)
Volvo Loader	2134	450,000	225,000	399,700	174,700
2x Mack Prime Movers	2086	630,000	630,000	643,310	13,310
CAT vibrating drum roller	2139	200,000	99,996	0	(99,996)
Tri-axle dolly	2140	35,000	17,496	0	(17,496)
Toro Reelmaster Mower	2141	64,010	64,010	64,010	0
Ute-mounted boom spray	2142	15,170	7,584	0	(7,584)
Vertimower reel	2143	18,400	9,198	0	(9,198)
Skidsteer loader with attachments	2144	65,000	32,496	0	(32,496)
Fuso Rosa bus - vinyl wrap	2145	5,000	2,496	0	(2,496)
Fire Fighting Appliance (DFES Grant Funded)	2165	0	0	433,849	433,849
Trailer-mounted generator	1363200	0	0	26,800	26,800
<b>Total Plant and equipment</b>		<b>1,769,580</b>	<b>1,231,760</b>	<b>1,615,095</b>	<b>383,335</b>

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

	Account Number	Original Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Infrastructure - Roads</b>					
LRCI 3 - Seal Laneway Savage street to Latham Road	2091	226,540	113,268	27,500	(85,768)
LRCI 4 - Corrigin/Naremben Road culvert	2122	120,000	60,000	0	(60,000)
Blackspot - Townsite intersection Latham, Churchill, Currall and Longhurst Streets	2015	10,000	4,998	85,671	80,673
R2R - Soldiers Road gravel resheeting SLK 10-65.66	2062	545,509	272,754	676	(272,078)
R2R - Soldiers Road, resealing works	2151	150,000	75,000	0	(75,000)
R2R - Yeomans Road, gravel resheeting (SLK 8.70 - 11.70)	2152	150,000	75,000	0	(75,000)
R2R - Grays Road, gravel resheeting (SLK 0.00 - 3.40)	2153	150,000	75,000	0	(75,000)
RRG - Cramphorne Road, reconstruct to 9m and seal (SLK 37.29 - 42.29)	2154	620,000	309,996	479,779	169,783
RRG - Cramphorne Road, second coat seal (SLK 11.64 - 12.20   13.33 - 14.41   16.24 - 17.31)	2155	100,000	49,998	390	(49,608)
WSFN - Naremben-Kondinin Road, widen to 10m and overlay (SLK 10.00 - 13.20)	2080	327,546	163,770	12,350	(151,420)
WSFN - Naremben-Kondinin Road, widen to 10m and overlay (SLK 14.00 - 16.00)	2081	47,744	23,868	0	(23,868)
WSFN - Naremben-Kondinin Road SLK 1.4-26.6 clearing of vegetation for works incl traffic management	2082	54,688	27,342	21,931	(5,411)
WSFN - Naremben-Kondinin Road, widen to 10m and overlay (SLK 4.80 - 5.40)	2112	85,597	42,798	0	(42,798)
WSFN - Naremben-Kondinin Road, widen to 10m and overlay (SLK 6.00 - 6.30)	2113	41,714	20,856	0	(20,856)
<b>Total Roads</b>		<b>2,629,338</b>	<b>1,314,648</b>	<b>628,298</b>	<b>(686,350)</b>
<b>Other Infrastructure</b>					
LRCI 3 - Electronic sign Cnr Churchill St & Currall St	2094	8,000	3,996	3,257	(739)
LRCI 4 - Swimming Pool Heating	2149	100,000	49,998	0	(49,998)
LRCI 4 - Townsite drainage improvements	2150	251,842	125,916	0	(125,916)
LRCI 3 - Footpath Infrastructure	1430	30,000	15,000	10,000	(5,000)
LRCI 3 - Churchill Street improvements	2092	307,561	153,780	27,500	(126,280)
Cemetery shade structures and seating	2120	15,000	7,500	0	(7,500)
Naremben football oval - new goal posts	2126	10,000	10,000	9,345	(655)
Townsite drainage survey and design	2156	60,000	30,000	0	(30,000)
Townsite kerb replacement	2157	150,000	75,000	0	(75,000)
Airfield lighting upgrades	2158	20,000	9,996	0	(9,996)
Netball and basketball court shade structure, design and QS	2159	50,000	24,996	0	(24,996)
Walker Lake signage	2160	25,000	12,498	0	(12,498)
Community Directory website development	2161	5,000	2,496	0	(2,496)
BMX track, survey and design	2162	10,000	4,998	0	(4,998)
Ski Lake planning and development	2163	50,000	25,002	0	(25,002)
<b>Total Other Infrastructure</b>		<b>1,092,403</b>	<b>551,176</b>	<b>50,102</b>	<b>(501,074)</b>
<b>TOTAL CAPITAL ACQUISITIONS</b>		<b>7,179,458</b>	<b>3,941,622</b>	<b>2,581,927</b>	<b>(1,359,695)</b>

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

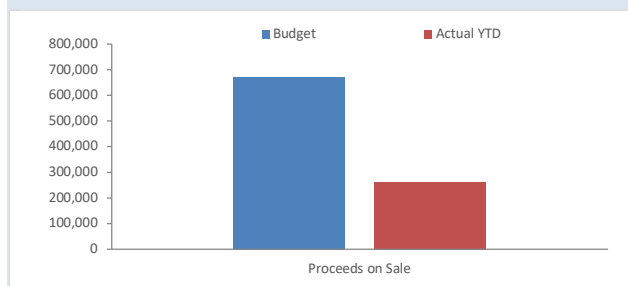
NOTE 6  
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Current		YTD Budget	YTD Actual	Variance (Under)/Over
	Annual Budget	Budget			
<b>Operating grants, subsidies and contributions</b>					
<b>General Purpose funding</b>					
Financial Assistance Grant - General portion	30,500	30,500	15,200	30,766	15,566
Financial Assistance Grant - Roads portion	19,500	19,500	10,000	27,037	17,037
	<u>50,000</u>	<u>50,000</u>	<u>25,200</u>	<u>57,802</u>	<u>32,602</u>
<b>Law, Order and Public Safety</b>					
Bush Fire Brigade Operating Grant	7,820	7,820	3,906	4,400	494
	<u>7,820</u>	<u>7,820</u>	<u>3,906</u>	<u>4,400</u>	<u>494</u>
<b>Community Amenities</b>					
CRC Grants and Contributions	185,000	185,000	92,490	141,047	48,557
SOCK Week Grant	25,000	25,000	12,498	0	(12,498)
Community water supply grant	0	0	0	31,000	31,000
	<u>210,000</u>	<u>210,000</u>	<u>104,988</u>	<u>172,047</u>	<u>67,059</u>
<b>Recreation and Culture</b>					
Reimbursements from sporting groups	15,000	15,000	7,500	0	(7,500)
	<u>15,000</u>	<u>15,000</u>	<u>7,500</u>	<u>0</u>	<u>(7,500)</u>
<b>Transport</b>					
Main Roads Direct Grant	243,717	243,717	243,717	249,552	5,835
Heavy Vehicle Road Maintenance Contributions	205,206	205,206	102,600	269,272	166,672
	<u>448,923</u>	<u>448,923</u>	<u>346,317</u>	<u>518,824</u>	<u>172,507</u>
<b>Operating grants, subsidies and contributions Total</b>	<b>731,743</b>	<b>731,743</b>	<b>487,911</b>	<b>753,073</b>	<b>265,162</b>
<b>Non-operating grants, subsidies and contributions</b>					
<b>Law, Order and Public Safety</b>					
Fire Prevention - Capital Grants Income	0	0	0	433,849	433,849
	<u>0</u>	<u>0</u>	<u>0</u>	<u>433,849</u>	<u>433,849</u>
<b>Community Amenities</b>					
Stormwater harvesting project	0	0	0	4,545	4,545
	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,545</u>	<u>4,545</u>
<b>Recreation and Culture</b>					
LRCI Grant Funding	1,068,222	1,068,222	534,110	187,793	(346,317)
Capital grants and contributions (gifted assets)	0	0	0	26,800	26,800
	<u>1,068,222</u>	<u>1,068,222</u>	<u>534,110</u>	<u>214,593</u>	<u>-319,517</u>
<b>Transport</b>					
Regional Road Group Grant funding	480,000	480,000	298,505	218,505	(80,000)
Roads to Recovery grant funding	995,509	995,509	650,000	0	(650,000)
Wheatbelt Secondary Freight Network grant funding	646,005	646,005	258,402	105,332	(153,070)
	<u>2,121,514</u>	<u>2,121,514</u>	<u>1,206,907</u>	<u>323,837</u>	<u>(883,070)</u>
<b>Non-operating grants, subsidies and contributions Total</b>	<b>3,189,736</b>	<b>3,189,736</b>	<b>1,741,017</b>	<b>976,824</b>	<b>(1,202,587)</b>
<b>Grand Total</b>	<b>3,921,479</b>	<b>3,921,479</b>	<b>2,228,928</b>	<b>1,729,897</b>	<b>(937,425)</b>

Asset Ref.	Asset Description	Original Budget				YTD Actual				
		Net Book Value	Proceeds	Amended Proceeds	Profit (Loss)	Net Book Value	Proceeds	Profit (Loss)	(Loss)	
		\$	\$		\$	\$	\$	\$		
PE116	Toyota Prado (CEO's car)	40,000	55,000		15,000	0	0	0	0	
PE1305	Toyota Prado (WM's car)	45,000	55,000		10,000	0	0	0	0	
PE613	Nissan Navara	20,000	20,000		0	0	0	0	0	
PE7298	Nissan Navara	20,000	20,000		0	0	0	0	0	
PE191	Nissan Navara	10,000	8,000		0	(2,000)	0	0	0	
NB6079	Mack Granite prime mover	100,000	105,000		5,000	0	25,124	79,730	54,606	
NB7704	Mack Granite prime mover	100,000	100,000		0	0	26,066	74,881	48,815	
PE1203	Cat vibrating roller	90,000	55,000		0	(35,000)	0	0	0	
PE1207	Volvo Loader	110,000	250,000		140,000	0	126,234	106,617	(19,617)	
PE156	Toro Reelmaster mower	8,000	3,500		0	(4,500)	0	0	0	
							0	590	590	
		<b>543,000</b>	<b>671,500</b>	<b>0</b>	<b>170,000</b>	<b>(41,500)</b>	<b>177,424</b>	<b>261,818</b>	<b>104,011</b>	<b>(19,617)</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$671,500</b>	<b>\$261,818</b>	<b>39%</b>

Information on Borrowings Particulars	30 Jun 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 125 - Swimming Pool	113,134	0	0	12,570	(25,560)	100,564	87,574	3,779	3,564
Loan 128 - Recreation Centre	538,853	0	0	18,399	(37,282)	520,454	501,571	14,172	13,926
	651,986	0	0	30,969	(62,841)	621,018	589,145	17,950	17,490
<b>Self supporting loans</b>									
<b>Housing</b>									
Loan 127 - Aged Homes	18,046	0	0	2,094	(4,232)	15,952	13,814	382	450
<b>Recreation and Culture</b>									
Loan 130 - Mt Walker Tennis Club	7,639	0	0	1,894	(3,799)	5,745	3,840	42	36
Loan 131 - Narembeen Bowling Club	64,616	0	0	3,893	(7,805)	60,723	56,811	315	300
	90,301	0	0	7,881	(15,835)	82,420	74,466	738	786
<b>Total</b>	<b>742,287</b>	<b>0</b>	<b>0</b>	<b>38,850</b>	<b>(78,676)</b>	<b>703,438</b>	<b>663,611</b>	<b>18,688</b>	<b>18,276</b>

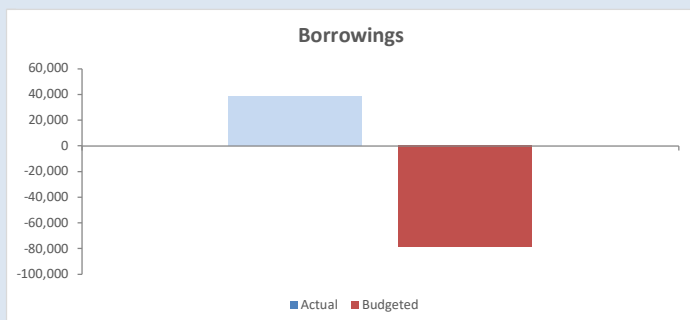
All debenture repayments were financed by general purpose revenue.

**SIGNIFICANT ACCOUNTING POLICIES**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



<b>Principal Repayments</b>	<b>\$38,850</b>
<b>Interest Earned</b>	<b>\$119,747</b>
<b>Interest Expense</b>	<b>\$18,688</b>
<b>Reserves Bal</b>	<b>\$4.13 M</b>
<b>Loans Due</b>	<b>\$ .7 M</b>

**ATTACHMENT 13.2A**  
**Schedule of Accounts month ended – 31**  
**December 2023**



**Shire of Narembreen**  
**Schedule of accounts paid**  
**For the month ended 31 December 2023**

Chq/EFT	Date	Name	Description	Amount
EFT17273	14/12/2023	Associated Laundry Services	Admin and CRC - washing and ironing of 31 Tableclothes	243.38
EFT17274	14/12/2023	Aust Post	Admin and CRC - Postage charges - November 2023	45.21
EFT17275	14/12/2023	Australian Services Union	Payroll Deductions/Contributions	26.50
EFT17276	14/12/2023	Avon Waste	Avon Waste - Domestic Rubbish Collection - 06/11/2023 - 27/11/2023	15,417.99
EFT17277	14/12/2023	Chris Bray Electrics Pty Ltd	Airfield - Weekend Callout Emergency Works - repair of faulty runway lighting	242.00
EFT17278	14/12/2023	Cr Chris Bray	Cr C Bray - Councillor Sitting Fees and Travel Fees - July to December 2023	2,367.50
EFT17279	14/12/2023	Corsign WA PTY LTD	Works - Speed Humps to suite 6 metre roads	1,331.00
EFT17280	14/12/2023	Cr Amy Hardham	Cr A Hardham - Councillor Sitting Fees and Travel Fees - July to December 2023	2,367.50
EFT17281	14/12/2023	Cr Hannah Bald	Cr H Bald - Councillor Sitting Fees and Travel Fees - October to December 2023	1,183.75
EFT17282	14/12/2023	Drag Family Trust	CRC - A1 Canvas Framing	77.00
EFT17283	14/12/2023	GSG WA Pty Ltd (Narembreen Roadhouse)	Fuel Parks & gardens	800.44
EFT17284	14/12/2023	Cr Holly Cusack	Cr H Cusack - Councillor Sitting Fees and Travel Fees - July to December 2023	2,907.54
EFT17285	14/12/2023	Hurt to Help Limited	RRSNCF Round 5 (Oct23) recipient - Hurt for Help Charity Event	5,500.00
EFT17286	14/12/2023	Cr Kellie Mortimore	Cr K Mortimore - Councillor Sitting Fees and Travel Fees - July to September 2023	3,988.86
EFT17287	14/12/2023	Liberty Oil Rural Pty Ltd	Works - Supply and delivery of 4000 litres diesel fuel	7,300.00
EFT17288	14/12/2023	Livingston Medical Pty Ltd	Livingston Medical Pty Ltd, service fees under general practice agreement, pro-rata for the period 1 November 2023 to 30 June 2024	25,666.66
EFT17289	14/12/2023	Gym member	Refund - Gym Card Bond	50.00
EFT17290	14/12/2023	Marmalade Enterprises Pty Ltd T/A QTM Eletrical and Civil	Works - Improvements and modifications required to streetlighting in Latham Street Narembreen to facilitate proposed roadworks in Latham Street	30,906.81
EFT17291	14/12/2023	Cr Michael Currie	Cr M Currie - Councillor Sitting Fees and Travel Fees - July to December 2023	2,367.50
EFT17292	14/12/2023	Modularis Pty Ltd T/A Modular WA	CEO - Contract for Construction of a 4x2 Modular Home for 24 Cheetham Way Narembreen	146,581.00
EFT17293	14/12/2023	Mt Walker Sports Club INC	RRSNCF Round 5 Grant Funding Recipient October 2023	1,922.00
EFT17294	14/12/2023	Narembreen Elders Limited	Works - Town Oval - Spray for African Beetle	130.40
EFT17295	14/12/2023	Narembreen Engineering & Steel Supplies (The Trustee for Marcus Dorlandt Family Trust)	8 Cheetham Way - Gas Bottle delivery 2023	193.38
EFT17296	14/12/2023	Narembreen Hardware And Ag Supplies Pty Ltd	Materials - Various Departments	2,106.78
EFT17297	14/12/2023	Narembreen IGA	Senior Citizens Centre - replacement of oven plus delivery	2,323.25
EFT17298	14/12/2023	Nutrien Ag Solutions	Works - 2x 10L Stadium Turf	425.70
EFT17299	14/12/2023	Officeworks	Admin - Office stationery - White board	59.95
EFT17300	14/12/2023	P M Services Narembreen	Waste Transfer Station Facility Management - 25/11/2023 to 08/12/2023	5,684.00
EFT17301	14/12/2023	PC & JE Kennedy	33 Currall Street - Supply concrete to electrical box that is damaged	550.00
EFT17302	14/12/2023	Perlex Holdings Pty Ltd T/A Madcow Entertainment	CRC - Event - Christmas Party - Children's Entertainment on 14 December 2023	2,805.00
EFT17303	14/12/2023	Qbit Trading Company Pty Ltd	Admin - Managed IT Services	405.85
EFT17304	14/12/2023	Repeco a division of GPC Asia Pacific Pty Ltd	Depot - New tyre gauge for workshop. Plus grease fittings for truck/trailer - PE999, PE079, PE3937	456.45
EFT17305	14/12/2023	Rural Traffic Services PTY LTD	Works - Traffic Controller, Accomodation and Meals	49,082.54
EFT17306	14/12/2023	Cr Scott Stirrat	Cr S Stirrat - Councillor Sitting Fees and Travel Fees - July to December 2023	5,918.59
EFT17307	14/12/2023	Shire Of Corrigin	Roe Regional Shared Environmental Health Services 2023/2024	4,452.80
EFT17308	14/12/2023	Shire Of Kellerberrin	Local Government Conference - Restaurant Reimbursments	78.13
EFT17309	14/12/2023	Stabilised Pavements of Australia Pty Ltd	Works - Stabilisation of Cramphorne Road	55,667.37
EFT17310	14/12/2023	Team Global Express Pty Ltd	Admin and Depot - Freight Charges 22/11/2023 - 01/12/2023	214.55
EFT17311	14/12/2023	The Trustee for the Brown Family Trust T/A Flex Events	CRC - 2023 Community Christmas Party - Outdoor Cinema	697.50
EFT17312	14/12/2023	The Trustee for the Knipe Trading Trust T/A Merredin Toyota and Isuzu Ute	EMIS - supply new vehicle for works manager	52,168.37



Shire of Narembreen  
Schedule of accounts paid  
For the month ended 31 December 2023

Chq/EFT	Date	Name	Description	Amount
EFT17313	14/12/2023	Town Planning Innovations	Planning/ Development Consultation Services - 3, 17, 30 November 2023	536.25
EFT17314	14/12/2023	Cr Trevor Cole	Cr T Cole - Councillor Sitting Fees and Travel Fees - July to December 2023	2,367.50
EFT17315	14/12/2023	Trustee for J & S Baldwin Trust	Depot - 3 New Tyres - PE55, PE151, PE1208	2,186.80
EFT17316	14/12/2023	WA Distributors Pty Ltd	Shire Properties - Cleaning Supplies	823.25
EFT17317	14/12/2023	WALGA	Cr Hanna Bald - Training - 3 of Council Member Essentials via eLearning	869.00
EFT17318	14/12/2023	Cr Warren Milner	Cr W Milner - Councillor Sitting Fees and Travel Fees - July to September 2023	1,183.75
EFT17319	14/12/2023	Western Australian Treasury Corporation	WA Treasury - Loan Instalments - 127E	2,475.70
EFT17320	14/12/2023	Westrac Equipment Pty Ltd	Deopt - Parts for Grader Repairs - PE67	632.85
EFT17321	21/12/2023	AFGRI Equipment Australia Pty Ltd	Depot - John Deere Service Items - PE456	562.10
EFT17322	21/12/2023	AMAC Mechanical	Depot - Collins Roller NB 3521 - Parts Cost	4,860.99
EFT17323	21/12/2023	Combined Pest Control WA	Swimming pool - annual spider, fly and mosquito spraying	264.00
EFT17324	21/12/2023	Narembreen Engineering & Steel Supplies (The Trustee for Marcus Dorlandt Family Trust)	Swimming Pool - Gas bottle and delivery - 2023/2024	193.38
EFT17325	21/12/2023	Narembreen Freightlines	Works - Deliver 850 ton 14mm aggregate from Hanson Byford	42,600.73
EFT17326	21/12/2023	Narembreen Hardware And Ag Supplies Pty Ltd	Materials - Various Departments	4,251.45
EFT17327	21/12/2023	Narembreen Hockey Club	Arthurs Send Off - Narembreen Hockey Club to serve food and refreshments - 24 November 2023	500.00
EFT17328	21/12/2023	Trustee for J & S Baldwin Trust	Depot - Tyre for Grader PE688	11,080.00
DD12017.1	08/12/2023	Beam Precision Superannuation	Superannuation Payments for Payroll 52 23/11/23 - 6/12/2023	14,307.40
DD12022.1	22/12/2023	Beam Precision Superannuation	Superannuation Payments for Payroll 53 7/12/23 - 20/12/2023	14,943.94
DD12029.1	18/12/2023	Power ICT Pty Ltd	Admin - Message on hold services - December 2023	75.90
DD12029.2	12/12/2023	Commander Australia Pty Ltd	Commander Service and Equipment charges - 22/10/2023 - 21/11/2023	68.51
DD12029.3	18/12/2023	Telstra	Phone usage and services - December 2023	1,718.41
DD12030.1	04/12/2023	Narembreen Hardware And Ag Supplies Pty Ltd	Works - Traffic Counters	204.75
DD12030.10	04/12/2023	Bunnings Group Ltd T/A Tool Kit Depot	CEO - Storage Tubs - spare uniforms	74.68
DD12030.11	04/12/2023	Crown Perth	CEO - Accommodation - LGO Pro Stat Conference	653.51
DD12030.12	04/12/2023	Starlink Internet Services PTE Ltd	CEO - Starlink Subscription fees - 10 November 2023 - 10 December 2023	413.20
DD12030.13	04/12/2023	Bankwest	EMCS - Fuel Purchases	200.65
DD12030.14	04/12/2023	Water Corporation	EMCS - Wadderin - Licence over portion of reserve	553.96
DD12030.15	04/12/2023	Landgate	EMCS - Transfer of Land - Fidge - WA Agri	30.50
DD12030.16	04/12/2023	Big W	EMCS - CRC - Wine glasses	24.00
DD12030.2	04/12/2023	Peterkin Paper	EMCS - CRC - Special Paper Order	53.60
DD12030.3	04/12/2023	HuanYu Australia Ltd Pty T/A CAREYOU	EMCS - CRC - Australia Day 2024 - Baseball caps	567.06
DD12030.4	04/12/2023	Australia Day Council of South Australia Incorporated	EMCS - CRC - Australia Day 2024 - banners and merchandise	1,478.90
DD12030.5	04/12/2023	Australia Day Council Of WA	EMCS - CRC - Australia Day 2024 - balloons and serviettes	117.95
DD12030.6	04/12/2023	Kmart	EMCS - CRC - Community Wellbeing Luncheon - decorations	677.50
DD12030.7	04/12/2023	Department of Transport	Works - Staff MDL renewal - W Patterson	46.85
DD12030.8	04/12/2023	Comben, Nicholas T/A PME Plastic & Metal Engraving	Mechanic - Engraved Labels rotary cut with bevelled edges	125.40
DD12030.9	04/12/2023	Officeworks	CEO - Clearview Clipboards - works crew	390.95
DD12031.1	04/12/2023	Synergy - Western Power	Power Usage and Service Charges - December 2023	9,252.13
DD12031.2	06/12/2023	Synergy - Western Power	Power Usage and Service Charges - December 2023	3,792.81
DD12031.3	07/12/2023	Synergy - Western Power	Power Usage and Service Charges - December 2023	71.82
DD12031.4	22/12/2023	Synergy - Western Power	Power Usage and Service Charges - December 2023	285.05
DD12040.1	11/12/2023	Water Corporation	Water Usage and Services Charge - December 2023	578.01
DD12040.2	13/12/2023	Water Corporation	Water Usage and Service Charges - December 2023	5,734.27
DD12040.3	15/12/2023	Water Corporation	Water Usage and Service Charges - December 2023	4,726.07
DD12040.4	18/12/2023	Water Corporation	Water Usage and Service Charges - December 2023	7,011.33
DD12040.5	19/12/2023	Water Corporation	Water Usage and Service Charges - December 2023	2,526.42
DD12040.6	21/12/2023	Water Corporation	Water Usage and Service Charges - December 2023	124.59
GJ #3867	06/12/2023	Payroll	Altus payroll, pay run #52	95,991.82
GJ #3916	20/12/2023	Payroll	Altus payroll, pay run #53	63,913.22
GJ #3901	31/12/2023	Department of Transport	Licensing for December 2023	17,692.75
GJ #3901	31/12/2023	Bankwest	Monthly bank charges for December 2023	210.80
GJ #3911	31/12/2023	Bankwest	Monthly bank charges for December 2023	321.72
<b>Total payments for December 2023</b>				<b>759,061.43</b>



**ATTACHMENT 13.2B**  
**Credit Card Payments December 2023**



**Shire of Narembeen**  
**Credit Card Purchases**  
**14 October 2023 to 14 November 2023**  
 Direct debited 4 December 2023

Chief Executive Officer			
Date	Supplier	Description of purchase	Amount
23/10/2023	Narembeen Hardware and Ag Supplies	Retiring Councillor gifts	\$ 44.95
26/10/2023	Officeworks	Stationery	\$ 390.95
7/11/2023	Bunnings Group Limited	Storage tubs	\$ 74.68
8/11/2023	Crown Perth	Accommodation, CEO LGPro state conference	\$ 653.51
10/11/2023	Starlink Internet Services Pte Ltd	Starlink subscription fees	\$ 139.00
13/11/2023	Starlink Internet Services Pte Ltd	Starlink subscription fees	\$ 274.20
<b>TOTAL CEO CREDIT CARD PAYMENTS</b>			<b>\$ 1,577.29</b>

Executive Manager Corporate Services			
Date	Supplier	Description of purchase	Amount
14/10/2023	Puma Energy	Fuel	\$ 91.43
27/10/2023	Water Corporation	Licensing for management order over Wadderin Reserve	\$ 553.96
30/10/2023	Landgate	Certificate of title	\$ 30.50
1/11/2023	BigW	Wine glasses	\$ 24.00
3/11/2023	Peterkin Paper	Craft paper for CRC	\$ 53.60
3/11/2023	Careyou wedding	Australia Day branded hats	\$ 567.06
3/11/2023	SP Australia Day	Australia Day branded flags, banners and drink bottles	\$ 1,478.90
3/11/2023	Auspire	Australia Day branded balloons and serviettes	\$ 117.95
7/11/2023	Kmart	Serving boards, table runners and cutlery for Australia Day	\$ 580.50
10/11/2023	Kmart	Cake stands and serving boards for Australia Day	\$ 97.00
11/11/2023	Coles Express	Fuel	\$ 109.22
<b>TOTAL EMCS CREDIT CARD PAYMENTS</b>			<b>\$ 3,704.12</b>



**Shire of Narembeen**  
**Credit Card Purchases**  
**14 October 2023 to 14 November 2023**  
 Direct debited 4 December 2023

Executive Manager Infrastructure Services			
Date	Supplier	Description of purchase	Amount
23/10/2023	Shire of Narembeen (DOT)	Staff license renewal	\$ 46.85
26/10/213	Narembeen Hardware and Ag Supplies	Padlocks for traffic counters	\$ 79.90
<b>TOTAL EMIS CREDIT CARD PAYMENTS</b>			<b>\$ 126.75</b>

Mechanic			
Date	Supplier	Description of purchase	Amount
13/10/2023	PME Plastic and Metal	Labels for truck switches	\$ 125.40
<b>TOTAL MECHANIC CREDIT CARD PAYMENTS</b>			<b>\$ 125.40</b>

Account fees			
Date	Supplier	Description of purchase	Amount
n/a	Bankwest	Bank fees and interest	\$ -

**TOTAL CREDIT CARD PAYMENTS FOR THE PERIOD 14/10/23 - 14/11/23 \$ 5,533.56**

**ATTACHMENT 13.3A**  
**Shire of Narembeen – Financial Statements for**  
**month ended 31 January 2024**

SHIRE OF NAREMBEEN  
**MONTHLY**  
FINANCIAL STATEMENT

**JANUARY 2024**



## **SHIRE OF NAREMBEEN**

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

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

#### **TABLE OF CONTENTS**

\* Statement of Financial Activity by Nature or Type

\* Note 1            Net Current Assets

\* Note 2            Explanation of Material Variances

Note 3            Cash and Investments

Note 4            Receivables

Note 5            Capital Acquisitions

Note 6            Grants and Contributions

Note 7            Disposal of Assets

Note 8            Borrowings

These accounts are prepared with data available at the time of preparation.

\* Statutory Report

**STATUTORY REPORT  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**BY NATURE OR TYPE**

	Ref Note	Annual Budget	YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	1	3,711,589	3,711,589	<b>4,737,410</b>	1,025,821	28%	▲
<b>Revenue from operating activities</b>							
Rates		2,046,893	2,051,692	2,026,468	(25,224)	(1%)	
Operating Grants, Subsidies and Contributions	6	731,743	524,410	735,174	210,764	40%	overbudget
Fees and Charges		604,679	434,341	426,449	(7,892)	(2%)	
Interest Earnings		198,049	115,521	122,635	7,114	6%	
Other Revenue		74,600	64,336	107,698	43,362	67%	overbudget
Profit on Disposal of Assets		170,000	99,162	84,395	(14,767)		
		<b>3,825,964</b>	<b>3,289,462</b>	<b>3,502,818</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,052,097)	(1,196,762)	<b>(1,374,202)</b>	(177,440)	(15%)	overbudget
Materials and Contracts		(1,604,354)	(958,656)	<b>(881,876)</b>	76,780	8%	
Utility Charges		(231,113)	(134,708)	<b>(117,161)</b>	17,547	13%	
Depreciation on Non-Current Assets		(3,100,700)	(1,808,681)	<b>(1,724,629)</b>	84,052	5%	
Interest Expenses		(36,582)	(21,322)	<b>(18,558)</b>	2,764	13%	
Insurance Expenses		(239,698)	(239,698)	<b>(239,698)</b>	(0)	(0%)	
Other Expenditure		(163,482)	(95,333)	<b>(38,930)</b>	56,403	59%	underbudget
Loss on Disposal of Assets		(39,500)	(23,037)	<b>0</b>	23,037	100%	
		<b>(7,467,526)</b>	<b>(4,478,197)</b>	<b>(4,395,056)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,100,700	1,808,681	<b>1,724,629</b>	(84,052)	(5%)	
Adjust (Profit)/Loss on Asset Disposal		(130,500)	(76,125)	<b>(84,395)</b>	(8,270)	11%	
Movement in Local Government House Trust		(3,500)	0	<b>4,163</b>	4,163		
Movement in Roe ROC assets		0	0	<b>(1,681)</b>	(1,681)		
		<b>2,966,700</b>	<b>1,732,556</b>	<b>1,642,717</b>			
<b>Non-cash amounts excluded from operating activities</b>		<b>(674,862)</b>	<b>543,821</b>	<b>750,480</b>			
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	6	3,189,736	1,781,017	<b>1,053,324</b>	(727,693)	(41%)	underbudget
Proceeds from Disposal of Assets		671,500	455,000	<b>261,818</b>	(193,182)	(42%)	underbudget
Proceeds from self-supporting loans		15,835	5,787	<b>5,787</b>	0	0%	
Capital acquisitions	5	(14,223,714)	(4,481,224)	<b>(2,651,892)</b>	1,829,332	41%	underbudget
		<b>(10,346,643)</b>	<b>(2,239,420)</b>	<b>(1,330,963)</b>			
<b>Financing Activities</b>							
Transfer from Reserves		726,907	0	<b>0</b>	0		
Repayment of Debentures		(78,676)	(38,850)	<b>(38,850)</b>	0	0%	
Transfer to Reserves		(384,571)	0	<b>0</b>	0		
		<b>263,660</b>	<b>(38,850)</b>	<b>(38,850)</b>			
<b>Closing Funding Surplus (Deficit)</b>	1	<b>(7,046,256)</b>	<b>1,977,140</b>	<b>4,118,077</b>			

**KEY INFORMATION**

Variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

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

OPERATING ACTIVITIES  
 NOTE 1  
 ADJUSTED NET CURRENT ASSETS

	Ref Note	Closing Actual Balance 30 June 2023	This Time Last Year 31 Jan 2023	Year to Date Actual 31 Jan 2024
<b>Adjusted Net Current Assets</b>				
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	5,519,403	3,119,167	4,142,542
Cash Restricted	3	4,252,582	4,144,745	4,734,814
Receivables - Rates	4	80,102	206,083	228,547
Receivables - Other	4	116,283	318,836	217,702
Loans receivable		15,836	3,935	10,049
Net ATO liabilities		78,570	49,158	61,510
Inventories		6,020	13,372	32,773
		10,068,796	7,855,296	9,427,937
<b>Less: Current Liabilities</b>				
Payables		(124,547)	(9,689)	(95,986)
Provisions - employee		(317,362)	(340,620)	(317,362)
Long term borrowings		(76,539)	(34,026)	(37,689)
Contract Liability		(120,960)	(1,132,498)	(120,960)
Bonds and deposits held		(17,866)	(18,256)	(22,416)
		(657,274)	(1,535,087)	(594,412)
<b>Unadjusted Net Current Assets</b>		<b>9,411,522</b>	<b>6,320,209</b>	<b>8,833,525</b>
<b>Adjustments and exclusions permitted by FM Reg 32</b>				
Restricted cash	3	(4,734,815)	(4,144,745)	(4,734,815)
Less: Loans receivable		(15,836)	(3,935)	(10,049)
Add : Long Term Borrowings		76,539	34,026	37,689
<b>Adjusted Net Current Assets</b>		<b>4,737,410</b>	<b>2,205,554</b>	<b>4,126,527</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period

**This Year YTD**

**Surplus(Deficit)**

**\$4.13 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$2.21 M**



**STATUTORY REPORT**

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

**NOTE 2**

**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 budget materially.

The material variance adopted by Council for the 2023/24 year is at least \$25,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Operating Grants, Subsidies and Contributions	210,764	40% overbudget		Permanent	Variance due to higher than expected HVRIC from Ramelius and receipt of Community Water Supply grant funding (not budgeted for as wasn't secured at time of budget preparation).
Other Revenue	43,362	67% overbudget		Permanent	Actuals exceed budget due to worker's compensation and paid parental leave income, which wasn't budgeted for.
<b>Expenditure from operating activities</b>					
Employee Costs	(177,440)	-15% overbudget		Timing	Variance due to a combination of: 1. significant road maintenance at the start of the year still averaging out, which is compounded by a deviation of resources to maintenance work following the storms 2. some staffing costs being higher than budgeted for due to various factors like payouts, payrises and more hours worked.
Other Expenditure	56,403	59% underbudget		Timing	All costs in category under-budget - not expected to be a permanent variance.

**STATUTORY REPORT**

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

**NOTE 2**

**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 budget materially.

The material variance adopted by Council for the 2023/24 year is at least \$25,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	(727,693)	(41%)	underbudget	Timing	Income is significantly under-budget due to: 1. LRCI funding behind due to project delays 2. R2R funding behind as no claims have been made; intending to claim 100% for March 2024 3. WSNF funding behind due to delays with the projects.
Proceeds from Disposal of Assets	(193,182)	(42%)	underbudget	Timing	Note that the budget variance is offset by ~\$433k for the Appliance gifted by DFES; the shortfall is approximately \$1.1m. Assets that have been sold were sold for less than budgeted amount. Other assets have not been sold due to delays in delivery of replacements or due to purchase being delayed to future years (i.e.: roller).
Capital Acquisitions	1,829,332	41%	underbudget	Timing	See note 5 and comments re other variances. Road projects are behind and various other projects are also delayed.

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

OPERATING ACTIVITIES  
NOTE 3  
CASH AND INVESTMENTS

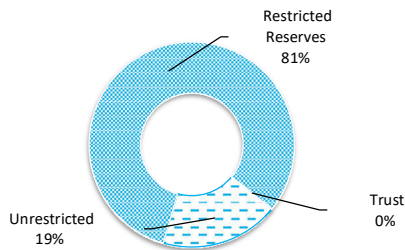
Cash and Investments	Unrestricted	Restricted Reserves	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Petty Cash and Floats	641	0	0	641			
<b>At Call Deposits</b>							
Municipal Fund	949,184	0	0	949,184	Bankwest	0.10%	
<b>Term Deposits</b>							
Term Deposit - BW #5347900	135,441	0	0	135,441	BW	0.10%	
Term Deposit - CBA #38420506	3,057,275	4,734,815	0	7,792,091	CBA	5.07%	15/03/2024
<b>Total</b>	<b>1,085,266</b>	<b>4,734,815</b>	<b>0</b>	<b>8,877,357</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$8.88 M</b>	<b>\$1.09 M</b>

All Restricted Reserve funds held are restricted by this Council. There are no funds held in this Category that are restricted by other legislation.

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

OPERATING ACTIVITIES

NOTE 4  
RECEIVABLES

Rates Receivable including ESL and Rubbish	31 Jan 24
	\$
Opening Arrears	80,102
Levied this year	2,133,835
Less Collections to date	(1,985,385)
Equals Current Outstanding	<b>228,547</b>
<b>Net Rates Collectable</b>	<b>228,547</b>
% Collected	93.04%

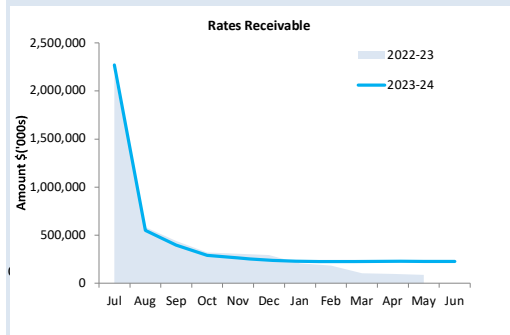
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	195,368	15,550	120	5,347	216,385
Percentage	90%	7%	0%	2%	
<b>Balance per Trial Balance</b>					
Sundry debtors	195,368	15,550	120	5,347	216,385
Other receivable	1,318	0	0	0	1,317
<b>Total Receivables General Outstanding</b>					<b>217,702</b>

KEY INFORMATION

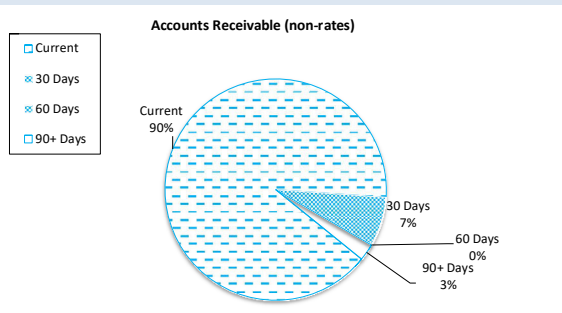
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Rates Received	Rates Due
<b>93%</b>	<b>\$228,547</b>



<b>Debtors Due</b>
<b>\$217,702</b>
<b>Over 30 Days</b>
<b>10%</b>
<b>Over 90 Days</b>
<b>2%</b>

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

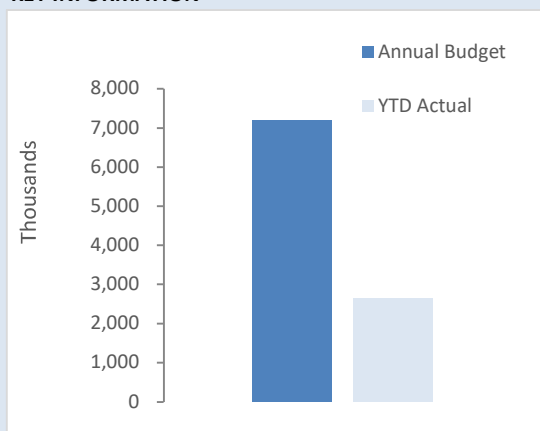
**INVESTING ACTIVITIES  
NOTE 5  
CAPITAL ACQUISITIONS**

Capital Acquisitions	Current		YTD Actual	YTD Budget Variance
	Annual Budget	YTD Budget	Total	
	\$	\$	\$	\$
Buildings	1,618,137	943,887	290,558	(653,329)
Plant & Equipment	1,777,580	1,326,047	1,618,664	292,617
Furniture & Equipment	70,000	40,824	0	(40,824)
Road Infrastructure	2,629,338	1,533,756	695,826	(837,930)
Other Infrastructure	1,084,403	636,710	46,845	(589,865)
<b>Capital Expenditure Totals</b>	<b>7,179,458</b>	<b>4,481,224</b>	<b>2,651,892</b>	<b>(1,829,332)</b>
<b>Funding of Capital Acquisitions:</b>				
	\$	\$		
Capital grants and contributions	3,189,736	1,781,017	1,053,324	(727,693)
Other (Disposals & C/Fwd)	671,500	455,000	261,818	(193,182)
Contribution from Rates and other revenue	3,318,222	2,245,207	1,336,750	(908,457)
<b>Capital Funding Total</b>	<b>7,179,458</b>	<b>4,481,224</b>	<b>2,651,892</b>	<b>(1,829,332)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$7.18 M</b>	<b>\$2.65 M</b>	<b>37%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$3.19 M</b>	<b>\$1.05 M</b>	<b>33%</b>

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

	Account Number	Original Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Buildings Specialised</b>					
LRCI 3 - Townhall upgrades	2093	20,000	11,662	0	(11,662)
LRCI 4 - Townhall upgrades	2128	75,000	43,750	0	(43,750)
Administration Office and Chambers Refurbishment - stage 1	2055	88,137	51,408	4,341	(47,067)
Industrial plot development	2131	250,000	145,831	0	(145,831)
Administration Office, tank and pump for reticulation	2132	5,000	2,912	0	(2,912)
Recreation Centre, generator	2133	80,000	46,662	0	(46,662)
Mt Arrowsmith tennis club, 3-phase power installation	2164	10,000	5,831	0	(5,831)
Stormwater Harvesting Project	2116	30,000	17,500	113,607	96,107
Sub Total		558,137	325,556	117,948	(207,608)
<b>Building - Non Specialised</b>					
Shire Staff Housing Construction - Thomas St	2045	450,000	262,500	0	(262,500)
26 Hilton Way - landscaping	2129	10,000	5,831	0	(5,831)
New house - 24 Cheetham Way	2130	600,000	350,000	172,610	(177,390)
Sub Total		1,060,000	618,331	172,610	(445,721)
<b>Total Buildings</b>		<b>1,618,137</b>	<b>943,887</b>	<b>290,558</b>	<b>(653,329)</b>
<b>Furniture and Equipment</b>					
New phone system (admin & CRC)	2146	5,000	2,912	0	(2,912)
Hardware Renewal and Plan Initiatives (Admin Server)	2043	15,000	8,750	0	(8,750)
Video conferencing equipment for Council Chambers	2147	30,000	17,500	0	(17,500)
Starlink internet equipment and installation	2148	20,000	11,662	0	(11,662)
<b>Total Furniture and equipment</b>		<b>70,000</b>	<b>40,824</b>	<b>0</b>	<b>(40,824)</b>
<b>Plant &amp; Equipment</b>					
Toyota Prado - Works Manager	2115	80,000	46,662	0	(46,662)
Toyota Prado - CEO	2135	80,000	46,662	0	(46,662)
Toyota Hilux - Mechanic	2136	50,000	29,162	47,426	18,264
Ford Ranger	2137	35,000	20,412	0	(20,412)
Ford Ranger	2138	42,000	24,500	0	(24,500)
Volvo Loader	2134	450,000	262,500	399,700	137,200
2x Mack Prime Movers	2086	630,000	630,000	643,310	13,310
CAT vibrating drum roller	2139	200,000	116,662	0	(116,662)
Tri-axle dolly	2140	35,000	20,412	0	(20,412)
Toro Reelmaster Mower	2141	64,010	64,010	64,010	0
Ute-mounted boom spray	2142	15,170	8,848	0	(8,848)
Vertimower reel	2143	18,400	10,731	0	(10,731)
Skidsteer loader with attachments	2144	65,000	37,912	0	(37,912)
Fuso Rosa bus - vinyl wrap	2145	5,000	2,912	0	(2,912)
LRCI 3 - Electronic sign Cnr Churchill St & Currall St	2094	8,000	4,662	3,257	(1,405)
Fire Fighting Appliance (DFES Grant Funded)	2165	0	0	433,849	433,849
Trailer-mounted generator	1363200	0	0	27,112	27,112
<b>Total Plant and equipment</b>		<b>1,777,580</b>	<b>1,326,047</b>	<b>1,618,664</b>	<b>292,617</b>

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

	Account Number	Original Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Infrastructure - Roads</b>					
Narembeen South Road (RRG) Slk10.90-14.62 Second Coat Seal (4170005)	2079	0	0	0	0
LRCI 3 - Seal Laneway Savage street to Latham Road	2091	226,540	132,146	27,500	(104,646)
LRCI 4 - Corrigin/Narembeen Road culvert	2122	120,000	70,000	0	(70,000)
Blackspot - Townsite intersection Latham, Churchill, Currall and Longhurst Streets	2015	10,000	5,831	85,671	79,840
R2R - Soldiers Road gravel resheeting SLK 10-65.66	2062	545,509	318,213	676	(317,537)
R2R - Soldiers Road, resealing works	2151	150,000	87,500	10,044	(77,456)
R2R - Yeomans Road, gravel resheeting (SLK 8.70 - 11.70)	2152	150,000	87,500	0	(87,500)
R2R - Grays Road, gravel resheeting (SLK 0.00 - 3.40)	2153	150,000	87,500	0	(87,500)
RRG - Cramphorne Road, reconstruct to 9m and seal (SLK 37.29 - 42.29)	2154	620,000	361,662	534,931	173,269
RRG - Cramphorne Road, second coat seal (SLK 11.64 - 12.20   13.33 - 14.41   16.24 - 17.31)	2155	100,000	58,331	1,787	(56,544)
WSFN - Narembeen-Kondinin Road, widen to 10m and overlay (SLK 10.00 - 13.20)	2080	327,546	191,065	13,285	(177,780)
WSFN - Narembeen-Kondinin Road, widen to 10m and overlay (SLK 14.00 - 16.00)	2081	47,744	27,846	0	(27,846)
WSFN - Narembeen-Kondinin Road SLK 1.4-26.6 clearing of vegetation for works incl traffic management	2082	54,688	31,899	21,931	(9,968)
WSFN - Narembeen-Kondinin Road, widen to 10m and overlay (SLK 4.80 - 5.40)	2112	85,597	49,931	0	(49,931)
WSFN - Narembeen-Kondinin Road, widen to 10m and overlay (SLK 6.00 - 6.30)	2113	41,714	24,332	0	(24,332)
<b>Total Roads</b>		<b>2,629,338</b>	<b>1,533,756</b>	<b>695,826</b>	<b>(837,930)</b>
<b>Other Infrastructure</b>					
LRCI 4 - Swimming Pool Heating	2149	100,000	58,331	0	(58,331)
LRCI 4 - Townsite drainage improvements	2150	251,842	146,902	0	(146,902)
LRCI 3 - Footpath Infrastructure	1430	30,000	17,500	10,000	(7,500)
LRCI 3 - Churchill Street improvements	2092	307,561	179,410	27,500	(151,910)
Cemetery shade structures and seating	2120	15,000	8,750	0	(8,750)
Narembeen football oval - new goal posts	2126	10,000	10,000	9,345	(655)
Townsite drainage survey and design	2156	60,000	35,000	0	(35,000)
Townsite kerb replacement	2157	150,000	87,500	0	(87,500)
Airfield lighting upgrades	2158	20,000	11,662	0	(11,662)
Netball and basketball court shade structure, design and QS	2159	50,000	29,162	0	(29,162)
Walker Lake signage	2160	25,000	14,581	0	(14,581)
Community Directory website development	2161	5,000	2,912	0	(2,912)
BMX track, survey and design	2162	10,000	5,831	0	(5,831)
Ski Lake planning and development	2163	50,000	29,169	0	(29,169)
<b>Total Other Infrastructure</b>		<b>8,128,659</b>	<b>636,710</b>	<b>46,845</b>	<b>(589,865)</b>
<b>TOTAL CAPITAL ACQUISITIONS</b>		<b>14,223,714</b>	<b>4,481,224</b>	<b>2,651,892</b>	<b>(1,829,332)</b>

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

NOTE 6  
GRANTS AND CONTRIBUTIONS

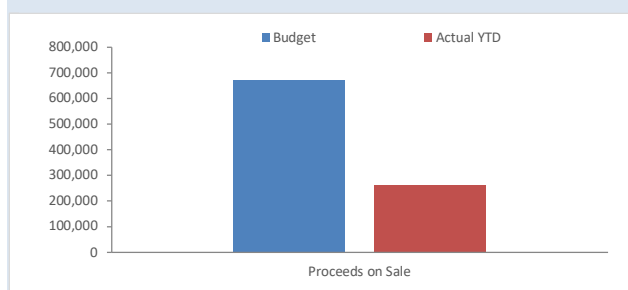
Grants and Contributions

	Current		YTD Budget	YTD Actual	Variance (Under)/Over
	Annual Budget	Budget			
<b>Operating grants, subsidies and contributions</b>					
<b>General Purpose funding</b>					
Financial Assistance Grant - General portion	30,500	30,500	15,200	30,766	15,566
Financial Assistance Grant - Roads portion	19,500	19,500	10,000	27,037	17,037
	<u>50,000</u>	<u>50,000</u>	<u>25,200</u>	<u>57,802</u>	<u>32,602</u>
<b>Law, Order and Public Safety</b>					
Bush Fire Brigade Operating Grant	7,820	7,820	4,557	8,260	3,703
	<u>7,820</u>	<u>7,820</u>	<u>4,557</u>	<u>8,260</u>	<u>3,703</u>
<b>Community Amenities</b>					
CRC Grants and Contributions	185,000	185,000	107,905	141,788	33,883
SOCK Week Grant	25,000	25,000	14,581	0	(14,581)
Community water supply grant	0	0	0	8,500	8,500
	<u>210,000</u>	<u>210,000</u>	<u>122,486</u>	<u>150,288</u>	<u>27,802</u>
<b>Recreation and Culture</b>					
Reimbursements from sporting groups	15,000	15,000	8,750	0	(8,750)
	<u>15,000</u>	<u>15,000</u>	<u>8,750</u>	<u>0</u>	<u>(8,750)</u>
<b>Transport</b>					
Main Roads Direct Grant	243,717	243,717	243,717	249,552	5,835
Heavy Vehicle Road Maintenance Contributions	205,206	205,206	119,700	269,272	149,572
	<u>448,923</u>	<u>448,923</u>	<u>363,417</u>	<u>518,824</u>	<u>155,407</u>
<b>Operating grants, subsidies and contributions Total</b>	<b>731,743</b>	<b>731,743</b>	<b>524,410</b>	<b>735,174</b>	<b>210,764</b>
<b>Non-operating grants, subsidies and contributions</b>					
<b>Recreation and Culture</b>					
Fire Prevention - Capital Grants Income	0	0	0	433,849	433,849
	<u>0</u>	<u>0</u>	<u>0</u>	<u>433,849</u>	<u>433,849</u>
<b>Community Amenities</b>					
Stormwater harvesting project	0	0	0	81,045	81,045
	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,045</u>	<u>81,045</u>
<b>Recreation and Culture</b>					
LRCI Grant Funding	1,068,222	1,068,222	534,110	187,793	(346,317)
Capital grants and contributions (gifted assets)	0	0	0	26,800	26,800
Local Road and Community Infrastructure Funding Round 2	0	0	0	0	0
Contributions received (Narembeen Bowling Club)	0	0	0	0	0
	<u>1,068,222</u>	<u>1,068,222</u>	<u>534,110</u>	<u>214,593</u>	<u>(319,517)</u>
<b>Transport</b>					
Regional Road Group Grant funding	480,000	480,000	338,505	218,505	(120,000)
Roads to Recovery grant funding	995,509	995,509	650,000	0	(650,000)
Wheatbelt Secondary Freight Network grant funding	646,005	646,005	258,402	105,332	(153,070)
	<u>2,121,514</u>	<u>2,121,514</u>	<u>1,246,907</u>	<u>323,837</u>	<u>(923,070)</u>
<b>Non-operating grants, subsidies and contributions Total</b>	<b>3,189,736</b>	<b>3,189,736</b>	<b>1,781,017</b>	<b>1,053,324</b>	<b>(1,242,587)</b>
<b>Grand Total</b>	<b>3,921,479</b>	<b>3,921,479</b>	<b>2,305,427</b>	<b>1,788,499</b>	<b>(1,031,823)</b>



Asset Ref.	Asset Description	Original Budget				YTD Actual				
		Net Book Value	Proceeds	Amended Proceeds	Profit (Loss)	Net Book Value	Proceeds	Profit (Loss)	Profit (Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
PE116	Toyota Prado (CEO's car)	40,000	55,000		15,000	0	0	0	0	
PE1305	Toyota Prado (WM's car)	45,000	55,000		10,000	0	0	0	0	
PE613	Nissan Navara	20,000	20,000		0	0	0	0	0	
PE7298	Nissan Navara	20,000	20,000		0	0	0	0	0	
PE191	Nissan Navara	10,000	8,000		0	(2,000)	0	0	0	
NB6079	Mack Granite prime mover	100,000	105,000		5,000	0	25,124	79,730	54,606	
NB7704	Mack Granite prime mover	100,000	100,000		0	0	26,066	74,881	48,815	
PE1203	Cat vibrating roller	90,000	55,000		0	(35,000)	0	0	0	
PE1207	Volvo Loader	110,000	250,000		140,000	0	126,234	106,617	0	
PE156	Toro Reelmaster mower	8,000	3,500		0	(4,500)	0	0	0	
N/A	Defunct car trailer	0	0		0	0	0	590	590	
		<b>543,000</b>	<b>671,500</b>	<b>0</b>	<b>170,000</b>	<b>(41,500)</b>	<b>177,424</b>	<b>261,818</b>	<b>104,011</b>	<b>(19,617)</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$671,500</b>	<b>\$261,818</b>	<b>39%</b>

Information on Borrowings Particulars	30 Jun 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>									
Loan 125 - Swimming Pool	113,134	0	0	12,570	(25,560)	100,564	87,574	3,779	4,158
Loan 128 - Recreation Centre	538,853	0	0	18,399	(37,282)	520,454	501,571	14,172	16,247
	651,986	0	0	30,969	(62,841)	621,018	589,145	17,950	20,405
<b>Self supporting loans</b>									
<b>Housing</b>									
Loan 127 - Aged Homes	18,046	0	0	2,094	(4,232)	15,952	13,814	382	525
<b>Recreation and Culture</b>									
Loan 130 - Mt Walker Tennis Club	7,639	0	0	1,894	(3,799)	5,745	3,840	42	42
Loan 131 - Narembeen Bowling Club	64,616	0	0	3,893	(7,805)	60,723	56,811	315	350
	90,301	0	0	7,881	(15,835)	82,420	74,466	738	917
<b>Total</b>	<b>742,287</b>	<b>0</b>	<b>0</b>	<b>38,850</b>	<b>(78,676)</b>	<b>703,438</b>	<b>663,611</b>	<b>18,688</b>	<b>21,322</b>

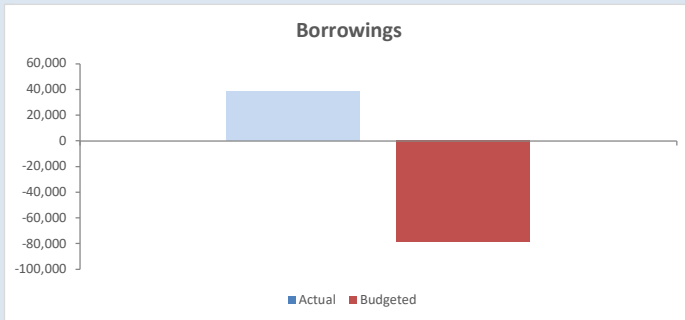
All debenture repayments were financed by general purpose revenue.

**SIGNIFICANT ACCOUNTING POLICIES**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



<b>Principal Repayments</b>	<b>\$38,850</b>
<b>Interest Earned</b>	<b>\$122,635</b>
<b>Interest Expense</b>	<b>\$18,688</b>
<b>Reserves Bal</b>	<b>\$4.13 M</b>
<b>Loans Due</b>	<b>\$ .7 M</b>

**ATTACHMENT 13.4A**  
**Schedule of Accounts month ended –**  
**31 January 2024**



Shire of Narembreen  
Schedule of accounts paid  
For the month ended 31 January 2024

Chq/EFT	Date	Name	Description	Amount
EFT17329	11/01/2024	A-Team Printing	CRC - Shire of Corrigin - Waste Collection Calendars 2024	968.00
EFT17330	11/01/2024	AMAC Mechanical	Depot - PE25 Plant repair and maintenance	1,959.32
EFT17331	11/01/2024	Aust Post	Postage Charges - December 2023	95.13
EFT17332	11/01/2024	Avon Waste	Avon Waste - Domestic Rubbish Collection - 4/12/2023 - 25/12/2023	16,062.10
EFT17333	11/01/2024	Boc Gases	Depot - Workshop Consumables - Gas	109.02
EFT17334	11/01/2024	Copier Support	Admin - printing and copier expenses - 23/11/2023-20/12/2023	866.31
EFT17335	11/01/2024	Cromag Pty Ltd T/A Sigma Chemicals	Swimming Pool - Sigma Liquid Chlorine 1000Lt	724.90
EFT17336	11/01/2024	Dry Kirkness (Audit) Pty Ltd	Audit - LCRI grant acquittals	1,650.00
EFT17337	11/01/2024	EM Louise Photography	CRC - Australia Day - Photography	1,000.00
EFT17338	11/01/2024	Industrial Automation Group Pty Ltd	Works - Annual Standpipe Support Charges - 6 Months	1,392.05
EFT17339	11/01/2024	CRC Coordinator	REIMBURSTMENT - Community Christmas Party entertainment costs	449.00
EFT17340	11/01/2024	Livingston Medical Pty Ltd	Livingston Medical Pty Ltd - Medical Service Fee - January 2024	25,666.66
EFT17341	11/01/2024	Gym member	REFUND - Gym Card Bond	50.00
EFT17342	11/01/2024	Merredin Freightlines	Freight - Depot and Swimming Pool	636.35
EFT17343	11/01/2024	Mint Sweeping T/As Kalamunda Sweeping	Works - Clean out80 sumps	3,350.00
EFT17344	11/01/2024	Narembreen Hardware And Ag Supplies Pty Ltd	Works - Road Maintenance - 7.5 kg terran	4,822.21
EFT17345	11/01/2024	Narembreen IGA	Caravan Park - IGA - Purchases 5x Smart TV's - For Cabins	1,987.93
EFT17346	11/01/2024	Office of Regional Architecture	Shire Office Refurbishmen - Design Development 15%-80% stage complete	2,970.00
EFT17347	11/01/2024	Officeworks	CRC - Stationery	280.57
EFT17348	11/01/2024	P M Services Narembreen	Waste Transfer Station - Facility Management - 23/12/2023-5/1/2023	2,842.00
EFT17349	11/01/2024	Perlex Holdings Pty Ltd T/A Madcow Entertainment	CRC - Australia Day - Children's Entertainment	2,645.00
EFT17350	11/01/2024	Qbit Trading Company Pty Ltd	EMCS - 3x Hp ProBook 440 G10 14 Notebook and setup (\$5,700) Starlink installation, inc. firmware, firewall and hardware (\$3,600) Monthly management fees (\$4,700)	14,428.80
EFT17351	11/01/2024	Repcos a division of GPC Asia Pacific Pty Ltd	Depot - PE183 and PE182 Navara's - Service Items and repair parts	816.47
EFT17352	11/01/2024	Gym member	REFUND - Gym Card Bond	50.00
EFT17353	11/01/2024	Ross Diesel Service	Depot - Freight for Ignition Key	33.00
EFT17354	11/01/2024	Rural Traffic Services PTY LTD	Works - Cramphorne Road - Traffic management - December 2023	14,950.69
EFT17355	11/01/2024	Team Global Express Pty Ltd	Depot - Freight Charges - 4/12/2023-18/12/2023	181.20
EFT17356	11/01/2024	The Narembreen Cafe	CRC - Morning Coffee Club - Catering December 2023	482.00
EFT17357	11/01/2024	Town Planning Innovations	General Planning Services - 8/12/2023-22/12/2023	123.75
EFT17358	11/01/2024	Tubal Pty Ltd	CRC - Traineeship Fees - Leiyah Butler	1,527.50
EFT17359	11/01/2024	WA Contract Ranger Services	WA Contract Ranger Services Weekly - 27/11/2023-12/12/2023	1,358.50
EFT17360	11/01/2024	WA Rewind Co	Depot - Pump for CBH Dam	1,964.90
EFT17361	11/01/2024	WALGA	Council - Cr Hanna Bald - Training - 3 of Council Member Essentials via eLearning	385.00
EFT17362	11/01/2024	Westrac Equipment Pty Ltd	Depot - Grader Service and Repair parts	206.29
EFT17363	25/01/2024	AFGRI Equipment Australia Pty Ltd	Depot - PE183 - Replacement of UHF radio in Navara	557.85
EFT17364	25/01/2024	AMAC Mechanical	Depot - PE95 - Engine Repairs to Navara	1,737.60
EFT17365	25/01/2024	Chris Bray Electrics Pty Ltd	Swimming Pool - Replace 4 x Exhaust Fans and Replace Fluorescent lights with LED Lights	2,436.50
EFT17366	25/01/2024	Crown Equipment Pty Limited	Depot - PE85 - Slippers for forklift	844.80
EFT17367	25/01/2024	JLT Risk Solutions Pty Ltd	Regional Risk Coordinator program Fees - July 2023 - December 2023	5,126.98
EFT17368	25/01/2024	Narembreen Engineering & Steel Supplies (The Trustee for Marcus Dorlandt Family Trust)	CRC - Australia Day - Basketball post	1,002.97
EFT17369	25/01/2024	Narrogin Carpets and Curtains	21 Northmore Street - Supply and install vinyl plank flooring	6,545.00
EFT17370	25/01/2024	P M Services Narembreen	Waste Transfer Station Facility Management - 6/01/2024 - 19/01/2024	2,842.00
EFT17371	25/01/2024	Qbit Trading Company Pty Ltd	Admin - Cord for firewall setup	43.78
EFT17372	25/01/2024	Repcos a division of GPC Asia Pacific Pty Ltd	Depot - PE1305 - Aerial mounting bracket	9.08
EFT17373	25/01/2024	Ross Diesel Service	Depot - Works Crew - Power Pack	1,844.00
EFT17374	25/01/2024	Scavenger Supplies Pty Ltd	Scavenger Supplies - 6 Monthly Fire Equipment Service	4,467.71
EFT17375	25/01/2024	Sheridans Badges and Engraving (Trustee for MAJ Trust)	Admin - Name badges - Council and Admin	125.18
EFT17376	25/01/2024	Shire Of Kalamunda	Building Services - Reports and Administration Costs - 1/7/2023 - 18/12/2023	582.69
EFT17377	25/01/2024	Shire Of Kellerberrin	Works - Hire of Road Sweeper - 19/12/2023 - 1 of 8	1,942.50
EFT17378	25/01/2024	Sophie Jane Music	CRC - Australia Day - Musician	840.00
EFT17379	25/01/2024	Team Global Express Pty Ltd	Depot - Freight 17/01/2024	32.80
EFT17380	25/01/2024	The Trustee for the Knipe Trading Trust T/A Merredin Toyota and Isuzu Ute	Depot - PE 221 - Brake Parts for Kluger	395.43
EFT17381	25/01/2024	Trustee for J & S Baldwin Trust	Depot - PE70 - Tube Replacement for cat roller	180.00
EFT17382	25/01/2024	Westrac Equipment Pty Ltd	Depot - PE70 - Cat Roller Parts	641.83



Shire of Narembeen  
 Schedule of accounts paid  
 For the month ended 31 January 2024

Chq/EFT	Date	Name	Description	Amount
DD12042.1	05/01/2024	Beam Precision Superannuation	Superannuation Payments for Payroll 54 - 21/12/23 - 03/01/24	13,299.45
DD12045.1	19/01/2024	Beam Precision Superannuation	Superannuation Payments for 55 4/1/2024 - 17/01/2024	14,132.79
DD12048.1	31/01/2024	Beam Precision Superannuation	Superannuation Payments for Payroll 59 18/01/2024 - 31/01/2024	13,106.27
GJ #3891	03/01/2024	Payroll	Altus payroll, pay run #54	56,904.34
GJ #3919	17/01/2024	Payroll	Altus payroll, pay run #55	58,882.44
GJ #3921	31/01/2024	Payroll	Altus payroll, pay run #59	59,225.90
<b>Total payments for January 2024</b>				<b><u>354,784.54</u></b>

**ATTACHMENT 13.4B**  
**Credit Card Payments January 2024**



**Shire of Narembeen**  
**Credit Card Purchases**  
**15 November 2023 to 12 December 2023**  
 Direct debited 2 January 2024

Chief Executive Officer			
Date	Supplier	Description of purchase	Amount
<b>TOTAL CEO CREDIT CARD PAYMENTS</b>			<b>\$ -</b>

Executive Manager Corporate Services			
Date	Supplier	Description of purchase	Amount
15/11/2023	SAI Global	Contract template PDF	\$ 252.49
16/11/2023	Landgate	Certificate of title, Mount Arrowsmith reserves	\$ 30.50
20/11/2023	Big Warehouse Spares	2/24 Doreen Street, new oven ignitor switch	\$ 59.11
21/11/2023	SP Lotsalollies	Community Christmas Party and Coffee Club, gingerbread kits	\$ 724.95
22/11/2023	SP Lotsalollies	Partial refund	(\$ 14.95)
23/11/2023	Narembeen Workers Hotel	Refreshments for employee farewell party	\$ 396.24
24/11/2023	Merredin French Hot Bakery	Refreshments for employee farewell party	\$ 120.00
25/11/2023	BWS Merredin	Refreshments for employee farewell party	\$ 658.00
26/11/2023	BP	Fuel	\$ 103.14
28/11/2023	Coles Express	Fuel	\$ 76.33
28/11/2023	Narembeen Post Office	Retiring Councillor gifts	\$ 711.90
29/11/2023	Shiels Jewellers	Retiring Councillor gifts	\$ 412.50
29/11/2023	Narembeen Post Office	Academic Award sponsorship for Narembeen District High School	\$ 305.95
30/11/2023	BNB Supplies	New bed linen for caravan park	\$ 2,788.22
1/12/2023	Shire of Narembeen (DOT)	Vehicle licensing	\$ 235.15
7/12/2023	Seek	Advertising employment vacancies	\$ 156.75
7/12/2023	Shire of Narembeen (DOT)	Vehicle transfer fees	\$ 20.40
<b>TOTAL EMCS CREDIT CARD PAYMENTS</b>			<b>\$ 7,036.68</b>



**Shire of Narembeen**  
**Credit Card Purchases**  
**15 November 2023 to 12 December 2023**  
 Direct debited 2 January 2024

Executive Manager Infrastructure Services			
Date	Supplier	Description of purchase	Amount
23/10/2023	Narembeen IGA	Upright fridge for depot	\$ 1,049.00
26/10/213	Narembeen Roadhouse	Refreshments for employee farewell party	\$ 20.00
<b>TOTAL EMIS CREDIT CARD PAYMENTS</b>			<b>\$ 1,069.00</b>

Mechanic			
Date	Supplier	Description of purchase	Amount
<b>TOTAL MECHANIC CREDIT CARD PAYMENTS</b>			<b>\$ -</b>

Account fees			
Date	Supplier	Description of purchase	Amount
n/a	Bankwest	Bank fees and interest	\$ -

**TOTAL CREDIT CARD PAYMENTS FOR THE PERIOD 14/10/23 - 14/11/23 \$ 8,105.68**