



SHIRE OF MORAWA
ORDINARY COUNCIL MEETING
ATTACHMENTS

Tuesday, 16 November 2021



Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

16 November 2021

List of Attachments

11.2.1 Statement of Financial Activity – October 2021

Attachment 1 – 11.2.1 Statement of Financial Activity for the period ending 31 October 21.

Attachment 2 – 11.2.1 Bank Reconciliation for the period ending 31 October 21.

Attachment 3 – 11.2.1 List of Accounts Paid for the period ending 31 October 21.

12.1 Minutes

Attachment 1 – 12.1 Minutes

Shire of Morawa



Ordinary Council Meeting 18 November 2021

Attachment 1 Monthly Financial Report for the
period ending 31 October 2021

Item 11.2.1 Statement of Financial Activity – October
2021



MORAWA

SHIRE OF MORAWA

**FOR THE YEAR ENDING
30 JUNE 2022**

**STATEMENT OF FINANCIAL
ACTIVITY**



SHIRE OF MORAWA

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 October 2021

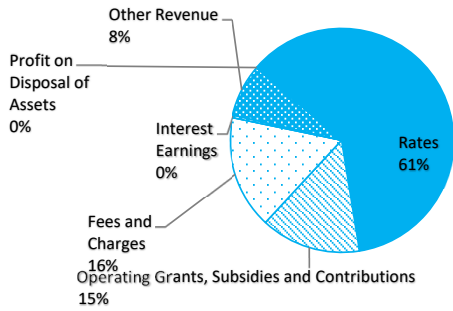
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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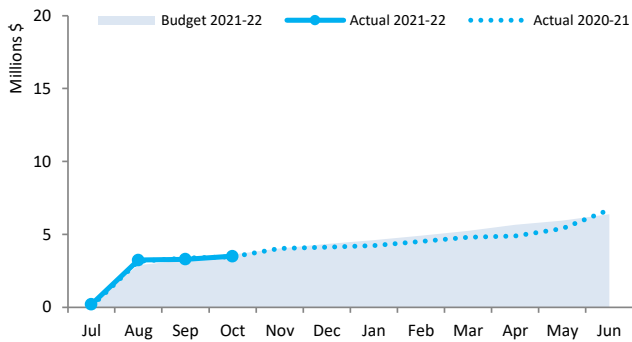
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OPERATING ACTIVITIES

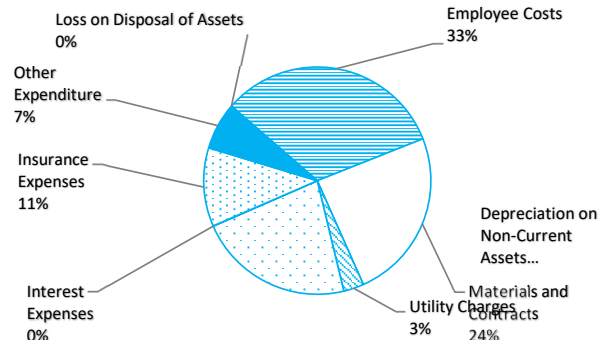
OPERATING REVENUE



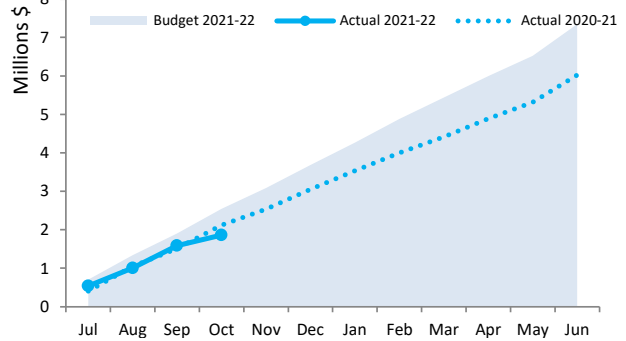
Budget Operating Revenues -v- Actual



OPERATING EXPENSES

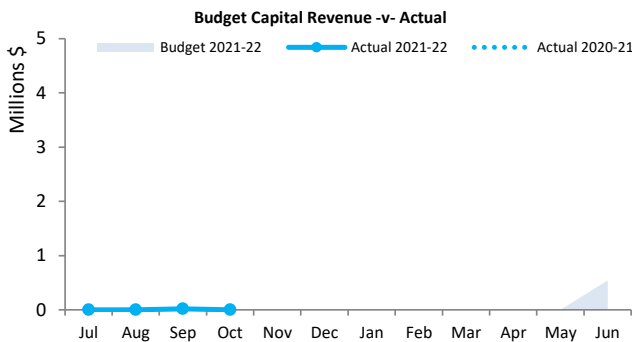


Budget Operating Expenses -v- YTD Actual

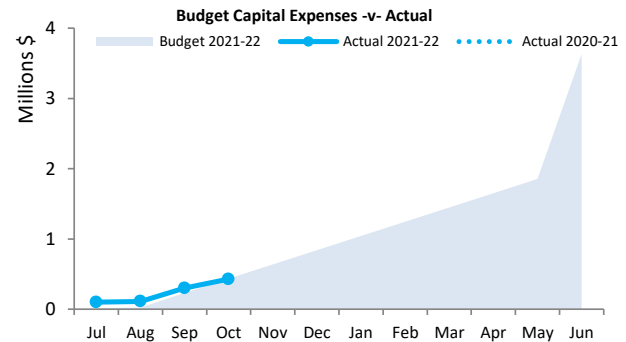


INVESTING ACTIVITIES

CAPITAL REVENUE



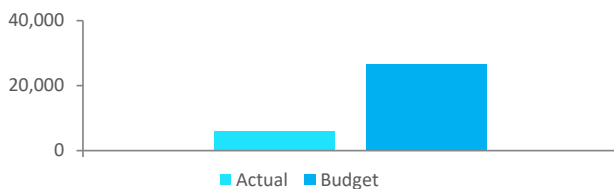
CAPITAL EXPENSES



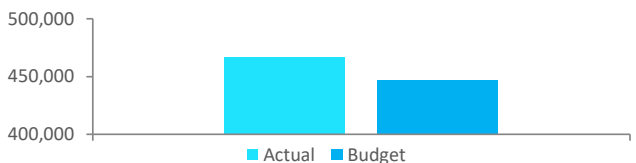
FINANCING ACTIVITIES

BORROWINGS

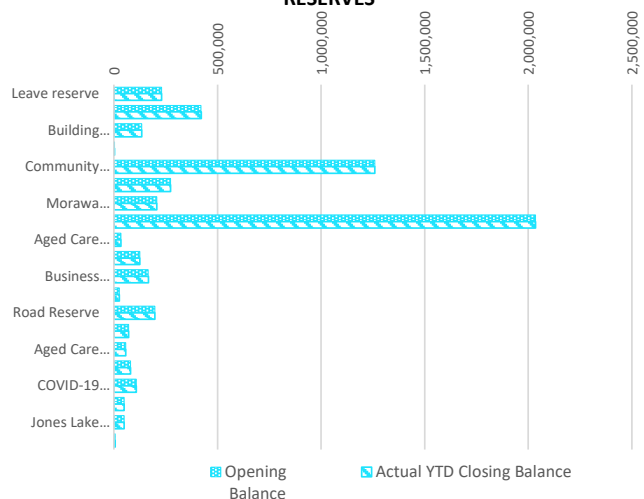
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.99 M	\$1.99 M	\$2.15 M	\$0.16 M
Closing	\$0.00 M	\$3.33 M	\$3.77 M	\$0.44 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.14 M	36.2%
Restricted Cash	\$5.54 M	63.8%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.04 M	
0 to 30 Days		93.4%
30 to 90 Days		6.6%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.97 M	68.6%
Trade Receivable	\$0.15 M	
30 to 90 Days		45.2%
Over 90 Days		0.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.24 M)	\$1.41 M	\$2.02 M	\$0.61 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.12 M	
YTD Budget	\$2.12 M	0.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.50 M	
YTD Budget	\$0.47 M	7.5%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.57 M	
YTD Budget	\$0.55 M	2.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.54 M)	(\$0.05 M)	(\$0.36 M)	(\$0.30 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.02 M	
Adopted Budget	\$0.04 M	(55.2%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.39 M	
Adopted Budget	\$2.91 M	(86.4%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.02 M	
Adopted Budget	\$1.34 M	(98.4%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.21 M)	(\$0.01 M)	(\$0.04 M)	(\$0.02 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.01 M
Interest expense	(\$0.00 M)
Principal due	\$0.47 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$5.54 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.03 M
Interest expense	\$0.00 M
Principal due	\$0.06 M

Refer to Note 9 - Lease Liabilities

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 OCTOBER 2021**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To manage Council's finances

Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education.

GENERAL PURPOSE FUNDING

To manage Council's finances

Includes Rates, Loans, Investments & Grants.

LAW, ORDER, PUBLIC SAFETY

To provide, develop & manage services in response to community needs.

Includes Emergency Services & Animal Control.

HEALTH

To provide, develop & manage services in response to community needs.

Includes Environmental Health, Medical & Health facilities.

EDUCATION AND WELFARE

To provide, develop & manage services in response to community needs.

Includes Education, Welfare & Children's Services.

HOUSING

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff & Other Housing.

COMMUNITY AMENITIES

To provide, develop & manage services in response to community needs.

Includes Refuse Collection, Sewerage, Cemetery, Building Control, Town Planning & Townscape.

RECREATION AND CULTURE

To ensure the recreational & cultural needs of the community are met.

Includes Pools, Halls, Library, Oval, Parks & Gardens & Recreational Facilities.

TRANSPORT

To effectively manage transport infrastructure.

Includes Roads, Footpaths, Drainage, Plant & Machine Operating Costs and Airstrip Operations.

ECONOMIC SERVICES

To foster economic development, tourism & rural services in the district.

Includes Tourism, Rural Services, Economic Development & Caravan Park.

OTHER PROPERTY AND SERVICES

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and any other Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,986,095	1,986,095	2,145,119	159,024	8.01%	
Revenue from operating activities							
Governance		50	0	0	0	0.00%	
General purpose funding - general rates	6	2,117,418	2,118,754	2,119,173	419	0.02%	
General purpose funding - other		1,003,600	248,300	244,382	(3,918)	(1.58%)	
Law, order and public safety		30,180	13,099	10,335	(2,764)	(21.10%)	
Health		14,100	3,625	6,505	2,880	79.45%	
Education and welfare		6,200	1,796	850	(946)	(52.67%)	
Housing		106,600	35,520	23,453	(12,067)	(33.97%)	▼
Community amenities		454,620	445,922	452,302	6,380	1.43%	
Recreation and culture		50,000	20,656	16,859	(3,797)	(18.38%)	
Transport		692,241	325,064	329,590	4,526	1.39%	
Economic services		152,272	50,890	126,665	75,775	148.90%	▲
Other property and services		410,900	27,378	141,535	114,157	416.97%	▲
		5,038,181	3,291,004	3,471,649	180,645		
Expenditure from operating activities							
Governance		(509,921)	(189,995)	(71,211)	118,784	62.52%	▲
General purpose funding		(264,844)	(86,028)	(3,320)	82,708	96.14%	▲
Law, order and public safety		(107,595)	(40,255)	(17,838)	22,417	55.69%	▲
Health		(196,441)	(69,512)	(42,289)	27,223	39.16%	▲
Education and welfare		(191,041)	(68,630)	(31,493)	37,137	54.11%	▲
Housing		(251,422)	(96,206)	(74,870)	21,336	22.18%	▲
Community amenities		(717,347)	(242,091)	(113,277)	128,814	53.21%	▲
Recreation and culture		(1,594,228)	(568,098)	(368,711)	199,387	35.10%	▲
Transport		(2,249,328)	(751,385)	(651,929)	99,456	13.24%	▲
Economic services		(788,860)	(256,771)	(140,227)	116,544	45.39%	▲
Other property and services		(476,899)	(174,848)	(336,699)	(161,851)	(92.57%)	▼
		(7,347,926)	(2,543,819)	(1,851,864)	691,955		
Non-cash amounts excluded from operating activities	1(a)	2,073,550	663,812	399,180	(264,632)	(39.87%)	▼
Amount attributable to operating activities		(236,195)	1,410,997	2,018,965	607,968		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	1,335,970	310,995	21,700	(289,295)	(93.02%)	▼
Proceeds from disposal of assets	6	36,500	5,000	16,364	11,364	227.27%	▲
Payments for property, plant and equipment and infrastructure	7	(2,910,496)	(370,666)	(394,401)	(23,735)	(6.40%)	
Amount attributable to investing activities		(1,538,026)	(54,671)	(356,338)	(301,667)		
Financing Activities							
Transfer from reserves	10	507,652	0	0	0	0.00%	
Payments for principal portion of lease liabilities	9	(57,413)	(9,568)	(28,635)	(19,067)	(199.27%)	▼
Repayment of debentures	8	(26,580)	(4,428)	(5,962)	(1,534)	(34.64%)	
Transfer to reserves	10	(635,533)	0	(2,170)	(2,170)	0.00%	
Amount attributable to financing activities		(211,874)	(13,996)	(36,766)	(22,770)		
Closing funding surplus / (deficit)	1(c)	0	3,328,425	3,770,979			

KEY INFORMATION

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

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

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 OCTOBER 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,986,095	1,986,095	2,145,119	159,024	8.01%	
Revenue from operating activities							
Rates	6	2,117,418	2,118,754	2,119,174	420	0.02%	
Operating grants, subsidies and contributions	12	1,290,180	467,527	502,674	35,147	7.52%	
Fees and charges		849,017	551,338	567,579	16,241	2.95%	
Interest earnings		59,300	10,536	13,017	2,481	23.55%	
Other revenue		711,735	142,849	262,843	119,994	84.00%	▲
Profit on disposal of assets	6	10,531	0	6,364	6,364	0.00%	
		5,038,181	3,291,004	3,471,651	180,647		
Expenditure from operating activities							
Employee costs		(1,959,582)	(662,886)	(605,080)	57,806	8.72%	
Materials and contracts		(2,232,943)	(749,506)	(451,386)	298,120	39.78%	▲
Utility charges		(374,592)	(124,600)	(53,553)	71,047	57.02%	▲
Depreciation on non-current assets		(1,991,517)	(663,812)	(411,056)	252,756	38.08%	▲
Interest expenses		(15,706)	(5,232)	1,218	6,450	123.28%	
Insurance expenses		(216,872)	(206,855)	(207,717)	(862)	(0.42%)	
Other expenditure		(464,150)	(130,928)	(124,291)	6,637	5.07%	
Loss on disposal of assets	6	(92,564)	0	0	0	0.00%	
		(7,347,926)	(2,543,819)	(1,851,865)	691,954		
Non-cash amounts excluded from operating activities	1(a)	2,073,550	663,812	399,180	(264,632)	(39.87%)	▼
Amount attributable to operating activities		(236,195)	1,410,997	2,018,966	607,969		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	1,335,970	310,995	21,700	(289,295)	(93.02%)	▼
Proceeds from disposal of assets	6	36,500	5,000	16,364	11,364	227.27%	▲
Payments for property, plant and equipment	7	(2,910,496)	(370,666)	(394,401)	(23,735)	(6.40%)	
		(1,538,026)	(54,671)	(356,338)	(301,667)		
Amount attributable to investing activities		(1,538,026)	(54,671)	(356,338)	(301,667)		
Financing Activities							
Transfer from reserves	10	507,652	0	0	0	0.00%	
Payments for principal portion of lease liabilities	9	(57,413)	(9,568)	(28,635)	(19,067)	(199.27%)	▼
Repayment of debentures	8	(26,580)	(4,428)	(5,962)	(1,534)	(34.64%)	
Transfer to reserves	10	(635,533)	0	(2,170)	(2,170)	0.00%	
Amount attributable to financing activities		(211,874)	(13,996)	(36,766)	(22,770)		
Closing funding surplus / (deficit)	1(c)	0	3,328,425	3,770,980			

KEY INFORMATION

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

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 2021

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(10,531)	0	(6,364)
Less: Movement in liabilities associated with restricted cash				(5,512)
Add: Loss on asset disposals	6	92,564	0	0
Add: Depreciation on assets		1,991,517	663,812	411,056
Total non-cash items excluded from operating activities		2,073,550	663,812	399,180

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

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

		Last Year Closing 30 June 2021	This Time Last Year 31 Oct 2020	Year to Date 31 Oct 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(5,536,472)	(5,230,119)	(5,541,985)
Less: User defined		(8,786)	(122,190)	(84,206)
Add: Borrowings	8	(26,580)	14,049	20,617
Add: Provisions - employee	11	325,811	370,554	325,811
Add: Lease liabilities	9	57,413		28,778
Total adjustments to net current assets		(5,188,614)	(4,967,706)	(5,250,985)

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

Current assets				
Cash and cash equivalents	2	7,572,545	8,650,060	8,679,693
Rates receivables	3	501,125	1,016,122	973,721
Receivables	3	288,087	58,943	152,231
Other current assets	4	(6,006)	12,307	(11,133)
Less: Current liabilities				
Payables	5	(390,087)	(373,729)	(194,119)
Borrowings	8	(26,580)	(14,049)	(20,617)
Contract liabilities	11	(222,127)		(203,224)
Lease liabilities	9	(57,413)		(28,778)
Provisions	11	(325,811)	(370,554)	(325,811)
Less: Total adjustments to net current assets	1(b)	(5,188,614)	(4,967,706)	(5,250,985)
Closing funding surplus / (deficit)		2,145,119	4,011,394	3,770,979

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Municipal Cash at Bank	Cash and cash equivalents	2,113,638		2,113,638		Bankwest	0.15%	At Call
Muni Business Telenet Saver	Cash and cash equivalents	1,027,013		1,027,013		Bankwest	0.15%	At Call
CAB - Aged Care Units Reserv Units 6-9	Cash and cash equivalents	0	34,528	34,528		Bankwest	0.20%	At Call
CAB - Morawa Future Funds Interest Reserve	Cash and cash equivalents	0	207,199	207,199		Bankwest	0.20%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	230,654	230,654		Bankwest	0.20%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	80,860	80,860		Bankwest	0.20%	At Call
CAB - Plant Reserve	Cash and cash equivalents	0	421,252	421,252		Bankwest	0.20%	At Call
CAB - Building Reserve	Cash and cash equivalents	0	134,537	134,537		Bankwest	0.20%	At Call
CAB - Economic Development Reserve	Cash and cash equivalents	0	3,523	3,523		Bankwest	0.20%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	273,292	273,292		Bankwest	0.20%	At Call
CAB - Unspent Loans Reserve	Cash and cash equivalents	0	125,973	125,973		Bankwest	0.20%	At Call
CAB - Community Development Reserve	Cash and cash equivalents	0	459,833	459,833		Bankwest	0.20%	At Call
CAB - Future Funds Reserve	Cash and cash equivalents	0	735,392	735,392		Bankwest	0.20%	At Call
CAB - Business Units Reserve	Cash and cash equivalents	0	166,238	166,238		Bankwest	0.20%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	26,168	26,168		Bankwest	0.20%	At Call
CAB - Road Reserve	Cash and cash equivalents	0	197,585	197,585		Bankwest	0.20%	At Call
CAB - Aged Care ex MCC Unit 1-4	Cash and cash equivalents	0	70,796	70,796		Bankwest	0.20%	At Call
CAB - Aged Care Unit 5	Cash and cash equivalents	0	56,832	56,832		Bankwest	0.20%	At Call
CAB - COVID-19 Emergency Response	Cash and cash equivalents	0	108,421	108,421		Bankwest	0.20%	At Call
CAB - Jones Lake Rd Rehabilitation	Cash and cash equivalents	0	50,033	50,033		Bankwest	0.20%	At Call
CAB - Old Hospital	Cash and cash equivalents	0	50,033	50,033		Bankwest	0.20%	At Call
CAB - Morawa Yalgoo Road Reserve	Cash and cash equivalents	0	5,493	5,493		Bankwest	0.20%	At Call
Term Deposits								
TD: ... 8410 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		Bankwest	0.51%	
TD: ... 8428 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		Bankwest	0.51%	
TD: ... 8436 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		Bankwest	0.51%	
Trust Deposits								
Trust Bank	Cash and cash equivalents	0			3,342		0.20%	At Call
Total		3,141,051	5,538,642	8,679,694	3,342			
Comprising								
Cash and cash equivalents		3,141,051	5,538,642	8,679,694	3,342			
		3,141,051	5,538,642	8,679,694	3,342			

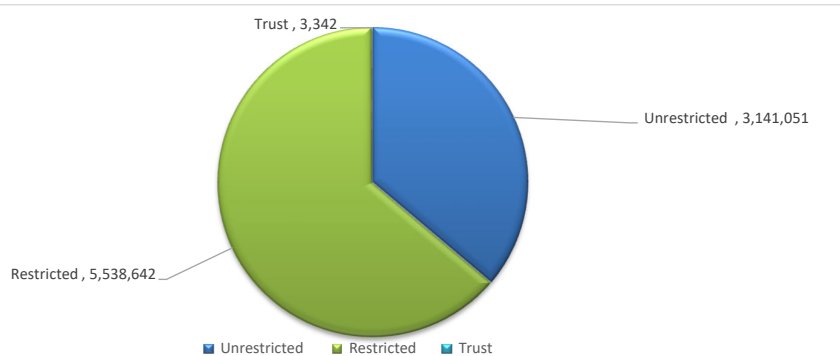
KEY INFORMATION

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

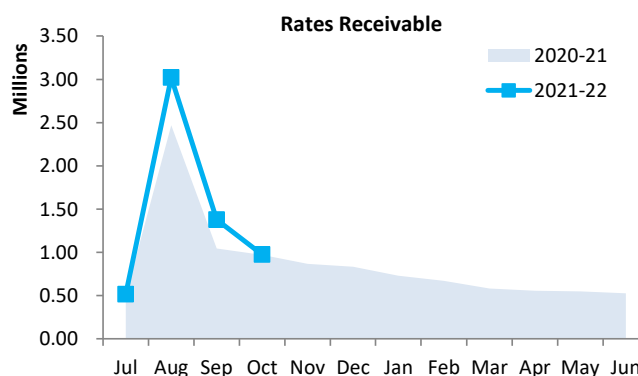
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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



Rates receivable	30 Jun 2021	31 Oct 2021
	\$	\$
Opening arrears previous years	542,836	527,201
Levied this year	2,439,684	2,576,553
Less - collections to date	(2,455,319)	(2,130,033)
Equals current outstanding	527,201	973,721
Net rates collectable	527,201	973,721
% Collected	82.3%	68.6%

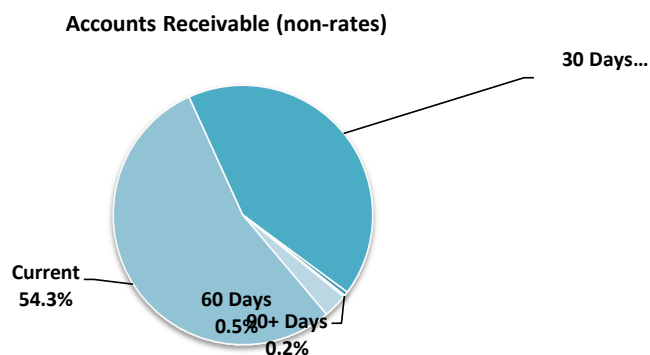


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,265)	76,044	58,787	662	275	131,503
Percentage	(3.2%)	57.8%	44.7%	0.5%	0.2%	
Balance per trial balance						
Sundry receivable						1,541
GST receivable						19,187
Total receivables general outstanding						152,231

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2021
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	13,879			13,879
Other current assets				
Accrued income	5,127		(5,127)	0
Provision for Doubtful Debts	(25,012)			(25,012)
Total other current assets	(6,006)	0	(5,127)	(11,133)
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

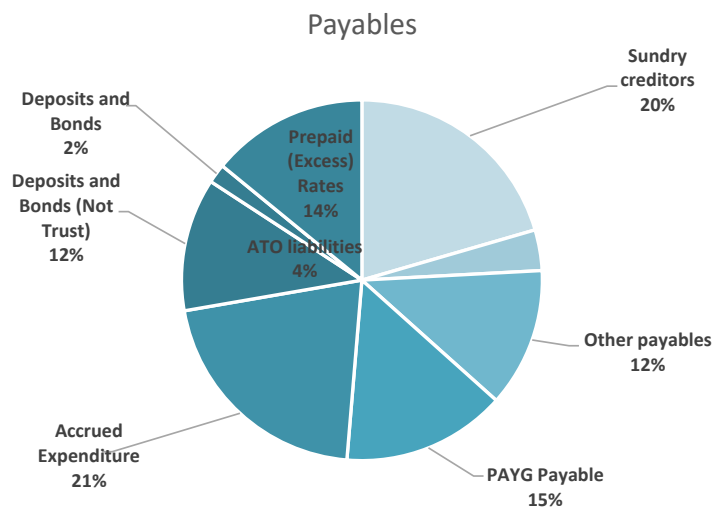
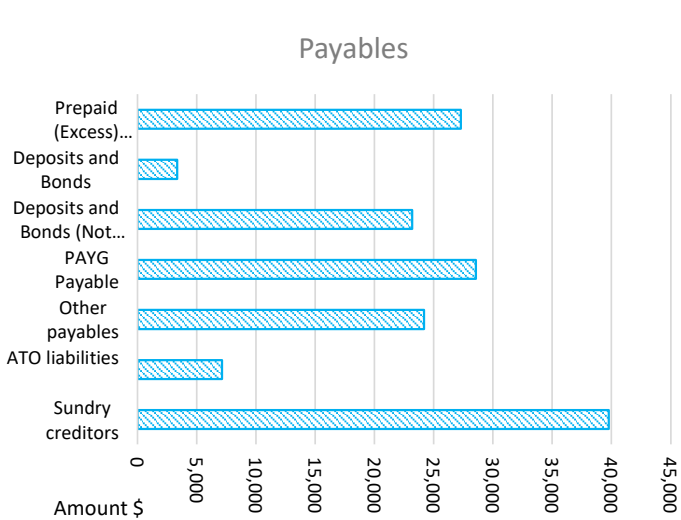
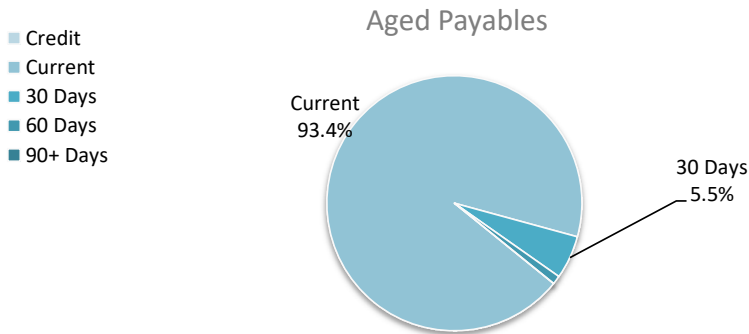
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	37,148	2,197	429	0	39,774
Percentage	0%	93.4%	5.5%	1.1%	0%	
Balance per trial balance						
Sundry creditors						39,774
ATO liabilities						7,122
Other payables						24,184
PAYG Payable						28,558
Accrued Expenditure						40,671
Deposits and Bonds (Not Trust)						23,181
Deposits and Bonds						3,342
Prepaid (Excess) Rates						27,287
Total payables general outstanding						194,119

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

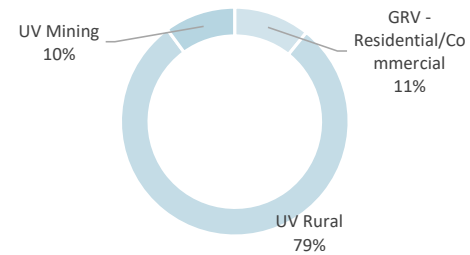
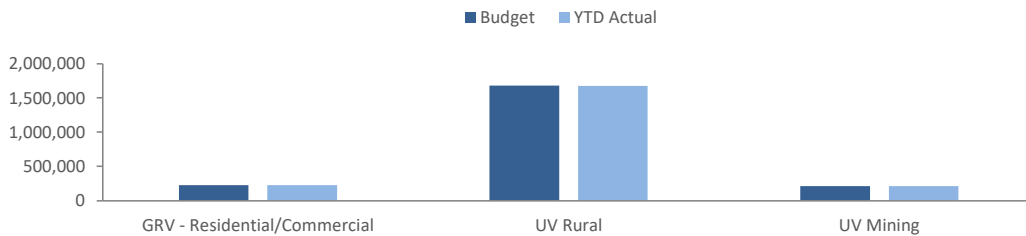
OPERATING ACTIVITIES

RATE REVENUE

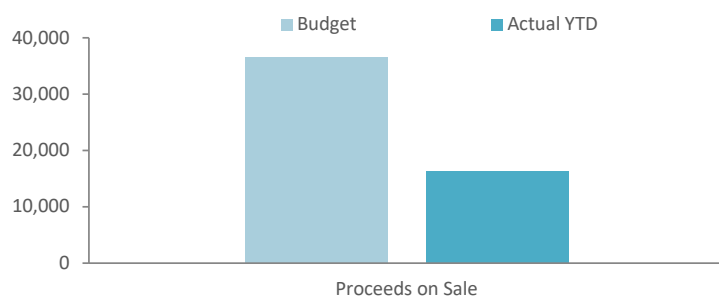
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV - Residential/Commercial	8.1290	267	2,790,744	226,851			226,851	227,544			227,544
UV Rural	2.350000	205	71,375,000	1,677,241			1,677,241	1,675,464			1,675,464
UV Mining	30.197400	27	705,024	212,899			212,899	212,899			212,899
Sub-Total		499	74,870,768	2,116,991	0	0	2,116,991	2,115,907	0	0	2,115,907
Minimum payment	Minimum \$										
GRV - Residential/Commercial	312	42	27,013	13,104			13,104	13,108			13,108
UV Rural	312	8	65,800	2,496			2,496	2,497			2,497
UV Mining	683	7	7,411	4,781			4,781	4,781			4,781
Sub-total		57	100,224	20,381	0	0	20,381	20,386	0	0	20,386
Discount							(24,366)	(23,528)			(23,528)
Amount from general rates							2,113,006				2,112,765
Rates Written Off							(2,000)	(4)			(4)
Ex-gratia rates							6,412	6,412			6,412
Total general rates							2,117,418				2,119,173

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
				0	0			0	0
56	P&E - P163 Isuzu Truck	18,669	6,500	0	(12,169)			0	0
61	P&E - P172 Iveco 6700 Powerstar MO71	4,469	15,000	10,531	0			0	0
378	P&E - P167 Kubota F3680 & Catcher	15,338	5,000	0	(10,338)			0	0
	Other property and services								
				0	0			0	0
564	P&E - P241 2016 Toyota RAV4 AWD	14,041	5,000	0	(9,041)	10,000	16,364	6,364	0
574	P&E - P243 Nissan Navara RX 000 MO	22,176	5,000	0	(17,176)			0	0
252	Toyota Prado DSL WGN A/T GXL - CEO	43,840		0	(43,840)			0	0
		118,533	36,500	10,531	(92,564)	10,000	16,364	6,364	0



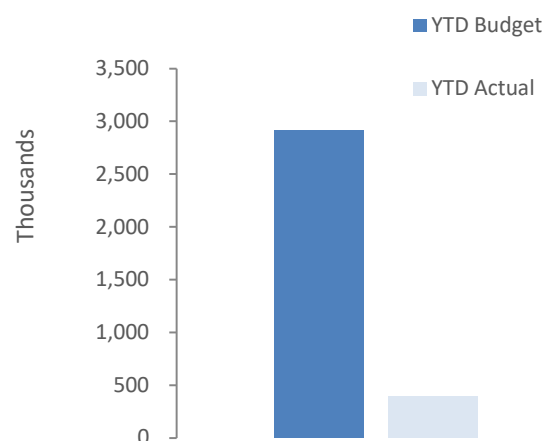
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and Buildings	479,669	64,898	59,215	(5,683)
Plant and equipment	668,000	0	45,051	45,051
Infrastructure - roads	1,055,743	211,128	286,303	75,175
Infrastructure - Footpaths	128,084	25,610	0	(25,610)
Infrastructure - Parks & Ovals	164,000	32,800	230	(32,570)
Infrastructure - Sewerage	30,000	0	0	0
Infrastructure - Playground Equipment	90,000	0	0	0
Infrastructure - Other	93,000	13,832	3,602	(10,230)
Infrastructure - Airfields	202,000	22,398	0	(22,398)
Payments for Capital Acquisitions	2,910,496	370,666	394,401	23,735
Total Capital Acquisitions		370,666	394,401	23,735
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,335,970	310,995	21,700	(289,295)
Other (disposals & C/Fwd)	36,500	5,000	16,364	11,364
Cash backed reserves				
Plant Reserve	388,500		0	0
Morawa Future Funds Interest Reserve	40,000		0	0
Swimming Pool Reserve	79,152		0	0
Contribution - operations	(1,880,122)	54,671	356,338	301,667
Capital funding total	0	370,666	394,401	23,735

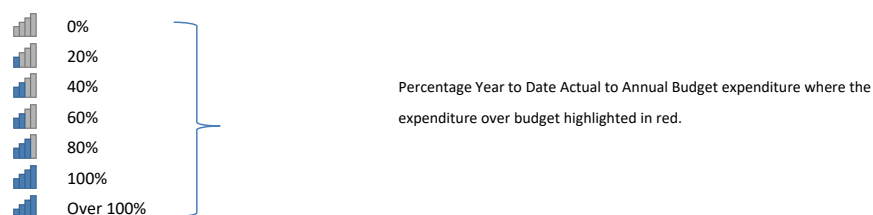
SIGNIFICANT ACCOUNTING POLICIES

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.



Capital expenditure total

Level of completion indicators



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

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
Buildings					
Childcare Centre	Land & Building Renewals	(16,000)	0	0	0
Staff Housing	Purchase Land & Buildings - Staff Housing	(20,000)	0	0	0
Old Roads Board Building	Purchase Land & Buildings - Public Halls & Civic Centres	(171,669)	(34,332)	(2,061)	32,271
Bowling/Golf Club Building	Purchase Buildings - Other Recreation & Sport	(142,000)	(28,400)	(52,899)	(24,499)
Recreation Centre	Purchase Buildings - Other Recreation & Sport	(40,000)	(8,000)	0	8,000
Depot	Purchase Land and Buildings	(20,000)	(4,000)	0	4,000
Caravan Park - Ablutions	Purchase Land & Buildings - Tourism & Area Promotion	(70,000)	0	0	0
		(479,669)	(74,732)	(54,960)	19,772
Plant & Equipment					
Plant & Equipment	Purchase Plant & Equipment - Road Plant Purchases	(668,000)	0	(45,051)	(45,051)
		(668,000)	0	(45,051)	(45,051)
Infrastructure Other					
CCTV	Infrastructure Other	(25,000)	0	0	0
Solar Initiatives	Infrastructure Other - Solar Initiatives	(40,000)	(8,000)	0	8,000
Cemetery Noticeboard	Purchase Land & Buildings - Other Community Amenities	(10,500)	(10,500)	(805)	9,695
Playground Equipment	Infrastructure - Playground Equipment	(90,000)	0	0	0
Caravan Park - Expansion	Infrastructure Other - Tourism & Area Prom.	0	0	(2,797)	(2,797)
Caravan Park - WiFi	Infrastructure Other - Tourism & Area Prom.	(17,500)	(5,832)	0	5,832
		(183,000)	(24,332)	(3,603)	20,729
Infrastructure Sewerage					
Sewerage System	Sewerage Upgrade	(30,000)	0	0	0
		(30,000)	0	0	0
Infrastructure Parks & Ovals					
Netball Courts	Infrastructure - Parks & Ovals	(164,000)	(32,800)	(230)	32,570
		(164,000)	(32,800)	(230)	32,570
Infrastructure Roads					
Morawa-Yalgoo Road	Rural Roads Construction	(360,500)	(72,096)	(58,354)	13,742
Nanekine Road	Rural Roads Construction	(75,953)	(15,188)	(173,669)	(158,481)
Koolanooka South Road	Rural Roads Construction	(100,000)	(19,996)	(550)	19,446
Canna North East Road	Rural Roads Construction	(150,000)	(29,998)	(550)	29,448
West Gutha Road	Rural Roads Construction	(112,110)	(22,420)	(550)	21,870
Kerbing - Townsite	Kerbing Construction - Townsite Roads	(50,000)	(9,996)	0	9,996
Main Street Lighting	Townsite Roads Construction	(57,180)	(11,434)	(50,743)	(39,309)
Town Roads	Townsite Roads Construction	(150,000)	(41,434)	(1,887)	39,547
		(1,055,743)	(222,562)	(286,303)	(63,741)
Infrastructure Footpaths					
Manning Road - Council	Footpath Construction	(62,500)	(12,496)	0	12,496
Manning Road - WA Bike Network	Footpath Construction	(65,584)	(13,114)	0	13,114
		(128,084)	(25,610)	0	25,610
Infrastructure Aerodrome					
Sealing Apron	Infrastructure - Aerodromes	(112,000)	0	0	0
Vermin Fencing	Infrastructure - Aerodromes	(90,000)	0	0	0
		(202,000)	0	0	0
		(2,910,496)	(380,036)	(390,147)	(10,111)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

FINANCING ACTIVITIES
NOTE 8
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
24 Harley Street - Staff Housing	136	279,078			0	14,607	279,078	264,471	(1,441)	12,000
Recreation and culture										
Netball Courts Redevelopment	139	194,086			5,962	11,973	188,124	182,113	(149)	3,105
Total		473,164	0	0	5,962	26,580	467,202	446,584	(1,590)	15,105
Current borrowings		20,666					20,617			
Non-current borrowings		452,498					446,585			
		473,164					467,202			

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 2021	During Year	During Year	Balance 31 Oct 2021
		\$	\$	\$	\$
Netball Courts Redevelopment	139	125,973			125,973
		125,973	0	0	125,973

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.

Movement in carrying amounts

Information on leases	Lease No.	1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture										
Lease - Gymnasium Equipment		86,335			28,635	57,413	57,700	28,922	372	601
Total		86,335	0	0	28,635	57,413	57,700	28,922	372	601
Current lease liabilities		-57,413					-28,778			
Non-current lease liabilities		-28,922					-28,922			
		-86,335					-57,700			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	230,503	499	151	5,000	0		0	236,002	230,654
Plant Reserve	420,976	1,040	276	300,000	0	(388,500)	0	333,516	421,252
Building Reserve	134,448	253	88	50,000	0		0	184,701	134,537
Economic Development Reserve	3,521	8	2	12,581	0		0	16,110	3,523
Community Development Reserve	1,259,335	532	498		0		0	1,259,867	1,259,833
Sewerage Reserve	273,113	494	179	50,000	0		0	323,607	273,292
Morawa Future Funds Interest Reserve	206,821	12,070	352		0	(40,000)	0	178,891	207,172
Morawa Community Future Funds Reserve	2,035,350	1,598	69		0			2,036,948	2,035,419
Aged Care Units Reserve	34,506	21	23	10,000	0		0	44,527	34,528
Unspent Loans Reserve	125,973		0		0		0	125,973	125,973
Business Units Reserve	166,129	324	109		0		0	166,453	166,238
Legal Fees Reserve	26,151	58	17		0		0	26,209	26,168
Road Reserve	197,455	326	129	50,000	0		0	247,781	197,585
Aged Care ex MCC Unit 1-4 Reserve	70,749	157	46		0		0	70,906	70,796
Aged Care Unit 5 Reserve	56,794	126	37		0		0	56,920	56,832
Swimming Pool Reserve	80,808	135	53	20,000	0	(79,152)	0	21,791	80,860
COVID-19 Emergency Response Reserve	108,350	311	71		0		0	108,661	108,421
Old Hospital Reserve	50,000		33		0		0	50,000	50,033
Jones Lake Road Rehab Reserve	50,000		33	50,000	0		0	100,000	50,033
Morawa-Yalgoo Road Maintenance Reserve	5,489		4	70,000	0		0	75,489	5,493
	5,536,472	17,952	2,170	617,581	0	(507,652)	0	5,664,353	5,538,642

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2021
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		(203,224)	0			(203,224)
- Deposits and Bonds (Not Trust)		(18,903)	0	(4,278)		(23,181)
Total other liabilities		(222,127)	0	(4,278)	0	(226,405)
Provisions						
Provision for annual leave		(232,682)				(232,682)
Provision for long service leave		(93,129)	0			(93,129)
Total Provisions		(325,811)	0	0	0	(325,811)
Total other current liabilities		(547,938)	0	(4,278)	0	(552,216)
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

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

Operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$
Operating grants, contributions and subsidies						
General purpose funding						
Grants- FAGS WALGGC - General	595,000	148,750	595,000	(5,028)	589,972	153,778
Grants- FAGS WALGGC - Local Roads	335,000	83,750	335,000	8,957	343,957	74,793
Law, order, public safety						
Grant - ESL BFB Operating Grant	22,730	11,364	22,730	5,229	22,277	6,135
Health						
Contribution - Medical Services	13,500	3,375	13,500	3,375	16,875	
Education and welfare						
Grant - Youth Events	2,000	400	2,000	400	2,400	0
Other Income	1,700	564	1,700	564	2,264	0
Housing						
Reimbursement - Staff Housing	7,500	2,500	7,500	1,924	9,424	576
Community amenities						
Contributions	4,750		4,750		4,750	0
Grants/Contributions				20,000	20,000	10,000
Recreation and culture						
Contribution - NAIDOC week	1,000	0	1,000	0	1,000	0
Grant - Every Club	10,000	3,332	10,000	(6,668)	3,332	10,000
Contribution - Swimming	2,000	664	2,000	664	2,332	0
Transport						
Grant - Main Roads - Direct	167,000	167,000	167,000	17,042	167,000	149,958
Street Light Subsidy	12,000	3,000	12,000	3,000	15,000	0
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	25,000	100,000	(17,520)	82,480	42,520
Road Maintenance Contribution	50,000	12,500	50,000	(10,665)	39,335	23,165
Other property and services						
DRFWA Funding - Cyclone Seroja Contribution	5,000	1,664	5,000	1,664	5,832	0
Contribution	10,000	3,332	10,000	(26,768)	(18,334)	30,100
Lot 501 White Ave - Contribution	1,000	332	1,000	(1,318)	(318)	1,650
	1,340,180	467,527	1,340,180	(5,147)	1,309,579	502,674

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

Unspent non operating grants, subsidies and
contributions liability

Non operating grants, subsidies and contributions revenue

Provider	Liability	Increase in	Decrease in	Liability	Adopted	YTD	Annual	Budget	Expected	YTD
	1 July 2021	Liability	Liability	31 Oct 2021	Budget	Budget	Budget	Variations		Revenue
	\$	\$	(As revenue)	\$	Revenue	\$	\$	\$	\$	Actual
					\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies										
Recreation and culture										
Grant - LRCIP - Old Roads Board Building	99,169			99,169	141,669	37,917	141,669	37,917	179,586	0
Grant - DLGSCI - Netball Court Redevelopment				0	30,250	0	30,250	0	30,250	0
Grant - LRCIP - Golf/Bowling Club	99,400			99,400	142,000	54,312	142,000	54,312	196,312	0
Grant - Lotterywest - Wildflower Park				0	45,000	0	45,000	0	45,000	0
Grant - Ssolar Initiatives				0	10,000	0	10,000	0	10,000	0
Transport										
Grant - Regional Road Group - Road Projects				0	290,969	145,485	290,969	131,285	422,254	14,200
Grant - Roads to Recovery	20,466			20,466	362,110	0	362,110	0	362,110	0
Grant - WA Bicycle Network				0	32,792	13,117	32,792	5,617	38,409	7,500
Grant - Transport LRCIP Projects				0	57,180	0	57,180	0	57,180	0
Grant - RADS - Seal Aerodrome Apron				0	84,000	43,500	84,000	43,500	127,500	0
Grant - Community Stewardship Grant - Vermin Fence				0	90,000	0	90,000	0	90,000	0
Economic services										
Grant - LRCIP - Caravan Park Ablutions				0	50,000	16,664	50,000	16,664	58,332	0
	219,035	0	0	219,035	1,335,970	310,995	1,335,970	289,295	1,616,933	21,700

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

**NOTE 14
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2021	Received	Paid	31 Oct 2021
	\$	\$	\$	\$
Housing Bonds	1,000	0	(1,000)	0
Drug Action Group	660	0	0	660
Excess Rent - Daphne Little	1,704	0	0	1,704
Youth Fund Raising	865	0	0	865
BRB/BCITF	113	0	0	113
	4,342	0	(1,000)	3,342

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Housing	(12,067)	(33.97%) ▼			Invoices for Unit 3 not yet raised. 4 units currently vacant.	
Economic services	75,775	148.90% ▲	Actual Caravan Park income higher than budgeted for this period.			
Other property and services	114,157	416.97% ▲	Budget for Insurance payment allocated in December			
Expenditure from operating activities						
Governance	118,784	62.52% ▲	ABC Allocations have not yet been processed for 2021/2022 and actual costs for members conference expenses in September not yet processed.			
Law, order and public safety	22,417	55.69% ▲	ABC Allocations have not yet been processed for 2021/2022 and fire prevention costs lower than budgeted			
Education and welfare	37,137	54.11% ▲	ABC Allocations have not yet been processed for 2021/2022. Expenditure on Youth program lower than budgeted.			
Housing	21,336	22.18% ↔	ABC Allocations have not yet been processed for 2021/2022			
Community amenities	128,814	53.21% ▲	ABC Allocations have not yet been processed for 2021/2022			
Transport	99,456	13.24% ▲	ABC Allocations and Depreciation expenses have not yet been processed for 2021/2022			
Economic services	116,544	45.39% ▲	ABC Allocations have not yet been processed for 2021/2022			
Other property and services	(161,851)	(92.57%) ▼			ABC Allocations have not yet been processed for 2021/2022	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(289,295)	(93.02%) ▼			Grant funding not received as budgeted	
Proceeds from disposal of assets	11,364	227.27% ▲	EMCCS vehicle disposed of in September			
Financing activities						
Payments for principal portion of lease liabilities	(19,067)	(199.27%) ▼				Budget uploaded as even split. Needs to be changed to match repayment schedules

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 31 October 2021

		2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
		Income	Expense	Income	Expense	Income	Expense
		\$	\$	\$	\$	\$	\$
OPERATING							
General Purpose Funding	03	3,121,018	264,844	2,367,054	86,028	2,363,555	3,320
Governance	04	50	509,921	-	189,995	-	71,211
Law, Order, Public Safety	05	30,180	107,595	13,099	40,255	10,335	17,838
Health	07	14,100	196,441	3,625	69,512	6,505	42,289
Education & Welfare	08	6,200	191,041	1,796	68,630	850	31,493
Housing	09	106,600	251,422	35,520	96,206	23,453	74,870
Community Amenities	10	454,620	717,347	445,922	242,091	452,302	115,022
Recreation & Culture	11	418,919	1,594,228	112,885	568,098	16,859	368,711
Transport	12	1,609,292	2,249,328	483,666	751,385	334,926	651,928
Economic Services	13	202,272	788,860	67,554	256,771	126,665	140,225
Other Property & Services	14	410,900	476,899	27,378	174,848	158,191	336,991
TOTAL - OPERATING		6,374,151	7,347,926	3,558,499	2,543,819	3,493,641	1,853,900
CAPITAL							
General Purpose Funding	03	0	58	0	0	0	17
Governance	04	0	0	0	0	0	0
Law, Order, Public Safety	05	0	25,000	0	0	0	0
Health	07	0	311	0	0	0	4,358
Education & Welfare	08	0	16,000	0	0	0	0
Housing	09	0	95,164	0	4,868	0	194
Community Amenities	10	0	140,994	0	10,500	0	1,017
Recreation & Culture	11	79,152	737,190	0	134,656	0	89,840
Transport	12	388,500	2,495,193	0	263,136	16,364	331,764
Economic Services	13	40,000	114,613	0	19,830	27	3,854
Other Property & Services	14	0	5,499	0	0	(16,364)	151
TOTAL - CAPITAL		507,652	3,630,022	0	432,990	27	431,195
		6,881,803	10,977,948	3,558,499	2,976,809	3,493,668	2,285,095
Less Depreciation Written Back			(1,991,517)		(331,906)		
Less Profit/Loss Written Back		(10,531)	(92,564)				
Plus Proceeds from Sale of Assets		36,500					
TOTAL REVENUE & EXPENDITURE		6,907,772	8,893,867	3,558,499	2,644,903	3,493,668	2,285,095
Surplus/Deficit July 1st B/Fwd		1,986,095		2,167,426		2,167,426	
		8,893,867	8,893,867	5,725,925	2,644,903	5,661,094	2,285,095
Surplus/Deficit C/Fwd					3,081,022		3,375,999
		8,893,867	8,893,867	5,725,925	5,725,925	5,661,094	5,661,094

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rates		208,272		67,172		3,320
Other General Purpose Funding		56,572		18,856		(0)
<u>OPERATING REVENUE</u>						
Rates	2,163,218		2,125,458		2,132,376	
Other General Purpose Funding	957,800		241,596		231,179	
SUB-TOTAL	3,121,018	264,844	2,367,054	86,028	2,363,555	3,320
<u>CAPITAL EXPENDITURE</u>						
Rates		0		0		0
Other General Purpose Funding		58		0		17
<u>CAPITAL REVENUE</u>						
Rates	0		0		0	
Other General Purpose Funding	0		0		0	
SUB-TOTAL	0	58	0	0	0	17
TOTAL -	3,121,018	264,902	2,367,054	86,028	2,363,555	3,337

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Members of Council		406,221		167,435		70,120
Governance General		103,700		22,560		1,091
<u>OPERATING REVENUE</u>						
Members of Council	25		0		0	
Governance General	25		0		0	
SUB-TOTAL	50	509,921	0	189,995	0	71,211
<u>CAPITAL EXPENDITURE</u>						
Members of Council		0		0		0
Governance General		0		0		0
<u>CAPITAL REVENUE</u>						
Members of Council	0		0		0	
Governance General	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	50	509,921	0	189,995	0	71,211

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22		2021/22		2021/22	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		67,665		26,963		11,265
Animal Control		39,200		13,052		6,573
Other Law, Order & Public Safety		730		240		0
<u>OPERATING REVENUE</u>						
Fire Prevention	26,730		11,364		10,135	
Animal Control	3,450		1,735		200	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	30,180	107,595	13,099	40,255	10,335	17,838
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0		0		0
Animal Control		0		0		0
Other Law, Order & Public Safety		25,000		0		0
<u>CAPITAL REVENUE</u>						
Fire Prevention	0		0		0	
Animal Control	0		0		0	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	0	25,000	0	0	0	0
TOTAL - PROGRAMME SUMMARY	30,180	132,595	13,099	40,255	10,335	17,838

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Maternal & Infant Health		0		0		0
Preventative Services - Meat Inspection		350		116		0
Preventative Services - Inspections & Admin		52,264		17,420		360
Preventative Services - Pest Control		5,635		1,868		1,266
Other Health		138,192		50,108		40,663
<u>OPERATING REVENUE</u>						
Maternal & Infant Health	0		0		0	
Preventative Services - Meat Inspection	350		0		0	
Preventative Services - Inspections & Admin	250		250		179	
Preventative Services - Pest Control	0		0		0	
Other Health	13,500		3,375		6,326	
SUB-TOTAL	14,100	196,441	3,625	69,512	6,505	42,289
<u>CAPITAL EXPENDITURE</u>						
Maternal & Infant Health		0		0		0
Preventative Services - Meat Inspection		0		0		0
Preventative Services - Inspections & Admin		311		0		71
Preventative Services - Pest Control		0		0		0
Other Health		0		0		4,287
<u>CAPITAL REVENUE</u>						
Maternal & Infant Health	0		0		0	
Preventative Services - Meat Inspection	0		0		0	
Preventative Services - Inspections & Admin	0		0		0	
Preventative Services - Pest Control	0		0		0	
Other Health	0		0		0	
SUB-TOTAL	0	311	0	0	0	4,358
TOTAL - PROGRAMME SUMMARY	14,100	196,752	3,625	69,512	6,505	46,647

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Other Education		6,601		3,960		2,644
Care of Families & Children		16,500		5,484		4,471
Other Welfare		167,940		59,186		24,378
<u>OPERATING REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	2,500		832		850	
Other Welfare	3,700		964		0	
SUB-TOTAL	6,200	191,041	1,796	68,630	850	31,493
<u>CAPITAL EXPENDITURE</u>						
Other Education		0		0		0
Care of Families & Children		16,000		0		0
Other Welfare		0		0		0
<u>CAPITAL REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	0		0		0	
Other Welfare	0		0		0	
SUB-TOTAL	0	16,000	0	0	0	0
TOTAL - PROGRAMME SUMMARY	6,200	207,041	1,796	68,630	850	31,493

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22		2021/22		2021/22	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Staff Housing		111,768		44,965		42,665
Other Housing		84,654		30,383		17,005
Aged Housing		55,000		20,858		15,201
<u>OPERATING REVENUE</u>						
Staff Housing	7,500		2,500		1,101	
Other Housing	34,300		11,432		9,481	
Aged Housing	64,800		21,588		12,871	
SUB-TOTAL	106,600	251,422	35,520	96,206	23,453	74,870
<u>CAPITAL EXPENDITURE</u>						
Staff Housing		84,860		4,868		88
Other Housing		0		0		0
Aged Housing		10,304		0		106
<u>CAPITAL REVENUE</u>						
Staff Housing	0		0		0	
Other Housing	0		0		0	
Aged Housing	0		0		0	
SUB-TOTAL	0	95,164	0	4,868	0	194
TOTAL - PROGRAMME SUMMARY	106,600	346,586	35,520	101,074	23,453	75,064

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Sanitation - Household Refuse		245,731		81,872		37,385
Sanitation - Other		105,589		35,180		12,882
Sewerage		168,800		58,365		24,812
Urban Stormwater Drainage		9,313		3,096		0
Environmental Protection		0		0		0
Town Planning & Regional Development		70,347		23,444		3,744
Other Community Amenities		117,567		40,134		36,200
OPERATING REVENUE						
Sanitation - Household Refuse	107,420		106,348		106,063	
Sanitation - Other	72,525		72,275		69,327	
Sewerage	265,875		264,375		265,227	
Urban Stormwater Drainage	0		0		0	
Environmental Protection	0		0		0	
Town Planning & Regional Development	3,500		1,164		2,042	
Other Community Amenities	5,300		1,760		9,643	
SUB-TOTAL	454,620	717,347	445,922	242,091	452,302	115,022
CAPITAL EXPENDITURE						
Sanitation - Household Refuse		50,000		0		33
Sanitation - Other		0		0		0
Sewerage		80,494		0		179
Urban Stormwater Drainage		0		0		0
Environmental Protection		0		0		0
Town Planning & Regional Development		0		0		0
Other Community Amenities		10,500		10,500		805
CAPITAL REVENUE						
Sanitation - Household Refuse	0		0		0	
Sanitation - Other	0		0		0	
Sewerage	0		0		0	
Urban Stormwater Drainage	0		0		0	
Environmental Protection	0		0		0	
Town Planning & Regional Development	0		0		0	
Other Community Amenities	0		0		0	
SUB-TOTAL	0	140,994	0	10,500	0	1,017
TOTAL - PROGRAMME SUMMARY	454,620	858,341	445,922	252,591	452,302	116,039

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Public Halls and Civic Centres		165,084		64,026		58,039
Swimming Areas & Beaches		436,230		154,081		75,071
Other Recreation and Sport		895,997		316,921		224,784
TV and Radio Re-broadcasting		2,000		799		0
Libraries		25,781		8,588		60
Other Culture		69,136		23,683		10,758
OPERATING REVENUE						
Public Halls and Civic Centres	153,169		38,417		0	
Swimming Areas & Beaches	17,000		664		4,021	
Other Recreation and Sport	247,750		73,804		12,837	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	1,000		0		0	
SUB-TOTAL	418,919	1,594,228	112,885	568,098	16,859	368,711
CAPITAL EXPENDITURE						
Public Halls and Civic Centres		211,669		42,332		2,061
Swimming Areas & Beaches		20,135		0		53
Other Recreation and Sport		505,386		92,324		87,725
TV and Radio Re-broadcasting		0		0		0
Libraries		0		0		0
Other Culture		0		0		0
CAPITAL REVENUE						
Public Halls and Civic Centres	0		0		0	
Swimming Areas & Beaches	79,152		0		0	
Other Recreation and Sport	0		0		0	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	0		0		0	
SUB-TOTAL	79,152	737,190	0	134,656	0	89,840
TOTAL - PROGRAMME SUMMARY	498,071	2,331,418	112,885	702,754	16,859	458,551

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Construction Roads, Bridges and Depots		0		0		0
Maintenance Roads, Bridges and Depots		1,739,684		585,946		542,389
MidWest Local Government Service Agreement		0		0		0
Plant Purchases		39,899		5,796		0
Transport Licensing		352,210		117,400		89,716
Aerodromes		117,535		42,243		19,824
<u>OPERATING REVENUE</u>						
Construction Roads, Bridges and Depots	743,051		158,602		21,700	
Maintenance Roads, Bridges and Depots	329,000		207,500		215,643	
MidWest Local Government Service Agreement	0		0		0	
Plant Purchases	11,031		164		0	
Transport Licensing	352,210		117,400		97,583	
Aerodromes	174,000		0		0	
SUB-TOTAL	1,609,292	2,249,328	483,666	751,385	334,926	651,928
<u>CAPITAL EXPENDITURE</u>						
Construction Roads, Bridges and Depots		1,254,153		240,738		286,433
Maintenance Roads, Bridges and Depots		70,000		0		4
MidWest Local Government Service Agreement		0		0		0
Plant Purchases		969,040		0		45,327
Transport Licensing		0		0		0
Aerodromes		202,000		22,398		0
<u>CAPITAL REVENUE</u>						
Construction Roads, Bridges and Depots	0		0		0	
Maintenance Roads, Bridges and Depots	0		0		0	
MidWest Local Government Service Agreement	0		0		0	
Plant Purchases	388,500		0		16,364	
Transport Licensing	0		0		0	
Aerodromes	0		0		0	
SUB-TOTAL	388,500	2,495,193	0	263,136	16,364	331,764
TOTAL - PROGRAMME SUMMARY	1,997,792	4,744,521	483,666	1,014,521	351,290	983,692

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rural Services		30,383		10,108		3,630
Tourism & Area Promotion		299,012		102,128		92,479
Building Control		45,085		15,024		1,756
Other Economic Services		80,494		26,816		4,523
Economic Development		333,886		102,695		37,836
<u>OPERATING REVENUE</u>						
Rural Services	0		0		0	
Tourism & Area Promotion	182,500		60,990		84,857	
Building Control	3,200		1,064		4,561	
Other Economic Services	3,500		1,164		32,711	
Economic Development	13,072		4,336		4,536	
SUB-TOTAL	202,272	788,860	67,554	256,771	126,665	140,225
<u>CAPITAL EXPENDITURE</u>						
Rural Services		0		0		0
Tourism & Area Promotion		87,500		19,830		2,797
Building Control		0		0		0
Other Economic Services		0		0		0
Economic Development		27,113		0		1,057
<u>CAPITAL REVENUE</u>						
Rural Services	0		0		0	
Tourism & Area Promotion	0		0		0	
Building Control	0		0		0	
Other Economic Services	0		0		0	
Economic Development	40,000		0		27	
SUB-TOTAL	40,000	114,613	0	19,830	27	3,854
TOTAL - PROGRAMME SUMMARY	242,272	903,473	67,554	276,601	126,692	144,080

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 October 2021

PROGRAMME SUMMARY	2021/22		2021/22		2021/22	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Private Works		26,899		8,960		6,651
Public Works Overheads		0		4,555		(124,047)
MWLGSA Overheads		0		0		0
Plant Operation Costs		0		14,715		(51,725)
Stock, Fuels and Oils		0		0		(12,900)
Administration		0		7,294		415,465
Salaries and Wages		0		0		0
Unclassified		450,000		139,324		103,547
Town Planning Schemes		0		0		0
<u>OPERATING REVENUE</u>						
Private Works	39,600		13,200		7,061	
Public Works Overheads	0		0		940	
MWLGSA Overheads	0		0		0	
Plant Operation Costs	35,000		8,750		11,609	
Stock, Fuels and Oils	300		100		175	
Administration	10,000		3,332		36,756	
Salaries and Wages	0		0		0	
Unclassified	326,000		1,996		101,650	
Town Planning Schemes	0		0		0	
SUB-TOTAL	410,900	476,899	27,378	174,848	158,191	336,991
<u>CAPITAL EXPENDITURE</u>						
Private Works		0		0		0
Public Works Overheads		0		0		0
MWLGSA Overheads		0		0		0
Plant Operation Costs		0		0		0
Stock, Fuels and Oils		0		0		0
Administration		5,499		0		151
Salaries and Wages		0		0		0
Unclassified		0		0		0
Town Planning Schemes		0		0		0
<u>CAPITAL REVENUE</u>						
Private Works	0		0		0	
Public Works Overheads	0		0		0	
MWLGSA Overheads	0		0		0	
Plant Operation Costs	0		0		0	
Stock, Fuels and Oils	0		0		0	
Administration	0		0		(16,364)	
Salaries and Wages	0		0		0	
Unclassified	0		0		0	
Town Planning Schemes	0		0		0	
SUB-TOTAL	0	5,499	0	0	(16,364)	151
TOTAL - PROGRAMME SUMMARY	410,900	482,398	27,378	174,848	141,827	337,142

Shire of Morawa



Ordinary Council Meeting 18 November 2021

Attachment 2 Bank Reconciliation for the period
ending 31 October 2021

Item 11.2.1 October 2021 Statement of Financial
Activity

Shire of Morawa
Bank Reconciliation Report
For Period Ending 31 October 2021

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	2,090,115.45	1,027,013.38	3,342.41	3,438,642.29	2,100,000.00
Balance as per General Ledger	2,113,637.99	1,027,013.38	3,342.41	3,438,642.29	2,100,000.00
Less Unpresented Payments Payroll DD \$8,796.21	(8,796.21)				
Plus Outstanding Deposits Bank Deposit 30/10/21 \$257.00 DOT Licencing \$1,777.75 Bank Deposit 31/10/2021 \$284 Cheque: \$30,000	32,318.75				
Difference	2,090,115.45 0.00	1,027,013.38 0.00	3,342.41 0.00	3,438,642.29 0.00	2,100,000.00 0.00

Shire of Morawa



Ordinary Council Meeting 18 November 2021

Attachment 3 List of Accounts Paid for the period
ending 31 October 2021

Item 11.2.1 October 2021 Statement of Financial
Activity

Shire of Morawa List of Payments Report

For Period Ending 30 October 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14687	01/10/2021	Australian Services Union	Payroll deductions	77.70	1
EFT14688	01/10/2021	Department of Human Services	Payroll deductions	600.21	1
EFT14689	05/10/2021	InterFire Agencies	Magnum Vulcan Structural Fire Boot Quote 11376	328.46	1
EFT14690	05/10/2021	Star Track Express	Freight Charges September 2021	52.26	1
EFT14691	05/10/2021	Department of Fire & Emergency Services	2021/22 ESL in accordance with fire & emergency services emergency services levy	4,437.92	1
EFT14692	05/10/2021	Telstra Corporation Limited	Damage to Telstra property 1977 Johnson Road Pintharuka	5,053.61	1
EFT14693	05/10/2021	Purcher International Pty Ltd	Repairs & Maintenance P172	241.36	1
EFT14694	05/10/2021	Refuel Australia	Liplex ep2 - various sizes and 20lt Truck Clean	583.25	1
EFT14695	05/10/2021	Canine Control	Ranger services - September	937.66	1
EFT14696	05/10/2021	Wallis Computer Solutions	Yearly It support for Morawa Medical Centre	1,928.30	1
EFT14697	05/10/2021	Aquatic Services WA Pty Ltd	2021 Pre-Season service of pumps as quoted	4,307.60	1
EFT14698	05/10/2021	Mitchell and Brown Communications Vidguard	Quarterly security monitoring at Drs surgery 1/10/2021 - 31/12/2021	152.00	1
EFT14699	05/10/2021	Scott Wildgoose	Accommodation reimbursement for WALGA convention and meetings	760.74	1
EFT14700	05/10/2021	Resonline Pty Ltd	Monthly subscription to Room Manager booking software - September 2021	122.10	1
EFT14701	05/10/2021	Sprayline	MSO Boom Treeliner spraying of weeds	1,687.40	1
EFT14702	05/10/2021	Gabriel Wani	Staff relocation expenses	1,110.00	1
EFT14703	06/10/2021	Karen Chappel	Refund election nomination deposit	80.00	1
EFT14704	06/10/2021	Dean Carslake	Refund election nomination deposit	160.00	1
EFT14705	06/10/2021	Debbie Collins	Refund election nomination deposit	80.00	1
EFT14706	07/10/2021	Rip-It Security Shredding (Primecode Pty	Records archiving and storage September 2021	104.50	1
EFT14707	07/10/2021	Synergy	Electricity expenses 1/9/2021 - 4/10/2021	4,009.58	1
EFT14708	07/10/2021	Nutrien Ag Solutions	Various items for parks & gardens maintenance	405.06	1
EFT14709	07/10/2021	Midwest Chemical & Paper Distributors	Cleaning products & consumables for Shire amenities.	1,479.61	1
EFT14710	07/10/2021	Landgate	Online transaction summary September 2021	108.80	1

Shire of Morawa

List of Payments Report

For Period Ending 30 October 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14711	07/10/2021	Refuel Australia	Supply Diesel shire depot 11800lts @ \$1.4168 per litre	16,718.24	1
EFT14712	07/10/2021	Think Water Geraldton	Reticulation fittings & Sprinklers for Main Street Gardens & Wildflower Park	2,625.27	1
EFT14713	07/10/2021	Aerodrome Management Services Pty Ltd	Service to assist the Shire with the Aerodrome documentation and processes to achieve and maintain CASA certification	4,125.00	1
EFT14714	07/10/2021	Truckline	supply valve part number 106834 x 2	316.62	1
EFT14715	07/10/2021	State Library of WA	Better beginnings 2021 - 2022	66.00	1
EFT14716	07/10/2021	Medelect Biomedical Services	Programmed preventative maintenance of medical equipment	1,584.00	1
EFT14717	07/10/2021	Coates Hire	Hire of Air Compressor 400CFM	281.66	1
EFT14718	07/10/2021	Protector Fire Services	Fire Suppression (extinguisher) Training	902.00	1
EFT14719	07/10/2021	Infinitum Technologies Pty Ltd	Monthly IT support October 2021	4,541.13	1
EFT14720	07/10/2021	Toll Transport Pty Ltd	Freight charges for the period August - September	841.52	1
EFT14721	07/10/2021	Breeze Connect Pty Ltd	Admin office VOIP telephone lines for September	232.00	1
EFT14722	07/10/2021	W.A. Poultry Equipment & Coast to Coast Vermin Traps	Snake handlers kit for shire depot	672.00	1
EFT14723	07/10/2021	Geraldton Auto Wholesalers	40,000 km service to Isuzu D-Max	802.18	1
EFT14724	07/10/2021	Maia Financial Pty Limited	Lease interest repayment for gymnasium equipment for period 1 Nov to 31 January 2022	15,953.67	1
EFT14725	13/10/2021	Sandy Reardon	6 x small wheelie bins for Morawa swimming pool	119.94	1
EFT14726	13/10/2021	GWN 7 Prime Media Group	GWN 7 Regional TV advertising - Start 15/08/2021 for 5 weeks. Morawa Tourism Advertising	2,750.00	1
EFT14727	13/10/2021	Kats Rural	Citizenship ceremony	8.60	1
EFT14728	13/10/2021	Morawa Drapery Store	Ribbon for gifts for citizenship ceremony	12.00	1
EFT14729	13/10/2021	Morawa Traders	Refreshments for council meetings and admin	668.60	1
EFT14730	13/10/2021	Nutrien Ag Solutions	Supply pallet load of Rapid Set Concrete	564.30	1

Shire of Morawa List of Payments Report

For Period Ending 30 October 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14731	13/10/2021	Midwest Chemical & Paper Distributors	Consumables for public toilets	293.70	1
EFT14732	13/10/2021	Mid West Auto Group	90,000 km service on 2012 Nissan Patrol P228	425.00	1
EFT14733	13/10/2021	S & K Electrical Contracting Pty Ltd	To carry out repairs to the oval lighting damaged during Cyclone Seroja	31,005.70	1
EFT14734	13/10/2021	GH Country Courier	Freight for the period September 2021	258.35	1
EFT14735	13/10/2021	WA Local Government Association	WALGA Convention 'Leading the Way' 19-21 September 2021:	6,801.00	1
EFT14736	13/10/2021	Cramer & Neill	To install new air-conditioning at the Sports Complex	34,290.10	1
EFT14737	13/10/2021	Greenfield Technical Services	Payment of contracting services for an RRG Funding submission, scoping of the sports ground drainage and management of traffic counters.	13,904.00	1
EFT14738	13/10/2021	Geraldton Mower & Repairs Specialists	Stihl whipper snipper cord 3mm	96.00	1
EFT14739	13/10/2021	Truckline	Chain kit 10mm x 9m with grab hooks for low loaders	808.48	1
EFT14740	13/10/2021	Alinta Sales Pty Ltd	Electricity expenses for old hospital	1,060.37	1
EFT14741	13/10/2021	Hoppys Parts R Us	Fuel DEL Hose for fuel tanker	105.34	1
EFT14742	13/10/2021	Digga West & EarthpartsWA	A106TC 150 mm Auger	484.00	1
EFT14743	13/10/2021	Herrings Coastal Plumbing & Gas	Replacement of 2 Hot water Units at the Caravan Park ablution block	4,483.71	1
EFT14744	13/10/2021	IGA Morawa	IGA account for September 2021	507.97	1
EFT14745	13/10/2021	Great Southern Fuel Supplies	Fuel card purchases for the period August 2021	249.98	1
EFT14746	13/10/2021	Infinitum Technologies Pty Ltd	Printer cartridges for the Finance Printer MC362	1,384.55	1
EFT14747	13/10/2021	Town of Victoria Park	Payment of salary for CDO on loan 30/8/2021 - 3/9/2021	430.92	1
EFT14748	13/10/2021	T-Quip Tocojopa Pty Ltd	Time Master Mower	1,769.00	1
EFT14749	13/10/2021	NodeOne NodeOne Pty Ltd	Nodeone fixed wireless N1 home Fast November 2021	119.00	1
EFT14750	14/10/2021	Wallis Computer Solutions	Managed service agreement for IT support computer hardware upgrade Morawa Medical Centre	12,385.56	1
EFT14751	14/10/2021	LGISWA	LGIS Insurances for 2021/2022 - 2nd Instalment	84,036.53	1

Shire of Morawa List of Payments Report

For Period Ending 30 October 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14752	14/10/2021	Wildflower Country Inc	Wildflower Country incorporated - Annual membership contribution 2021 - 2022 financial year	4,950.00	1
EFT14753	18/10/2021	Australian Services Union	Payroll deductions	77.70	1
EFT14754	18/10/2021	Department of Human Services	Payroll deductions	600.21	1
EFT14755	25/10/2021	InterFire Agencies	Solberg Fire-Break Foam as for Quote 11622	3,822.72	1
EFT14756	25/10/2021	Star Track Express	Freight Charges for the period October 2021	51.83	1
EFT14757	25/10/2021	Morawa Medical Centre	2 x Pre-employment medicals	495.00	1
EFT14758	25/10/2021	Nutrien Ag Solutions	Supply tank fittings for East Gutha tank	112.93	1
EFT14759	25/10/2021	WesTrac Equipment Pty Ltd	Service of CAT 12M grader MO 007	3,798.35	1
EFT14760	25/10/2021	Landgate	Mining Tenements Schedule No M2021/7	41.30	1
EFT14761	25/10/2021	Canine Control	Ranger services for the period Wednesday 13 October 2021 & Firebreak inspections	937.66	1
EFT14762	25/10/2021	Sigma Companies Group Pty Ltd	2 x Dynamic Pair Brush WB, full face respirator, gas & vapour cartridge and parts for he pool cleaner.	1,121.12	1
EFT14763	25/10/2021	Frank Gilmour	Pre-construction pad termite treatment (10 year) Bifenthrin @ 0.5% 150 sq x 5 lts per sq meter Caravan park camp kitchen	900.00	1
EFT14764	25/10/2021	Northern Country Zone of WALGA	Northern Country Zone of WALGA - Annual Subscription 1 July 2021 - 30 June 2022	1,000.00	1
EFT14765	25/10/2021	Community Bus Hire	Refund of Bond for Hire of community bus	300.00	1
EFT14766	25/10/2021	Herrings Coastal Plumbing & Gas	Supply and install hot water heater at Dreghorn Street & Winfield Street toilets, Install water filters at the admin office and unblock the drains at the caravan park.	4,750.37	1
EFT14767	25/10/2021	IGA Morawa	IGA account for the period 4/10/2021 - 14/10/2021	216.06	1
EFT14768	25/10/2021	Quality Press	400 x A4 16 page Visit Morawa self cover booklet	869.00	1
EFT14769	25/10/2021	Coastal Trimming	Replacement of 2 shade sails damaged by Cyclone Seroja.	8,400.00	1
EFT14770	25/10/2021	Avon Waste	Waste collection for September 2021	6,599.04	1
EFT14771	25/10/2021	Five Star	Printer toner usage for September 2021	677.26	1
EFT14772	25/10/2021	Toll Transport Pty Ltd	Freight charges for the September 2021	270.45	1

Shire of Morawa List of Payments Report

For Period Ending 30 October 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14773	25/10/2021	CORSIGN WA PTY LTD	Replacement of signs due to Cyclone Seroja damage	17,484.50	1
EFT14774	25/10/2021	Dongara Fencing	50% Deposit Supply and install Colourbond fencing due to cyclone serja damage	16,672.63	1
EFT14775	25/10/2021	Winc	Stationary for Admin Office including new computer monitor	1,479.10	1
EFT14776	25/10/2021	InterFire Agencies	Nightstick X -series safety torch for quote 11623	270.60	1
EFT14777	25/10/2021	Morawa District High School	2022/2023 Morawa Shire Scholarship	1,000.00	1
EFT14778	25/10/2021	City of Greater Geraldton	Building certification services for the period July - September 2021	1,932.02	1
EFT14779	25/10/2021	Refuel Australia	Supply 11000 lt diesel at \$1.5700 per litre	17,270.00	1
EFT14780	25/10/2021	Think Water Geraldton	Gear Drive Hunter PGJ Sprinklers	2,280.90	1
EFT14781	25/10/2021	Geraldton Toyota	40.000km Service of CEO vehicle	733.37	1
EFT14782	25/10/2021	Local Government Professionals Australia WA	Annual state conference 2021 and Awards Dinner.	1,230.00	1
EFT14783	25/10/2021	Bitutek Pty Ltd	RRG Nanekine Rd - Widen and Seal FY20/21	66,322.51	1
EFT14784	25/10/2021	Medical Director	Support - Clinical standard subscription	1,309.00	1
EFT14785	25/10/2021	Aquatic Services WA Pty Ltd	Chemicals for Morawa Pool	4,378.00	1
EFT14786	25/10/2021	Element Advisory Pty Ltd	Shire of Morawa LPS and Scheme job No 18-336 Task -2.4 Final consideration by DPLH and gazettal	4,034.25	1
EFT14787	25/10/2021	Toll Transport Pty Ltd	Freight charges for the period October 2021	52.62	1
EFT14788	25/10/2021	Cohesis Pty Ltd	ICT - CYBER SECURITY review	2,747.25	1
EFT14789	28/10/2021	InterFire Agencies	Half Face Mask as for Quote 11621	717.37	1
EFT14790	28/10/2021	Midwest Chemical & Paper Distributors	Cleaning products for Shire amenities.	1,201.50	1
EFT14791	28/10/2021	Sigma Companies Group Pty Ltd	Wonderbrushes for 2 x 2 pool cleaner and DPD No 1 and Phenol Red and cyanuric test tablets	336.62	1

Shire of Morawa List of Payments Report

For Period Ending 30 October 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14792	28/10/2021	Clarkes Washing Machine Repairs	Hinge assembly for Maytag washing machine front load door	314.60	1
EFT14793	28/10/2021	AFGRI	Parts for John Deere 315SL Backhoe Loader	529.31	1
EFT14794	28/10/2021	Jane Coaker	Reimbursement of accommodation expenses for the WALGA conference as agreed	904.00	1
EFT14795	28/10/2021	RJ & LJ King	New Tyres for vehicles	2,376.00	1
EFT14796	28/10/2021	Toll Transport Pty Ltd	Freight charges for the period October 2021	336.08	1
EFT14797	28/10/2021	Jackie Hawkins	Reimbursement of membership to IPA as per contract and the purchase of outdoor chairs for the pool.	1,032.45	1
EFT14798	28/10/2021	Dean Stuart Carslake	Reimbursement of accommodation expenses for the WALGA conference as agreed	904.00	1
EFT14799	28/10/2021	Debbie Collins	Reimbursement of accommodation expenses for the WALGA conference as agreed	816.00	1
EFT14800	28/10/2021	Winc	Stationary order for admin office	59.27	1
EFT14801	28/10/2021	Australian Taxation Office	ATO BAS July 2021	17,486.00	1
EFT14802	29/10/2021	Australian Services Union	Payroll deductions	77.70	1
EFT14803	29/10/2021	Department of Human Services	Payroll deductions	600.21	1

Total EFT Payments 484,370.97

DD8014.1	15/10/2021	Westnet Pty Ltd	Monthly internet charge for the Morawa visitors centre	29.95	1
DD8020.1	12/10/2021	Telstra Corporation Limited	Telephone expenses 1/9/2021 - 2/10/2021	331.71	1
DD8024.1	08/10/2021	Exetel Pty Ltd	Monthly charge on plan TMLL100 R2unlimited 1/10/2021 - 31/10/2021	1,375.00	1
DD8040.1	13/10/2021	Aware Super	Payroll deductions	4,857.72	1
DD8040.2	13/10/2021	Hawkins Super	Superannuation contributions	392.31	1

Shire of Morawa List of Payments Report

For Period Ending 30 October 2021

Chq/EFT	Date	Name	Description	Amount	Bank
DD8040.3	13/10/2021	MLC Super Fund	Superannuation contributions	249.81	1
DD8040.4	13/10/2021	Commonwealth Bank Group Super	Superannuation contributions	94.69	1
DD8040.5	13/10/2021	Sunsuper	Superannuation contributions	60.00	1
DD8040.6	13/10/2021	mobiSuper	Superannuation contributions	6.83	1
DD8040.7	13/10/2021	HOSTPLUS Superannuation Fund	Superannuation contributions	804.44	1
DD8040.8	13/10/2021	REST Industry Superannuation	Superannuation contributions	94.01	1
DD8040.9	13/10/2021	BT FINANCIAL GROUP	Superannuation contributions	386.78	1
DD8067.1	27/10/2021	Aware Super	Payroll deductions	4,716.96	1
DD8067.2	27/10/2021	MLC Super Fund	Superannuation contributions	249.81	1
DD8067.3	27/10/2021	Commonwealth Bank Group Super	Superannuation contributions	145.41	1
DD8067.4	27/10/2021	Sunsuper	Superannuation contributions	240.00	1
DD8067.5	27/10/2021	HOSTPLUS Superannuation Fund	Superannuation contributions	804.44	1
DD8067.6	27/10/2021	BT FINANCIAL GROUP	Superannuation contributions	348.17	1
DD8067.7	27/10/2021	REST Industry Superannuation	Superannuation contributions	167.13	1
DD8067.8	27/10/2021	MLC Super Fund	Superannuation contributions	489.78	1
DD8067.9	27/10/2021	Australian Super	Superannuation contributions	816.92	1
DD8040.10	13/10/2021	MLC Super Fund	Superannuation contributions	489.78	1
DD8040.11	13/10/2021	Australian Super	Superannuation contributions	625.40	1
DD8040.12	13/10/2021	CBUS	Superannuation contributions	198.33	1
DD8040.13	13/10/2021	Prime Super	Superannuation contributions	223.06	1
DD8067.10	27/10/2021	CBUS	Superannuation contributions	202.22	1
DD8067.11	27/10/2021	Prime Super	Superannuation contributions	223.06	1
DD8067.12	27/10/2021	Hawkins Super	Superannuation contributions	392.31	1

Total Direct Debit Payments 19,016.03

Shire of Morawa

List of Payments Report

For Period Ending 30 October 2021

Chq/EFT	Date	Name	Description	Amount	Bank
	01/10/2021	Bankwest	Bank Charges	89.20	1
	01/10/2021	Bankwest	Merchant Fees for September 2021	2,218.05	1
	02/10/2021	Bankwest	Payroll 14 October 2021	53,608.92	1
	03/10/2021	Bankwest	Payroll 28 October 2021	55,737.78	1

Total Bank Transfers/ Payments 111,653.95

2122-03.04	06/09/2021	BankWest	Corporate card purchases in August 2021	1,649.18	1
	EMCCS - Corporate Credit Card				
	31/07/2021	Harvey Norman	HDMI Cables	49.90	
	2/08/2021	Harvey Norman	Computer docking station & Cables	442.80	
	2/08/2021	Woolworths	Staff Amenities	32.00	
	20/08/2021	LIWA Aquatic	Annual Membership - Pool Manager	137.16	
	23/08/2021	Morawa Roadhouse	Fuel 02MO	50.01	
	23/08/2021	Oh Clocks	Clock for chambers	62.95	
	25/08/2021	Landgate	fees for lifting 2x caveats	362.60	
	30/08/2021	Ampol	Fuel 02MO	74.00	
	30/08/2021	Harvey Norman	Returned docking station for refund	(229.00)	
			Sub Total	982.42	
	CEO - Corporate Credit Card				
	6/08/2021	Dropbox	Dropbox Plus Subscription	184.67	
	9/16/2021	ZOOM.US	Zoom standard Pro Monthly Subscription	20.99	
	16/08/2021	WALGA	Aboriginal Engagement & Reconciliation Forum	140.00	
	3/08/2021	Facebook	Tourism Advertising	30.00	
	24/08/2021	Facebook	Tourism Advertising	30.00	
	26/08/2021	WALGA	Aboriginal Engagement & Reconciliation Forum	140.00	
	26/08/2021	Facebook	Tourism Advertising	30.00	
	30/08/2021	Facebook	Tourism Advertising	80.00	
	31/08/2021	Foreign Transaction Fee	Zoom monthly subscription and Facebook Fee	11.10	
			Sub Total	666.76	

TOTAL Corporate Credit Card Payment 1,649.18



MORAWA

SHIRE OF MORAWA

**NOVEMBER BUDGET REVIEW
FINANCIALS AS AT
30 SEPTEMBER 2021**



SHIRE OF MORAWA

BUDGET REVIEW REPORT

FOR THE PERIOD ENDING 30 SEPTEMBER 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MORAWA
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDING 30 SEPTEMBER 2021

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	1,986,095	2,145,119		1,986,095	
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions	1,290,180	419,732	56,500	1,346,680	▲
Fees and charges	853,429	545,901	30,650	884,079	▲
Interest earnings	59,300	7,836		59,300	
Other revenue	711,735	198,351		711,735	
Profit on asset disposals	10,531	6,364		10,531	
	2,925,175	1,178,183	87,150	3,012,325	
Expenditure from operating activities					
Employee costs	(1,957,582)	(493,075)	7,473	(1,950,109)	▼
Materials and contracts	(2,185,743)	(353,188)	(22,673)	(2,208,416)	▲
Utility charges	(432,192)	(27,598)	(17,943)	(450,135)	▲
Depreciation on non-current assets	(1,991,517)	(411,056)		(1,991,517)	
Interest expenses	(15,706)	1,218		(15,706)	
Insurance expenses	(216,872)	(210,275)		(216,872)	
Other expenditure	(455,750)	(91,546)		(455,750)	
Loss on asset disposals	(92,564)	0	40,000	(52,564)	▼
	(7,347,926)	(1,585,520)	6,857	(7,341,069)	
Non-cash amounts excluded from operating activities	2,073,550	400,521		2,073,550	
Amount attributable to operating activities	(363,106)	2,138,303	94,007	(269,099)	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	1,335,970	14,200		1,335,970	
Purchase land and buildings			(88,000)	(88,000)	▲
Purchase plant and equipment	(1,147,669)	(265,848)		(1,147,669)	
Purchase and construction of infrastructure	(1,762,827)			(1,762,827)	
Proceeds from disposal of assets	36,500	16,364		36,500	
	(1,538,026)	(235,284)	(88,000)	(1,626,026)	
Non-cash amounts excluded from investing activities	0	0		0	
Amount attributable to investing activities	(1,538,026)	(235,284)	(88,000)	(1,626,026)	
FINANCING ACTIVITIES					
Repayment of debentures	(26,580)	(5,962)		(26,580)	
Principal elements of finance lease payments	(57,413)	(28,635)		(57,413)	
Transfers to cash backed reserves (restricted assets)	(635,533)	(828)		(635,533)	
Transfers from cash backed reserves (restricted assets)	507,652	0		507,652	
Amount attributable to financing activities	(211,874)	(35,425)	0	(211,874)	
Budget deficiency before general rates	(2,113,006)	1,867,594	6,007	(2,106,999)	
Estimated amount to be raised from general rates	2,113,006	2,113,006		2,113,006	
Closing funding surplus/(deficit)	0	3,980,600	6,007	6,007	▲

3 (c)

SHIRE OF MORAWA
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDING 30 SEPTEMBER 2021

	Budget v Actual		Predicted		Material Variance
	Adopted Annual Budget	YTD Actual	Variance Permanent	Year End (a)+(c)+(d)	
Note	(a)	(b)	(c)	(a)+(c)+(d)	
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	1,986,095	2,145,119	0	1,986,095	
Revenue from operating activities (excluding rates)					
Governance	50	0		50	
General purpose funding	1,008,012	254,392		1,008,012	
Law, order, public safety	30,180	200		30,180	
Health	14,100	0		14,100	
Education and welfare	6,200	650	6,500	12,700	▲
Housing	106,600	16,112		106,600	
Community amenities	454,620	447,131	20,000	474,620	▲
Recreation and culture	50,000	12,462	30,000	80,000	▲
Transport	692,241	263,164		692,241	
Economic services	152,272	87,348	30,000	182,272	▲
Other property and services	410,900	96,722	650	411,550	▲
	2,925,175	1,178,181	87,150	3,012,325	
Expenditure from operating activities					
Governance	(509,921)	(59,741)	4,500	(505,421)	▼
General purpose funding	(264,844)	(3,170)		(264,844)	
Law, order, public safety	(107,595)	(11,029)		(107,595)	
Health	(196,441)	(28,573)	3,627	(192,814)	▼
Education and welfare	(191,041)	(24,173)	(3,000)	(194,041)	▲
Housing	(251,422)	(43,020)	(6,000)	(257,422)	▲
Community amenities	(717,347)	(97,183)	5,810	(711,537)	▼
Recreation and culture	(1,594,228)	(259,475)	47,690	(1,546,538)	▼
Transport	(2,249,328)	(548,676)	(24,000)	(2,273,328)	▲
Economic services	(788,860)	(108,502)	4,230	(784,630)	▼
Other property and services	(476,899)	(401,976)	(26,000)	(502,899)	▲
	(7,347,926)	(1,585,519)	6,857	(7,341,069)	
Non-cash amounts excluded from operating activities	2,073,550	400,521	0	2,073,550	
Amount attributable to operating activities	(363,106)	2,138,303	94,007	(269,099)	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	1,335,970	14,200	0	1,335,970	
Purchase plant and equipment	(1,147,669)	(265,848)	0	(1,147,669)	
Purchase and construction of infrastructure	(1,762,827)	0	0	(1,762,827)	
Proceeds from disposal of assets	36,500	16,364	0	36,500	
	(1,538,026)	(235,284)	(88,000)	(1,626,026)	
Non-cash amounts excluded from investing activities	0	0	0	0	
Amount attributable to investing activities	(1,538,026)	(235,284)	(88,000)	(1,626,026)	
FINANCING ACTIVITIES					
Repayment of borrowings	(26,580)	(5,962)	0	(26,580)	
Principal elements of finance lease payments	(57,413)	(28,635)	0	(57,413)	
Transfers to cash backed reserves (restricted assets)	(635,533)	(828)	0	(635,533)	
Transfers from cash backed reserves (restricted assets)	507,652	0	0	507,652	
Amount attributable to financing activities	(211,874)	(35,425)	0	(211,874)	
Budget deficiency before general rates	(2,113,006)	1,867,594	6,007	(2,106,999)	
Estimated amount to be raised from general rates	2,113,006	2,113,006	0	2,113,006	
Closing Funding Surplus(Deficit)	3 (c) 0	3,980,600	6,007	6,007	▲

1. BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

2021-2022 ACTUAL BALANCES

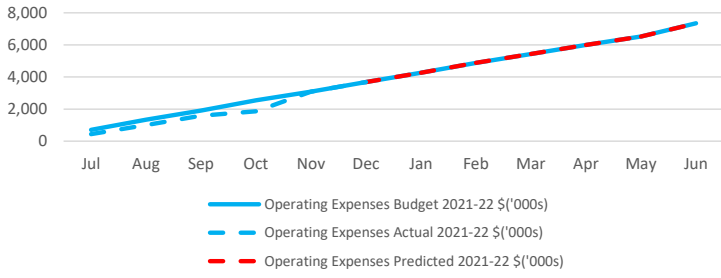
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

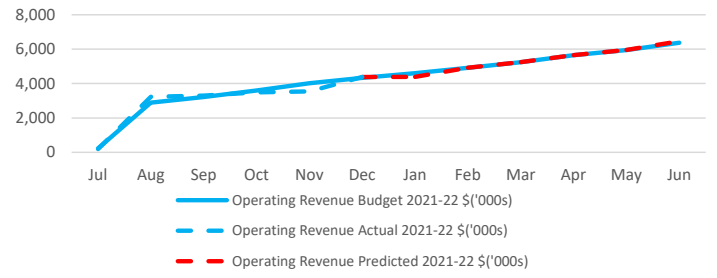
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW

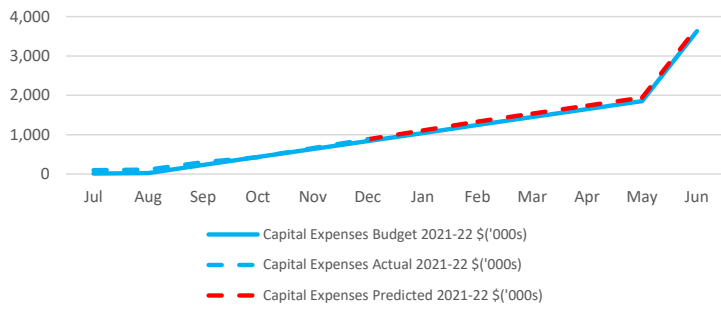
Operating Expenses



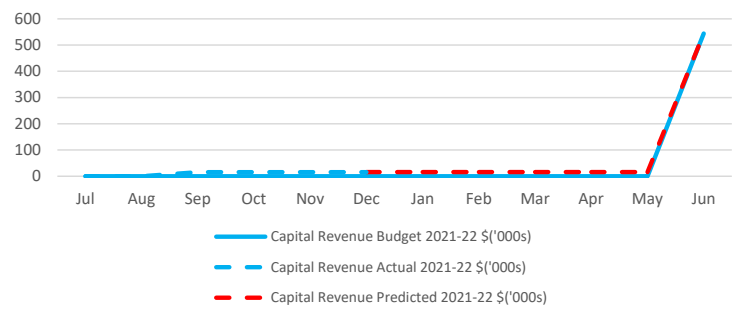
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2021	Budget 30 June 2022	Actual 30 September 2021
		\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(10,531)	(10,531)	(6,364)
Less: Movement in liabilities associated with restricted cash			(4,171)
Add: Loss on asset disposals	92,564	(52,564)	0
Add: Depreciation on non-current assets	1,991,517	1,991,517	411,056
Non-cash amounts excluded from operating activities	2,073,550	1,928,422	400,521

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(5,538,380)	(5,538,380)	(5,540,644)
Less : User Defined			(49,403)
Add: Long term borrowings	26,580	26,580	20,617
Add: Provisions - employee			325,811
Add: Change in accounting policy	57,413	57,413	28,778
Total adjustments to net current assets	(5,454,387)	(5,454,387)	(5,214,841)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	180,464	180,464	3,373,339
Cash restricted	5,914,161	5,914,161	5,540,644
Receivables - rates and rubbish	501,125	501,125	1,378,700
Receivables - other	273,502	279,509	98,884
Other current assets			(6,006)
Inventories	13,879	13,879	
	6,883,131	6,889,138	10,385,561

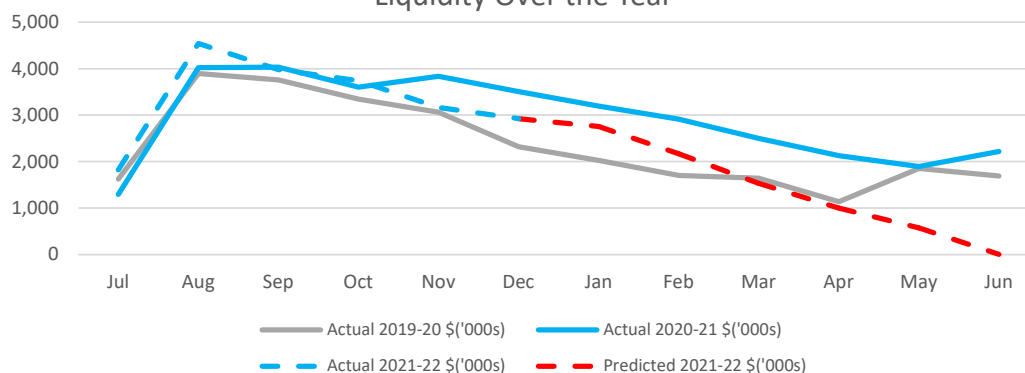
Less: current liabilities

Payables	(573,524)	(573,524)	(623,390)
Contract liabilities	(395,174)	(395,174)	(203,224)
Lease liabilities	(57,413)	(57,413)	(28,778)
Long term borrowings	(26,580)	(26,580)	(20,617)
Provisions	(376,053)	(376,053)	(325,811)
	(1,428,744)	(1,428,744)	(1,201,820)

Net current assets

	5,454,387	5,460,394	9,183,741
Less: Total adjustments to net current assets	(5,454,387)	(5,454,387)	(5,214,841)
Closing funding surplus / (deficit)	0	6,007	3,968,900

Liquidity Over the Year



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TRADE AND OTHER RECEIVABLES

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

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Morawa applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

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

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Morawa's operational cycle. In the case of liabilities where the Shire of Morawa does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Morawa's intentions to release for sale."

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Morawa prior to the end of the financial year that are unpaid and arise when the Shire of Morawa becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Morawa recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Morawa's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Morawa's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. The Shire of Morawa's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

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

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

CONTRACT LIABILITIES

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

SHIRE OF MORAWA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDING 30 SEPTEMBER 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
4.1 OPERATING REVENUE (EXCLUDING RATES)	
4.1.1 FEES AND CHARGES	
Increase of income for lease of Lot 501 White Ave to match actuals and increased income from sale of standpipe water.	30,650
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Contribution received from the Bowling/Golf club, inclusion of contribution from the Morawa Yalgoo Road agreement not previously budgeted and Grant received from the Youth Sector Grants Scheme of \$8,500	56,500
Predicted Variances Carried Forward	87,150
4.2 OPERATING EXPENSES	
4.2.1 EMPLOYEE COSTS	
Reduction in costs for Caravan Park caretaker	(7,473)
4.2.2 MATERIAL AND CONTRACTS	
Increased costs for caravan park maintenance, reduction to election costs, reduction to costs at the old hospital, increase to other youth centre expenditure due to labour hire expenses, inclusion of \$20,000 from Morawa Yalgoo Road community benefit contribution, reduction to library expenses and increased freight costs.	28,673
4.2.3 UTILITY CHARGES	
Increased costs of water usage from standpipes	11,943
4.2.8 LOSS ON ASSET DISPOSAL	
Removal of budgeted loss on sale of CEO vehicle	(40,000)
Predicted Variances Carried Forward	(6,857)
4.3 CAPITAL REVENUE	
4.4 CAPITAL EXPENSES	
4.4.2 LAND AND BUILDINGS	
Additional renewal cost associated with council buildings including the replacement of front office blinds, works at the Doctor's surgery, replacement of air conditioners at the units on Dreghorn Street and 78 Yewers Ave, the refurbishment of White Avenue house and the additional costs to complete the Golf/Bowling Club refurbishment project.	88,000
Predicted Variances Carried Forward	88,000
4.5 OTHER ITEMS	
Total Predicted Variances as per Annual Budget Review	168,293

SHIRE OF MORAWA
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDING 30 SEPTEMBER 2021

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)				0	
04101.520	Council Election Expenses		Operating Expenses		4,500		4,500	Reduction to Election Expenses
04151.520	Land & Buildings - Administration		Capital Expenses			(8,000)	(3,500)	Replacement of Front Office blinds
07714.520	Old Hospital Building		Operating Expenses		3,627		127	Reduction to maintenance expenses
07755.520	Land & Buildings - Dr's Surgery		Capital Expenses			(20,000)	(19,873)	Painting & carpet - Dr's Surgery
08607.521	Other Expenses - Youth		Operating Expenses			(10,000)	(29,873)	Labour hire expenses
08609.520	Maintenance - Youth Centre		Operating Expenses		7,000		(22,873)	Reduction to maintenance expenses
08661.120	Grant Income - Youth		Operating Revenue		6,500		(16,373)	Successful grant application - Youth
09151.520	Land & Buildings - Staff Housing		Capital Expenses			(10,000)	(26,373)	Additional expenses for capital renewal
09251.520	Land & Buildings - Other Housing		Capital Expenses			(20,000)	(46,373)	Additional expenses to replace 3 air conditioners
09350.550	Depreciation - Aged Housing		Non Cash Item	6,000			(46,373)	
10303.550	Depreciation - Sewerage		Non Cash Item	(23,400)			(46,373)	
10706.520	Projects - Community Benefit Cont.		Operating Expenses			(20,000)	(66,373)	Projects utilising Community Benefit Contribution
10716.550	Depreciation - Other Community Services		Non Cash Item	(2,410)			(66,373)	
10742.120	Grants/Contributions		Operating Revenue		20,000		(46,373)	Community Benefit Contribution from Morawa Yalgoo Road
11104.550	Depreciation - Public Halls		Non Cash Item	9,700			(46,373)	
11206.550	Depreciation - Swimming Pool		Non Cash Item	(31,300)			(46,373)	
11308.550	Depreciation - Other Rec & Sport		Non Cash Item	(23,890)			(46,373)	
11371.120	Contributions		Operating Revenue		30,000		(16,373)	Golf/Bowling Club contribution
11350.520	Land & Buildings - Other Sport & Rec		Capital Expenses			(30,000)	(46,373)	Additional expenditure on the Golf/Bowling Club project
11501.520	Library Expenses - Other		Operating Expenses		1,200		(45,173)	Reduction in expenses
11502.521	Library Software - Maint & Support		Operating Expenses		1,000		(44,173)	Reduction in expenses
12211.550	Depreciation - Infrastructure		Non Cash Item	60,000			(44,173)	
12605.550	Depreciation - Aerodrome		Non Cash Item	(36,000)			(44,173)	
13201.500	Caravan Park - Employment Expenses		Operating Expenses		7,473		(36,700)	Reduction in Caretaker salary
13203.520	Expenses - Caravan Park		Operating Expenses			(10,000)	(46,700)	Increase to caravan Park maintenance
13212.550	Depreciation - Tourism		Non Cash Item	7,300			(46,700)	
13601.542	Standpipe Water Expenditure		Operating Expenses			(11,943)	(58,643)	Increase in water expenditure
13607.550	Depreciation - Other Economic Services		Non Cash Item	(26,000)			(58,643)	
13630.156	Sale of Water		Operating Revenue		30,000		(28,643)	Increase to sale of standpipe water
14625.521	Postage & Freight		Operating Expenses			(6,000)	(34,643)	Increase to freight and postage charges
14630.550	Depreciation - Admin		Non Cash Item	60,000			(34,643)	
14638.590	Loss on Disposal of Asset - Admin		Operating Expenses		40,000		5,357	Removal of CEO vehicle loss budgeted in error
14831.156	Lot 501 White Ave (Wnr Minng Camp)		Operating Revenue		650		6,007	Increase to camp income to match actuals
Amended Budget Cash Position as per Council Resolution				0	151,950	(145,943)	6,007	



MORAWA

SHIRE OF MORAWA

**NOVEMBER BUDGET REVIEW
CAPITAL PROJECTS**



SHIRE OF MORAWA
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE
PERIOD 1 JULY 2021 TO 30 JUNE 2022

Particulars	GL Account Number	Job Number	Adopted Budget 2021/22	1st Quarter Review	Revised Budget 2021/22
Governance					
<i>Governance - General</i>					
Replacement of Front office blinds	04151.520			\$ 8,000	\$ 8,000
			\$ -	\$ 8,000	\$ 8,000
Law, Order & Public Safety					
<i>Other Law, Order & Public Safety</i>					
Infrastructure Other	05353.520		\$ 25,000		\$ 25,000
			\$ 25,000	\$ -	\$ 25,000
Health					
<i>Other Health</i>					
Carpet replacement & repainting of Doctors Surgery	07755.520			\$ 20,000	\$ 20,000
			\$ -	\$ 20,000	\$ 20,000
Education & Welfare					
<i>Care Of Families & Children</i>					
Land & Buildings	08351.520		\$ 16,000		\$ 16,000
			\$ 16,000		\$ 16,000
Housing					
<i>Staff Housing</i>					
Allocation for all Staff Housing	09151	C09103	\$ 20,000	\$ 10,000	\$ 30,000
<i>Other Housing</i>					\$ -
Replace Air conditioners - Dreghorn & Yewers	09251.520			\$ 20,000	\$ 20,000
			\$ 20,000	\$ 30,000	\$ 50,000
Community Amenities					
<i>Sewerage</i>					
Sewerage Upgrade	10325		\$ 30,000		\$ 30,000
<i>Other Community Amenities</i>					
Cemetery Noticeboard	10750	B10751	\$ 10,500		\$ 10,500
			\$ 40,500	\$ -	\$ 40,500
Recreation & Culture					
<i>Public Halls, Civic Centres</i>					
Old Roads Board Building	11150	LRCIP007	\$ 171,669		\$ 171,669
General Building Renewals	11150	B11150	\$ -		\$ -
Infrastructure Other - Solar Initiatives	11152		\$ 40,000		\$ 40,000
<i>Other Recreation & Sport</i>					
Bowling Club & Golf Course Building	11350	LRCIP005	\$ 142,000	\$ 30,000	\$ 172,000
Recreation Centre Roof Repair	11350	B11353	\$ 40,000		\$ 40,000
Netball Courts Redevelopment Project - DLGSCI Grant funding	11358	B11361	\$ 164,000		\$ 164,000
Purchase Playground Equipment	11362	B11362	\$ 90,000		\$ 90,000
			\$ 647,669	\$ 30,000	\$ 677,669

SHIRE OF MORAWA
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE
PERIOD 1 JULY 2021 TO 30 JUNE 2022

Particulars	GL Account Number	Job Number	Adopted Budget 2021/22	1st Quarter Review	Revised Budget 2021/22
Transport					
<i>Construction Streets, Roads, Bridges, Depots</i>					
RRG (MRWA) Project Funded Works					
Morawa-Yalgoo Road	12150	RRG024	\$ 360,500		\$ 360,500
RRG Nanekine Rd - Widen and Seal FY20/21	12150	RRG026	\$ 75,953		\$ 75,953
RTR (DOTARS) Funded Works					
Koolanooka South Road	12150	R2R006	\$ 100,000		\$ 100,000
Canna North East Road	12150	R2R007	\$ 150,000		\$ 150,000
West Gutha Rd	12150	R2R010	\$ 112,110		\$ 112,110
Municipal Funded Works					
Kerbing Construction - Townsite Roads	12152		\$ 50,000		\$ 50,000
Local Roads & Community Infrastructure Program Funded					
LRCIP - Main Street Lighting Upgrade	12151	LRCIP002	\$ 57,180		\$ 57,180
Footpath Construction					
Manning Road	12157	F0002	\$ 62,500		\$ 62,500
Shared Pathway Construction - Grant Funded	12157	F0098	\$ 65,584		\$ 65,584
Building Construction					
Depot Renewal works	12158		\$ 20,000		\$ 20,000
Road Plant Purchases					
Purchase Plant & Equipment - Road Plant Purchases	12350		\$ 668,000		\$ 668,000
Aerodrome					
Aerodrome - RADS Grant	12651	AERO1	\$ 112,000		\$ 112,000
Community Stewardship Grant Exp - Airport Vermin Fencing	12651	CSG001	\$ 90,000		\$ 90,000
			\$ 2,073,827	\$ -	\$ 2,073,827
Economic Services					
<i>Tourism & Area Promotion</i>					
Caravan Park Ablution Block	13251	B13252	\$ 70,000		\$ 70,000
WiFi System - Caravan Park/Main Street	13255	I13254	\$ 17,500		\$ 17,500
			\$ 87,500	\$ -	\$ 87,500
GRAND TOTAL			\$ 2,910,496	\$ 88,000	\$ 2,998,496



MORAWA

SHIRE OF MORAWA

**NOVEMBER BUDGET REVIEW
SCHEDULES 2-14**



Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 30 September 2021

	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING								
General Purpose Funding	3,121,018	264,844	-	-	3,121,018	264,844	2,355,700	3,170
Governance	50	509,921	-	(4,500)	50	505,421	-	59,741
Law, Order, Public Safety	30,180	107,595	-	-	30,180	107,595	200	11,029
Health	14,100	196,441	-	(3,627)	14,100	192,814	-	28,573
Education & Welfare	6,200	191,041	6,500	3,000	12,700	194,041	650	24,173
Housing	106,600	251,422	-	6,000	106,600	257,422	16,112	43,019
Community Amenities	454,620	717,347	20,000	(5,810)	474,620	711,537	447,131	98,928
Recreation & Culture	418,919	1,594,228	30,000	(47,690)	448,919	1,546,538	12,462	259,475
Transport	1,609,292	2,249,328	-	24,000	1,609,292	2,273,328	254,636	548,676
Economic Services	202,272	788,860	30,000	(4,230)	232,272	784,630	87,348	108,502
Other Property & Services	410,900	476,899	650	26,000	411,550	502,899	119,742	402,269
TOTAL - OPERATING	6,374,151	7,347,926	87,150	(6,857)	6,461,301	7,341,069	3,293,982	1,587,556
CAPITAL								
General Purpose Funding	0	58	0	0	0	58	0	7
Governance	0	0	0	8,000	0	8,000	0	0
Law, Order, Public Safety	0	25,000	0	0	0	25,000	0	0
Health	0	311	0	20,000	0	20,311	0	4,294
Education & Welfare	0	16,000	0	0	0	16,000	0	0
Housing	0	95,164	0	30,000	0	125,164	0	74
Community Amenities	0	140,994	0	0	0	140,994	0	81
Recreation & Culture	79,152	737,190	0	30,000	79,152	767,190	0	81,115
Transport	388,500	2,495,193	0	0	388,500	2,495,193	16,364	212,455
Economic Services	40,000	114,613	0	0	40,000	114,613	27	3,218
Other Property & Services	0	5,499	0	0	0	5,499	(16,364)	58
TOTAL - CAPITAL	507,652	3,630,022	0	88,000	507,652	3,718,022	27	301,301
	6,881,803	10,977,948	87,150	81,143	6,968,953	11,059,091	3,294,009	1,888,856
Less Depreciation Written Back		(1,991,517)				(1,991,517)		(411,056)
Less Profit/Loss Written Back	(10,531)	(92,564)			(10,531)	(92,564)		0
Less Movement in Leave Reserve								
Plus Proceeds from Sale of Assets	36,500				36,500			
TOTAL REVENUE & EXPENDITURE	6,907,772	8,893,867	87,150	81,143	6,994,922	8,975,010	3,294,009	1,477,800
Surplus/Deficit July 1st B/Fwd	1,986,095				1,986,095		2,167,426	
	8,893,867	8,893,867	87,150	81,143	8,981,017	8,975,010	5,461,435	1,477,800
Surplus/Deficit C/Fwd						6,007		3,983,634
	8,893,867	8,893,867	87,150	81,143	8,981,017	8,981,017	5,461,435	5,461,435

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 September 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Rates		208,272		0		208,272		3,170	
Other General Purpose Funding		56,572		0		56,572		0	
<u>OPERATING REVENUE</u>									
Rates	2,163,218		0		2,163,218		2,126,133		
Other General Purpose Funding	957,800		0		957,800		229,568		
SUB-TOTAL	3,121,018	264,844	0	0	3,121,018	264,844	2,355,700	3,170	
<u>CAPITAL EXPENDITURE</u>									
Rates		0		0		0		0	
Other General Purpose Funding		58		0		58		7	
<u>CAPITAL REVENUE</u>									
Rates	0		0		0		0		
Other General Purpose Funding	0		0		0		0		
SUB-TOTAL	0	58	0	0	0	58	0	7	
TOTAL -	3,121,018	264,902	0	0	3,121,018	264,902	2,355,700	3,177	

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 September 2021

RATE REVENUE	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
03100 ABC Allocation - Rates		190,022				190,022		0	
03101 Expenses - Rate Revenue		1,500				1,500		0	
03102 Legal Costs, Debt Collection		10,000				10,000		2,928	
03103 Rate Notice Stationery Expense		750				750		0	
03104 Valuation / Title Searches Expense		6,000				6,000		242	
OPERATING REVENUE									
03121 Uv - Rural Rates	1,677,241				1,677,241		1,677,653		
03122 Uv - Minimum Rates	2,496				2,496		2,497		
03123 Grv - Townsite Rates	226,851				226,851		227,544		
03124 Grv - Minimum Rates	13,104				13,104		13,108		
03126 Mining - Uv Tenements	212,899				212,899		212,899		
03127 Mining - Minimum Rates	4,781				4,781		4,781		
03131 Less Rates Discount Allowed	(24,366)				(24,366)		(21,049)		
03132 Ex-Gratia Rates Received	6,412				6,412		0		
03133 Penalty Interest Raised On Rates	28,000				28,000		4,719		
03134 Rates Legal Charges	10,000				10,000		0		
03135 Rates Written-Off	(2,000)				(2,000)		(4)		
03136 Instalment Interest Received	4,000				4,000		2,120		
03137 Account Enquiries Income	2,800				2,800		1,430		
03138 Rates Administration Fee	1,000				1,000		435		
SUB-TOTAL	2,163,218	208,272	0	0	2,163,218	208,272	2,126,133	3,170	
TOTAL - RATE REVENUE	2,163,218	208,272	0	0	2,163,218	208,272	2,126,133	3,170	

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING

Financial Statement for Period Ended

30 September 2021

OTHER GEN. PURPOSE FUNDING	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
03200 ABC Allocation - GP Funding		56,557				56,557			0
03203 Rounding Adjustment Account		15				15			0
<u>OPERATING REVENUE</u>									
03220 Grants Commission Grant - General	595,000				595,000		153,778		
03221 Grants Commission Grant - Local Roads	335,000				335,000		74,793		
03223 Interest Received - Municipal Account	10,000				10,000		429		
03224 Interest Received - Reserve Accounts	17,300				17,300		568		
03225 Other Income	500				500		0		
SUB-TOTAL	957,800	56,572	0	0	957,800	56,572	229,568		0
<u>CAPITAL EXPENDITURE</u>									
03401 Transfer To Reserves		0				0			0
03402 Transfer To Legal Fees Reserve		58				58			7
<u>CAPITAL REVENUE</u>									
03721 Transfers From Reserves	0				0		0		
SUB-TOTAL	0	58	0	0	0	58	0		7
TOTAL - OTHER GEN. PURPOSE FUNDING	957,800	56,630	0	0	957,800	56,630	229,568		7

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 September 2021

PROGRAMME SUMMARY

	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Members of Council		406,221		(4,500)		401,721		59,651	
Governance General		103,700		0		103,700		91	
<u>OPERATING REVENUE</u>									
Members of Council	25		0		25		0		
Governance General	25		0		25		0		
SUB-TOTAL	50	509,921	0	(4,500)	50	505,421	0	59,741	
<u>CAPITAL EXPENDITURE</u>									
Members of Council		0		8,000		8,000		0	
Governance General		0		0		0		0	
<u>CAPITAL REVENUE</u>									
Members of Council	0		0		0		0		
Governance General	0		0		0		0		
SUB-TOTAL	0	0	0	8,000	0	8,000	0	0	
TOTAL - PROGRAMME SUMMARY	50	509,921	0	3,500	50	513,421	0	59,741	

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 September 2021

MEMBERS OF COUNCIL	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
04100 ABC Allocation - Members		222,026				222,026		0	Lower than budgeted election costs
04101 Council Election Expenses		5,000		(4,500)		500		0	
04103 Refreshments & Receptions		12,500				12,500		1,119	
04104 Presidential Allowances		21,250				21,250		5,313	
04105 Members Sitting Fees		64,000				64,000		16,000	
04106 Members Travelling		200				200		0	
04107 Members Conference Expenses		16,000				16,000		50	
04108 Other Expenses		2,500				2,500		330	
04109 Members Training		10,000				10,000		127	
04110 Insurance		7,245				7,245		7,244	
04111 Subscriptions, Donations		40,000				40,000		29,334	
04112 Maintenance - Council Chambers		1,500				1,500		113	
04115 Expenses Relating To Members		4,000				4,000		20	
04124 Depreciation - Members		0				0		0	
<u>OPERATING REVENUE</u>									
04131 Members - Other Income	25				25			0	
SUB-TOTAL	25	406,221	0	(4,500)	25	401,721	0	59,651	
<u>CAPITAL EXPENDITURE</u>									
04151 Land & Buildings		0		8,000		8,000		0	Replace front office blinds
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	8,000	0	8,000	0	0	
TOTAL - MEMBERS OF COUNCIL	25	406,221	0	3,500	25	409,721	0	59,651	

Shire of Morawa

SCHEDULE 04 - GOVERNANCE

Financial Statement for Period Ended
30 September 2021

GOVERNANCE - GENERAL									
	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
04201 Public Relations		5,000				5,000			91
04202 Audit Fees Expense		55,000				55,000			0
04203 Statutes & Publications		5,000				5,000			0
04207 IPR Expenses		20,000				20,000			0
04208 Update Council'S Website		10,000				10,000			0
04209 Scholarships, Prizes Etc		3,000				3,000			0
04210 Statutory Advertising		700				700			0
04212 Community Grant Fund - < \$1000		5,000				5,000			0
<u>OPERATING REVENUE</u>									
04230 Other Income - Governance General	25				25			0	
SUB-TOTAL	25	103,700	0	0	25	103,700	0	91	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - GOVERNANCE - GENERAL	25	103,700	0	0	25	103,700	0	91	

Shire of Morawa

SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY

Financial Statement for Period Ended

30 September 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Fire Prevention		67,665		0		67,665		5,315	
Animal Control		39,200		0		39,200		5,715	
Other Law, Order & Public Safety		730		0		730		0	
<u>OPERATING REVENUE</u>									
Fire Prevention	26,730		0		26,730		0		
Animal Control	3,450		0		3,450		200		
Other Law, Order & Public Safety	0		0		0		0		
SUB-TOTAL	30,180	107,595	0	0	30,180	107,595	200	11,029	
<u>CAPITAL EXPENDITURE</u>									
Fire Prevention		0		0		0		0	
Animal Control		0		0		0		0	
Other Law, Order & Public Safety		25,000		0		25,000		0	
<u>CAPITAL REVENUE</u>									
Fire Prevention	0		0		0		0		
Animal Control	0		0		0		0		
Other Law, Order & Public Safety	0		0		0		0		
SUB-TOTAL	0	25,000	0	0	0	25,000	0	0	
TOTAL - PROGRAMME SUMMARY	30,180	132,595	0	0	30,180	132,595	200	11,029	

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY

Financial Statement for Period Ended

30 September 2021

FIRE PREVENTION	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
05100 ABC Allocation - Fire Prev		6,235				6,235		0	
05102 Mtce Of Vehicles & Trailers - Brigades		2,990				2,990		0	
05103 Mtce Of Land & Buildings - Brigades		800				800		0	
05104 Clothing & Accessories - Brigades		4,130				4,130		299	
05105 Utilities, Rates - Brigades		980				980		0	
05106 Other Goods & Services - Brigades		1,490				1,490		0	
05107 Insurances - Brigades		11,880				11,880		5,016	
05108 Plant & Equip. <\$1,500 - Brigades		460				460		0	
05110 Depreciation - Fire Prevention		19,200				19,200		0	
05112 Fire Services Manager X 4 Shires		17,500				17,500		0	
05113 Fire Hydrant Maintenance		2,000				2,000		0	
<u>OPERATING REVENUE</u>									
05120 Other Income - Fire Prevention	22,730				22,730		0		
05121 Esl Admin Fee (From Dfes)	4,000				4,000		0		
SUB-TOTAL	26,730	67,665	0	0	26,730	67,665	0	5,315	
<u>CAPITAL EXPENDITURE</u>									
05151 Plant & Equip		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - FIRE PREVENTION	26,730	67,665	0	0	26,730	67,665	0	5,315	

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY Financial Statement for Period Ended 30 September 2021

ANIMAL CONTROL	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
05200 ABC Allocation - Animal Control		9,264				9,264		0	
05201 Pound Maintenance		1,000				1,000		256	
05202 Ranger Expenses		25,936				25,936		5,170	
05203 Cat/Dog Other Expenses		3,000				3,000		289	
05205 Depreciation - Animal Control		0				0		0	
<u>OPERATING REVENUE</u>									
05220 Fines And Penalties	1,000				1,000		0		
05221 Dog Registration Fees	1,250				1,250		0		
05222 Pound Maintenance Fees	1,000				1,000		0		
05224 Cat Licenses	200				200		200		
SUB-TOTAL	3,450	39,200	0	0	3,450	39,200	200	5,715	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - ANIMAL CONTROL	3,450	39,200	0	0	3,450	39,200	200	5,715	

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY Financial Statement for Period Ended 30 September 2021

OTHER LAW, ORDER, PUBLIC SAFETY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
05300 ABC Allocation - Other Law, Order, Safety		689				689		0	
05301 SMS Alert Service Account		41				41		0	
05311 Depreciation - Oth Law And Order		0				0		0	
<u>OPERATING REVENUE</u>									
SUB-TOTAL	0	730	0	0	0	730	0	0	
<u>CAPITAL EXPENDITURE</u>									
05353 Infrastructure Other		25,000				25,000		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	25,000	0	0	0	25,000	0	0	
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	0	25,730	0	0	0	25,730	0	0	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 September 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Preventative Services - Meat Inspection		350		0		350		0	
Preventative Services - Inspections & Admin		52,264		0		52,264		360	
Preventative Services - Pest Control		5,635		0		5,635		1,266	
Other Health		138,192		(3,627)		134,565		26,947	
<u>OPERATING REVENUE</u>									
Preventative Services - Meat Inspection	350		0		350		0		
Preventative Services - Inspections & Admin	250		0		250		0		
Preventative Services - Pest Control	0		0		0		0		
Other Health	13,500		0		13,500		0		
SUB-TOTAL	14,100	196,441	0	(3,627)	14,100	192,814	0	28,573	
<u>CAPITAL EXPENDITURE</u>									
Preventative Services - Inspections & Admin		311		0		311		27	
Other Health		0		20,000		20,000		4,267	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	311	0	20,000	0	20,311	0	4,294	
TOTAL - PROGRAMME SUMMARY	14,100	196,752	0	16,373	14,100	213,125	0	32,867	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 September 2021

PREV SERVICES - MEAT INSPECTION	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07300 Other Expenses		350				350		0	
<u>OPERATING REVENUE</u>									
07330 Other Income	350				350		0		
SUB-TOTAL	350	350	0	0	350	350	0	0	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PREV SERVICES - MEAT INSPECTION	350	350	0	0	350	350	0	0	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 September 2021

PREV SRVCS - ADMIN & INSPECTION	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07400 ABC Allocation - Admin & Inspection		6,014				6,014		0	
07410 Analytical Expenses		1,250				1,250		360	
07416 Environmental Health Officer		45,000				45,000		0	
07420 Covid-19 Expenditure		0				0		0	
<u>OPERATING REVENUE</u>									
07430 Other Income	250				250		0		
SUB-TOTAL	250	52,264	0	0	250	52,264	0	360	
<u>CAPITAL EXPENDITURE</u>									
07453 Transfer To Covid-19 Reserve		0				0		0	
07454 Transfer Interest To Covid-19 Reserve		311				311		27	
<u>CAPITAL REVENUE</u>									
07472 Transfer From Covid 19 Reserve	0				0		0		
SUB-TOTAL	0	311	0	0	0	311	0	27	
TOTAL - PREV SRVCS - ADMIN & INSPECTION	250	52,575	0	0	250	52,575	0	387	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 September 2021

PREV SRVCS - PEST CONTROL	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07500 ABC Allocation - Pest Control		3,435				3,435		0	
07501 Other Expenses		2,200				2,200		1,266	
<u>OPERATING REVENUE</u>									
07530 Other Income	0				0		0		
SUB-TOTAL	0	5,635	0	0	0	5,635	0	1,266	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PREV SRVCS - PEST CONTROL	0	5,635	0	0	0	5,635	0	1,266	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 September 2021

OTHER HEALTH	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07700 ABC Allocation - Other Health		11,675				11,675		0	
07701 Ambulance/Emergency Services		2,917				2,917		447	
07702 Drs Surgery Maintenance		6,000				6,000		1,104	
07703 Drs Surgery Operating Exp		15,100				15,100		2,894	
07704 Drs Vehicle Allowance		20,000				20,000		5,000	
07706 Doctor Office Expenses		30,000				30,000		13,663	
07709 Housing Costs Allocated		8,000				8,000		0	
07710 Telephone - Medical Centre		3,000				3,000		0	
07711 Other Expenses		5,100				5,100		0	
07712 Depreciation - Other Health		13,800				13,800		3,527	
07714 Old Hospital Building		17,600		(3,627)		13,973		312	Expenses lower than expected
07718 Mobile Dental Clinic Accommodation		5,000				5,000		0	
<u>OPERATING REVENUE</u>									
07730 Other Income - Other Health	13,500				13,500		0		
SUB-TOTAL	13,500	138,192	0	(3,627)	13,500	134,565	0	26,947	
<u>CAPITAL EXPENDITURE</u>									
07755 Land & Buildings - Dr'S Surgery		0		20,000		20,000		4,255	Carpet & Painting
07767 Transfer To Old Hospital Reserve		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	20,000	0	20,000	0	4,267	
TOTAL - OTHER HEALTH	13,500	138,192	0	16,373	13,500	154,565	0	31,214	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 September 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Other Education		6,601		0		6,601		0	
Care of Families & Children		16,500		0		16,500		4,213	
Other Welfare		167,940		3,000		170,940		19,960	
<u>OPERATING REVENUE</u>									
Other Education	0		0		0		0		
Care of Families & Children	2,500		0		2,500		650		
Other Welfare	3,700		6,500		10,200		0		
SUB-TOTAL	6,200	191,041	6,500	3,000	12,700	194,041	650	24,173	
<u>CAPITAL EXPENDITURE</u>									
Other Education		0		0		0		0	
Care of Families & Children		16,000		0		16,000		0	
Other Welfare		0		0		0		0	
<u>CAPITAL REVENUE</u>									
Other Education	0		0		0		0		
Care of Families & Children	0		0		0		0		
Other Welfare	0		0		0		0		
SUB-TOTAL	0	16,000	0	0	0	16,000	0	0	
TOTAL - PROGRAMME SUMMARY	6,200	207,041	6,500	3,000	12,700	210,041	650	24,173	

Shire of Morawa

SCHEDULE 08 - EDUCATION & WELFARE Financial Statement for Period Ended 30 September 2021

OTHER EDUCATION	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
08200 ABC Allocation - Other Education		3,956				3,956		0	
08202 Insurance		2,645				2,645		0	
<u>OPERATING REVENUE</u>									
08230 Other Income	0				0		0		
SUB-TOTAL	0	6,601	0	0	0	6,601	0	0	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - OTHER EDUCATION	0	6,601	0	0	0	6,601	0	0	

Shire of Morawa

SCHEDULE 08 - EDUCATION & WELFARE Financial Statement for Period Ended 30 September 2021

CARE OF FAMILIES & CHILDREN	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
08300 Other Expenses		0				0		0	
08301 Building Mtce - Day Care Centre		8,500				8,500		2,403	
08305 Depreciation - Child Care		8,000				8,000		1,809	
<u>OPERATING REVENUE</u>									
08302 Other Income	2,500				2,500		650		
SUB-TOTAL	2,500	16,500	0	0	2,500	16,500	650	4,213	
<u>CAPITAL EXPENDITURE</u>									
08351 Land & Building Renewals		16,000				16,000		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	16,000	0	0	0	16,000	0	0	
TOTAL - CARE OF FAMILIES & CHILDREN	2,500	32,500	0	0	2,500	32,500	650	4,213	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 September 2021

OTHER WELFARE	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
08600 ABC Allocation - Other Welfare		15,640				15,640		0	
08602 Salaries and Wages		78,000				78,000		3,987	
08605 Youth Development Projects		20,000				20,000		231	
08606 Youth Centre Other Equipment		9,000				9,000		0	
08607 Other Expenses - Youth		5,000		10,000		15,000		10,975	Labour Hire expenses
08608 Depreciation - Other Welfare		7,800				7,800		2,006	
08609 Maintenance - Youth Centre		32,500		(7,000)		25,500		2,761	Expenses Lower than expected
OPERATING REVENUE									
08630 Other Income	1,700				1,700		0		
08631 Blue Tree Project	0				0		0		
08661 Grant Income - Youth	2,000		6,500		8,500		0		Extra grant income
SUB-TOTAL	3,700	167,940	6,500	3,000	10,200	170,940	0	19,960	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - OTHER WELFARE	3,700	167,940	6,500	3,000	10,200	170,940	0	19,960	

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 September 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Staff Housing		111,768		0		111,768		20,734	
Other Housing		84,654		0		84,654		11,713	
Aged Housing		55,000		6,000		61,000		10,572	
<u>OPERATING REVENUE</u>									
Staff Housing	7,500		0		7,500		801		
Other Housing	34,300		0		34,300		7,074		
Aged Housing	64,800		0		64,800		8,236		
SUB-TOTAL	106,600	251,422	0	6,000	106,600	257,422	16,112	43,019	
<u>CAPITAL EXPENDITURE</u>									
Staff Housing		84,860		10,000		94,860		34	
Other Housing		0		20,000		20,000		0	
Aged Housing		10,304		0		10,304		41	
<u>CAPITAL REVENUE</u>									
Staff Housing	0		0		0		0		
Other Housing	0		0		0		0		
Aged Housing	0		0		0		0		
SUB-TOTAL	0	95,164	0	30,000	0	125,164	0	74	
TOTAL - PROGRAMME SUMMARY	106,600	346,586	0	36,000	106,600	382,586	16,112	43,094	

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 September 2021

STAFF HOUSING	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
09100 ABC Allocation - Staff Housing		62,768				62,768		0	
09102 Maint - Lot 8 (2) Lodge St		4,000				4,000		355	
09103 Maint - Lot 375 (20) Barnes Street		8,000				8,000		679	
09104 Maint - Lot 377 (24) Barnes Street		8,000				8,000		(1,503)	
09105 Maint - Lot 347 (11) Broad Avenue		8,000				8,000		260	
09106 Maint - Lot 350 (17) Broad Avenue		8,000				8,000		127	
09107 Maint - Reserve 3931 Oval House		5,000				5,000		1,977	
09108 Maint - Lot 372 (7) White Avenue		5,000				5,000		562	
09109 Maint - Lot 36 (44) Winfield Street (Shoebox)		4,000				4,000		586	
09110 Maint - Lot 149 (41) Dreghorn Street		8,000				8,000		157	
09111 Maint - 18 A Evans/Richter		12,000				12,000		2,732	
09112 Maint - Lot 2 (45) Solomon Tce		10,000				10,000		121	
09113 Maint - 17 Solomon Tce		8,000				8,000		1,090	
09114 Maint - 2 Broad (Lot 1&2 Milloy Street)		8,000				8,000		479	
09115 Maint - 18B Evans St		8,000				8,000		532	
09117 Maint - 2 Caulfield Street		7,000				7,000		859	
09119 Maint - 24 Harley Street		10,000				10,000		1,553	
09120 Depreciation - Staff Housing		49,000				49,000		11,610	
09122 Interest On Loan 136 24 Harley Street		12,000				12,000		(1,441)	
Recovered Amounts		0				0		0	
09199 Less Staff Housing Costs Recovered		(133,000)				(133,000)		0	
OPERATING REVENUE									
09130 Housing Rental Income	0				0		225		
09131 Reimbursements - Staff Housing	7,500				7,500		576		
SUB-TOTAL	7,500	111,768	0	0	7,500	111,768	801	20,734	

SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 September 2021

STAFF HOUSING	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>CAPITAL EXPENDITURE</u>									
09150 Furniture & Equipment		0				0		0	
09151 Land & Buildings		20,000		10,000		30,000		0	Painting, carpets blinds White Ave
09142 Transfer Interest to Building Reserve		253				253		34	
09152 Transfer To Reserves		50,000				50,000		0	
09263 Principal Repayments Loan 136		14,607				14,607		0	
<u>CAPITAL REVENUE</u>									
09155 Transfer From Building Reserve	0				0		0		
SUB-TOTAL	0	84,860	0	10,000	0	94,860	0	34	
TOTAL - STAFF HOUSING	7,500	196,628	0	10,000	7,500	206,628	801	20,768	

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 September 2021

OTHER HOUSING	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
09200 ABC Allocation - Other Housing		45,654				45,654		0	
09201 Maint Single Units		6,000				6,000		3,010	
09204 Maint Lot 345 Grove Street		6,000				6,000		843	
09205 Maint - 78 Yewers Avenue		8,000				8,000		3,840	
09208 Other Expenses		10,000				10,000		0	
09209 Maint - 23 Waddilove Street		9,000				9,000		1,814	
09223 Depreciation - Other Housing		9,000				9,000		2,206	
Recovered Amounts									
09222 Less Other Housing Recovered		(9,000)				(9,000)		0	
<u>OPERATING REVENUE</u>									
09230 Income From Single Units	15,000				15,000		2,610		
09232 Income From Lot 345 Grove Street (Geha)	19,000				19,000		4,464		
09233 Income From Lot 78 Yewers	300				300		0		
SUB-TOTAL	34,300	84,654	0	0	34,300	84,654	7,074	11,713	
<u>CAPITAL EXPENDITURE</u>									
09251 Land & Buildings		0		20,000		20,000			A/C units Dreghorn Units & 78 0 Yewers Ave
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	20,000	0	20,000	0	0	
TOTAL - OTHER HOUSING	34,300	84,654	0	20,000	34,300	104,654	7,074	11,713	

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 September 2021

AGED HOUSING	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
09331 Aged Care Units Operations		15,000				15,000		0	
09333 Aged Care Units Maintenance		20,000				20,000		3,980	
09350 Depreciation - Aged Housing		20,000		6,000		26,000		6,592	
OPERATING REVENUE									
09335 Aged Care Unit 1 Income	7,000				7,000		1,968		
09336 Aged Care Unit 2 Income	7,000				7,000		1,338		
09337 Aged Care Unit 3 Income	7,000				7,000		0		
09338 Aged Care Unit 4 Income	7,000				7,000		1,680		
09339 Aged Care Unit 5 Income	7,000				7,000		0		
09340 Aged Care Unit 6 Income	12,000				12,000		0		
09341 Aged Care Unit 7 Income	2,000				2,000		0		
09342 Aged Care Unit 8 Income	2,000				2,000		0		
09343 Aged Care Unit 9 Income	13,800				13,800		3,250		
SUB-TOTAL	64,800	55,000	0	6,000	64,800	61,000	8,236	10,572	
CAPITAL EXPENDITURE									
09351 Land & Buildings		0				0		0	
09352 Transfer To Reserve - Units 6-9		10,000				10,000		0	
09353 Trsf Interest to Reserve - Units 6-9		21				21		9	
09355 Trsfr Interest to Reserve - Units 1-4		157				157		18	
09356 Transfer to Reserve - Unit 5		126				126		14	
CAPITAL REVENUE									
SUB-TOTAL	0	10,304	0	0	0	10,304	0	41	
TOTAL - AGED HOUSING	64,800	65,304	0	6,000	64,800	71,304	8,236	10,613	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 September 2021

PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Sanitation - Household Refuse		245,731		0		245,731		35,150	
Sanitation - Other		105,589		0		105,589		10,739	
Sewerage		168,800		(23,400)		145,400		20,118	
Urban Stormwater Drainage		9,313		0		9,313		0	
Town Planning & Regional Development		70,347		0		70,347		3,668	
Other Community Amenities		117,567		17,590		135,157		29,253	
<u>OPERATING REVENUE</u>									
Sanitation - Household Refuse	107,420		0		107,420		105,872		
Sanitation - Other	72,525		0		72,525		69,252		
Sewerage	265,875		0		265,875		265,227		
Urban Stormwater Drainage	0		0		0		0		
Town Planning & Regional Development	3,500		0		3,500		2,042		
Other Community Amenities	5,300		20,000		25,300		4,738		
SUB-TOTAL	454,620	717,347	20,000	(5,810)	474,620	711,537	447,131	98,928	
<u>CAPITAL EXPENDITURE</u>									
Sanitation - Household Refuse		50,000		0		50,000		13	
Sewerage		80,494		0		80,494		68	
Urban Stormwater Drainage		0		0		0		0	
Other Community Amenities		10,500		0		10,500		0	
<u>CAPITAL REVENUE</u>									
Sewerage	0				0		0		
Urban Stormwater Drainage	0				0		0		
SUB-TOTAL	0	140,994	0	0	0	140,994	0	81	
TOTAL - PROGRAMME SUMMARY	454,620	858,341	20,000	(5,810)	474,620	852,531	447,131	99,009	

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SANITATION - HOUSEHOLD REFUSE	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10100 ABC Allocations - Sanitation		53,579				53,579		0	
10101 Domestic Refuse Collection		38,000				38,000		4,545	
10102 Landfill Maintenance Costs		39,000				39,000		13,890	
10105 Street Bins Collected		5,000				5,000		2,267	
10106 Purchase Bins For Resale		1,500				1,500		0	
10107 Depreciation - Sanitation Refuse		10,900				10,900		1,708	
10110 Refuse/Transfer Stn Office Maintenance		2,752				2,752		0	
10112 External Refuse Services (Meedac)		75,000				75,000		12,740	
10113 Opex New Landfill Site Investigations		20,000				20,000		0	
10114 Interest On Loan - Landfill		0				0		0	
<u>OPERATING REVENUE</u>									
10130 Domestic Rubbish Collection Charges	105,820				105,820		105,781		
10131 Sale Of Bins	800				800		91		
10132 Refuse Site Dumping Charges	800				800		0		
SUB-TOTAL	107,420	245,731	0	0	107,420	245,731	105,872	35,150	
<u>CAPITAL EXPENDITURE</u>									
10157 Transfer to Rehab Reserve		50,000				50,000		0	
10158 Principal Repayments Loan - Landfill		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	50,000	0	0	0	50,000	0	13	
TOTAL - SANITATION - HOUSEHOLD REFUSE	107,420	295,731	0	0	107,420	295,731	105,872	35,163	

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SANITATION - OTHER	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10200 ABC Allocation - Other Sanitation		12,902				12,902		0	
10201 Drummuster Expenses		0				0		0	
10202 Commercial Refuse Collection		40,000				40,000		5,250	
10203 Town Clean Day/S		11,551				11,551		0	
10204 Litter Control Expenses - Other		16,136				16,136		5,489	
10205 Waste Management Strategy		25,000				25,000		0	
<u>OPERATING REVENUE</u>									
10230 Drummuster Income	250				250		0		
10231 Commercial Rubbish Collection Charges	69,275				69,275		69,252		
10235 Reimbursements - Sanitation	3,000				3,000		0		
SUB-TOTAL	72,525	105,589	0	0	72,525	105,589	69,252	10,739	
<u>CAPITAL EXPENDITURE</u>									
10250 Plant & Equipment		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - SANITATION - OTHER	72,525	105,589	0	0	72,525	105,589	69,252	10,739	

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SEWERAGE	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10300 ABC Allocation - Sewerage		15,530				15,530		0	
10301 Sewerage Scheme Maintenance		73,970				73,970		9,044	
10302 Sewerage Audit & License Fees		10,900				10,900		0	
10303 Depreciation - Sewerage		68,400		(23,400)		45,000		11,074	Reallocation of Depreciation
<u>OPERATING REVENUE</u>									
10330 Vacant Land Sewerage Fees	9,017				9,017		9,017		
10332 Fixed Sewerage Fees (Non Rateable)	10,890				10,890		10,888		
10333 Additional Sewerage Fees (Non Rateable)	39,231				39,231		40,083		
10334 Residential Sewerage Fees	167,281				167,281		167,282		
10335 Commercial Sewerage Fees	37,956				37,956		37,957		
10338 Contributions To Sewerage	1,500				1,500		0		
SUB-TOTAL	265,875	168,800	0	(23,400)	265,875	145,400	265,227	20,118	
<u>CAPITAL EXPENDITURE</u>									
10304 Transfer Interest to Sewerage Reserve		494				494		68	
10314 Transfer to Reserve		50,000				50,000		0	
10325 Sewerage Upgrade		30,000				30,000		0	
10350 Plant & Equipment		0				0		0	
<u>CAPITAL REVENUE</u>									
10340 Transfers to reserve	0				0		0		
SUB-TOTAL	0	80,494	0	0	0	80,494	0	68	
TOTAL - SEWERAGE	265,875	249,294	0	(23,400)	265,875	225,894	265,227	20,187	

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URBAN STORMWATER DRAINAGE	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10400 Expenses - Urban Stormwater		9,313				9,313		0	
<u>OPERATING REVENUE</u>									
10401 Income - Urban Stormwater	0				0		0		
SUB-TOTAL	0	9,313	0	0	0	9,313	0	0	
<u>CAPITAL EXPENDITURE</u>									
10450 Plant & Equipment		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - URBAN STORMWATER DRAINAGE	0	9,313	0	0	0	9,313	0	0	

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TOWN PLANNING & REG. DEVELOP.	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10600 ABC Allocation - Town Planning		51,847				51,847		0	
10601 Scheme Review		15,000				15,000		3,668	
10602 Other Expenses		3,500				3,500		0	
<u>OPERATING REVENUE</u>									
10630 Income - Town Planning	3,500				3,500		2,042		
SUB-TOTAL	3,500	70,347	0	0	3,500	70,347	2,042	3,668	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - TOWN PLANNING & REG. DEVELOP.	3,500	70,347	0	0	3,500	70,347	2,042	3,668	

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OTHER COMMUNITY AMENITIES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
10700 ABC Allocation - Other Community		19,230				19,230		0	
10701 Expenses - Street Stall		4,800				4,800		171	
10702 Maint - Public Conveniences		22,000				22,000		4,985	
10703 Maint - Public Conveniences - Info Bay		5,000				5,000		1,063	
10704 Operation Of Cemetery		30,000				30,000		18,427	
10705 Maint - Public Conveniences - Canna		2,500				2,500		1,493	
10706 Projects - Community Benefit Cont.		0		20,000		20,000		0	Morawa Yalgoo Rd contribution
10708 Hairdressing Salon Expenditure		2,500				2,500		112	
10709 Frosty'S Yard Expenditure		1,000				1,000		905	
10710 39 Solomon Terrace		1,000				1,000		493	
10711 Gutha Dam Repairs		1,000				1,000		0	
10712 Canna Dam Repairs		2,000				2,000		0	
10714 Community Bus Expenses		10,000				10,000		357	
10715 Old Railway Building		1,527				1,527		0	
10716 Depreciation - Other Community Services		7,910		(2,410)		5,500		1,247	Reallocation of Depreciation
10717 Morawa Heritage Inventory		7,000				7,000		0	
10718 Bond Refund - Community Bus Hire		100				100		0	
10720 Loss On Disposal Of Assets		0				0		0	
OPERATING REVENUE									
10730 Burial Fees	2,000				2,000		0		
10731 Niche/Monument Fees	200				200		0		
10732 Reimbursements/Contributions	0				0		0		
10733 Property Income - Hairdressing Salon	1,500				1,500		(698)		
10735 Community Bus Income	1,500				1,500		136		
10738 Bond - Community Bus Hire	100				100		300		
10741 Grants/Contributions	0		20,000		20,000		5,000		Morawa Yalgoo Rd contribution
10742 Profit On Disposal Of Assets	0				0		0		
SUB-TOTAL	5,300	117,567	20,000	17,590	25,300	135,157	4,738	29,253	

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OTHER COMMUNITY AMENITIES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>CAPITAL EXPENDITURE</u>									
10750 Land & Buildings		10,500				10,500		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	10,500	0	0	0	10,500	0	0	
TOTAL - OTHER COMMUNITY AMENITIES	5,300	128,067	20,000	17,590	25,300	145,657	4,738	29,253	

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PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Public Halls and Civic Centres		165,084		9,700		174,784		39,535	
Swimming Areas & Beaches		436,230		(31,300)		404,930		46,718	
Other Recreation and Sport		895,997		(23,890)		872,107		164,721	
TV and Radio Re-broadcasting		2,000		0		2,000		0	
Libraries		25,781		(2,200)		23,581		60	
Other Culture		69,136		0		69,136		8,440	
<u>OPERATING REVENUE</u>									
Public Halls and Civic Centres	153,169		0		153,169		0		
Swimming Areas & Beaches	17,000		0		17,000		0		
Other Recreation and Sport	247,750		30,000		277,750		12,462		
Other Culture	1,000		0		1,000		0		
SUB-TOTAL	418,919	1,594,228	30,000	(47,690)	448,919	1,546,538	12,462	259,475	
<u>CAPITAL EXPENDITURE</u>									
Public Halls and Civic Centres		211,669		0		211,669		2,061	
Swimming Areas & Beaches		20,135		0		20,135		20	
Other Recreation and Sport		505,386		30,000		535,386		79,033	
<u>CAPITAL REVENUE</u>									
Public Halls and Civic Centres	0		0		0		0		
Swimming Areas & Beaches	79,152		0		79,152		0		
Other Recreation and Sport	0		0		0		0		
SUB-TOTAL	79,152	737,190	0	30,000	79,152	767,190	0	81,115	
TOTAL - PROGRAMME SUMMARY	498,071	2,331,418	30,000	(17,690)	528,071	2,313,728	12,462	340,590	

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PUBLIC HALLS, CIVIC CENTRES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11100 ABC Allocation - Halls		34,735				34,735		0	
11101 Maint - Gutha Hall		11,549				11,549		6,794	
11102 Maint - Morawa Hall & Old Shire Building		45,000				45,000		9,842	
11104 Depreciation - Public Halls		73,800		9,700		83,500		22,899	Reallocation of depreciation
<u>OPERATING REVENUE</u>									
11130 Income - Public Halls & Civic Centres	1,500				1,500		0		
11131 Public Halls Liquor Surcharge	0				0		0		
11140 Grants	151,669				151,669		0		
SUB-TOTAL	153,169	165,084	0	9,700	153,169	174,784	0	39,535	
<u>CAPITAL EXPENDITURE</u>									
11151 Land & Buildings		171,669				171,669		2,061	
11152 Infrastructure Other - Solar Initiatives		40,000				40,000		0	
<u>CAPITAL REVENUE</u>									
11170 Transfer from Reserves	0				0		0		
SUB-TOTAL	0	211,669	0	0	0	211,669	0	2,061	
TOTAL - PUBLIC HALLS, CIVIC CENTRES	153,169	376,753	0	9,700	153,169	386,453	0	41,597	

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SWIMMING AREAS & BEACHES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
11200 ABC Allocation - Swimming Pool		47,607				47,607		0	
11201 Employee Expenses - Swimming Pool		157,823				157,823		19,300	
11204 Housing Costs Allocated - Swimming Pool		10,000				10,000		0	
11205 Maintenance - Swimming Pool		126,000				126,000		12,651	
11206 Depreciation - Swimming Pool		91,300		(31,300)		60,000		14,768	Reallocation of depreciation
11207 Other Expenses - Swimming Areas		3,500				3,500		0	
11209 Loss On Disposal Of Assets		0				0		0	
		0				0		0	
OPERATING REVENUE									
11231 Swimming Pool Admissions	15,000				15,000		0		
11260 Other Income - Swimming Pool	2,000				2,000		0		
SUB-TOTAL	17,000	436,230	0	(31,300)	17,000	404,930	0	46,718	
CAPITAL EXPENDITURE									
11250 Land & Buildings		0				0		0	
11252 Plant & Equipment		0				0		0	
11271 Transfer To Reserve		20,000				20,000		0	
11272 Transfer Interest to Reserve		135				135		20	
CAPITAL REVENUE									
11270 Transfer from Leave Reserve	79,152				79,152		0		
SUB-TOTAL	79,152	20,135	0	0	79,152	20,135	0	20	
TOTAL - SWIMMING AREAS & BEACHES	96,152	456,365	0	(31,300)	96,152	425,065	0	46,739	

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OTHER RECREATION & SPORT	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
11300 ABC Allocation - Other Rec & Sport		49,557				49,557		0	
11301 Maint - Golf And Bowling Club		7,076				7,076		186	
11302 Maint - Parks & Reserves		314,627				314,627		82,103	
11303 Maint - Sport & Rec Ovals & Buildings		206,888				206,888		24,363	
11305 Maint - Pony Club Grounds		143				143		0	
11308 Depreciation - Other Rec & Sport		273,000		(23,890)		249,110		55,412	Reallocation of depreciation
11309 Other Expenses		10,000				10,000		0	
11310 Bond Refunds (Hall/Rec & Oval Hire)		1,000				1,000		0	
11312 Interest on Loan 139 - Netball Courts		3,105				3,105		(149)	
11313 Maintenance/Operations Of Gymnasium		30,000				30,000		2,435	
11315 Lease Interest - Gymnasium Equipment		601				601		372	
OPERATING REVENUE									
11330 Other Income	500				500		73		
11331 Oval And Facilities Levies & Hire Fees	14,000				14,000		0		
11332 Grant Income - Other Rec & Sport	217,250				217,250		0		
11370 Grant Income - Every Club	10,000				10,000		10,000		
11371 Contributions	0		30,000		30,000		0		Golf/Bowling Club Contribution
11372 Bonds Hall/Rec & Oval Hire Receipts	1,000				1,000		600		
11373 Gymnasium Income	5,000				5,000		1,789		
SUB-TOTAL	247,750	895,997	30,000	(23,890)	277,750	872,107	12,462	164,721	
CAPITAL EXPENDITURE									
11350 Land & Buildings		182,000		30,000		212,000		44,207	Increased expense for Bowling/Golf club building
11358 Infrastructure - Parks & Ovals		164,000				164,000		230	
11362 Playground Equipment		90,000				90,000		0	
11364 Principal Repayments Loan 139		11,973				11,973		5,962	
11365 Principal Repayments - Gym Lease		57,413				57,413		28,635	
SUB-TOTAL	0	505,386	0	30,000	0	535,386	0	79,033	
TOTAL - OTHER RECREATION & SPORT	247,750	1,401,383	30,000	6,110	277,750	1,407,493	12,462	243,755	

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TV & RADIO REBROADCASTING	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11400 Expenses - Other		2,000				2,000		0	
<u>OPERATING REVENUE</u>									
11401 Income - Television & Rebroadcasting	0				0		0		
SUB-TOTAL	0	2,000	0	0	0	2,000	0	0	
<u>CAPITAL EXPENDITURE</u>									
11450 Land & Buildings		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - TV & RADIO REBROADCASTING	0	2,000	0	0	0	2,000	0	0	

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LIBRARIES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11500 ABC Allocation - Library		20,781				20,781		0	
11501 Expenses - Other		3,000		(1,200)		1,800		60	Expenses lower than expected
11502 Library Software - Maint & Support		2,000		(1,000)		1,000		0	Expenses lower than expected
<u>OPERATING REVENUE</u>									
11530 Library Income	0				0		0		
SUB-TOTAL	0	25,781	0	(2,200)	0	23,581	0	60	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - LIBRARIES	0	25,781	0	(2,200)	0	23,581	0	60	

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OTHER CULTURE	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11600 ABC Allocation - Other Culture		23,690				23,690		0	
11601 Contributions To Historical Society		2,000				2,000		0	
11602 Museum - Operations		5,346				5,346		24	
11603 Maint - Community FM Radio		1,000				1,000		0	
11605 Contributions To Morawa Cwa		500				500		0	
11606 Country Arts Membership & Other		1,000				1,000		0	
11607 Morawa Music & Arts Festival		20,000				20,000		0	
11610 Depreciation - Other Culture		8,600				8,600		1,735	
11613 Naidoc Week Expenses		4,500				4,500		6,681	
11614 Australia Day Expenditure		2,500				2,500		0	
<u>OPERATING REVENUE</u>									
11622 Income - Music, Arts & Festivals	0				0		0		
11627 Naidoc Week Income	1,000				1,000		0		
11628 Australia Day Income	0				0		0		
SUB-TOTAL	1,000	69,136	0	0	1,000	69,136	0	8,440	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - OTHER CULTURE	1,000	69,136	0	0	1,000	69,136	0	8,440	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
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PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Construction Roads, Bridges and Depots		0		0		0		0	
Maintenance Roads, Bridges and Depots		1,739,684		60,000		1,799,684		475,585	
Plant Purchases		39,899		0		39,899		0	
Transport Licensing		352,210		0		352,210		61,102	
Aerodromes		117,535		(36,000)		81,535		11,989	
<u>OPERATING REVENUE</u>									
Construction Roads, Bridges and Depots	743,051		0		743,051		14,200		
Maintenance Roads, Bridges and Depots	329,000		0		329,000		173,010		
Plant Purchases	11,031		0		11,031		0		
Transport Licensing	352,210		0		352,210		67,426		
Aerodromes	174,000		0		174,000		0		
SUB-TOTAL	1,609,292	2,249,328	0	24,000	1,609,292	2,273,328	254,636	548,676	
<u>CAPITAL EXPENDITURE</u>									
Construction Roads, Bridges and Depots		1,254,153		0		1,254,153		167,297	
Maintenance Roads, Bridges and Depots		70,000		0		70,000		1	
Plant Purchases		969,040		0		969,040		45,157	
Aerodromes		202,000		0		202,000		0	
<u>CAPITAL REVENUE</u>									
Construction Roads, Bridges and Depots	0		0		0		0		
Maintenance Roads, Bridges and Depots	0		0		0		0		
Plant Purchases	388,500		0		388,500		16,364		
Aerodromes	0		0		0		0		
SUB-TOTAL	388,500	2,495,193	0	0	388,500	2,495,193	16,364	212,455	
TOTAL - PROGRAMME SUMMARY	1,997,792	4,744,521	0	24,000	1,997,792	4,768,521	271,000	761,130	

Shire of Morawa
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CONST. ROADS, BRIDGES, DEPOTS	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
<u>OPERATING REVENUE</u>									
12136 RRG Project Income	290,969				290,969		14,200		
12135 R2R Grant Income - Construction	362,110				362,110		0		
12139 Footpath Grant Income	32,792				32,792		0		
12137 LRCIP Grant Income - Transport	57,180				57,180		0		
SUB-TOTAL	743,051	0	0	0	743,051	0	14,200	0	
<u>CAPITAL EXPENDITURE</u>									
12150 Rural Roads Construction		798,563				798,563		114,617	
12151 Townsite Roads Construction		207,180				207,180		52,630	
12152 Kerbing Construction - Townsite Roads		50,000				50,000		0	
12157 Footpath Construction		128,084				128,084		0	
12158 Land and Buildings		20,000				20,000		0	
12161 Transfer to Road Reserve		50,000				50,000		0	
12162 Transfer Interest to Road Reserve		326				326		49	
SUB-TOTAL	0	1,254,153	0	0	0	1,254,153	0	167,297	
TOTAL - CONST. ROADS, BRIDGES, DEPOTS	743,051	1,254,153	0	0	743,051	1,254,153	14,200	167,297	

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MTCE. ROADS, BRIDGES, DEPOTS	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
12200 ABC Allocation - Road Maint		38,244				38,244		0	
12201 Ramm'S - Annual Charge		7,000				7,000		6,977	
12202 Street Lighting		48,000				48,000		7,168	
12203 Maint - Rural Roads		653,981				653,981		188,678	
12204 Maint - Town Streets		65,208				65,208		25,401	
12205 Maint - Drainage		11,823				11,823		5,724	
12206 Maint - Depot		50,000				50,000		13,424	
12207 Maint - Footpaths		7,952				7,952		2,404	
12208 Maint - Traffic Signs		7,760				7,760		2,535	
12210 Maint - Crossovers		1,716				1,716		0	
12211 Depreciation - Infrastructure		790,000		60,000		850,000		212,634	Reallocation of depreciation
12213 Street Sweeping		18,000				18,000		4,418	
12214 Maint - Rural Roads - Mining Activity		40,000				40,000		6,222	
OPERATING REVENUE									
12230 Income - Roads, Bridges & Depot Maint	12,000				12,000		0		
12234 Grant - Mrwa Direct - Maint	167,000				167,000		149,958		
12235 Grant - Mrwa Specific - Maint	0				0		0		
12236 Road Mtce Contribution	50,000				50,000		0		
12238 Maint Contribution - Morawa Yalgoo Rd	100,000				100,000		23,052		
SUB-TOTAL	329,000	1,739,684	0	60,000	329,000	1,799,684	173,010	475,585	
CAPITAL EXPENDITURE									
12250 Transfer To Reserve - Morawa Yalgoo Road		70,000				70,000		1	
12138 Depot Building Renewals		0				0		0	
CAPITAL REVENUE									
SUB-TOTAL	0	70,000	0	0	0	70,000	0	1	
TOTAL - MTCE. ROADS, BRIDGES, DEPOTS	329,000	1,809,684	0	60,000	329,000	1,869,684	173,010	475,587	

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PLANT PURCHASES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
12300 ABC Allocation - Plant		7,392				7,392		0	
12302 Loss On Disposal Of Assets		22,507				22,507		0	
12305 Expenses - Plant		10,000				10,000		0	
OPERATING REVENUE									
12330 Income - Plant	500				500		0		
12331 Profit On Disposal Of Assets	10,531				10,531		0		
SUB-TOTAL	11,031	39,899	0	0	11,031	39,899	0	0	
CAPITAL EXPENDITURE									
12303 Transfer Interest to Plant Reserve		1,040				1,040		105	
12350 Plant & Equipment		668,000				668,000		45,051	
12352 Transfer to Reserve		300,000				300,000		0	
CAPITAL REVENUE									
12340 Transfer from Reserve	388,500				388,500		0		
12370 Proceeds On Asset Disposal	26,500				26,500		16,364		
12371 Realisation On Asset Disposal	(26,500)				(26,500)		0		
SUB-TOTAL	388,500	969,040	0	0	388,500	969,040	16,364	45,157	
TOTAL - PLANT PURCHASES	399,531	1,008,939	0	0	399,531	1,008,939	16,364	45,157	

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TRANSPORT LICENSING	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12500 ABC Allocation - Licensing		72,210				72,210		0	
12502 DOT Reimbursable Expenses - Licensing		0				0		0	
12503 DOT - Licensing Expenditure		280,000				280,000		61,102	
<u>OPERATING REVENUE</u>									
12530 Licensing Commissions - DOT	15,000				15,000		3,828		
12531 DOT Reimbursements - Licensing	0				0		0		
12532 DOT - Licensing Income	337,210				337,210		63,598		
SUB-TOTAL	352,210	352,210	0	0	352,210	352,210	67,426	61,102	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - TRANSPORT LICENSING	352,210	352,210	0	0	352,210	352,210	67,426	61,102	

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AERODROMES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12600 ABC Allocation - Aerodrome		6,535				6,535		0	
12601 Aerodromes Terminal Building Mtce/Ops		30,000				30,000		3,731	
12602 Depreciation - Aerodromes		56,000		(36,000)		20,000		4,508	Reallocation of depreciation
12603 Aerodromes - Other Expenditure		25,000				25,000		3,750	
<u>OPERATING REVENUE</u>									
12630 Aerodrome Grant	174,000				174,000		0		
12632 Contribution - Aerodromes	0				0		0		
SUB-TOTAL	174,000	117,535	0	(36,000)	174,000	81,535	0	11,989	
<u>CAPITAL EXPENDITURE</u>									
12651 Infrastructure		202,000				202,000		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	202,000	0	0	0	202,000	0	0	
TOTAL - AERODROMES	174,000	319,535	0	(36,000)	174,000	283,535	0	11,989	

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SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
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PROGRAMME SUMMARY	2021/22		2021/22		2021/22		2021/22		Comments
	Adopted Budget		Ist Quarter Review		Amended Budget		YTD Actuals		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Rural Services		30,383		0		30,383		3,630	
Tourism & Area Promotion		299,012		9,827		308,839		71,209	
Building Control		45,085		0		45,085		0	
Other Economic Services		80,494		(14,057)		66,437		4,523	
Economic Development		333,886		0		333,886		29,140	
<u>OPERATING REVENUE</u>									
Rural Services	0		0		0		0		
Tourism & Area Promotion	182,500		0		182,500		70,327		
Building Control	3,200		0		3,200		3,559		
Other Economic Services	3,500		30,000		33,500		10,438		
Economic Development	13,072		0		13,072		3,024		
SUB-TOTAL	202,272	788,860	30,000	(4,230)	232,272	784,630	87,348	108,502	
<u>CAPITAL EXPENDITURE</u>									
Tourism & Area Promotion		87,500		0		87,500		2,797	
Economic Development		27,113		0		27,113		420	
<u>CAPITAL REVENUE</u>									
Tourism & Area Promotion	0		0		0		0		
Economic Development	40,000		0		40,000		27		
SUB-TOTAL	40,000	114,613	0	0	40,000	114,613	27	3,218	
TOTAL - PROGRAMME SUMMARY	242,272	903,473	30,000	(4,230)	272,272	899,243	87,375	111,720	

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SCHEDULE 13 - ECONOMIC SERVICES Financial Statement for Period Ended 30 September 2021

RURAL SERVICES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13100 ABC Allocation - Rural Services		12,479				12,479		0	
13101 Expenses - Noxious Weeds & Spraying		7,404				7,404		3,020	
13102 Expenses - Vermin Control		5,500				5,500		611	
13103 Dog Control / Management		5,000				5,000		0	
<u>OPERATING REVENUE</u>									
13130 Income - Rural Services	0				0		0		
SUB-TOTAL	0	30,383	0	0	0	30,383	0	3,630	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - RURAL SERVICES	0	30,383	0	0	0	30,383	0	3,630	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
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TOURISM & AREA PROMOTION	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
13200 ABC Allocation - Tourism		51,060				51,060		0	
13201 Caravan Park - Employment Expenses		16,263		(7,473)		8,790		7,906	Reduction in Caretaker Costs
13203 Expenses - Caravan Park		68,636		10,000		78,636		31,088	Increased caravan park costs
13204 Maint - Canna Chalet		14,612				14,612		2,506	
13205 Maint - Koolanooka Chalet		15,056				15,056		2,717	
13206 Expenses - Area Promotion		20,000				20,000		6,870	
13207 Expenses - Community Resource Centre		2,250				2,250		0	
13208 Wildflower Country Tourism Committee		6,000				6,000		4,500	
13209 Tourist Bureau Operations		12,000				12,000		138	
13212 Depreciation - Tourism		22,700		7,300		30,000		6,759	Reallocation of depreciation
13213 Morawa Trails Project		25,000				25,000		0	
13215 Maint - Unit 1 C/Park - Morawa		8,770				8,770		2,461	
13216 Maint - Unit 2 C/Park - Gutha		8,770				8,770		1,711	
13217 Maint - Unit 3 C/Park - Merkanooka		8,770				8,770		1,831	
13218 Maint - Unit 4 - C/Park - Pintharuka		8,770				8,770		2,028	
13219 Maint - Caravan Park Office/Accom		4,355				4,355		131	
13220 Other Expenses - Area Promotion		6,000				6,000		563	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
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TOURISM & AREA PROMOTION	2021/22		2021/22		2021/22		2021/22		Comments
	Adopted Budget		Ist Quarter Review		Amended Budget		YTD Actuals		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING REVENUE</u>									
13231 Income - Canna Chalet	25,000				25,000		9,775		
13232 Income - Koolanooka Chalet	25,000				25,000		9,440		
13234 Caravan - Powered/Non-Powered Site	33,000				33,000		29,281		
13235 Caravan - Non Powered Site (overflow)	500				500		0		
13236 Other Income - Caravan Park	750				750		632		
13239 Other Income	250				250		0		
13241 LRCIP Grant Income	50,000				50,000		0		
13342 Income - Unit 1 C/Park - Morawa	12,000				12,000		5,300		
13343 Income - Unit 2 C/Park - Gutha	12,000				12,000		5,600		
13344 Income - Unit 3 C/Park - Merkanooka	12,000				12,000		5,100		
13345 Income - Unit 4 C/Park - Pintharuka	12,000				12,000		5,200		
SUB-TOTAL	182,500	299,012	0	9,827	182,500	308,839	70,327	71,209	
<u>CAPITAL EXPENDITURE</u>									
13251 Land & Buildings		70,000				70,000		0	
13255 Infrastructure Other		17,500				17,500		2,797	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	87,500	0	0	0	87,500	0	2,797	
TOTAL - TOURISM & AREA PROMOTION	182,500	386,512	0	9,827	182,500	396,339	70,327	74,006	

Shire of Morawa

SCHEDULE 13 - ECONOMIC SERVICES Financial Statement for Period Ended 30 September 2021

BUILDING CONTROL	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13300 ABC Allocation - Building Control		41,585				41,585		0	
13302 Other Expenses - Building Control		3,500				3,500		0	
<u>OPERATING REVENUE</u>									
13330 Building Permit Fees	2,500				2,500		3,559		
13331 BCITF & RBb Commission	700				700		0		
13332 Reimbursements	0				0		0		
SUB-TOTAL	3,200	45,085	0	0	3,200	45,085	3,559	0	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - BUILDING CONTROL	3,200	45,085	0	0	3,200	45,085	3,559	0	

Shire of Morawa

SCHEDULE 13 - ECONOMIC SERVICES Financial Statement for Period Ended 30 September 2021

OTHER ECONOMIC SERVICES									
	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13600 ABC Allocation - Other Econ Services		27,333				27,333		0	
13601 Expenses - Standpipe Water Supply		7,161		11,943		19,104		303	
13607 Depreciation - Other Economic Services		46,000		(26,000)		20,000		4,220	Reallocation of depreciation
<u>OPERATING REVENUE</u>									
13630 Sale Of Water	3,500		30,000		33,500		10,438		
SUB-TOTAL	3,500	80,494	30,000	(14,057)	33,500	66,437	10,438	4,523	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - OTHER ECONOMIC SERVICES	3,500	80,494	30,000	(14,057)	33,500	66,437	10,438	4,523	

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SCHEDULE 13 - ECONOMIC SERVICES
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ECONOMIC DEVELOPMENT	2021/22		2021/22		2021/22		2021/22		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		YTD Actuals		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13700 ABC Allocation - Economic Development		113,069				113,069		0	
13701 Employee Expenses		66,530				66,530		2,703	
13706 Expenses - Morawa Future Fund		40,000				40,000		5,409	
13707 Maint - Business Units		20,287				20,287		212	
13710 Depreciation - Econ Develop		94,000				94,000		20,816	
<u>OPERATING REVENUE</u>									
13730 Contributions & Grants	0				0		0		
13735 Income - Business Unit 1	500				500		0		
13736 Income - Business Unit 2	9,072				9,072		2,268		
13737 Income - Business Unit 3	500				500		0		
13738 Income - Business Unit 4	500				500		0		
13739 Income - Business Unit 5	500				500		0		
13740 Income - Business Unit 6	500				500		0		
13741 Income - Business Unit 7	500				500		0		
13742 Income - Business Unit 8	500				500		756		
13743 Income - Business Unit 9	500				500		0		
SUB-TOTAL	13,072	333,886	0	0	13,072	333,886	3,024	29,140	

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SCHEDULE 13 - ECONOMIC SERVICES
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ECONOMIC DEVELOPMENT	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>CAPITAL EXPENDITURE</u>									
13750 Furniture & Equipment		0				0		0	
13751 Plant & Equipment		0				0		0	
13752 Transfer Interest to Econ Develop Reserve		8				8		1	
13756 Transfer to Community Develop Reserve		532				532		190	
13758 Trf Int to Morawa Community Future Fund		12,070				12,070		145	
13759 Trf Interest to Future Fund Reserve		1,598				1,598		43	
13783 Trf to Morawa Community Future Fund		12,581				12,581		0	
13767 Transfer To Business Units Reserve		0				0		0	
13768 Transfer Interest To Business Units Reserve		324				324		42	
<u>CAPITAL REVENUE</u>									
13776 Trf from Future Fund Interest Reserve	40,000				40,000		0		
13777 Transfer From Future Funds Reserve	0				0		27		
SUB-TOTAL	40,000	27,113	0	0	40,000	27,113	27	420	
TOTAL - ECONOMIC DEVELOPMENT	53,072	360,999	0	0	53,072	360,999	3,051	29,560	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES

Financial Statement for Period Ended

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PROGRAMME SUMMARY	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Private Works		26,899		0		26,899		6,071	
Public Works Overheads		0		0		0		(107,798)	
Plant Operation Costs		0		0		0		(68,603)	
Stock, Fuels and Oils		0		0		0		(10,731)	
Administration		0		26,000		26,000		502,642	
Unclassified		450,000		0		450,000		80,688	
<u>OPERATING REVENUE</u>									
Private Works	39,600		0		39,600		4,436		
Public Works Overheads	0		0		0		940		
Plant Operation Costs	35,000		0		35,000		5,135		
Stock, Fuels and Oils	300		0		300		0		
Administration	10,000		0		10,000		6,756		
Unclassified	326,000		650		326,650		102,475		
SUB-TOTAL	410,900	476,899	650	26,000	411,550	502,899	119,742	402,269	
<u>CAPITAL EXPENDITURE</u>									
Administration		5,499				5,499		58	
<u>CAPITAL REVENUE</u>									
Administration	0				0		(16,364)		
SUB-TOTAL	0	5,499	0	0	0	5,499	(16,364)	58	
TOTAL - PROGRAMME SUMMARY	410,900	482,398	650	26,000	411,550	508,398	103,379	402,327	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES

Financial Statement for Period Ended

30 September 2021

PRIVATE WORKS	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
<u>OPERATING EXPENDITURE</u>	\$	\$	\$	\$	\$	\$	\$	\$	
14100 ABC Allocation - Private Works		1,899				1,899		0	
14101 Expenditure - Private Works		25,000				25,000		6,071	
<u>OPERATING REVENUE</u>									
14130 Income From Private Works	39,600				39,600		4,436		
SUB-TOTAL	39,600	26,899	0	0	39,600	26,899	4,436	6,071	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PRIVATE WORKS	39,600	26,899	0	0	39,600	26,899	4,436	6,071	

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PUBLIC WORKS OVERHEADS	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
14200 ABC Allocation- PWO		265,610				265,610		0	
14201 Employee Expenses		129,473				129,473		27,250	
14202 Vehicle Expenses		11,500				11,500		304	
14203 Other Expenses		2,000				2,000		170	
14204 Sick Leave Expense - Outside Staff		33,633				33,633		7,910	
14205 Annual & Long Service - Outside Staff		79,034				79,034		24,922	
14206 Public Holiday Pay - Outside Staff		40,270				40,270		3,150	
14207 Superannuation - Outside Staff		125,939				125,939		35,541	
14209 Osh Programme & Training		60,000				60,000		14,381	
14210 Protective Clothing - Outside Staff		5,000				5,000		447	
14211 Insurance On Works		21,026				21,026		730	
14212 Contribution to Risk Co-Ordinator		9,000				9,000		0	
14213 Travel & Conference Expenses		1,000				1,000		0	
14214 Relocation Expenses		1,000				1,000		2,309	
14215 Safety Equipment		5,000				5,000		149	
14216 Expenses - Minor & Sundry Plant Costs		13,000				13,000		1,435	
14217 Engineering Costs		5,000				5,000		7,095	
14218 Consultancy Services		50,000				50,000		0	
14220 Expendable Stores Expense		15,000				15,000		1,273	
14223 Housing Costs Allocated		58,000				58,000		0	
14224 Advertising		1,000				1,000		0	
14225 Traffic Management Signs		1,000				1,000		0	
14226 Medical Examination Costs		1,000				1,000		560	
14229 Workers Compensation Leave		100				100		945	
14230 Expenses - Covid19 Works		0				0		0	
14242 Unallocated Wages		0				0		1,241	
14243 Depreciation - Pwo'S		12,000				12,000		0	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES

Financial Statement for Period Ended

30 September 2021

PUBLIC WORKS OVERHEADS		2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense		
	\$	\$	\$	\$	\$	\$	\$	\$		
Recovered Amounts										
14219 Overheads Allocated To Public Works		(945,585)					(945,585)		(237,609)	
OPERATING REVENUE										
14240 Income - Public Works Overheads	0				0			0		
14241 Workers Compensation Reimbursements	0				0			940		
SUB-TOTAL	0	0	0	0	0	0	0	940	(107,798)	
CAPITAL EXPENDITURE										
14253 Plant Purchases - Covid19		0					0		0	
CAPITAL REVENUE										
SUB-TOTAL	0	0	0	0	0	0	0	0	0	
TOTAL - PUBLIC WORKS OVERHEADS	0	0	0	0	0	0	0	940	(107,798)	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES

Financial Statement for Period Ended

30 September 2021

PLANT OPERATION COSTS	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14301 Parts & Repairs		92,800				92,800		8,891	
14302 Grader Blades & Cutting Points		10,000				10,000		0	
14303 Insurance - Plant		26,871				26,871		0	
14304 Fuel & Oils		206,523				206,523		42,105	
14305 Tyres And Tubes		64,780				64,780		2,283	
14307 Internal Repair Wages		31,685				31,685		15,092	
14308 Licences - Plant		9,546				9,546		527	
14509 Depreciation - Plant		270,107				270,107		0	
Recovered Amounts									
14320 Plant Costs Allocated to Works		(712,312)				(712,312)		(137,500)	
<u>OPERATING REVENUE</u>									
14432 Diesel Fuel Rebate	35,000				35,000		5,135		
SUB-TOTAL	35,000	0	0	0	35,000	0	5,135	(68,603)	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PLANT OPERATION COSTS	35,000	0	0	0	35,000	0	5,135	(68,603)	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES

Financial Statement for Period Ended

30 September 2021

STOCK, FUELS & OILS	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14401 Purchase Of Stock Materials		210,000				210,000		30,537	
14402 Stock Allocated To Works And Plant		(210,000)				(210,000)		(41,268)	
<u>OPERATING REVENUE</u>									
14430 Sale Of Stock	300				300		0		
SUB-TOTAL	300	0	0	0	300	0	0	(10,731)	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - STOCK, FUELS & OILS	300	0	0	0	300	0	0	(10,731)	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 September 2021

ADMINISTRATION	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
14600 Salaries & Wages - Admin		753,640				753,640		173,851	
14602 Superannuation - Admin		109,644				109,644		21,863	
14604 Personal Professional Development		10,000				10,000		127	
14605 Staff Uniform Expense - Admin		4,500				4,500		253	
14606 Osh Programme & Training - Admin		57,500				57,500		0	
14607 Fringe Benefits Tax - Admin		22,500				22,500		0	
14608 Relocation Expenses - Admin		5,000				5,000		131	
14609 Insurance Premiums - Admin		30,218				30,218		197,116	
14610 Conference Expenses - Admin		7,750				7,750		5,773	
14611 Motor Vehicle Expenses - Admin		22,000				22,000		159	
14612 Travel & Accommodation - Admin		4,000				4,000		40	
14613 Housing Costs Allocated - Admin		68,000				68,000		0	
14614 Consultancy Services - Admin		90,000				90,000		3,280	
14615 Office Building Maintenance - Admin		45,000				45,000		6,079	
14616 Archive & Records Storage		1,500				1,500		285	
14617 Office Equipment Maintenance - Admin		2,500				2,500		0	
14618 Office Equipment Purchases Expensed		8,000				8,000		0	
14619 Computer Maintenance Expense		25,000				25,000		406	
14620 Computer Software Support & Licenses		145,000				145,000		48,182	
14621 Miscellaneous/Other Office Expenses		5,000				5,000		1,257	
14622 Photocopier Finance Expenses		3,000				3,000		725	
14623 Telecommunications - Admin		34,000				34,000		6,135	
14624 Legal Expenses Administration		15,000				15,000		363	
14625 Postage & Freight		10,000		6,000		16,000		3,679	Increased freight costs
14626 Printing & Stationery - Admin		16,000				16,000		2,999	
14627 Advertising - Admin		21,000				21,000		1,381	
14628 Provision/Write Off Sundry Debtors		5,000				5,000		0	
14629 Bank Fees And Charges & Interest Expense		10,000				10,000		3,032	
14630 Depreciation - Admin		40,000		60,000		100,000		25,526	Reallocation of depreciation
14638 Loss On Disposal Of Assets - Administration		70,057		(40,000)		30,057		0	Removal of CEO Vehicle

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES

Financial Statement for Period Ended

30 September 2021

ADMINISTRATION	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
Recovered Amounts									
14639 ABC Allocations Across Programs		(1,640,809)				(1,640,809)			0
OPERATING REVENUE									
14640 Income Relating To Administration	10,000				10,000		393		
14641 Leave Liability From Other Shires	0				0		0		
14642 Traineeship Incentives	0				0		0		
SUB-TOTAL	10,000	0	0	26,000	10,000	26,000	6,756	502,642	
CAPITAL EXPENDITURE									
14654 Transfer Interest To Leave Reserve		499				499		58	
14655 Transfer to Leave Reserve		5,000				5,000		0	
CAPITAL REVENUE									
14670 Proceeds On Asset Disposal	10,000				10,000		0		
14671 Realisation On Asset Disposal	(10,000)				(10,000)		(16,364)		
SUB-TOTAL	0	5,499	0	0	0	5,499	(16,364)	58	
TOTAL - ADMINISTRATION	10,000	5,499	0	26,000	10,000	31,499	(9,607)	502,700	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement for Period Ended 30 September 2021

SALARIES & WAGES	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14701 Gross Salaries & Wages		2,159,056		(7,473)		2,151,583		529,882	
14702 Worker'S Comp Wages		0		7,473		7,473		0	
14715 Less Sal & Wages Alloc To Works		(2,159,056)				(2,159,056)		(529,882)	
<u>OPERATING REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - SALARIES & WAGES	0	0	0	0	0	0	0	0	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES

Financial Statement for Period Ended

30 September 2021

UNCLASSIFIED	2021/22 Adopted Budget		2021/22 1st Quarter Review		2021/22 Amended Budget		2021/22 YTD Actuals		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14801 Expenses - Unclassified		0				0		0	
14802 Other Expenses - Unclassified		0				0		0	
14810 Storm Damage - Cyclone		200,000				200,000		346	
14820 Insurance Claim Expenses		150,000				150,000		80,342	
14821 Insurance Claim Excess Payment		100,000				100,000		0	
<u>OPERATING REVENUE</u>									
14830 Income - Unclassified	5,000				5,000		0		
14831 Lot 501 White Ave (Wnr Mining Camp)	1,000		650		1,650		2,475		
14832 Income - DRFAWA Claims	170,000				170,000		0		
14833 Insurance Claim Reimbursements	150,000				150,000		100,000		
SUB-TOTAL	326,000	450,000	650	0	326,650	450,000	102,475	80,688	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - UNCLASSIFIED	326,000	450,000	650	0	326,650	450,000	102,475	80,688	