



SHIRE OF MORAWA
ORDINARY COUNCIL MEETING
ATTACHMENTS

Thursday, 17 November 2022



Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

17 November 2022

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Attachment 1 – 11.2.2 1 July to 30 September 2022 Budget Review

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***Item 11.1.3- WALGA Best Practice Governance Review
Consultation***

Best Practice Governance Review

Background Paper

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Best Practice Governance Review

1. Background, Approach and Timeline

Background and Approach

Background and approach that led to the development of the governance principles for the Best Practice Governance Review.

Background

The Western Australian Local Government Association (WALGA) developed its Corporate Strategy 2020-25, and in doing so identified a key strategic priority, to undertake a Best Practice Governance Review. The objective of the review is to ensure WALGA's governance and engagement models are contemporary, agile, and maximise engagement with members. Other drivers for the review included:

- Misalignment between key governance documents; Constitution, Corporate Governance Charter, State Council Code of Conduct, and Standing Orders – stemming from varying amendments.
- State Council's 3 September 2021 resolution requesting amendment to the Constitution to "deal with matters related to State Councillors' Candidature for State and Federal elections".
- Proposed legislative reforms to remove WALGA from being constituted under the *Local Government Act 1995 (WA)*.
- Constitutional requirements for WALGA to become a registered organisation under the *Industrial Relations Act 1979 (WA)*, which would enable WALGA to make applications in its own right to the Western Australian Industrial Relations Commission

In March 2022 State Council commissioned the Best Practice Governance Review (BPGR) and established a Steering Committee to guide the Review.

The BPGR Steering Committee had its first meeting on 5 May 2022. There was wide-ranging discussion on WALGA's current governance model, the need to engage broadly with the membership, and opportunities for change. At the meeting, five comparator organisations were identified to be used in a governance model comparative analysis. Steering Committee meetings 2 to 5 had a focus on the development of governance model principles.

This document

This document presents the key insights from the jurisdictional and comparator organisation analysis that supported the development of the governance principles. The final section presents the endorsed governance principles.

Jurisdictional Analysis – This section compares WALGA to equivalent jurisdictional associations (e.g. LGASA). This provides key insights into the size and election processes of WALGA compared to equivalent associations.

Comparator Organisations – This section compares WALGA's governance arrangements to five comparator organisations that were agreed at the BPGR Steering Committee meeting 1. This provides key insights into the size, election processes and recent governance changes of these five comparator organisations.

Governance Model Principles – The governance model principles were developed through BPGR Steering Committee meetings 2 to 5. This provides a structure for understanding how the current governance model of WALGA and any future governance model aligns to these principles.

The following slide outlines the timeline of key events and meetings that formed part of the BPGR.



Timeline

Timeline of key events with a focus on the BPGR Steering Committee meetings throughout May to August 2022

WALGA Corporate Strategy 2020-25

In 2019, a five-year Corporate Strategy was developed and identified that a governance model was key to delivery of the strategy. 19 interviews and 2 workshops covering 20 Local and State Government leaders informed the strategy.

Stakeholder Engagement Project, GRA Partners, 2021

45 responses received from Federal and State Government and Opposition.

WALGA Stakeholder Engagement Project, Marketforce 2021

105 survey responses and 42 interviews were facilitated across 95 Local Governments.

State Council Performance Assessment, 2020

17 survey responses and comments received from State Councillors.

Commissioning of Best Practice Governance Review

In March 2022, WALGA commissioned PwC to support the BPGR Project.

First BPGR Steering Committee meeting held

On 22 May 2022, the first meeting of the BPGR Steering Committee identified five comparator organisations for the Review.

Third BPGR Steering Committee meeting held

On 28 June 2022, an options paper was reviewed.

Second BPGR Steering Committee meeting held

On 8 June 2022, the initial draft of comparator organisations was presented and assessment criteria was identified.

Fourth BPGR Steering Committee meeting held

On 18 July 2022, core principles were decided to guide the BPGR.

Fifth BPGR Steering Committee meeting held

On 10 August 2022, core principles for the BPGR were finalised.

Principles shared

In September 2022 agreement on the next steps for sharing the principles with Local Government members.

State Council updated

On 3 August 2022, an update on the BPGR was provided to State Council.



2019 Governance Review

A governance review was undertaken in 2019 that led to numerous process changes.



Best Practice Governance Review

2. Jurisdictional Analysis

Analysis: Jurisdictional equivalents to WALGA

Jurisdictional equivalents of WALGA have been analysed according to their size and election methods.

Background

Prior to the BPGR Project commencing in March 2022, work was undertaken to understand governance arrangements in other jurisdictions. The focus of this work was on associations from other Australian states, as well as New Zealand.

The full list of associations are:

- Local Government NSW (LGNSW)
- Municipal Association Victoria (MAV)
- Local Government Association of Tasmania (LGAT)
- Local Government Association of South Australia (LGASA)
- Local Government Association of Queensland (LGAQ)
- Local Government Association of Northern Territory (LGANT)
- Local Government Association of New Zealand (LGNZ)

The assessment of these associations focused on providing insights into the following domains:

- **Size of Board:** How many board members are there in comparison to the 25 WALGA board members?
- **Method of Election of President:** How is the President elected to the board?
- **Method of Election of Board Members:** How are board members elected?

Key Insights

Key insights following the comparison of WALGA to equivalent associations are outlined below:

- **Size of Board** – while WALGA's board (State Council) contains the largest number of representatives, it can be seen that boards of Local Government Associations tend to be relatively large. The average board size (using Queensland's policy executive, not board) is 15.4.
- **Method of Election of President** – WALGA is an outlier: all other Presidents are elected directly by the membership. Perhaps this is a reflection of the prevalence of Council elected Mayors and Presidents in WA.
- **Method of Election of Board Members** – The majority of associations use regional groupings (equivalent to our Zones) to elect board members. The New Zealand hybrid model of electing representatives from geographic zones and sector groups (metro, provincial, rural, regional) is of interest.

The following slide presents this information for each of the seven associations.



Summary: Jurisdictional equivalents to WALGA

Summary of jurisdictional analysis of WALGA equivalents in relation to their Board membership, election methods and number of Local Governments.



Best Practice Governance Review

3. Comparator Organisations

Comparator organisations

Comparison of WALGA's governance model to the governance models of five comparator organisations.

Background

The BPGR Steering Committee had its first meeting on the 5 May 2022. There was wide-ranging discussion on WALGA's current governance model, the need to engage broadly with the membership, and opportunities for change.

At the meeting, five comparator organisations were identified to be used in a governance model comparative analysis. The organisations were selected on the basis of their similarity to WALGA as WA member-based peak industry organisations.

The selected organisations were: Australian Medical Association (AMA) WA, Chamber of Commerce and Industry (CCI) WA, Chamber of Minerals and Energy (CME), Australian Hotels Association (AHA) WA and Pharmacy Guild (PG) WA Branch.

Process

WALGA supplied a range of background documents to assist in undertaking the initial desktop comparison. This included the Constitution, Corporate Governance Charter, Corporate Strategy 2020-2025, Standing Orders, Elected Member Prospectus, Flow Chart – WALGA Zone and State Council Process, Final Report – State Councils and Zone Structure and Process Working Group.

The documentation used for the comparator organisations were typically the:

- Constitution – which serves as the instrument for establishment of the association;
- Annual reports – which contains information about an association's performance over a 12-month period; and
- Organisational website – which may outline the structure and current composition of the board, council and the leadership team of the organisations.

Interviews were successfully arranged with three of the five organisations. They were AMA WA, CCI WA and CME WA. The document analysis and interviews provided insights into the size, election methods and recent changes within these organisations.

Key insights

Key insights through the comparison of WALGA to the five comparator organisations are outlined below:

- **Size of Board** – WALGA's board (State Council) was larger than all other comparator organisation's boards.
- **Election methods** – election methods varied across the comparator organisations but many involved election through the membership.
- **Change** – three of the five organisations had recently undergone changes or reviews of their governance structures. There were a range of drivers for this change including: to increase the decision making ability of the board; to use specific working groups to focus on specific topics of interest and to increase representativeness of specific groups (e.g. Aboriginal and Torres Strait Islanders).

The following slide presents summary information on the size and election methods of the five comparator organisations. This is then followed by more detailed background into each organisation, their governance structure and any outcomes from conversations with these organisations.



Summary: Governance structure analysis

WALGA's governance structure was analysed in comparison to five comparator organisations

Organisational Comparisons	Number of Board Members	President Elected by	Board Members elected by
WA Local Government Association (WALGA)	25	The Board	Zones
Australian Medical Association (AMA)	9	AMA WA Members	Members of the Association
Chamber of Commerce and Industry WA (CCIWA)	7 to 10	The Board	<ul style="list-style-type: none"> • Up to 12 elected by Members • Up to 8 appointed by the Board • Up to 8 appointed by the Council
Chamber of Minerals and Energy (CME)	6 to 11	Ordinary Members	Executive Councillors
Australian Hotels Association (AHA) WA	17	The Branch Committee of Management	The Branch Committee of Management
Pharmacy Guild (PG) – WA branch	16 to 22	The Branch	Financial Members from the same region as the Branch

Note: The Council, Branch, or Board chosen from the organisations above were chosen for how appropriate their structure is as a comparison to the WALGA State Council.



Organisational Analysis: Australian Medical Association (AMA) WA

With over 5,000 members, the AMA (WA) is the largest independent professional organisation for medical practitioners and medical students in the State. Total revenue and other income for AMA nationally in 2020 was reported as \$21,928,000.

Organisational Information

The AMA (WA) Board was created in 2017 and is comprised of the President, Immediate Past President, two Vice Presidents and five members of Council who are elected to sit on the Board (9 in total).

The AMA (WA) Council consists of four office bearers (President, Immediate Past President, two Vice Presidents). Additionally, there are the Specialty Group Representatives (e.g. General practice, surgery); Practice Group Representatives (e.g. rural doctors, public hospital doctors); Ordinary Council Members; and, Co-opted Council Members. Majority of the representatives and members represent their speciality (e.g. anaesthetics) or group of representative (e.g. medical student society).

The AMA Federal Council meets quarterly and is the AMA's main policy-making body. It is a forum to identify and debate emerging issues of relevance to the membership. The Federal Council's primary role is to: Form the policy of the AMA; Propose changes to existing policy; and Elect representatives to roles and committees. There is one State and one Area nominee from WA on the Federal Council.

The Leadership team consists of seven staff. CEO, CFO, COO, General Manager Training and Recruitment, Operations Manager, General Manager Financial Services and an HR manager.

Governance Structure*

The Board comprises of approximately 9 members.

The Board may increase or decrease the number of Advisory Council members as needed. However, it currently has 4 members.

The Board and Council is also supported by Specialty Group Representatives, Practice Group Representatives, Ordinary Council Members, and Co-Opted Council Members.

The Board focuses on governance, managing the Association's conduct and business, and ensuring conformity with the constitution.

The General Council focuses on advocacy, policy making, and representation of the association.

Outcomes of Organisation Discussion

- **Governance Review:** The 2020 annual report mentions that an organisation-wide review was undertaken with the transformation in the process of being implemented until March 2020 (COVID).
- **Representation:** It is more important to restrict the number of Board members than Councillors. Board members are involved in making policy and governance decisions, requiring a greater decision-making capability; Councillors are more involved in stakeholder engagement and solving specific issues through working groups, therefore Council size has less impact to efficiency and effectiveness of the model.
- **Engagement:** The president is the spokesperson when it comes to policy issues. Councillors represent the views of Specialty Groups, Practice Groups, and the medical profession as a whole.
- **Feedback on the current model:** Board members have previously taken the role because they are passionate, but do not necessarily have the right expertise, resulting in poor governance. Board members who have leadership and governance experience have proven to be effective in the updated model. The Board would benefit from an independent audit partner and increased diversity in speciality, a simplified purpose of the Board and Council Advisory, and a reduced number of meetings each year.

**The AMA WA Constitution does not specify the number of Board or Council members. Member numbers are indicative and have been taken from the current Board & Council.*



Organisational Analysis: Chamber of Commerce and Industry (CCI) WA

CCIWA is a not-for-profit member organisation providing information, professional services and support for businesses in Western Australia, with over 2,000 WA members. Total revenue and other income for 2021 was reported as \$34,270,130.

Organisational Information

The CCIWA operates as a company limited by guarantee. This came into effect on 11 January 2019. The change in status means that CCIWA is now incorporated under the *Corporations Act 2001* (Cth) rather than the State legislation covering incorporated associations.

Based on the constitution, the number of board members can be between 9-12 (including President & Vice President). The current board has only 6 members including the President and Vice President.

There is a General Council. The constitution states that Councillors can be up to certain numbers depending on who they were elected by. The resulting effect is a council that does not have consistent numbers of members and does not need to fill all positions. This is unlike WALGA's governance model where representatives are elected by zones.

The Board is responsible for the sound governance of the organisation, whereas the General Council provides input to the organisations policy; provides advice to the Board; acts as a point of interface; elects and appoints Council Elected Directors; and passes resolutions relating to specific handling of assets and raising and borrowing funds.

Governance Structure

The Board comprises of 9 – 12 members.

The Board focuses on strategic priorities, financial performance and compliance issues.

The General Council consists of up to 28 Councillors.

The General Council focuses on developing and being spokespersons on public policy frameworks and positions.

The governance structure is supported by bespoke working groups, formed from Councillors as relevant for specific strategic and policy issues.

Outcomes of Organisation Discussion

- **Governance Review:** CCIWA conducted a review of their 2018 Constitution, resulting in changes contained in the 2021 Constitution, including: The governance model was revised to increase the decision-making capability of the board; The structure of the General Council was determined to be too generic causing low Councillor attendance. After the review, Councillors were split into bespoke working groups for specific policy issues for the upcoming 12-month period. This resulted in higher councillor attendance, than the previous governance model.
- **Representation:** In the new revision of the constitution, two new types of Councillors were included to increase representation for their respective groups. Future Leader Councillors, from members of University business schools; and First Nations Business Councillors, elected from First Nations Members.
- **Feedback on the current model:** In the current governance model, when a board member leaves, a temporary team member is appointed since board members can only be elected in general meetings.



Organisational Analysis: The Chamber of Minerals and Energy (CME) WA

CME WA is the peak resources sector representative body in Western Australia whose member companies generate 95% of all mineral and energy production and employ 80% of the sector's workforce in the State.

Organisational Information

The Corporate Governance Charter (Charter) provides guidance on the respective roles, responsibilities and authorities of members of the Executive Council (Executive Councillors) and members of the Advisory Board (Advisory Board Members) in setting the direction, management and control.

The number of Vice Presidents is determined by the Executive Council, the constitution contains no limit on the number of Vice Presidents and so the number of Vice Presidents is excluded from the diagram to the right.

Executive Councillors are elected by Ordinary Members, and there can be no less than 10.

The Role of the Advisory Board is to act as a traditional board providing strategic oversight on behalf of the Chamber. Key interface with the Executive Management Team on organisational matters, including strategy, operating accounts, governance and risk.

Governance Structure

Advisory Board comprises of 5-10 members.

The Advisory Board provides strategic oversight and acts as the key interface with the Executive Management team on strategy, operating accounts, governance and risk.

Executive Council (10+ members).

The Executive Council most senior interface to guide and prioritise the agenda of the Chamber and its respective committees and holds final decision-making authority re: annual financial reports/statements.

The governance structure is supported by committees including bespoke working groups, appointed by Executive Council as relevant for specific strategic and policy issues.

Outcomes of Organisation Discussion

- **Governance Review:** CME recently engaged in a governance review. In April 2020, CME put in place a governance charter. This codified processes and structures, clarified lines of accountability and included a director's code of conduct.
- **Representation:** Members who express an interest, get a seat at the table for the Executive Council. There are approximately 60 ordinary members with 16-20 regularly attending council meetings. This group is intended to provide a litmus check that the broader membership needs are being met.
- **Engagement:** Although the board is strongly engaged in the work and responsibilities it holds, there is the varying engagement of the executive council – this is broadly because due to the large array of issues it covers – the organisation would love to see stronger engagement in this area.
- **Feedback on the current model:** Based on the age of the organisation, the current pyramid structure works. This is successful largely due to the governance charter which provides clarity in role and structure for the organisation.



Organisational Analysis: Australian Hotels Association (WA)

The Australian Hotels Association (AHA) represents more than 5,000 members across Australia serviced by a network of branches based in every state and territory, plus a Canberra-based National Office. Total revenue and other income for AMA nationally in 2020 was reported as \$2,257,963.

Organisational Information

AHA was founded in 1892 and now represents more than 80% of the Western Australian hotel and hospitality industry.

The organisation has a branch in each state and territory, including a division in each branch known as the National Accommodation Hotels Division. The organisation and each of its branches have their own set of rules by which they are governed. However, ultimate authority is deferred to the National Board of the organisation.

All issues and opportunities are addressed by The Branch Committee of Management (The Branch). Consisting of six ordinary members, elected by members of the branch, and the president from each of the Territorial and Non-Territorial Divisions of the Branch. This includes a President, Senior Vice President, Vice President, Treasurer, Accommodation President and Country Representative. The President, Senior Vice President (SVP) and Vice President (VP) are elected by The Branch.

AHA developed a subsidiary known as 'Tourism Accommodation Australia (TAA)'. TAA publicly represents and lobbies specifically for accommodation hotels separately from the AHA's general hospitality members. However, membership to both AHA and TAA is granted to accommodation properties. There are 11 Divisional Presidents – 7 represent different Areas/Regions and 4 represent different membership groups.

Governance Structure*

Branch Committee of Management has 6 Ordinary members & the president of each Territory/Non-Territory Division (11).

Focuses on staff remuneration/conditions, branch transactions, disbursements, funds and resolves delegated Commonwealth industrial disputes.

There is no council or other governing entity to provide support to the Branch Committee of Management.

Relevance to WALGA BPR

AHA was contacted to schedule an interview; however, there was no response following multiple requests. The following insights have been made by research on their publicly available governance information and documentation.

- **Composition:** Similar to WALGA's State Council, the AHA Governance structure only has one governing entity, The Branch Committee of Management. The number of branch members (17) is smaller than WALGA (25).
- **Responsibilities:** The AHA Branch Committee of Management is responsible for financial activities; however, the Rules document does not mention that they are responsible for activities that other comparator organisations governing entities are, such as policy creation or ensuring compliance.
- **Lack of compliance with constitution:** The Rules of the AHA WA Branch document acts as the Association's constitution. However, there are many conflicts between the governance structure in the Branch Rules document, and the governance structure depicted on AHA WA's website. For example, in the document the supreme governing body of the Branch is the Branch Committee of Management, whereas on the website it is the Executive Management team. Additionally, there is no mention of a board in the Rules document, but there is a Board of Management on the website.

**The governance structure has been taken from the Rules of the AHA WA Branch document instead of the current governance structure depicted on the website, due to conflicting information.*



Organisational Analysis: Pharmacy Guild (WA Branch Focus)

Pharmacy Guild supports over 5,800 pharmacies across Australia. It is broken up into Territory Branches with more than 600 pharmacies as members in WA (est. 2017).

Organisational Information

The Pharmacy Guild's WA Branch's Annual Report can only be viewed by Members of the Organisation.

The Branch consists of the Branch Executive, and the Branch Committee. Where the Branch Executive consists of the Branch President, Branch Vice President(s) and the National Councillor(s). Additionally, in the Branch Executive, the position of Branch President and Vice President can also be held by a National Councillor, resulting in different numbers of Branch Executives between states.

The National council has the power to determine and direct policy, settle disputes, control the national fund, appoint an auditor and other activities relating to being the supreme governing entity.

The constitution does not specify who exactly elects the Branch President, or the Branch Vice Presidents, only that they are elected from the Branch. Whereas Branch Committee Members are elected by financial members in that region.

The Branch and the National Council shall appoint their own auditor. Resulting in potential conflicts of interest, as hypothetically the Branch and the National Council can appoint an auditor who audits in their favour.

Governance Structure*

Branch Executive consists of 2 – 6 Executive Members.

All powers and functions of the Branch Committee between meetings of the Branch Committee.

Branch Committee consists of 7 - 14 committee members (excluding the Branch executive).

Control the Branch fund, decide the agenda for and attend special meetings.

There is only one governing entity in WA for Pharmacy Guild, however the WA Branch consists of National Councillors, from the National Council which is the supreme governing body for the Pharmacy Guild. However, the Branch Committee can create subcommittees to carry out particular functions.

Relevance to WALGA BPGR

Pharmacy Guild WA was contacted to schedule an interview; however, they responded that they do not have time to discuss their governance model. The following insights have been made by research on their publicly available governance information and documentation.

- **Representation:** The interests of members are represented by the Branch Committee Members who are elected by the financial members of the same regions. Additionally, the interests of the National Council are represented in Branches by the National Councillors appointed in each Branch.
- **Composition:** The governance structure of the Branches of the Pharmacy Guild is adaptable to the needs of the Branch. Since the Branch Committee members can decide the number of Committee members needed in their branch, they can do so based on the needs of the Branch at any point in time, making the composition and size of the Branch adaptable to emerging needs. Also, the creation of additional branches and amalgamations of current branches is up to the decision of the National Council, enabling the National Council to alter the composition of the governance model nation-wide as needed. Branches can also create subcommittees as needed.

*Since the number of members in governance entities is mentioned in the Constitution, the numbers have been estimated based on the current membership as per the Guild's website.



Best Practice Governance Review

4. Governance Principles

Development of Governance Principles

BPGR Steering Committee (SC) meetings and how they lead to the development of the proposed governance principles.

BPGR Steering Committee meetings

The BPGR Steering Committee (SC) was established by State Council to guide the review. SC Meetings 2 through to 5 acted as key inputs into the development of the Governance Model principles. The focus of SC Meetings two through to five led to the development of the governance principles.

SC Meeting 2 - On 8 June 2022, the initial draft of the comparator organisations and their governance structures was presented. The SC identified four assessment criteria for the purposes of assessing potential governance models. The assessment criteria were: (1) representation, (2) efficiency, (3) contemporary, and (4) sustainable. An Options Paper was then developed, using the assessment criteria against two governance model options.

SC Meeting 3 - On 28 June 2022, a discussion of the DRAFT Options Paper took place. The SC decided that a workshop was required to take a step back and develop the core governance principles (rather than assessment criteria) that needed to underpin any future governance model for WALGA.

SC Meeting 4 - On 18 July 2022, the SC discussed the principles and identified four principles that should guide WALGA's governance. They were Representative, Responsive, Results Oriented and Renewal. Renewal was the principle that some SC members deemed as optional and is not included as a separate principle. Some elements of renewal are incorporated into the other three principles.

SC Meeting 5 - On 10 August 2022, the SC discussed and finalised the proposed principles. Discussion focused on the principle components and their likely governance implications. Several activities also occurred around this SC meeting. This include an update to State Council at the Information Forum on 3 August 2022, finalisation of principles on 17 August 2022 to inform AGM Item and finalisation of Agenda Item for 2022 AGM, including approval by State Council.

Key outcomes

The SC agreed on the proposed governance model principles, their component parts and the implications of these principles. Specifically:

- **Principle definition** – the definition of each of the three principles.
- **Principle component** – the key component parts of each principle.
- **Principle component description** – a description of each principle component.
- **Governance implications** – the governance implications of each of the principle components.

The following slide presents the principles, their components and a description and their governance implications.



Endorsed Governance Principles

The principles for assessing WALGA's governance model options and governance implications

	Principle	Principle component	Component description	Governance implications
Representative	WALGA unites and represents the entire local government sector in WA and understands the diverse nature and needs of members, regional communities and economies.	Composition	The composition of WALGA's governance model represents Local Government members from metropolitan and country councils.	The governing body will maintain equal country and metropolitan local government representation.
		Size	An appropriate number of members/representatives oversees WALGA's governance.	Potential reduction in the size of the overarching governing body.
		Diversity	WALGA's governance reflects the diversity and experience of its Local Government members.	Potential for the introduction of a mechanism to ensure the governance model comprises an appropriate diversity of skills and experience.
		Election Process	Considers the processes by which WALGA's governance positions are elected and appointed.	Consideration of alternative election and appointment arrangements, with the President to be elected by and from the governing body.
		Timely Decision Making	WALGA's governance supports timely decision making.	WALGA's governance model facilitates responsive decision making.
Responsive	WALGA is an agile association which acts quickly to respond to the needs of Local Government members and stakeholders.	Engaged Decision Making	WALGA's Local Government members are engaged in decision making processes.	WALGA's governance model facilitates clear and accessible processes for Local Government members to influence policy and advocacy with consideration to alternatives to the existing zone structure.
		Agility	Considers the flexibility of WALGA's governance to adapt to changing circumstances.	WALGA's governance model is agile and future proofed for external changes.
		Focus	Considers the clarity and separation of responsibilities and accountabilities of WALGA's governance.	Governance bodies have clearly defined responsibilities and accountabilities, with the capacity to prioritise and focus on strategic issues.
Results Oriented	WALGA dedicates resources and efforts to secure the best outcomes for Local Government members and supports the delivery of high-quality projects, programs and services.	Value Added Decision Making	Facilitates opportunities for value to be added to decision making.	Adoption of best practice board processes, and introduction of governance structures that are empowered to inform decisions.
		Continuous Improvement	Considers regular review processes for components of the governance model, their purpose and achieved outcomes.	WALGA's governance is regularly reviewed every 3 to 5 years to ensure the best outcomes are achieved for Local Government members.



Thank you

For more information, visit our [website](#) or contact Tim Lane, Manager Association and Corporate Governance, at tlane@walga.asn.au or 9213 2029.

Best Practice Governance Review

Consultation Paper – Model Options

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Best Practice Governance Review

1. Introduction

Introduction

Background

The Western Australian Local Government Association (WALGA) developed its Corporate Strategy 2020-25, and in doing so identified a key strategic priority, to undertake a Best Practice Governance Review. The objective of the review is to ensure WALGA's governance and engagement models are contemporary, agile, and maximise engagement with members.

Other drivers for the review included: misalignment between key governance documents; constitution amendments for State Councillors' Candidature for State and Federal elections; and legislative reforms for the *Local Government Act 1995*, and for the *Industrial Relations Act 1979*.

In March 2022, State Council commissioned the Best Practice Governance Review (BPGR) and established a Steering Committee to guide the Review.

The BPGR Steering Committee had five meetings between 5 May 2022 and 10 August 2022. There was wide-ranging discussion on WALGA's current governance model, the need to engage broadly with the membership, and opportunities for change. Key outputs from the BPGR Steering Committee meetings included:

- Agreement on five comparator organisations – Australian Medical Association (AMA) WA, Chamber of Commerce and Industry (CCI) WA, Chamber of Minerals and Energy (CME), Australian Hotels Association (AHA) WA and the Pharmacy Guild (PG).
- Review of governance models of Local Government Associations in other Australian States and Territories, and New Zealand.
- Drafting of governance principles that will underpin future governance models.
- Finalisation of governance principles and principle components across the domains of: **Representative, Responsive and Results Oriented**.

These activities are outlined in more detail in the Background Paper.

This document

This document outlines:

Principles: The governance model principles and principle components across the domains of: Representative, Responsive and Results Oriented. The principles were endorsed at the WALGA AGM on 3 October 2022.

Governance model options: Presents four potential governance model options and the structure and roles associated with each option. The four options are:

- **Option 1:** Two tier model, existing zones
- **Option 2:** Board, regional bodies
- **Option 3:** Board, amalgamated zones
- **Option 4:** Member elected board, regional groups
- **Option 5:** Current model

Alignment to principles: Each of these options are then assessed as to whether they align with the principles and their components. The assessment considers the option and whether it meets, partially meets or does not meet the principle component. Alongside this assessment are some discussion points. An example of this relates to diversity.

Diversity is a component of the governance model being representative. Diversity here may include consideration of whether the governance model comprises an appropriate diversity of skills and experience. It also provides opportunity to consider whether the governance model provides opportunity for members of diverse backgrounds e.g. people of Aboriginal and Torres Strait Islander descent, people with Culturally and Linguistically Diverse backgrounds.

Within all the model options, direct relationship with WALGA and regional / subregional collaboration would continue to be encouraged.

Best Practice Governance Review

2. Governance Principles

Governance Principles

The following Governance Principles were endorsed by members at the 2022 AGM

Representative

Responsive

Results Oriented
















Principle	Principle component	Component description	Governance implications
WALGA unites and represents the entire local government sector in WA and understands the diverse nature and needs of members, regional communities and economies.	Composition	The composition of WALGA's governance model represents Local Government members from metropolitan and country councils.	The governing body will maintain equal country and metropolitan local government representation.
	Size	An appropriate number of members/representatives oversees WALGA's governance.	Potential reduction in the size of the overarching governing body.
	Diversity	WALGA's governance reflects the diversity and experience of its Local Government members.	Potential for the introduction of a mechanism to ensure the governance model comprises an appropriate diversity of skills and experience.
	Election Process	Considers the processes by which WALGA's governance positions are elected and appointed.	Consideration of alternative election and appointment arrangements, with the President to be elected by and from the governing body.
WALGA is an agile association which acts quickly to respond to the needs of Local Government members and stakeholders.	Timely Decision Making	WALGA's governance supports timely decision making.	WALGA's governance model facilitates responsive decision making.
	Engaged Decision Making	WALGA's Local Government members are engaged in decision making processes.	WALGA's governance model facilitates clear and accessible processes for Local Government members to influence policy and advocacy with consideration to alternatives to the existing zone structure.
	Agility	Considers the flexibility of WALGA's governance to adapt to changing circumstances.	WALGA's governance model is agile and future proofed for external changes.
WALGA dedicates resources and efforts to secure the best outcomes for Local Government members and supports the delivery of high-quality projects, programs and services.	Focus	Considers the clarity and separation of responsibilities and accountabilities of WALGA's governance.	Governance bodies have clearly defined responsibilities and accountabilities, with the capacity to prioritise and focus on strategic issues.
	Value Added Decision Making	Facilitates opportunities for value to be added to decision making.	Adoption of best practice board processes, and introduction of governance structures that are empowered to inform decisions.
	Continuous Improvement	Considers regular review processes for components of the governance model, their purpose and achieved outcomes.	WALGA's governance is regularly reviewed every 3 to 5 years to ensure the best outcomes are achieved for Local Government members.

Best Practice Governance Review

3. Options and Current Model




Options and Current Model

Five options, including the Current Model, with details of each of their key governance bodies

Option 1 – Two tier model, existing Zones	Option 2 – Board, Regional Bodies	Option 3 – Board, Amalgamated Zones	Option 4 – Member elected Board, Regional Groups	Option 5 – Current Model
 <p>Board (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents</p>	 <p>Board (11 members) 8 elected from Regional Bodies, incl. Board elected President Up to 3 independents</p>	 <p>Board (15 members) 12 elected from Zones, incl. Board elected President Up to 2 independents</p>	 <p>Board (11 members) 8 elected via direct election, incl. Board elected President Up to 3 independents</p>	 <p>State Council (25 members) 24 State Councillors 1 President</p>
 <p>Policy Council (25 members) 24 members plus President</p>	 <p>Regional Bodies (4 metro, 4 country)</p>	 <p>Zones (6 metro, 6 country)</p>	 <p>Policy Teams / Forums / Committees</p>	 <p>Zones (5 metro, 12 country)</p>
 <p>Zones (5 metro, 12 country)</p>	 <p>Policy Teams / Forums / Committees</p>	 <p>Policy Teams / Forums / Committees</p>	 <p>Regional Groups</p>	 <p>Policy Teams / Forums / Committees</p>




Option 1 – Two Tier Model, Existing Zones

A description of the governance body structure and role for Option 1

Governance Body	Structure	Role
 Board	11 members: 8 representative members elected from and by the Policy Council (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year. Responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 Policy Council	24 members plus President. Members elected by and from the Zones (12 from 5 Metro Zones, 12 from 12 Country Zones).	Meet at least 2 times per year to contribute to policy positions and advocacy for input into Board, and to liaise with Zones on policy and advocacy. The Policy Council can form Policy Teams, Policy Forums and Committees, which would have responsibility for specific functions, such as policy development.
 Zones	5 Metro, 12 Country.	Meet at least 2 times per year to raise policy issues, elect representatives to the Policy Council, and undertake regional advocacy and projects as directed by the Zone.




Option 2 – Board, Regional Bodies

A description of the governance body structure and role for Option 2

Governance Body	Structure	Role
 Board	11 members: 8 representative members elected from and by the Regional Bodies (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year responsible for governance of WALGA including strategy, financial oversight, policy development, advocacy priorities, employment of CEO, etc.
 Regional Bodies	Metro: North, South, East and Central. Country: Mining & Pastoral, Agricultural, Peel/South West/Great Southern, Regional Capitals. <i>Note: Local Governments can nominate their preferred regional body, with membership of the regional bodies to be determined by the board.</i>	Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members (1 from each of the Metro Regional Bodies and 1 from each of the Country Regional Bodies).
 Policy Teams / Forums / Committees	Membership drawn from the Board and Regional Bodies with some independent members.	Responsible for specific functions – such as policy development – as determined by the Board.

Option 3 – Board, Amalgamated Zones




A description of the governance body structure and role for Option 3

Governance Body	Structure	Role
 Board	15 members: 12 elected from the Zones (6 from Metro/Peel, 6 from Country). President to be elected by the Board. The Board will appoint up to 2 independent, skills or constituency directors.	Meet 6 times per year. Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 Zones	<p>Metro/Peel:</p> <ul style="list-style-type: none">• Central Metropolitan• East Metropolitan• North Metropolitan• South Metropolitan• South East Metropolitan• Peel <p>Country*:</p> <ul style="list-style-type: none">• Wheatbelt South• Wheatbelt North• Mid West / Murchison / Gascoyne• Pilbara / Kimberley• South West / Great Southern• Goldfields / Esperance <p><i>*indicative, re-drawing required</i></p>	Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members.
 Policy Teams / Forums / Committees	Membership drawn from Board with some independent members.	Responsible for specific functions – such as policy development – as determined by the Board.






Option 4 – Member Elected Board, Regional Groups

A description of the governance body structure and role for Option 4

Governance Body	Structure	Role
 Board	11 members: 8 representative members elected via direct election, with each member Local Government to vote (4 elected by and from Metropolitan Local Governments, 4 elected by and from Country Local Governments). President elected by the Board from among the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year and responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 Policy Teams / Forums / Committees	Membership drawn from Board with some independent members.	Meet at least 2 times per year. Responsible for specific functions – such as contributing to policy development – as determined by the Board.
 Regional Groups	Determined by members to suit needs. E.g. Regional Capitals, GAPP, VROCs, CEO Group, existing Zones.	Feed into policy development processes and undertake advocacy and projects as determined by the groups.

Option 5 – Current Model

A description of the governance body structure and roles for the Current Model

Governance Body	Structure	Role
 State Council	24 members plus the President. Members elected by and from the Zones (12 from 5 Metropolitan Zones, 12 from 12 Country Zones).	Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy, employment of CEO, etc.
 Zones	5 Metro, 12 Country.	Consider the State Council Agenda, elect State Councillors, and undertake regional advocacy / projects as directed by the Zone.
 Policy Teams / Forums / Committees	Membership drawn from State Council with some independent members.	Responsible for specific functions – such as contributing to policy development, financial oversight etc. – as determined by State Council.



Best Practice Governance Review

4. Alignment to Principles

Option 1 – Two Tier Model, Existing Zones

Option 1 and its alignment to the principles

Option 1 – Two tier model, existing Zones


	<p>Board (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents</p>
	<p>Policy Council (25 members) 24 members plus President</p>
	<p>Zones (5 metro, 12 country)</p>

Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
Representative Composition	Meets	<ul style="list-style-type: none"> Board will have equal metropolitan and country membership
Size	Meets	<ul style="list-style-type: none"> Board is smaller
Diversity	Meets	<ul style="list-style-type: none"> Consideration of appointment processes for independent members
Election Process	Meets	<ul style="list-style-type: none"> Board to be elected from Policy Council
Responsive Timely Decision Making	Meets	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
Engaged Decision Making	Meets	<ul style="list-style-type: none"> Board meetings are not dependent on other governing body meetings
Agility	Partial	<ul style="list-style-type: none"> Board is future-proofed from external changes Zone structures still underpin Council
Focus	Partial	<ul style="list-style-type: none"> Prioritisation and focus may be a challenge
Results Oriented Value Added Decision Making	Meets	<ul style="list-style-type: none"> Best practice board approaches will be adopted
Continuous Improvement	Meets	<ul style="list-style-type: none"> Board would be responsible for ongoing reviews of governance body roles in consultation with members


Option 2 – Board, Regional Bodies

Option 2 and its alignment to the principles


Option 2 – Board, Regional Bodies



Board
(11 members)
8 elected from Regional Bodies, incl. Board elected President
Up to 3 independents



Regional Bodies
(4 metro, 4 country)



Policy Teams / Forums / Committees


	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Meets	<ul style="list-style-type: none"> Board will have equal metropolitan and country membership How to establish regional body membership is a consideration
	Size	Partial	<ul style="list-style-type: none"> Board is smaller Number of regional bodies is a consideration
	Diversity	Meets	<ul style="list-style-type: none"> Consideration of appointment processes for independent members
	Election Process	Meets	<ul style="list-style-type: none"> Board election from regional bodies
Responsive	Timely Decision Making	Meets	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> Board meetings are not dependent on regional body meetings
	Agility	Meets	<ul style="list-style-type: none"> Board and regional bodies are future proofed from external changes
	Focus	Partial	<ul style="list-style-type: none"> There may be challenges defining accountabilities and responsibilities of regional bodies
Results Oriented	Value Added Decision Making	Meets	<ul style="list-style-type: none"> Best practice board approaches will be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> Board will be responsible for ongoing reviews of governing body roles in consultation with members




Option 3 – Board, Amalgamated Zones

Option 3 and its alignment to the principles


Option 3 – Board, Amalgamated Zones



Board
(15 members)
12 elected from Zones, incl. Board elected President
Up to 2 independents



Zones
(6 metro, 6 country)



Policy Teams / Forums / Committees


	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Partial	<ul style="list-style-type: none"> Board will have equal metropolitan and country membership There may be composition challenges for amalgamated zones
	Size	Partial	<ul style="list-style-type: none"> Board is smaller Amalgamation of zones to 12 in total
	Diversity	Meets	<ul style="list-style-type: none"> Consideration of appointment processes for independent members
	Election Process	Meets	<ul style="list-style-type: none"> Board election from zones
Responsive	Timely Decision Making	Meets	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> Board meetings are aligned to zone meetings
	Agility	Meets	<ul style="list-style-type: none"> Board is future proofed from external changes
Results Oriented	Focus	Partial	<ul style="list-style-type: none"> Prioritisation and focus may be a challenge
	Value Added Decision Making	Meets	<ul style="list-style-type: none"> Best practice board approaches will be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> The Board would be responsible for ongoing reviews of governance body roles in consultation with members




Option 4 – Member Elected Board, Regional Groups

Option 4 and its alignment to the principles


**Option 4 –
Member elected Board,
Regional Groups**



Board
(11 members)
8 elected via direct election, incl. Board elected President
Up to 3 independents



Policy Teams / Forums / Committees




Regional Groups

Principle & component		Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Partial	<ul style="list-style-type: none"> Board will have equal metropolitan and country membership Membership of regional groups dynamic and ad hoc
	Size	Partial	<ul style="list-style-type: none"> Board is smaller
	Diversity	Meets	<ul style="list-style-type: none"> Consideration of appointment processes for independent members
	Election Process	Meets	<ul style="list-style-type: none"> Board election from a general meeting
Responsive	Timely Decision Making	Meets	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> Board meetings are not dependent on policy teams / regional group meetings
	Agility	Meets	<ul style="list-style-type: none"> Board is future-proofed from external changes
Results Oriented	Focus	Partial	<ul style="list-style-type: none"> Policy teams / Regional Group meetings to influence priorities
	Value Added Decision Making	Meets	<ul style="list-style-type: none"> Best practice board approaches will be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> Board would be responsible for ongoing reviews of governing body roles in consultation with members


Option 5 – Current Model

Current model and its alignment to the principles


Option 5 – Current Model



State Council
(25 members)
24 State Councillors
1 President



Zones
(5 metro,
12 country)



Policy Teams
/ Forums /
Committees

	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
Representative	Composition	Meets	<ul style="list-style-type: none"> State Council has equal metropolitan and country membership
	Size	Partial	<ul style="list-style-type: none"> State Council will retain 25 members
	Diversity	Partial	<ul style="list-style-type: none"> No control of diversity of State Council
	Election Process	Meets	<ul style="list-style-type: none"> State Council election from zones
Responsive	Timely Decision Making	Partial	<ul style="list-style-type: none"> Meeting frequency aligned to governing body roles
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> State Council meetings are aligned to zone meetings
	Agility	Partial	<ul style="list-style-type: none"> State Council is not future proofed from external changes
	Focus	Partial	<ul style="list-style-type: none"> Prioritisation and focus may remain a challenge
Results Oriented	Value Added Decision Making	Partial	<ul style="list-style-type: none"> Best practice board approaches will not be adopted
	Continuous Improvement	Meets	<ul style="list-style-type: none"> State Council would continue to be responsible for ongoing reviews of governance body roles in consultation with members



Best Practice Governance Review

5. Consultation Process and Next Steps

WALGA Best Practice Governance Review

Consultation Process and Next Steps

Consultation Process

Council Position

Member Local Governments are asked to consider this paper and the governance model options put forward and provide a Council endorsed position to WALGA.

It is suggested that Councils endorse a preferred model (which could be the Current Model) and provide a ranking in terms of an order of preference.

Submissions to WALGA are sought by **23 December 2022**.

Supplementary Market Research

An independent market research company has been engaged to ascertain insights from Elected Members and Chief Executive Officers about WALGA's governance model. Qualitative interviews and a quantitative survey will be undertaken to supplement Council positions.

Workshops and Forums

Requests for presentations on the work undertaken by the Steering Committee and the model options, as well as facilitation of workshops and discussions will be accommodated where practicable.

Next Steps

Timetable

- Consultation and engagement with Members on this paper and governance model options will be undertaken from October 2022 until 23 December 2022.
- The Steering Committee will consider the outcomes of the consultation process during January 2023.
- A Final Report with a recommended direction will be the subject of a State Council Agenda item for the March 2023 State Council meeting.

Thank you

For more information, visit our [website](#) or contact Tim Lane, Manager Association and Corporate Governance, at tlane@walga.asn.au or 9213 2029.

Ordinary Council Meeting 17 November 2022

Attachment 1- Monthly Financial Report for the period ending 31 October 2022.

Attachment 2- Bank Reconciliation for the period ending 31 October 2022.

Attachment 3- List of Accounts Paid for the period ending 31 October 2022

Item 11.2.1- Statement of Financial Activity – October 2022



SHIRE OF MORAWA

STATEMENT OF FINANCIAL ACTIVITY

FOR THE YEAR ENDING
30 JUNE 2023



SHIRE OF MORAWA

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 October 2022

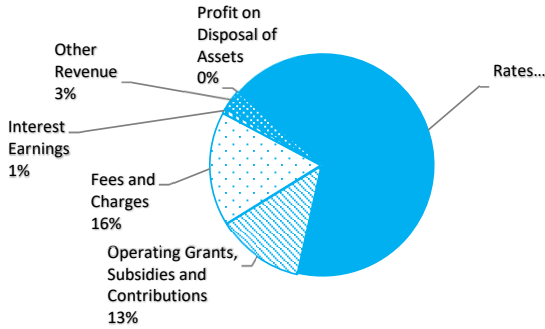
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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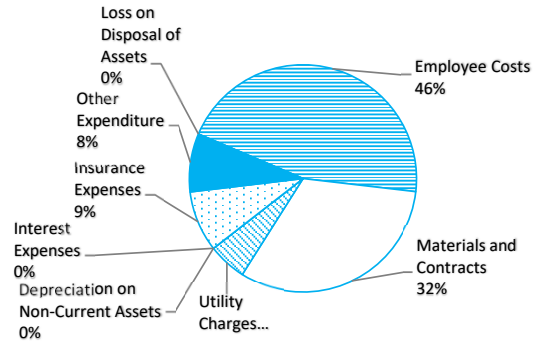
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OPERATING ACTIVITIES

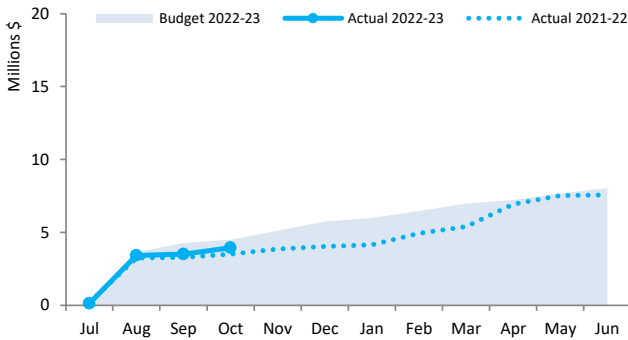
OPERATING REVENUE



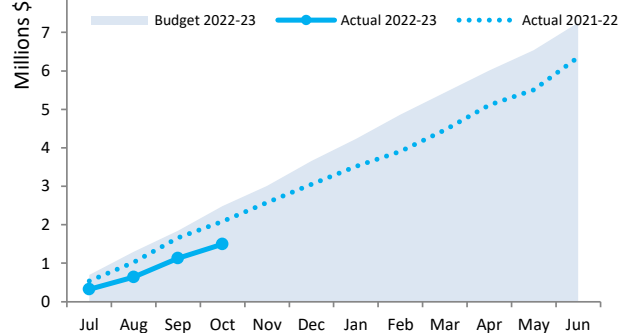
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

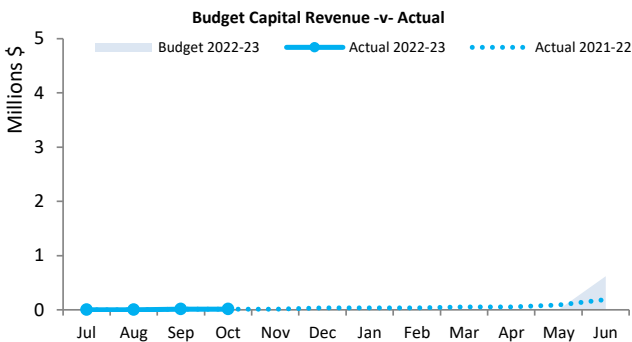


Budget Operating Expenses -v- YTD Actual

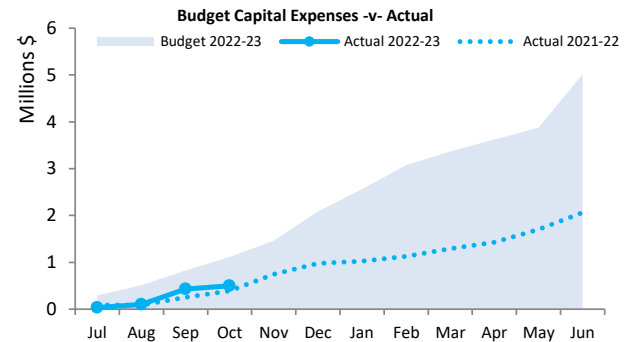


INVESTING ACTIVITIES

CAPITAL REVENUE



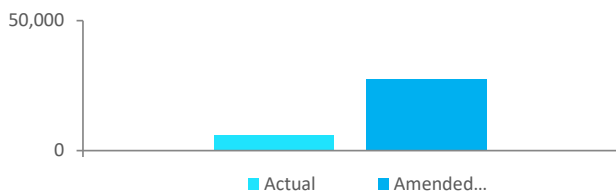
CAPITAL EXPENSES



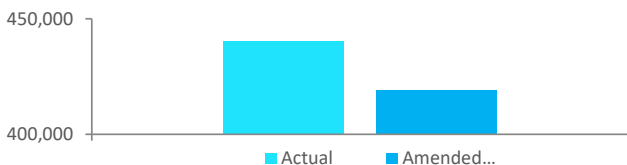
FINANCING ACTIVITIES

BORROWINGS

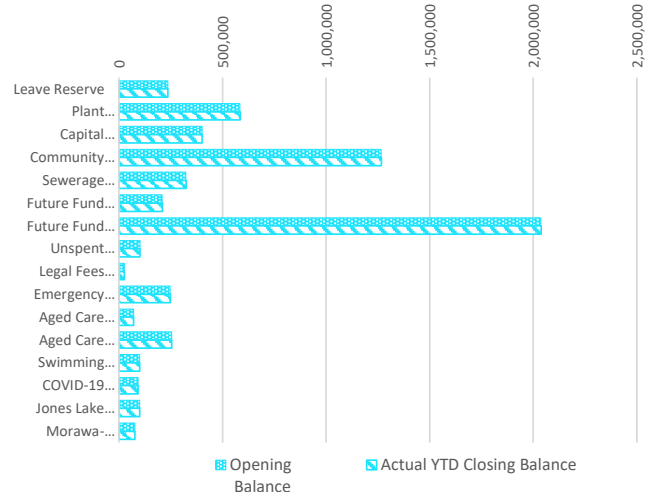
Principal Repayments



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)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.38 M	\$2.38 M	\$2.38 M	\$0.00 M
Closing	\$0.35 M	\$3.79 M	\$4.29 M	\$0.50 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$10.21 M	% of total
Unrestricted Cash	\$4.07 M	39.9%
Restricted Cash	\$6.14 M	60.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.16 M	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		37.1%
30 to 90 Days		62.9%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$1.03 M	% Collected
Rates Receivable	\$1.00 M	72.3%
Trade Receivable	\$0.03 M	% Outstanding
30 to 90 Days		30.2%
Over 90 Days		48.9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.29 M	\$1.96 M	\$2.35 M	\$0.38 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$2.58 M	
	YTD Budget	0.7%
	\$2.56 M	

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	YTD Actual	% Variance
	\$0.49 M	
	YTD Budget	(15.9%)
	\$0.58 M	

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.64 M	
	YTD Budget	3.8%
	\$0.61 M	

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.04 M)	(\$0.53 M)	(\$0.40 M)	\$0.13 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.01 M	
	Amended Budget	(92.1%)
	\$0.18 M	

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$0.50 M	
	Amended Budget	(88.4%)
	\$4.30 M	

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$0.08 M	
	Amended Budget	(96.1%)
	\$2.08 M	

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.27 M)	(\$0.02 M)	(\$0.03 M)	(\$0.01 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.44 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$6.14 M
Interest earned	\$0.01 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.01 M

Refer to Note 10 - 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 2022

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 2022**

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)	2,025,977	2,379,523	2,379,523	0	0.00%	
Revenue from operating activities							
Governance		25	0	937	937	0.00%	
General purpose funding - general rates	6	2,556,796	2,557,464	2,576,064	18,600	0.73%	
General purpose funding - other		1,348,320	334,981	161,604	(173,377)	(51.76%)	▼
Law, order and public safety		176,435	61,475	162,128	100,653	163.73%	▲
Health		7,050	2,200	107	(2,093)	(95.12%)	
Education and welfare		7,000	2,064	7,224	5,160	250.00%	
Housing		100,800	33,248	32,819	(429)	(1.29%)	
Community amenities		493,741	472,776	465,755	(7,021)	(1.49%)	
Recreation and culture		86,200	36,492	52,820	16,328	44.74%	▲
Transport		700,326	311,650	256,991	(54,659)	(17.54%)	▼
Economic services		239,572	79,820	105,348	25,528	31.98%	▲
Other property and services		219,300	28,096	18,343	(9,753)	(34.71%)	
		5,935,565	3,920,266	3,840,141	(80,125)		
Expenditure from operating activities							
Governance		(527,195)	(182,502)	(96,229)	86,273	47.27%	▲
General purpose funding		(283,311)	(92,180)	(68,707)	23,473	25.46%	▲
Law, order and public safety		(260,489)	(87,891)	(60,658)	27,233	30.98%	▲
Health		(195,834)	(67,835)	(36,126)	31,709	46.74%	▲
Education and welfare		(195,625)	(69,355)	(25,166)	44,189	63.71%	▲
Housing		(219,445)	(86,027)	(93,114)	(7,087)	(8.24%)	
Community amenities		(775,914)	(215,609)	(131,451)	84,158	39.03%	▲
Recreation and culture		(1,564,329)	(552,067)	(345,478)	206,589	37.42%	▲
Transport		(2,322,932)	(770,858)	(353,648)	417,210	54.12%	▲
Economic services		(801,809)	(257,701)	(181,763)	75,938	29.47%	▲
Other property and services		(102,215)	(102,843)	(101,193)	1,650	1.60%	
		(7,249,098)	(2,484,868)	(1,493,533)	991,335		
Non-cash amounts excluded from operating activities	1(a)	1,601,192	527,532	517	(527,015)	(99.90%)	▼
Amount attributable to operating activities		287,659	1,962,930	2,347,125	384,195		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	2,083,602	561,877	81,717	(480,160)	(85.46%)	▼
Proceeds from disposal of assets	7	178,200	0	14,000	14,000	0.00%	▲
Payments for Infrastructure	9	(2,529,370)	(761,047)	(458,214)	302,833	39.79%	▲
Payments for property, plant and equipment	8	(1,774,867)	(332,746)	(42,501)	290,245	87.23%	▲
		(2,042,435)	(531,916)	(404,999)	126,917		
Amount attributable to investing activities		(2,042,435)	(531,916)	(404,999)	126,917		
Financing Activities							
Transfer from reserves	11	441,640	0	0	0	0.00%	
Payments for principal portion of lease liabilities	10	(28,922)	(7,230)	(14,479)	(7,249)	(100.27%)	
Repayment of debentures	9	(27,355)	(11,145)	(6,060)	5,085	45.63%	
Transfer to reserves	11	(656,564)	(488)	(9,023)	(8,535)	(1748.88%)	
Amount attributable to financing activities		(271,201)	(18,863)	(29,561)	(10,698)		
Closing funding surplus / (deficit)	1(c)	0	3,791,674	4,292,088			

KEY INFORMATION

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

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

The material variance adopted by Council for the 2022-23 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 2022

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 2022**

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)	2,025,977	2,379,523	2,379,523	0	0.00%	
Revenue from operating activities							
Rates	6	2,556,796	2,557,464	2,576,064	18,600	0.73%	
Operating grants, subsidies and contributions	13	1,795,291	581,099	488,796	(92,303)	(15.88%)	▼
Fees and charges		918,363	612,511	635,680	23,169	3.78%	
Interest earnings		63,564	11,960	26,640	14,680	122.75%	▲
Other revenue		571,425	157,232	112,960	(44,272)	(28.16%)	▼
Profit on disposal of assets	7	30,126	0	0	0	0.00%	
		5,935,565	3,920,266	3,840,141	(80,125)		
Expenditure from operating activities							
Employee costs		(2,122,849)	(713,119)	(679,216)	33,903	4.75%	
Materials and contracts		(2,386,531)	(757,040)	(479,220)	277,820	36.70%	▲
Utility charges		(377,375)	(120,962)	(81,778)	39,184	32.39%	▲
Depreciation on non-current assets		(1,582,699)	(527,532)	0	527,532	100.00%	▲
Interest expenses		(16,757)	(5,580)	(268)	5,312	95.21%	
Insurance expenses		(243,898)	(225,828)	(129,347)	96,481	42.72%	▲
Other expenditure		(476,318)	(134,807)	(123,705)	11,102	8.24%	
Loss on disposal of assets	7	(42,671)	0	0	0	0.00%	
		(7,249,098)	(2,484,868)	(1,493,533)	991,335		
Non-cash amounts excluded from operating activities	1(a)	1,601,192	527,532	517	(527,015)	(99.90%)	▼
Amount attributable to operating activities		287,659	1,962,930	2,347,125	384,195		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	2,083,602	561,877	81,717	(480,160)	(85.46%)	▼
Proceeds from disposal of assets	7	178,200	0	14,000	14,000	0.00%	▲
Payments for infrastructure	8	(2,529,370)	(761,047)	(458,214)	302,833	(39.79%)	
Payments for property, plant and equipment	8	(1,774,867)	(332,746)	(42,501)	290,245	(87.23%)	▲
		(2,042,435)	(531,916)	(404,999)	126,917		
Amount attributable to investing activities		(2,042,435)	(531,916)	(404,999)	126,917		
Financing Activities							
Transfer from reserves	11	441,640	0	0	0	0.00%	
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Repayment of debentures	9	(27,355)	(11,145)	(6,060)	5,085	45.63%	
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Amount attributable to financing activities		(271,201)	(18,863)	(29,561)	(10,698)		
Closing funding surplus / (deficit)	1(c)	0	3,791,674	4,292,088			

KEY INFORMATION

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

Refer to Note ` 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 15 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 2022

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(30,126)	(30,126)	0	0
Less: Movement in liabilities associated with restricted cash		5,948	5,948	0	517
Add: Loss on asset disposals	7	42,671	42,671	0	0
Add: Depreciation on assets		1,582,699	1,582,699	527,532	0
Total non-cash items excluded from operating activities		1,601,192	1,601,192	527,532	517

(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*.

		Last Year Closing	This Time Last Year	Year to Date
		30 June 2022	31 Oct 2021	31 Oct 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(6,127,967)	(5,538,381)	(6,136,990)
Add Back: Component of Leave Liability not Required to be Fur	12	235,895	230,635	236,412
Add: Borrowings	9	27,355	20,617	21,295
Add: Lease liabilities	10	28,922	28,778	14,443
Total adjustments to net current assets		(5,835,795)	(5,258,350)	(5,864,839)

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

Current assets				
Cash and cash equivalents	2	9,144,743	8,680,888	10,209,608
Rates receivables	3	519,427	946,190	966,081
Receivables	3	25,085	108,050	27,454
Other current assets	4	113,542	13,879	32,546
Less: Current liabilities				
Payables	5	(646,048)	(167,952)	(157,870)
Borrowings	9	(27,355)	(20,617)	(21,295)
Contract liabilities	12	(528,111)	(203,224)	(528,111)
Lease liabilities	10	(28,922)	(28,778)	(14,443)
Provisions	12	(357,043)	(325,812)	(357,043)
Less: Total adjustments to net current assets	1(b)	(5,835,795)	(5,258,350)	(5,864,839)
Closing funding surplus / (deficit)		2,379,523	3,744,274	4,292,088

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 at 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	3,042,150		3,042,150		Bankwest	0.10%	At Call
Muni Business Telenet Saver	Cash and cash equivalents	1,030,069		1,030,069		Bankwest	0.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	210,053	210,053		Bankwest	0.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	236,412	236,412		Bankwest	0.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	101,166	101,166		Bankwest	0.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	585,577	585,577		Bankwest	0.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	402,053	402,053		Bankwest	0.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	324,287	324,287		Bankwest	0.10%	At Call
CAB - Unspent Loans Reserve	Cash and cash equivalents	0	101,640	101,640		Bankwest	0.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	766,644	766,644		Bankwest	0.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	437,226	437,226		Bankwest	0.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	26,253	26,253		Bankwest	0.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	248,335	248,335		Bankwest	0.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	71,025	71,025		Bankwest	0.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	255,157	255,157		Bankwest	0.10%	At Call
CAB - COVID-19 Emergency Response Reserve	Cash and cash equivalents	0	93,149	93,149		Bankwest	0.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	100,304	100,304		Bankwest	0.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	77,708	77,708		Bankwest	0.10%	At Call
Term Deposits		0						
TD: ... 8410 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		Bankwest	0.15%	31/12/2022
TD: ... 8428 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		Bankwest	0.15%	31/12/2022
TD: ... 8436 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		Bankwest	0.15%	31/12/2022
Trust Deposits								
Trust Bank	Cash and cash equivalents	0			7,166		0.10%	At Call
Total		4,072,619	6,136,990	10,209,608	7,166			
Comprising								
Cash and cash equivalents		4,072,619	6,136,990	10,209,608	7,166			
		4,072,619	6,136,990	10,209,608	7,166			

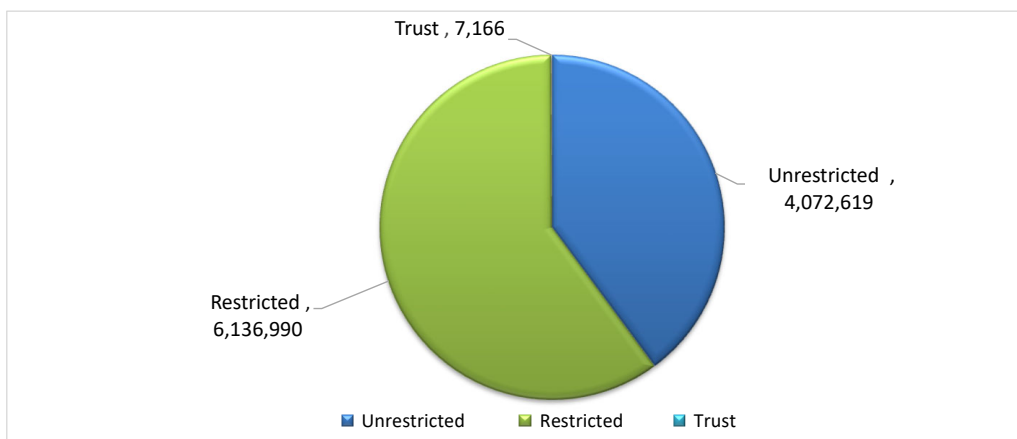
KEY INFORMATION

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.

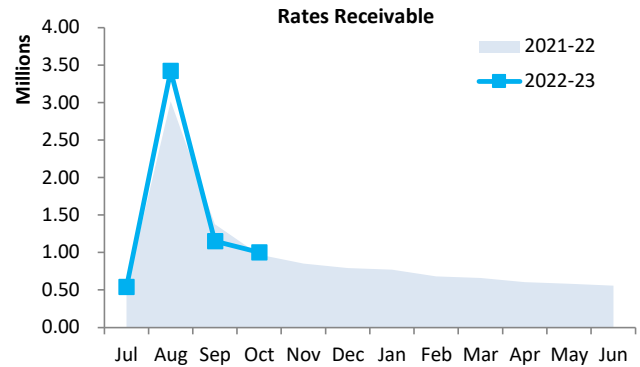
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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 2022	31 Oct 2022
	\$	\$
Opening arrears previous years	527,201	555,518
Levied this year	2,590,351	3,057,137
Less - collections to date	(2,562,035)	(2,610,483)
Equals current outstanding	555,518	1,002,171
Net rates collectable	555,518	1,002,171
% Collected	82.2%	72.3%

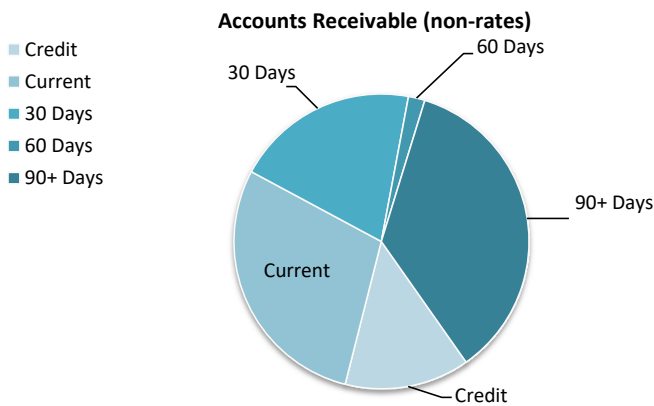


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,019)	4,265	2,971	270	5,248	10,736
Percentage	(18.8%)	39.7%	27.7%	2.5%	48.9%	
Balance per trial balance						
Sundry receivable						10,736
GST receivable						20,962
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						27,454

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 2022	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2022
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel, Oils and Materials on Hand	20,965	0	0	20,965
Other current assets				
Accrued income	92,578	0	(80,997)	11,581
Total other current assets	113,543	0	(80,997)	32,546
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

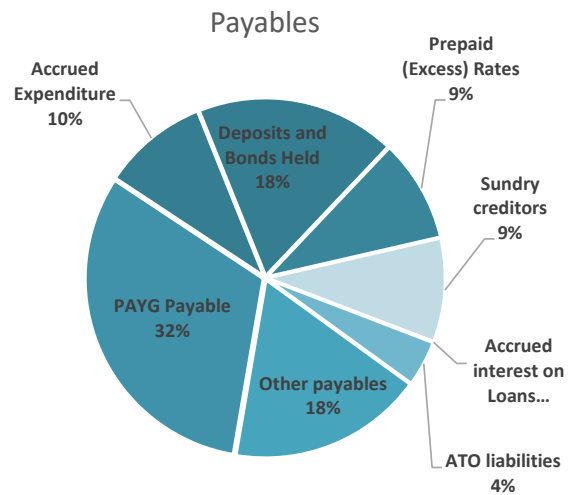
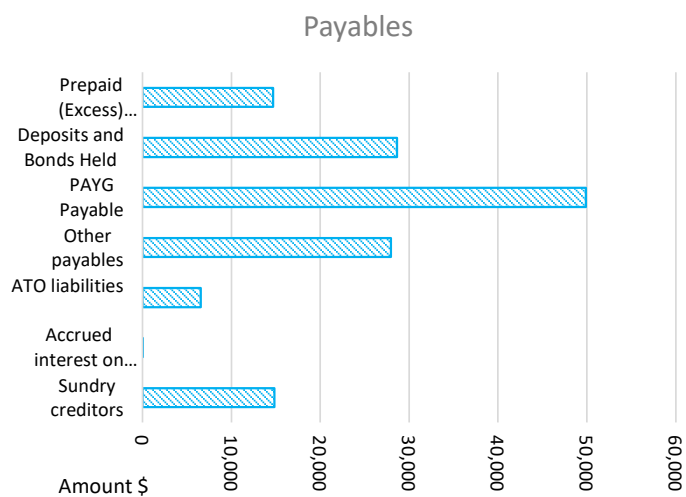
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	5,489	9,315	0	0	14,804
Percentage	0%	37.1%	62.9%	0%	0%	
Balance per trial balance						
Sundry creditors						14,853
Accrued interest on Loans						27
ATO liabilities						6,572
Other payables						27,968
PAYG Payable						49,904
Accrued Expenditure						15,193
Deposits and Bonds Held						28,647
Prepaid (Excess) Rates						14,705
Total payables general outstanding						157,869

Amounts shown above include GST (where applicable)

KEY INFORMATION

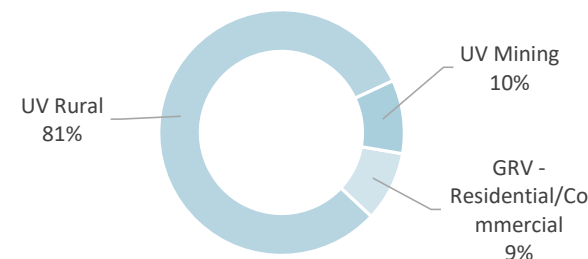
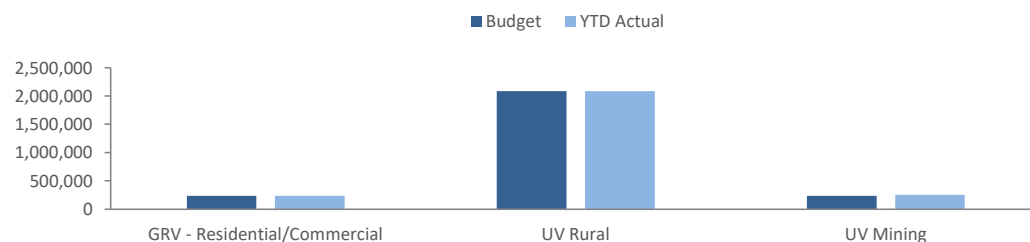
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



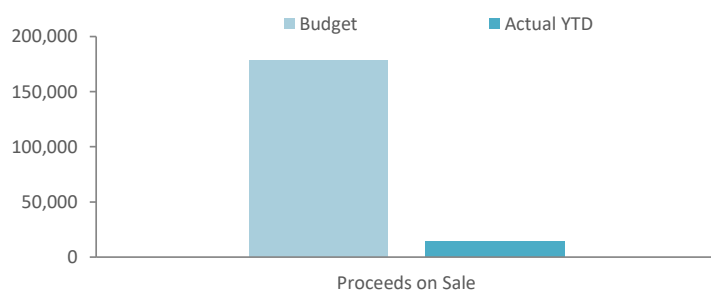
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV - Residential/Commercial	0.084538	268	2,799,272	236,645	0	0	236,645	236,645	0.00	0.00	236,645
Unimproved value											
UV Rural	0.024439	207	85,452,000	2,088,313	0	0	2,088,313	2,088,362	0.00	0.00	2,088,362
UV Mining	0.301974	31	827,575	231,376	0	0	231,376	249,906	0.00	0.00	249,906
Sub-Total		506	89,078,847	2,556,334	0	0	2,556,334	2,574,912	0	0	2,574,912
Minimum payment											
Minimum \$											
Gross rental valuations											
GRV - Residential/Commercial	324.50	46	27,993	14,927	0	0	14,927	14,927	0	0	14,927
Unimproved value											
UV Rural	324.50	9	54,070	2,920	0	0	2,920	2,921	0	0	2,921
UV Mining	683.00	9	9,082	6,147	0	0	6,147	6,147	0	0	6,147
Sub-total		64	91,145	23,994	0	0	23,994	23,995	0	0	23,995
		570	89,169,992	2,580,328	0	0	2,580,328	2,598,907	0	0	2,598,907
Discount							(29,200)				(31,513)
Amount from general rates							2,551,128				2,567,394
Rates Written Off							(1,000)				(1,096)
Ex-gratia rates							6,668				9,766
Total general rates							2,556,796				2,576,064

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	Updated Budget				YTD Actual			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Iveco 6700 Powerstar	24,252	45,000	20,748	0	0	0	0	0
	Isuzu Truck	6,261	13,200	6,939	0	0	0	0	0
	Kubota F3680 & Catcher	11,561	14,000	2,439	0	0	14,000	0	0
	Nissan Navara - 000 MO	20,065	15,000	0	(5,065)	0	0	0	0
	Fuel Tanker	1,046	1,000	0	(46)	0	0	0	0
	John Deere Grader 670 GP	127,560	90,000	0	(37,560)	0	0	0	0
		190,745	178,200	30,126	(42,671)	0	14,000	0	0



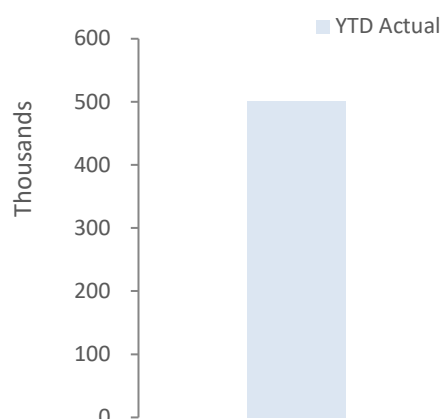
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

	Adopted Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions				
		\$	\$	\$
Land and Buildings	870,000	151,774	9,001	(142,773)
Plant and equipment	904,867	180,972	33,500	(147,472)
Infrastructure - roads	1,632,000	529,193	335,388	(193,805)
Infrastructure - Footpaths	126,520	126,520	122,007	(4,513)
Infrastructure - Drainage	50,000	50,000	0	(50,000)
Infrastructure - Parks & Ovals	131,640	0	32	32
Infrastructure - Sewerage	60,000	0	0	0
Infrastructure - Playground Equipment	90,000	0	0	0
Infrastructure - Other	275,854	22,666	787	(21,879)
Infrastructure - Airfields	163,356	32,668	0	(32,668)
Payments for Capital Acquisitions	4,304,237	1,093,793	500,715	(593,078)
Total Capital Acquisitions	4,304,237	1,093,793	500,715	(593,078)
Capital Acquisitions Funded By:				
		\$	\$	\$
Capital grants and contributions	2,083,602	561,877	81,717	(480,160)
Other (disposals & C/Fwd)	178,200	0	14,000	14,000
Cash backed reserves				
Plant Replacement Reserve	300,000	0	0	0
Future Fund Grants (Interest) Reserve	40,000	0	0	0
ST-N/Midlands Solar Thermal Power Reserve	101,640	0	0	0
Contribution - operations	1,600,795	531,916	404,999	(126,917)
Capital funding total	4,304,237	1,093,793	500,715	(593,078)

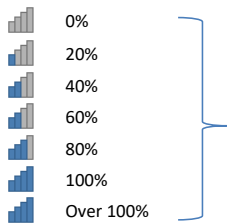
SIGNIFICANT ACCOUNTING POLICIES

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



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

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

Account/Job Description	Adopted	Amended	YTD Actual	Variance (Under)/ Over
	Budget	YTD Budget		
Buildings				
Land & Buildings Renewal - Other Culture	(20,000)	0	0	0
Purchase Land & Buildings	(70,000)	(13,998)	(239)	13,759
Purchase Land & Buildings - Other Housing	0	0	(707)	(707)
Old Roads Board Building - Storage, entrance, water tank	(200,000)	(22,221)	(32)	22,189
Recreation Centre - Renewals	(500,000)	(55,555)	(8,023)	47,532
Purchase Land and Buildings	(20,000)	0	0	0
Caravan Park Chalets/Units - Renewals	(60,000)	(60,000)	0	60,000
	(870,000)	(151,774)	(9,001)	142,773
Plant & Equipment				
Purchase Plant & Equipment - Road Plant Purchases	(904,867)	(180,972)	(33,500)	147,472
	(904,867)	(180,972)	(33,500)	147,472
Furniture & Equipment				
Purchase Playground Equipment	(90,000)	0	0	0
	(90,000)	0	0	0
Infrastructure Other				
Other Infrastructure	(80,000)	(16,000)	0	16,000
Infrastructure Other - Solar Initiatives	(20,000)	(6,666)	(81)	6,585
Cemetery Entrance & Landscaping	(175,854)	0	(81)	(81)
Infrastructure Other	0	0	(626)	(626)
	(275,854)	(22,666)	(787)	21,879
Infrastructure Sewerage				
Sewerage Upgrade	(60,000)	0	0	0
	(60,000)	0	0	0
Infrastructure Parks & Ovals				
Electric Vehicle Charging Stations	(30,000)	0	0	0
Netball Courts - Shed Replacement	(101,640)	0	(32)	(32)
	(131,640)	0	(32)	(32)
Infrastructure Roads				
Morawa Yalgoo Road	(450,000)	0	0	0
Nanekine Road	(450,000)	0	(18,117)	(18,117)
Canna North East Road	(300,000)	(299,997)	(114,885)	185,112
Gutha West Rd	(100,000)	(99,999)	(126,635)	(26,636)
White Road - Gravel Resheeting	(112,000)	(67,197)	(29,699)	37,498
Main Street Lighting Upgrade	(110,000)	0	(161)	(161)
Townsite Construction - Valentine Street	(60,000)	(12,000)	0	12,000
Kerbing Construction - Townsite Roads	(50,000)	(50,000)	(45,890)	4,110
	(1,632,000)	(529,193)	(335,388)	193,805
Infrastructure Footpaths				
Granville Street - Footpath	(65,584)	(65,584)	(61,493)	4,091
Shared Pathway Construction - Grant Funded	0	0	(3,597)	(3,597)
Dreghorn Street - Footpath	(60,936)	(60,936)	(56,917)	4,019
	(126,520)	(126,520)	(122,007)	4,513
Infrastructure Drainage				
Drainage Construction	(50,000)	(50,000)	0	50,000
	(50,000)	(50,000)	0	50,000
Infrastructure Aerodrome				
Community Stewardship Grant Exp - Airport Vermin Fencing	(163,356)	(32,668)	0	32,668
	(163,356)	(32,668)	0	32,668
	(4,304,237)	(1,093,793)	(500,715)	593,078

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

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2022	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing														
24 Harley Street - Staff Housing	136	264,472	0	0	0	0	15,186	15,186	264,472	249,286	249,286	(313)	12,046	12,046
Recreation and culture														
Netball Courts Redevelopment	139	182,112	0	0	0	6,060	12,169	12,169	176,053	169,943	169,943	556	4,509	4,509
Total		446,584	0	0	0	6,060	27,355	27,355	440,524	419,229	419,229	243	16,555	16,555
Current borrowings		27,355							21,295					
Non-current borrowings		419,229							419,229					
		446,584							440,524					

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 30 June 2022	During Year	During Year	Balance 31 Oct 2022
		\$	\$	\$	\$
New Shed	139	89,613	0	0	89,613
		89,613	0	0	89,613

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.

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

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases		New Leases				Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2022	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture														
Lease - Gymnasium Equipment		28,922	0	0	0	14,479	28,922	28,922	14,443	0	0	24	202	202
Total		28,922	0	0	0	14,479	28,922	28,922	14,443	0	0	24	202	202
Current lease liabilities		28,922							14,443					
Non-current lease liabilities		0							0					
		28,922							14,443					

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.

FOR THE PERIOD ENDED 31 OCTOBER 2022

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	235,895	948	517	5,000	0	0	0	241,843	236,412
Plant Replacement Reserve	584,297	1,734	1,280	300,000	0	(300,000)	0	586,031	585,577
Capital Works Reserve	401,174	1,912	879	100,000	0	0	0	503,086	402,053
Community & Economic Development Reserve	1,264,779	5,010	1,865	0	0	0	0	1,269,789.32	1,266,644
Sewerage Reserve	323,579	1,125	709	60,000	0	0	0	384,703.57	324,287
Future Fund Grants (Interest) Reserve	209,080	6,660	973	0	0	(40,000)	0	175,740	210,053
Future Fund (Principal) Reserve	2,036,179	2,049	1,046	0	0	0	0	2,038,228	2,037,226
Unspent Loans Reserve	101,640	0	0	0	0	(101,640)	0	(0)	101,640
Legal Fees Reserve	26,196	107	57	10,000	0	0	0	36,303	26,253
Emergency Response Reserve	247,792	813	543	10,000	0	0	0	258,605	248,335
Aged Care Units 1-4 (JVA) Reserve	70,870	291	155	0	0	0	0	71,161	71,025
Aged Care Units (Excl. 1-4) Reserve	254,599	375	558	10,000	0	0	0	264,974	255,157
Swimming Pool Reserve	100,945	333	221	20,000	0	0	0	121,278	101,166
COVID-19 Emergency Response Reserve	93,149	0	0	0	0	0	0	93,149	93,149
Jones Lake Road Rehab Reserve	100,085	207	219	50,000	0	0	0	150,292	100,304
Morawa-Yalgoo Road Maintenance Reserve	77,708	0	0	70,000	0	0	0	147,708	77,708
	6,127,967	21,564	9,023	635,000	0	(441,640)	0	6,342,891	6,136,990

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		528,111	0	0	0	528,111
Total other liabilities		528,111	0	0	0	528,111
Provisions						
Provision for annual leave		186,070	0	0	0	186,070
Provision for long service leave		170,973	0	0	0	170,973
Total Provisions		357,043	0	0	0	357,043
Total other current liabilities		885,154	0	0	0	885,154
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	Amended YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$
Operating grants, contributions and subsidies				
General purpose funding				
Grants- FAGS WALGGC - General	842,773	210,693	112,551	98,142
Grants- FAGS WALGGC - Local Roads	427,983	106,996	72,004	34,992
Law, order, public safety				
Grant - ESL BFB Operating Grant	20,000	10,000	(2,034)	12,034
Grant - ESL BFB Operating Grant - Bushfire Risk Planning	149,785	49,928	(99,857)	149,785
Education and welfare				
Grant - Youth Events	2,000	400	(5,600)	6,000
Other Income	1,500	500	500	0
Community amenities				
Grants/Contributions	20,000	10,000	5,455	4,545
Drummuster Contribution	250	0	0	0
Recreation and culture				
Grant - NAIDOC week	2,000	0	0	0
Australia Day Grant	12,000	0	0	0
Transport				
Grant - Main Roads - Direct	151,000	151,000	(13,489)	164,489
Street Light Subsidy	10,000	2,500	2,500	0
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	25,000	6,191	18,809
Road Maintenance Contribution	55,000	13,750	13,750	0
Other property and services				
Income related to Unclassified	1,000	332	332	0
TOTALS	1,795,291	581,099	92,303	488,796

Non operating grants, subsidies and contributions
revenue

Provider	Adopted Budget Revenue	Amended YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$
Non-operating grants and subsidies				
Community amenities				
Grants - LRCIP GEN	175,854	58,616	58,616	0
Recreation and culture				
Grant - LRCIP - Old Roads Board Building	200,000	66,664	38,298	28,366
Grant Income - LRCIP	422,000	140,664	112,297	28,367
Transport				
Grant - Regional Road Group - Road Projects	600,000	240,000	240,000	0
Grant - Roads to Recovery	499,971	0	0	0
Grant - WA Bicycle Network	63,260	25,304	320	24,984
Grant - RADS - Seal Aerodrome Apron	122,517	30,629	30,629	0
TOTALS	2,083,602	561,877	480,160	81,717

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

**NOTE 15
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 1 July 2022	Amount Received	Amount Paid	Closing Balance 31 Oct 2022
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0		865
BRB/BCITF	3,144	2,497	0	5,641
	4,669	2,497	0	7,166

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

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$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	\$	%				
General purpose funding - other	(173,377)	(51.76%)	▼			The phasing of the Financial Assistance Grant income budget differs from the actuals.
Law, order and public safety	100,653	163.73%	▲	ESL Grant funding received in October phasin over 12 months.		
Recreation and culture	16,328	44.74%	▲	Music, Art Fest is coming in higher than budget at this point in time.		
Transport	(54,659)	(17.54%)	▼			The phasing of the MRWA Direct Grant income budget differs from the actuals.
Economic services	25,528	31.98%	▲	The Caravan Park income is coming in higher than budget at this point in time.		
Expenditure from operating activities						
Governance	86,273	47.27%	▲			The phasing of various expenditure account budgets differ from the actuals. Audit fee accrual reversal \$35,300 also contributing to variance.
General purpose funding	23,473	25.46%	▲			ABC Allocations tracking lower than budget to date.
Law, order and public safety	27,233	30.98%	▲			The phasing of the bushfire risk planning coordinator expenditure account budget differ from the actuals.
Health	31,709	46.74%	▲			The phasing of various expenditure account budgets differ from the actuals.
Education and welfare	44,189	63.71%	▲			The phasing of various expenditure account budgets differ from the actuals.
Community amenities	84,158	39.03%	▲			The phasing of various expenditure account budgets differ from the actuals.
Recreation and culture	206,589	37.42%	▲			The phasing of various expenditure account budgets differ from the actuals. Depreciation has not yet been run for this year and this a large contributing factor.
Transport	417,210	54.12%	▲			The phasing of various expenditure account budgets differ from the actuals. Depreciation has not yet been run for this year and this a large contributing factor.
Economic services	75,938	29.47%	▲			The phasing of various expenditure account budgets differ from the actuals.
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(480,160)	(85.46%)	▼	The phasing of the LRCIP Grant income budgets differs from the actuals.		
Payments for Infrastructure	302,833	39.79%	▲			The phasing of various expenditure account budgets differ from the actuals.
Payments for property, plant and equipment	290,245	87.23%	▲			The phasing of various expenditure account budgets differ from the actuals.

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 31 October 2022

		2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
		Income	Expense	Income	Expense	Income	Expense	Income	Expense
		\$	\$	\$	\$	\$	\$	\$	\$
OPERATING									
General Purpose Funding	03	3,905,116	283,311	3,905,116	283,311	2,892,445	92,180	2,737,668	68,707
Governance	04	25	527,195	25	527,195	-	182,502	937	96,229
Law, Order, Public Safety	05	176,435	260,489	176,435	260,489	61,475	87,891	162,128	60,658
Health	07	7,050	195,834	7,050	195,834	2,200	67,835	107	36,126
Education & Welfare	08	7,000	195,625	7,000	195,625	2,064	69,355	7,224	25,166
Housing	09	100,800	219,445	100,800	219,445	33,248	86,027	32,819	93,114
Community Amenities	10	669,595	775,914	669,595	775,914	531,392	215,609	465,755	131,451
Recreation & Culture	11	708,200	1,561,928	708,200	1,566,928	243,820	552,067	109,553	345,478
Transport	12	1,986,074	2,322,932	1,986,074	2,322,932	607,583	770,858	281,975	353,648
Economic Services	13	239,572	801,808	239,572	801,808	79,820	257,701	105,348	181,763
Other Property & Services	14	219,300	102,215	219,300	102,215	28,096	102,843	18,343	101,193
TOTAL - OPERATING		8,019,167	7,246,696	8,019,167	7,251,696	4,482,143	2,484,868	3,921,858	1,493,533
CAPITAL									
General Purpose Funding	03	0	10,107	0	10,107	0	0	0	57
Governance	04	0	0	0	0	0	0	0	0
Law, Order, Public Safety	05	0	0	0	0	0	0	0	626
Health	07	0	446	0	446	0	0	0	0
Education & Welfare	08	0	0	0	0	0	0	0	0
Housing	09	0	95,852	0	95,852	0	19,058	0	2,538
Community Amenities	10	0	347,186	0	347,186	0	0	0	1,009
Recreation & Culture	11	101,640	1,023,064	101,640	1,023,064	0	97,757	0	28,928
Transport	12	300,000	3,279,290	300,000	3,279,290	0	919,353	0	492,718
Economic Services	13	40,000	153,719	40,000	153,719	0	76,000	0	3,884
Other Property & Services	14	0	107,414	0	107,414	0	488	0	517
TOTAL - CAPITAL		441,640	5,017,078	441,640	5,017,078	0	1,112,656	0	530,277
		8,460,807	12,263,774	8,460,807	12,268,774	4,482,143	3,597,524	3,921,858	2,023,810
Less Depreciation Written Back			(1,580,297)		(1,582,699)		(527,532)		0
Less Profit/Loss Written Back		(30,126)	(42,671)	(30,126)	(42,671)	0	0	0	0
Less Movement in Leave Reserve - REC INT	72101		(5,948)		(5,948)		0		(517)
Plus Proceeds from Sale of Assets		178,200		178,200		0		14,000	
TOTAL REVENUE & EXPENDITURE		8,608,881	10,634,858	8,608,881	10,637,456	4,482,143	3,069,992	3,935,858	2,023,293
Surplus/Deficit July 1st B/Fwd		2,025,977		2,379,523		2,379,523		2,379,523	
		10,634,858	10,634,858	10,988,404	10,637,456	6,861,666	3,069,992	6,315,381	2,023,293
Surplus/Deficit C/Fwd			0		350,948		3,791,674		4,292,088
		10,634,858	10,634,858	10,988,404	10,988,404	6,861,666	6,861,666	6,315,381	6,315,381

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Financial Statement for Period Ended 31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Rates		221,198		221,198		71,480		53,173
Other General Purpose Funding		62,113		62,113		20,700		15,534
<u>OPERATING REVENUE</u>								
Rates	2,602,796		2,602,796		2,564,236		2,592,491	
Other General Purpose Funding	1,302,320		1,302,320		328,209		145,178	
SUB-TOTAL	3,905,116	283,311	3,905,116	283,311	2,892,445	92,180	2,737,668	68,707
<u>CAPITAL EXPENDITURE</u>								
Rates		0		0		0		0
Other General Purpose Funding		10,107		10,107		0		57
<u>CAPITAL REVENUE</u>								
Rates	0		0		0		0	
Other General Purpose Funding	0		0		0		0	
SUB-TOTAL	0	10,107	0	10,107	0	0	0	57
TOTAL -	3,905,116	293,418	3,905,116	293,418	2,892,445	92,180	2,737,668	68,764

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23		2022-23		2022-23		2022-23	
	Adopted Budget		Amended Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Members of Council		423,495		423,495		170,025		127,213
Governance General		103,700		103,700		12,477		(30,984)
<u>OPERATING REVENUE</u>								
Members of Council	25		25		0		900	
Governance General	0		0		0		37	
SUB-TOTAL	25	527,195	25	527,195	0	182,502	937	96,229
<u>CAPITAL EXPENDITURE</u>								
Members of Council		0		0		0		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	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	25	527,195	25	527,195	0	182,502	937	96,229

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
Fire Prevention		218,628		218,628		73,951		47,600
Animal Control		40,856		40,856		13,608		11,115
Other Law, Order & Public Safety		1,005		1,005		332		1,944
OPERATING REVENUE								
Fire Prevention	173,785		173,785		59,928		161,819	
Animal Control	2,650		2,650		1,547		309	
Other Law, Order & Public Safety	0		0		0		0	
SUB-TOTAL	176,435	260,489	176,435	260,489	61,475	87,891	162,128	60,658
CAPITAL EXPENDITURE								
Fire Prevention		0		0		0		0
Animal Control		0		0		0		0
Other Law, Order & Public Safety		0		0		0		626
CAPITAL REVENUE								
Fire Prevention	0		0		0		0	
Animal Control	0		0		0		0	
Other Law, Order & Public Safety	0		0		0		0	
SUB-TOTAL	0	0	0	0	0	0	0	626
TOTAL - PROGRAMME SUMMARY	176,435	260,489	176,435	260,489	61,475	87,891	162,128	61,284

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
Preventative Services - Meat Inspection		350		350		116		0
Preventative Services - Inspections & Admin		52,251		52,251		17,416		2,012
Preventative Services - Pest Control		6,104		6,104		2,028		944
Other Health		137,129		137,129		48,275		33,171
OPERATING REVENUE								
Preventative Services - Meat Inspection	350		350		0		0	
Preventative Services - Inspections & Admin	700		700		700		107	
Preventative Services - Pest Control	0		0		0		0	
Other Health	6,000		6,000		1,500		0	
SUB-TOTAL	7,050	195,834	7,050	195,834	2,200	67,835	107	36,126
CAPITAL EXPENDITURE								
Preventative Services - Meat Inspection		0		0		0		0
Preventative Services - Inspections & Admin		0		0		0		0
Preventative Services - Pest Control		0		0		0		0
Other Health		446		446		0		0
CAPITAL REVENUE								
Preventative Services - Meat Inspection	0		0		0		0	
Preventative Services - Inspections & Admin	0		0		0		0	
Preventative Services - Pest Control	0		0		0		0	
Other Health	0		0		0		0	
SUB-TOTAL	0	446	0	446	0	0	0	0
TOTAL - PROGRAMME SUMMARY	7,050	196,280	7,050	196,280	2,200	67,835	107	36,126

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23		2022-23		2022-23		2022-23	
	Adopted Budget		Amended Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Other Education		6,976		6,976		4,236		2,536
Care of Families & Children		13,726		13,726		4,556		1,591
Other Welfare		174,923		174,923		60,563		21,039
<u>OPERATING REVENUE</u>								
Other Education	0		0		0		0	
Care of Families & Children	3,500		3,500		1,164		1,224	
Other Welfare	3,500		3,500		900		6,000	
SUB-TOTAL	7,000	195,625	7,000	195,625	2,064	69,355	7,224	25,166
<u>CAPITAL EXPENDITURE</u>								
Other Education		0		0		0		0
Care of Families & Children		0		0		0		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	0	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	7,000	195,625	7,000	195,625	2,064	69,355	7,224	25,166

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Staff Housing		89,051		89,051		38,448		39,281
Other Housing		84,102		84,102		30,304		42,568
Aged Housing		46,292		46,292		17,275		11,265
<u>OPERATING REVENUE</u>								
Staff Housing	10,500		10,500		3,500		7,955	
Other Housing	22,300		22,300		7,096		5,038	
Aged Housing	68,000		68,000		22,652		19,826	
SUB-TOTAL	100,800	219,445	100,800	219,445	33,248	86,027	32,819	93,114
<u>CAPITAL EXPENDITURE</u>								
Staff Housing		85,186		85,186		19,058		1,118
Other Housing		0		0		0		707
Aged Housing		10,666		10,666		0		713
<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	95,852	0	95,852	0	19,058	0	2,538
TOTAL - PROGRAMME SUMMARY	100,800	315,297	100,800	315,297	33,248	105,085	32,819	95,652

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
Sanitation - Household Refuse		232,324		232,324		77,420		58,786
Sanitation - Other		168,176		168,176		27,704		12,586
Sewerage		133,950		133,950		46,490		16,295
Urban Stormwater Drainage		9,500		9,500		16		0
Town Planning & Regional Development		66,003		66,003		21,996		19,612
Other Community Amenities		165,961		165,961		41,983		24,173
OPERATING REVENUE								
Sanitation - Household Refuse	111,903		111,903		110,899		109,657	
Sanitation - Other	73,288		73,288		73,037		72,108	
Sewerage	277,248		277,248		275,748		276,636	
Urban Stormwater Drainage	0		0		0		0	
Town Planning & Regional Development	4,000		4,000		1,332		1,436	
Other Community Amenities	203,156		203,156		70,376		5,918	
SUB-TOTAL	669,595	775,914	669,595	775,914	531,392	215,609	465,755	131,451
CAPITAL EXPENDITURE								
Sanitation - Household Refuse		50,207		50,207		0		219
Sanitation - Other		0		0		0		0
Sewerage		121,125		121,125		0		709
Urban Stormwater Drainage		0		0		0		0
Other Community Amenities		175,854		175,854		0		81
CAPITAL REVENUE								
SUB-TOTAL	0	347,186	0	347,186	0	0	0	1,009
TOTAL - PROGRAMME SUMMARY	669,595	1,123,100	669,595	1,123,100	531,392	215,609	465,755	132,460

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
Public Halls and Civic Centres		165,841		165,841		66,343		20,732
Swimming Areas & Beaches		338,998		338,998		104,799		77,794
Other Recreation and Sport		881,021		886,021		319,729		150,190
TV and Radio Re-broadcasting		2,000		2,000		664		0
Libraries		23,288		23,288		7,756		5,788
Other Culture		150,780		150,780		52,776		90,974
OPERATING REVENUE								
Public Halls and Civic Centres	201,500		201,500		67,164		28,366	
Swimming Areas & Beaches	18,000		18,000		500		5,230	
Other Recreation and Sport	447,500		447,500		149,156		32,489	
TV and Radio Re-broadcasting	0		0		0		0	
Libraries	200		200		0		0	
Other Culture	41,000		41,000		27,000		43,467	
SUB-TOTAL	708,200	1,561,928	708,200	1,566,928	243,820	552,067	109,553	345,478
CAPITAL EXPENDITURE								
Public Halls and Civic Centres		220,000		220,000		28,887		113
Swimming Areas & Beaches		20,333		20,333		0		221
Other Recreation and Sport		762,731		762,731		68,870		28,594
TV and Radio Re-broadcasting		0		0		0		0
Libraries		0		0		0		0
Other Culture		20,000		20,000		0		0
CAPITAL REVENUE								
Public Halls and Civic Centres	0		0		0		0	
Swimming Areas & Beaches	0		0		0		0	
Other Recreation and Sport	101,640		101,640		0		0	
TV and Radio Re-broadcasting	0		0		0		0	
Libraries	0		0		0		0	
Other Culture	0		0		0		0	
SUB-TOTAL	101,640	1,023,064	101,640	1,023,064	0	97,757	0	28,928
TOTAL - PROGRAMME SUMMARY	809,840	2,584,992	809,840	2,589,992	243,820	649,824	109,553	374,406

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
Construction Roads, Bridges and Depots		0		0		0		0
Maintenance Roads, Bridges and Depots		1,818,116		1,818,116		612,427		253,214
Plant Purchases		60,483		60,483		5,936		2,031
Transport Licensing		360,726		360,726		121,572		83,941
Aerodromes		83,607		83,607		30,923		14,463
OPERATING REVENUE								
Construction Roads, Bridges and Depots	1,163,231		1,163,231		265,304		24,984	
Maintenance Roads, Bridges and Depots	316,000		316,000		192,250		183,298	
Plant Purchases	30,126		30,126		0		0	
Transport Licensing	354,200		354,200		119,400		73,693	
Aerodromes	122,517		122,517		30,629		0	
SUB-TOTAL	1,986,074	2,322,932	1,986,074	2,322,932	607,583	770,858	281,975	353,648
CAPITAL EXPENDITURE								
Construction Roads, Bridges and Depots		1,819,333		1,819,333		705,713		457,938
Maintenance Roads, Bridges and Depots		90,000		90,000		0		0
Plant Purchases		1,206,601		1,206,601		180,972		34,780
Aerodromes		163,356		163,356		32,668		0
CAPITAL REVENUE								
Construction Roads, Bridges and Depots	0		0		0		0	
Maintenance Roads, Bridges and Depots	0		0		0		0	
Plant Purchases	300,000		300,000		0		14,000	
Aerodromes	0		0		0		0	
SUB-TOTAL	300,000	3,279,290	300,000	3,279,290	0	919,353	14,000	492,718
TOTAL - PROGRAMME SUMMARY	2,286,074	5,602,222	2,286,074	5,602,222	607,583	1,690,211	295,975	846,366

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
Rural Services		35,983		35,983		11,972		3,892
Tourism & Area Promotion		367,839		367,839		122,737		107,271
Building Control		39,942		39,942		13,312		15,045
Other Economic Services		63,528		63,528		21,168		12,394
Economic Development		294,517		294,517		88,512		43,161
OPERATING REVENUE								
Rural Services	0		0		0		0	
Tourism & Area Promotion	187,000		187,000		62,316		86,804	
Building Control	6,500		6,500		2,164		4,579	
Other Economic Services	25,000		25,000		8,332		7,362	
Economic Development	21,072		21,072		7,008		6,602	
SUB-TOTAL	239,572	801,809	239,572	801,809	79,820	257,701	105,348	181,763
CAPITAL EXPENDITURE								
Rural Services		0		0		0		0
Tourism & Area Promotion		60,000		60,000		60,000		0
Building Control		0		0		0		0
Other Economic Services		80,000		80,000		16,000		0
Economic Development		13,719		13,719		0		3,884
CAPITAL REVENUE								
Rural Services	0		0		0		0	
Tourism & Area Promotion	0		0		0		0	
Building Control	0		0		0		0	
Other Economic Services	0		0		0		0	
Economic Development	40,000		40,000		0		0	
SUB-TOTAL	40,000	153,719	40,000	153,719	0	76,000	0	3,884
TOTAL - PROGRAMME SUMMARY	279,572	955,528	279,572	955,528	79,820	333,701	105,348	185,647

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 October 2022

PROGRAMME SUMMARY	2022-23 Adopted Budget		2022-23 Amended Budget		2022-23 YTD Budget		2022-23 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Private Works		27,215		27,215		9,064		4,663
Public Works Overheads		0		0		4,368		29,755
Plant Operation Costs		0		0		15,968		(10,928)
Stock, Fuels and Oils		0		0		0		(51,368)
Administration		0		0		35,943		122,063
Unclassified		75,000		75,000		37,500		6,995
<u>OPERATING REVENUE</u>								
Private Works	40,000		40,000		13,332		45	
Public Works Overheads	1,000		1,000		500		0	
Plant Operation Costs	42,000		42,000		10,500		5,561	
Stock, Fuels and Oils	300		300		100		0	
Administration	10,000		10,000		3,332		12,737	
Unclassified	126,000		126,000		332		0	
SUB-TOTAL	219,300	102,215	219,300	102,215	28,096	102,843	18,343	101,193
<u>CAPITAL EXPENDITURE</u>								
Administration		107,414		107,414		488		517
<u>CAPITAL REVENUE</u>								
Administration	0		0		0		0	
SUB-TOTAL	0	107,414	0	107,414	0	488	0	517
TOTAL - PROGRAMME SUMMARY	219,300	209,629	219,300	209,629	28,096	103,331	18,343	101,710

Shire of Morawa
Bank Reconciliation Report
For Period Ending 31 October 2022

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	3,100,964.88	1,030,068.63	7,165.83	4,036,195.64	2,100,000.00
Balance as per General Ledger	3,075,528.30	1,030,068.63	7,165.83	4,036,989.62	2,100,000.00
Less Unpresented Payments					
Superannuation Payment	(845.92)				
Direct Debits	(24,460.66)				
Outstanding Cheque	(250.00)				
Plus Outstanding Deposits					
Bank Deposits made after 31/10/2022	120.00				
Term Deposit Interest not yet transferred to Reserve Account				793.98	
Difference	3,075,528.30 0.00	1,030,068.63 0.00	7,165.83 0.00	4,036,989.62 0.00	2,100,000.00 0.00

Shire of Morawa List of Payments Report

For Period Ending 31 October 2022

Chq/EFT	Date	Name	Description	Amount	Bank
EFT15912	03/10/2022	Kmart	Bike Helmets For Bike Week Event	905.00	1
EFT15913	03/10/2022	Australian Services Union	Payroll Deductions	77.70	1
EFT15914	03/10/2022	Department of Human Services	Payroll Deductions	355.59	1
EFT15915	06/10/2022	Rip-It Security Shredding (Primecode Pty Ltd)	Collection/Storage Of Secure Archive Documents (September)	177.50	1
EFT15916	06/10/2022	Star Track Express	Freight Charges including delivery of dangerous goods	3,988.68	1
EFT15917	06/10/2022	Department of Fire & Emergency Services	Esl Income Local Government 2022/23	4,371.70	1
EFT15918	06/10/2022	Morawa Drapery Store	Protective Clothing and work boots	385.85	1
EFT15919	06/10/2022	Nutrien Ag Solutions	Reticulation system maintenance items	795.52	1
EFT15920	06/10/2022	Sigma Companies Group Pty Ltd	Chemicals and testing equipment - Pool	3,465.55	1
EFT15921	06/10/2022	Eastman Poletti Sherwood Pty Ltd	Town Hall Storeroom Addition Design Development & Consult	2,065.80	1
EFT15922	06/10/2022	Herrings Coastal Plumbing & Gas	Annual Testing Of 6X Backflow Devices - Sewerage Maintenance	907.50	1
EFT15923	06/10/2022	Blackwoods - (J Blackwood & Son Pty Ltd)	Odourless Pea Beu Insect Killer Spray	70.49	1
EFT15924	06/10/2022	Office Works	Ballot Boxes For Workplace Engagement Boxes	231.56	1
EFT15925	06/10/2022	Great Southern Fuel Supplies	Fuel For Shire Vehicles For Months July To September	1,847.16	1
EFT15926	06/10/2022	Morawa Rural Pty Ltd	Battery For Shire Plant - Backhoe (P246)	323.50	1
EFT15927	06/10/2022	Toll Transport Pty Ltd	Freight Charges For September	52.23	1
EFT15928	06/10/2022	Breeze Connect Pty Ltd	Admin Office Voip Telephone Lines	232.00	1
EFT15929	06/10/2022	Bob Waddell Consultant	Assistance With The 2021-22 Annual Financial Report	11,715.00	1
EFT15930	06/10/2022	AFGRI Equipment	Spare parts for equipment maintenance	1,529.97	1
EFT15931	06/10/2022	Storytowns Pty Ltd	Town Podcast	788.70	1
EFT15932	06/10/2022	Winc	Stationary Orders & Monthly Printing Service	1,135.07	1
EFT15933	07/10/2022	Morawa Medical Centre	Medical Assessment For New Employee	247.50	1
EFT15934	07/10/2022	Nutrien Ag Solutions	Glyphosate & Soil Wetting agent	693.00	1
EFT15935	07/10/2022	IT Vision Australia Pty Ltd	Altus Payroll Project Implementation Services	9,515.00	1
EFT15936	07/10/2022	Refuel Australia	Bulk Purchases & Ampol card Purchases	271.63	1
EFT15937	07/10/2022	Think Water Geraldton	Data Coils For Irrigation System - Oval Grounds	793.85	1
EFT15938	07/10/2022	McLeods Barristers and Solicitors	Advice: Use Of Letters Of Administration	137.94	1
EFT15939	07/10/2022	PB & SJ OFFSZANKA	Cleaning Of Canna Ablution For July/Aug/Sept 2022.	450.00	1
EFT15940	07/10/2022	Wallis Computer Solutions	Over Agreement Hours & Microsoft 365 Business X 4 Users	3,874.37	1
EFT15941	07/10/2022	IGA Morawa	Monthly Account Payment For Various Shire Services	715.91	1

Shire of Morawa List of Payments Report

For Period Ending 31 October 2022

Chq/EFT	Date	Name	Description	Amount	Bank
EFT15942	07/10/2022	Office Works	Solid State Drives X3 & communication devices	2,996.90	1
EFT15943	07/10/2022	Infinitum Technologies Pty Ltd	Monthly It Support & Software subscriptions	5,264.05	1
EFT15944	07/10/2022	Mitchell and Brown Communications	Monitoring Permaconn-Quarterly & Monthly Security Service	161.08	1
EFT15945	07/10/2022	Little West Wood	Postage Costs For The Month Of September	509.00	1
EFT15946	07/10/2022	Core Business Australia PTY Ltd	Morawa Rec Centre Roof Replacement Plan Claim 1 July 2022	11,125.40	1
EFT15947	07/10/2022	NodeOne NodeOne Pty Ltd	Nodeone Monthly Fixed Wireless Internet For Admin Building	119.00	1
EFT15948	07/10/2022	Resonline Pty Ltd	September - Room Manager Invoice	134.31	1
EFT15949	07/10/2022	Dongara Fencing	Supply And Install Of New Barbed Wire For 3 Solomon Terrace	275.00	1
EFT15950	07/10/2022	Freemans Liquid Waste Pty Ltd	Empty Out Caravan Dump Points	1,218.60	1
EFT15951	07/10/2022	Lucy Seale	Reimbursement Of Gym Security Access Toggle Bond	60.00	1
EFT15952	07/10/2022	Lighting Essentials	Bedside Lamps For Caravan Units And Chalets	1,008.00	1
EFT15967	13/10/2022	Australian Services Union	Payroll Deductions	77.70	1
EFT15968	13/10/2022	Department of Human Services	Payroll Deductions	355.59	1
EFT15987	21/10/2022	Kats Rural	Plumbing & General Maintenance Parts For Shire Properties.	1,130.99	1
EFT15988	21/10/2022	Canine Control	Ranger Services For Shire Of Morawa	985.49	1
EFT15989	21/10/2022	GH Country Courier	Freight charges	293.70	1
EFT15990	21/10/2022	Shire of Mingenew	Payment For Velpic Online Training Platform Quarterly Fee	119.90	1
EFT15991	21/10/2022	MEEDAC Incorporated	Monthly charges for Management of the transfer station x 3	28,028.00	1
EFT15992	21/10/2022	Avon Waste	279 Domestic General Waste Services Per Week.	7,099.86	1
EFT15993	21/10/2022	Pat's Mobile Mechanical	Service Of Grader 670Gp	940.28	1
EFT15994	21/10/2022	Thurkle's Earthmoving & Maintenance P/L	White & Nanekine Road Wet Hire Cat D8T Dozer & Vehicles	29,700.00	1
EFT15995	21/10/2022	Glass co	Replacement of door cylinder - Golf & Bowling Club	371.48	1
EFT15996	24/10/2022	Morawa District High School	Morawa Shire Scholarship 2023-24	1,000.00	1
EFT15997	24/10/2022	City of Greater Geraldton	Building Certification Services For July -September 2022	2,293.96	1
EFT15998	24/10/2022	McDonalds Wholesalers	Milk Uht -200ML X 24 For Caravan Park	104.90	1
EFT15999	24/10/2022	WALGA	2022 Wa Local Government Convention - Ken Stokes	2,715.00	1
EFT16000	24/10/2022	Greenfield Technical Services	Manage - Review Requests for DRFWA	841.50	1
EFT16001	24/10/2022	Truckline	10.35 Slack Adjusters For Vehicle Part Replacement	172.61	1
EFT16002	24/10/2022	Total Toilets	Hire Of Trailer Mounted Toilet-Dates 01.09.2022-30.09.2022	935.00	1
EFT16003	24/10/2022	Rick Ryan	Reimbursement Of Food Supplied For Training	119.95	1

Shire of Morawa List of Payments Report

For Period Ending 31 October 2022

Chq/EFT	Date	Name	Description	Amount	Bank
EFT16004	24/10/2022	Structerre Consulting Engineers	Size The Water Meter For Water Upgrade - Caulifield Rd/Yewers	1,100.00	1
EFT16005	24/10/2022	Toll Transport Pty Ltd	Freight Charges For The Month	13.84	1
EFT16006	24/10/2022	Little West Wood	Bike Week Event expenditure	249.38	1
EFT16007	24/10/2022	Scott Wildgoose	Staff Reimbursement -WALGA Annual Convention Accommodation	545.13	1
EFT16008	24/10/2022	AFGRI Equipment	Lamp And Muffler For Vehicle Repair	1,241.90	1
EFT16009	24/10/2022	Cohesis Pty Ltd	My Cio Service Monthly Subscription	2,395.56	1
EFT16010	24/10/2022	Thurkle's Earthmoving & Maintenance P/L	2 X Days Pushing Gravel For White Road & Gutha West Road	13,200.00	1
EFT16011	24/10/2022	Purcher International WA	Part No 2997195 Electric Window Lift	479.90	1
EFT16012	24/10/2022	Winc	Stationary Order For Admin	333.31	1
EFT16013	24/10/2022	Kats Rural	Building Maintenance Items For Various Shire Projects	2,151.51	1
EFT16014	27/10/2022	Australian Services Union	Payroll Deductions	77.70	1
EFT16015	27/10/2022	Department of Human Services	Payroll Deductions	570.06	1
EFT16016	28/10/2022	GWN 7 Prime Media Group	Tourism Advertisement On Primetime Television	1,375.00	1
EFT16017	28/10/2022	Morawa Traders	Refreshment For Council Meetings And Admin	212.26	1
EFT16018	28/10/2022	WesTrac Equipment Pty Ltd	Perform 250 Service Hour Maint Drum For Cat Roller	859.09	1
EFT16019	28/10/2022	Purcher International Pty Ltd	Transmitter ,Electric M18 X 1- For Iveco Truck	400.21	1
EFT16020	28/10/2022	WALGA	WALGA People And Culture Seminar Registration	330.00	1
EFT16021	28/10/2022	OCLC (UK) Ltd	Amlib Maintenance	1,821.74	1
EFT16022	28/10/2022	Sigma Companies Group Pty Ltd	Granular Chlorine - 10Kg X54 & Palletised Packaging For Pool	4,122.80	1
EFT16023	28/10/2022	Greenfield Technical Services	Project Manager & Administrator - DRFWA	2,906.48	1
EFT16024	28/10/2022	CS Legal	Debt Recovery	132.00	1
EFT16025	28/10/2022	Truckline	Brake And Hub For Tandem Dolly (P153)	1,817.20	1
EFT16026	28/10/2022	Wildflower Country Inc	Contribution To Regional Trails Master Plan.	2,200.00	1
EFT16027	28/10/2022	Office Works	Stationery Order For Office	266.23	1
EFT16028	28/10/2022	Coastal Trimming	Supply And Fit Replacement Shade Sail At Lions Park & Solomon Tce	22,000.00	1
EFT16029	28/10/2022	Aquatic Services WA Pty Ltd	Prepare Pool For Opening Over 5 Days As Per Quote	6,644.00	1
EFT16030	28/10/2022	Element Advisory Pty Ltd	Phase1 - 3: Town Planning White Avenue	5,137.00	1
EFT16031	28/10/2022	Toll Transport Pty Ltd	Freight Charges	49.06	1
EFT16032	28/10/2022	Bob Waddell Consultant	Assistance With Monthly Financial Statements 2022-2023	2,186.25	1
EFT16033	28/10/2022	NodeOne NodeOne Pty Ltd	Nodeone Monthly Fixed Wireless Internet For Admin Building	238.00	1

Shire of Morawa List of Payments Report

For Period Ending 31 October 2022

Chq/EFT	Date	Name	Description	Amount	Bank
EFT16034	28/10/2022	G W Mechanical (Glen Wallace)	140000 Klm Service And Replace Trailer Plug	523.75	1
EFT16035	28/10/2022	Strategic Leadership Consulting	CEO Performance Review As Per Quote	3,520.00	1
EFT16036	28/10/2022	Media Engine	Shire Of Morawa Community Plan	968.00	1
EFT16037	28/10/2022	Winc	Stationary Order For Admin Office	227.02	1

Total EFT Payments **232,572.90**

12039	12/10/2022	Water Corporation	Water Expenses 15/8/2022 - 7/10/2022	98.72	1
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Total Cheque Payments **98.72**

DD8828.1	04/10/2022	Telstra Corporation Limited	Telephone Expenses 1/9/2022	312.92	1
DD8833.1	03/10/2022	Westnet Pty Ltd	Monthly Charge For Internet Tourist Centre 1/10/2022 - 1/11/2022	29.95	1
DD8855.1	04/10/2022	Exetel Pty Ltd	Monthly Charge On Plan Tnll100 R2 1/10/2022 - 31/10/2022	1,375.00	1
DD8868.1	04/10/2022	Synergy	Electricity Expenses 24/6/2022 - 22/8/2022	328.50	1
DD8869.1	05/10/2022	Telstra Corporation Limited	Telephone Expenses 16/9/2022 - 15/10/2022	1,340.30	1
DD8870.1	06/10/2022	Synergy	Electricity Expenses 18/8/2022 - 14/9/2022	3,154.23	1
DD8880.1	12/10/2022	Aware Super	Payroll Deductions	6,793.63	1
DD8880.2	12/10/2022	HOSTPLUS Superannuation Fund	Superannuation Contributions	285.68	1
DD8880.3	12/10/2022	HESTA	Superannuation Contributions	251.29	1
DD8880.4	12/10/2022	Maritime Super	Superannuation Contributions	91.07	1
DD8880.5	12/10/2022	mobiSuper	Superannuation Contributions	239.79	1
DD8880.6	12/10/2022	Australian Super	Superannuation Contributions	1,034.89	1
DD8880.7	12/10/2022	Hawkins Super	Superannuation Contributions	1,308.95	1
DD8880.8	12/10/2022	BT FINANCIAL GROUP	Superannuation Contributions	419.63	1
DD8880.9	12/10/2022	MLC Super Fund	Superannuation Contributions	273.15	1
DD8887.1	07/10/2022	Telstra Corporation Limited	Telephone Expenses September 2023	50.00	1
DD8890.1	17/10/2022	Telstra Corporation Limited	Telephone Expenses 28/9/2022 - 27/10/2022	869.39	1
DD8891.1	17/10/2022	Synergy	Electricity Expenses 18/8/2022 - 14/9/2022	1,723.28	1
DD8893.1	12/10/2022	Synergy	Electricity Expenses 16/8/2022 - 19/9/2022	272.77	1
DD8895.1	18/10/2022	Fleet Partners Pty Limited	Lease On H22635 Bushfire Risk Planning Co-Ordinator Vehicle	1,089.00	1

Shire of Morawa List of Payments Report

For Period Ending 31 October 2022

Chq/EFT	Date	Name	Description	Amount	Bank
DD8910.1	24/10/2022	Telstra Corporation Limited	Telephone Expenses 2/10/2022 - 1/11/2022	662.79	1
DD8913.1	26/10/2022	Aware Super	Payroll Deductions	6,767.69	1
DD8913.2	26/10/2022	Commonwealth Bank Group Super	Superannuation Contributions	119.03	1
DD8913.3	26/10/2022	HESTA	Superannuation Contributions	251.29	1
DD8913.4	26/10/2022	Maritime Super	Superannuation Contributions	303.57	1
DD8913.5	26/10/2022	mobiSuper	Superannuation Contributions	371.27	1
DD8913.6	26/10/2022	Australian Super	Superannuation Contributions	1,408.48	1
DD8913.7	26/10/2022	Hawkins Super	Superannuation Contributions	1,309.70	1
DD8913.8	26/10/2022	BT FINANCIAL GROUP	Superannuation Contributions	412.48	1
DD8913.9	26/10/2022	MLC Super Fund	Superannuation Contributions	273.15	1
DD8925.1	28/10/2022	Synergy	Electricity Expenses 19/8/2022 - 8/10/2022	69.84	1
DD8926.1	24/10/2022	Synergy	Electricity Expenses 25/7/2022 - 24/9/2022	3,432.72	1
DD8880.10	12/10/2022	CBUS	Superannuation Contributions	212.33	1
DD8880.11	12/10/2022	MLC Super Fund	Superannuation Contributions	267.44	1
DD8880.12	12/10/2022	Commonwealth Bank Group Super	Superannuation Contributions	64.95	1
DD8913.10	26/10/2022	HOSTPLUS Superannuation Fund	Superannuation Contributions	446.84	1
DD8913.11	26/10/2022	CBUS	Superannuation Contributions	208.25	1
DD8913.12	26/10/2022	MLC Super Fund	Superannuation Contributions	262.30	1
2223-04.03	31/10/2022	Department of Transport	Being Payment Of Licensing Collection	15,571.55	1

Total Direct Debit Payments **53,659.09**

2223-04.04	03/10/2022	Bank West	Bank Charges	107.20	1
2223-04.05	03/10/2022	Bank West	Merchant Fees	2,464.94	1
	13/10/2022	Payroll	Payroll For Pay Cycle 29/9/2022 To 12/10/2022	60,521.69	1
2223-04.06	21/10/2022	Bank West	Bank Audit Fees	60.00	1
	27/10/2022	Payroll	Payroll For Pay Cycle 13/10/22 To 26/10/2022	62,387.75	1

Total Bank Transfers/ Payments **125,541.58**

Shire of Morawa List of Payments Report

For Period Ending 31 October 2022

Chq/EFT	Date	Name	Description	Amount	Bank
2223-04.1	05/10/2022	Bank West	Corporate Card Purchases Payed In October 2022	4,265.99	1
		EMCCS - Corporate Credit Card			
	1/09/2022	ST Catherines on Park	Accommodation - Attendance For Executive Training	414.20	
	6/09/2022	City of Perth Parking	Parking - Attendance For Executive Training	13.63	
	7/09/2022	City of Perth Parking	Parking - Attendance For Executive Training	13.63	
	8/09/2022	Trinity	Accommodation - Attendance For Executive Training	130.00	
	8/09/2022	Bindoon Roadhouse	Fuel For Shire Vehicle EMCCS	95.05	
	8/09/2022	The Cheesecake Shop	Cake For Staff Farewell	44.95	
	11/09/2022	OTR Roleystone	Fuel For Shire Vehicle EMCCS	67.67	
	12/09/2022	Ink Station	Toner Cartridges For Admin Printers	162.45	
	17/09/2022	Spotlight Pty Ltd	Tontine Pillow Protectors For Units And Chalets	253.00	
			Sub Total	1,194.58	
		EMWA - Corporate Credit Card			
	19/09/2022	Geraldton Fuel Company	Fuel For Shire Vehicle EMWA	50.00	
	29/09/2022	Monyash Investments	Fuel For Shire Vehicle EMWA	91.01	
			Sub Total	141.01	
		CEO - Corporate Credit Card			
	2/09/2022	Crown Perth	Advance Deposit For Councillor Accommodation	1025.64	
	5/09/2022	ZOOM.US	Zoom Standard Pro Monthly Subscription For Council	20.99	
	9/09/2022	Shire of morawa	Registration Of Shire Vehicle CEO	173.15	
	27/09/2022	Local Government Mana	Annual State Conference 2022	1350.00	
	28/09/2022	Local Government Mana	Advocacy Workshop Livestream	360.00	
	30/09/2022	Bank West	Foreign Transaction Fee (Zoom)	0.62	
			Sub Total	2,930.40	

TOTAL Corporate Credit Card Payment 4,265.99

Shire of Morawa



Ordinary Council Meeting 17 November 2022

Attachment 1- 1 July to 30 September 2022 Budget Review

Item 11.2.2 - 1st Quarter Budget Review – 1 July to 30 September 2022



SHIRE OF MORAWA

1st Quarter Budget Review 2022-2023

**FOR THE PERIOD ENDING 30
SEPTEMBER 2022**



SHIRE OF MORAWA
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
30 September 2022

	Budget v Actual		Predicted		
	Note	Amended Budget (a)	YTD Actual (b)	Variance Permanent (c)	
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)		2,025,977	2,025,977		2,025,977
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions		1,852,491	134,903	89,728	1,942,219 ▲
Fees and charges		915,031	630,696	22,000	937,031 ▲
Interest earnings		63,564	16,185	0	63,564
Other revenue		523,225	89,266	0	523,225
Profit on asset disposals		30,126	0	0	30,126
		3,384,437	871,050	111,728	3,496,165
Expenditure from operating activities					
Employee costs		(2,131,849)	(521,690)		(2,131,849)
Materials and contracts		(2,334,594)	(323,570)	(17,000)	(2,351,594) ▲
Utility charges		(437,311)	(64,186)		(437,311)
Depreciation on non-current assets		(1,582,699)	0		(1,582,699)
Interest expenses		(16,757)	(268)		(16,757)
Insurance expenses		(244,498)	(129,347)		(244,498)
Other expenditure		(458,718)	(94,500)		(458,718)
Loss on asset disposals		(42,671)	0		(42,671)
		(7,249,097)	(1,133,561)	(17,000)	(7,266,097)
Non-cash amounts excluded from operating activities		1,601,191	293	0	1,601,191
Amount attributable to operating activities		(237,492)	1,763,759	94,728	(142,764)
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions		2,083,602	56,733	0	2,083,602
Purchase property, plant and equipment		(1,774,867)	(42,436)	0	(1,774,867)
Purchase and construction of infrastructure		(2,529,370)	(385,009)	(119,328)	(2,648,698) ▲
Proceeds from disposal of assets		178,200	14,000		178,200
		(2,042,435)	(356,712)	(119,328)	(2,161,763)
Non-cash amounts excluded from investing activities		0	0		0
Amount attributable to investing activities		(2,042,435)	(356,712)	(119,328)	(2,161,763)
FINANCING ACTIVITIES					
Repayment of debentures		(27,355)	(6,060)		(27,355)
Principal elements of finance lease payments		(28,922)	(14,479)		(28,922)
Transfers to cash backed reserves (restricted assets)		(656,564)	(5,454)		(656,564)
Transfers from cash backed reserves (restricted assets)		441,640	0		441,640
Amount attributable to financing activities		(271,201)	(25,993)	0	(271,201)
Budget deficiency before general rates		(2,551,128)	1,381,054	(24,600)	(2,575,728)
Estimated amount to be raised from general rates		2,551,128	2,551,128		2,551,128
Closing funding surplus(deficit)	3 (c)	0	3,932,182	(24,600)	(24,600) ▼

SHIRE OF MORAWA
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
30 September 2022

	Budget v Actual		Predicted		Material Variance	
	Note	Amended Annual 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)		2,025,977	2,025,977		2,025,977	
Revenue from operating activities (excluding rates)						
Governance		25	937		25	
General purpose funding		3,905,116	176,386		3,905,116	
Law, order, public safety		176,435	2,078	53,728	230,163	▲
Health		7,050	0		7,050	
Education and welfare		7,000	1,024	6,000	13,000	▲
Housing		100,800	24,907	6,000	106,800	▲
Community amenities		493,741	459,996		493,741	
Recreation and culture		86,200	47,688	16,000	102,200	▲
Transport		700,326	52,012	30,000	730,326	▲
Economic services		239,572	89,693		239,572	
Other property and services		219,300	16,330		219,300	
		5,935,565	871,051	111,728	6,047,293	
Expenditure from operating activities						
Governance		(527,195)	(90,669)		(527,195)	
General purpose funding		(283,311)	(68,941)		(283,311)	
Law, order, public safety		(260,489)	(48,624)		(260,489)	
Health		(195,834)	(32,591)		(195,834)	
Education and welfare		(195,625)	(20,105)	(6,000)	(201,625)	▲
Housing		(219,445)	(60,160)		(219,445)	
Community amenities		(775,914)	(82,951)		(775,914)	
Recreation and culture		(1,564,328)	(269,875)	(11,000)	(1,575,328)	▲
Transport		(2,322,932)	(262,094)		(2,322,932)	
Economic services		(801,809)	(160,422)		(801,809)	
Other property and services		(102,215)	(37,128)		(102,215)	
		(7,249,097)	(1,133,560)	(17,000)	(7,266,097)	
Non-cash amounts excluded from operating activities		1,601,191	293	0	1,601,191	
Amount attributable to operating activities		2,313,636	1,763,761	94,728	2,408,364	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions		2,083,602	56,733	0	2,083,602	
Purchase property, plant and equipment		(1,774,867)	(42,436)	0	(1,774,867)	
Purchase and construction of infrastructure		(2,529,370)	(385,009)	(119,328)	(2,648,698)	▲
Proceeds from disposal of assets		178,200	14,000	0	178,200	
		(2,042,435)	(356,712)	(119,328)	(2,161,763)	
Non-cash amounts excluded from investing activities				0	0	
Amount attributable to investing activities		(2,042,435)	(356,712)	(119,328)	(2,161,763)	
FINANCING ACTIVITIES						
Repayment of borrowings		(27,355)	(6,060)	0	(27,355)	
Principal elements of finance lease payments		(28,922)	(14,479)	0	(28,922)	
Transfers to cash backed reserves (restricted assets)		(656,564)	(5,454)	0	(656,564)	
Transfers from cash backed reserves (restricted assets)		441,640	0	0	441,640	
Amount attributable to financing activities		(271,201)	(25,993)	0	(271,201)	
Budget deficiency before general rates		0	1,381,056	(24,600)	(24,600)	
Estimated amount to be raised from general rates		2,551,128	2,551,126		2,551,128	
Closing Funding Surplus(Deficit)	3 (c)	2,551,128	3,932,182	(24,600)	2,526,528	▼

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

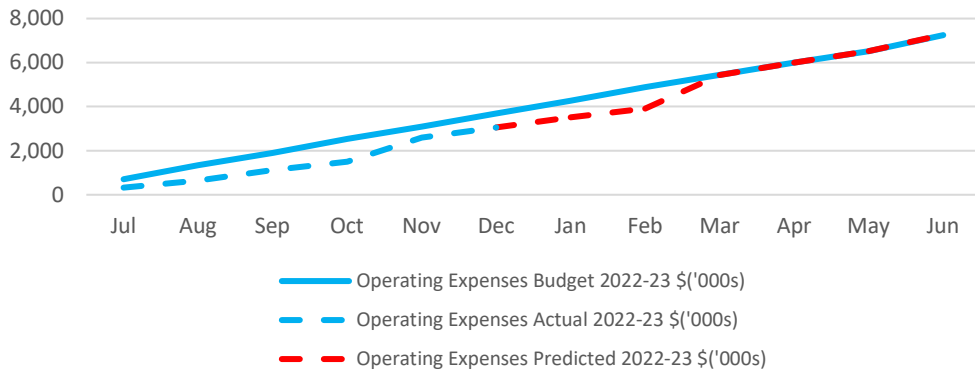
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

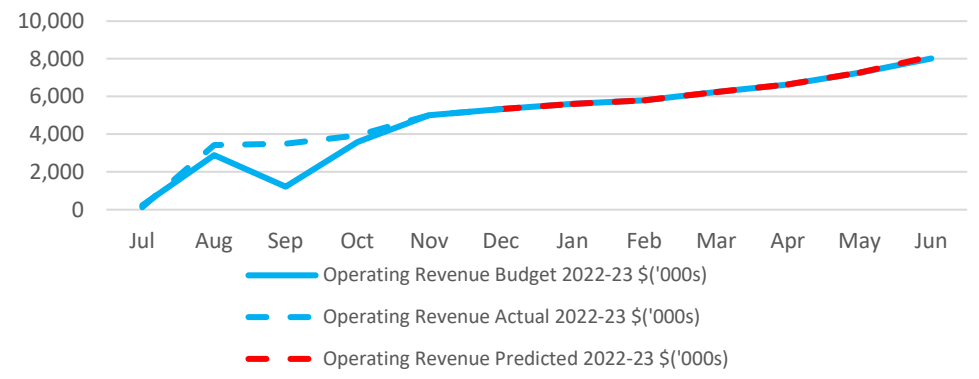
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW

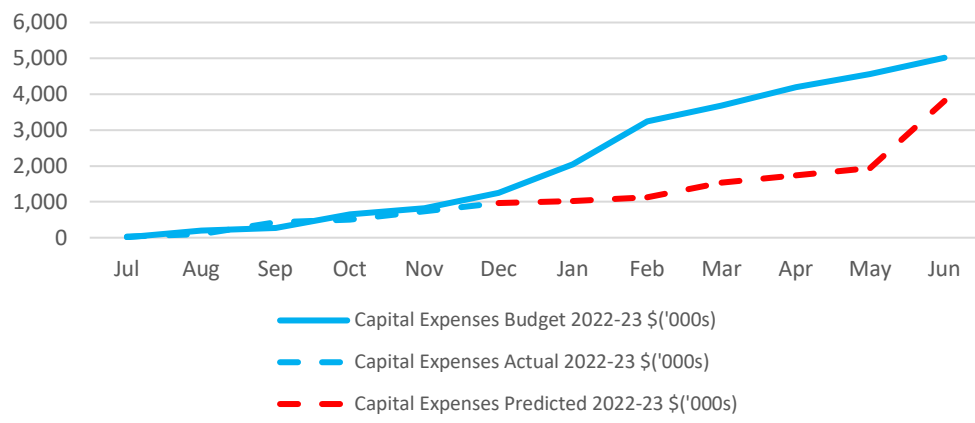
Operating Expenses



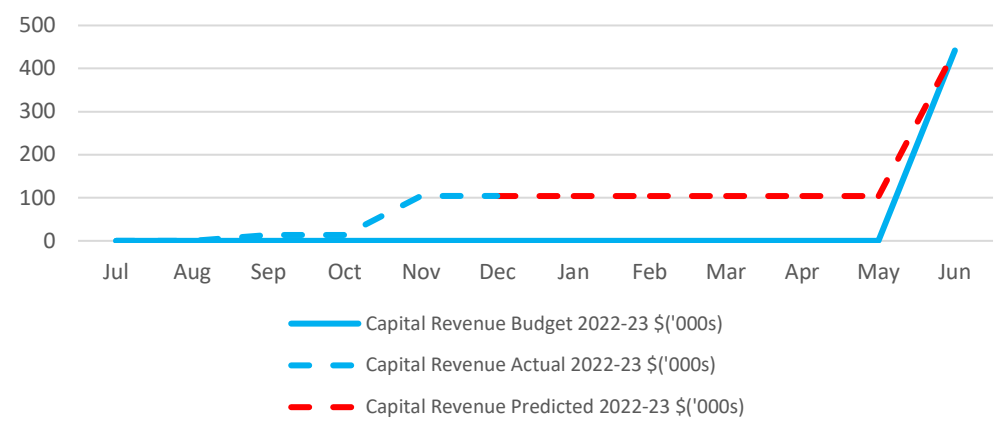
Operating Revenue



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 2022	Budget 30 June 2023	Actual 30 September 2022
		\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(30,126)	(30,126)	0
Less: Movement in liabilities associated with restricted cash	5,947	5,947	0
Add: Loss on asset disposals	42,671	42,671	0
Add: Depreciation on non-current assets	1,582,699	1,582,699	0
Non-cash amounts excluded from operating activities	1,601,191	1,601,191	0

(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	(6,127,967)	(6,127,967)	(6,133,421)
Add: Long term borrowings	27,355	27,355	21,295
Add: Provisions - employee	235,895	235,895	236,188
Add: Lease Liability	28,922	28,922	14,443
Total adjustments to net current assets	(5,835,795)	(5,835,795)	(5,861,495)

(c) Composition of estimated net current assets

Current assets

Cash and cash equivalents	9,143,287	9,118,687	9,668,114
Receivables - rates and rubbish	520,882	520,882	1,115,579
Receivables - other	25,085	25,085	76,048
Other current assets	113,542	113,542	32,546
	9,802,796	9,778,196	10,892,287

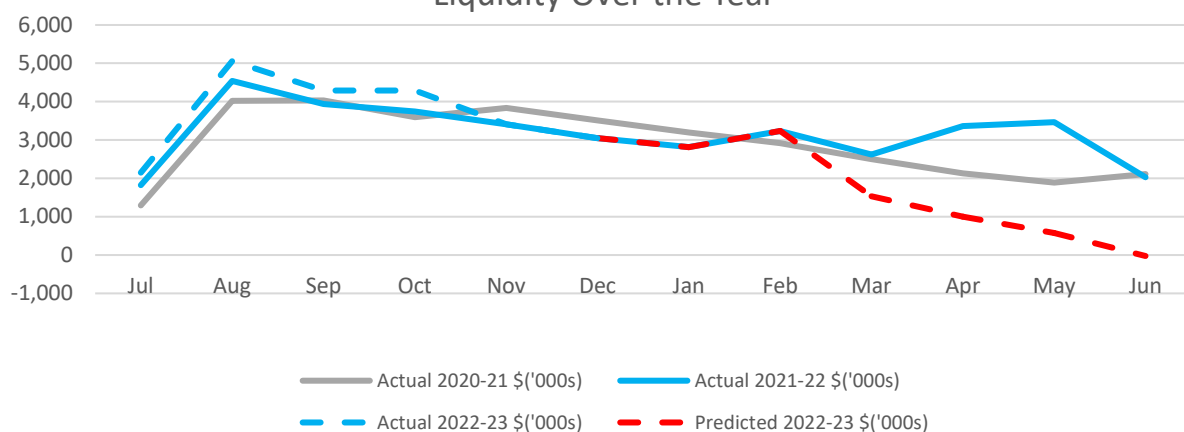
Less: current liabilities

Payables	(646,048)	(646,048)	(166,678)
Contract liabilities	(539,151)	(539,151)	(539,151)
Lease liabilities	(28,922)	(28,922)	(14,443)
Long term borrowings	(27,355)	(27,355)	(21,295)
Provisions	(357,043)	(357,043)	(357,043)
	(1,598,519)	(1,598,519)	(1,098,610)

Net current assets

	8,204,277	8,179,677	9,793,677
Less: Total adjustments to net current assets	(5,835,795)	(5,835,795)	(5,861,495)
Closing funding surplus / (deficit)	2,368,482	2,343,882	3,932,182

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.

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 rental of 17 Solomon Terrace \$6,000 and Art Show income \$16,000	22,000
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
New Grant Income from FRRR \$5,000 , Seniors Week \$1,000 , Dept of Transport \$1,500, Black Spot \$30,000, Dept Water & Environment \$53,728	89,728
Predicted Variances Carried Forward	111,728
4.2 OPERATING EXPENSES	
4.2.2 MATERIAL AND CONTRACTS	
Operational grant expenditure \$6,000, Consultancy costs for Arts & Culture Plan \$5,000 and additional expenditure for the Art Show \$6,000	17,000
Predicted Variances Carried Forward	17,000
4.4 CAPITAL EXPENSES	
4.4.5 INFRASTRUCTURE ASSETS - ROADS	
Detailed design of Everside Road - Funded by State Blackspot	45,000
4.4.6 INFRASTRUCTURE ASSETS - OTHER	
Installation of a water tank on Morawa Yalgoo Road funded by the Community Water Supply Grant	74,328
Predicted Variances Carried Forward	119,328
Total Predicted Variances as per Annual Budget Review	248,056

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	
05124.123	Grant - Dept Water & Environment		Operating Revenue		53,728		53,728	Community Water Supply Grant - Tank Morawa Yalgoo Road
05152.520	Other Infrastructure		Capital Expenses			(74,328)	(20,600)	Tank - Morawa Yalgoo Road
08613.520	Grant Expenditure		Operating Expenses			(6,000)	(26,600)	Reduction to maintenance expenses
08661.110	Grant Income		Operating Revenue		6,000		(20,600)	FRRR, Seniors Week & Bike Week
09132.150	Income - 17 Solomon Terrace		Operating Revenue		6,000		(14,600)	Being utilised by nursing staff
11607.520	Morawa Music & Arts Festival		Operating Expenses			(5,000)	(19,600)	Additional expenses for Art Show
11612.521	Arts & Culture Plan Expenditure		Operating Expenses			(6,000)	(25,600)	C/Fwd Project
11622.126	Music, Arts Fest Income		Operating Revenue		16,000		(9,600)	Additional Art Show income
12133.123	Black Spot Funding		Operating Revenue		30,000		20,400	Income for Blackspot Program
12150.521	Rural Roads Construction		Capital Expenses			(45,000)	(24,600)	Black Spot - Detailed Design Everside Road

SHIRE OF MORAWA
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1
JULY 2022 TO 30 JUNE 2023

Particulars	GL Account Number	Job Number	Adopted Budget 2022/23	1st Quarter Review	2nd Quarter Review	Revised Budget 2022/23
Law, Order & Public Safety						
<i>Other Law, Order & Public Safety</i>						
Infrastructure Other	05152			\$ 74,328		\$ 74,328
			\$ -	\$ 74,328		\$ 74,328
Housing						
<i>Staff Housing</i>						
Allocation for all Staff Housing	09151	C09103	\$ 70,000			\$ 70,000
			\$ 70,000	\$ -	\$ -	\$ 70,000
Community Amenities						
<i>Sewerage</i>						
Sewerage Upgrade	10325		\$ 60,000			\$ 60,000
<i>Other Community Amenities</i>						
Cemetery Entrance & Landscaping	10750	I10751	\$ 175,854			\$ 175,854
			\$ 235,854	\$ -	\$ -	\$ 235,854
Recreation & Culture						
<i>Public Halls, Civic Centres</i>						
Old Roads Board Building	11150	LRCIP008	\$ 200,000			\$ 200,000
Infrastructure Other - Solar Initiatives	11152		\$ 20,000			\$ 20,000
<i>Other Recreation & Sport</i>						
Electrical Vehicle Charging Station	11358	B11364	\$ 30,000			\$ 30,000
Recreation Centre Roof Repair	11350	B11353	\$ 500,000			\$ 500,000
Netball Courts Redevelopment Project - Shed Replacement	11358	B11369	\$ 101,640			\$ 101,640
Purchase Playground Equipment	11362	B11362	\$ 90,000			\$ 90,000
<i>Other Culture</i>						
Land & Buildings - Other Culture	11653		\$ 20,000			\$ 20,000
			\$ 961,640	\$ -		\$ 961,640

SHIRE OF MORAWA
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1
JULY 2022 TO 30 JUNE 2023

Particulars	GL Account Number	Job Number	Adopted Budget 2022/23	1st Quarter Review	2nd Quarter Review	Revised Budget 2022/23
Transport						
<i>Construction Streets, Roads, Bridges, Depots</i>						
RRG (MRWA) Project Funded Works						
Morawa-Yalgoo Road	12150	RRG024	\$ 450,000			\$ 450,000
RRG Nanekine Rd - Widen and Seal	12150	RRG026	\$ 450,000			\$ 450,000
RTR (DOTARS) Funded Works						\$ -
White Road	12150	R2R011	\$ 112,000			\$ 112,000
Canna North East Road	12150	R2R007	\$ 300,000			\$ 300,000
West Gutha Rd	12150	R2R010	\$ 100,000			\$ 100,000
Townsite Construction	12151		\$ 60,000			\$ 60,000
Kerbing Construction - Townsite Roads	12152		\$ 50,000			\$ 50,000
Main Street Lighting Upgrade	12151	C0097	\$ 110,000			\$ 110,000
Everside Road	12150			\$ 45,000		\$ 45,000
Drainage Construction						\$ -
Drainage Construction	12156	DC001	\$ 50,000			\$ 50,000
Footpath Construction						\$ -
Granville Street	12157	F0002	\$ 65,584			\$ 65,584
Dreghorn Street	12157	F0003	\$ 60,936			\$ 60,936
						\$ -
Building Construction						\$ -
Depot Renewal works	12158		\$ 20,000			\$ 20,000
						\$ -
<i>Road Plant Purchases</i>						\$ -
Purchase Plant & Equipment - Road Plant Purchases	12350		\$ 904,867			\$ 904,867
						\$ -
<i>Aerodrome</i>						\$ -
Airport Vermin Fencing	12651	CSG001	\$ 163,356			\$ 163,356
			\$ 2,896,743	\$ 45,000	\$ -	\$ 2,941,743
Economic Services						
<i>Tourism & Area Promotion</i>						
Caravan Park Chalet-Unit Renewal	13251	B13252	\$ 60,000			\$ 60,000
<i>Other Economic Services</i>						\$ -
Standpipe swipe access	13653		\$ 80,000			\$ 80,000
			\$ 140,000	\$ -		\$ 140,000
GRAND TOTAL			\$ 4,304,237	\$ 119,328	\$ -	\$ 4,423,565

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement FOR THE PERIOD ENDING 30 September 2022

	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING								
General Purpose Funding	3,905,116	283,311	-	-	3,905,116	283,311	2,728,595	68,707
Governance	25	527,195	-	-	25	527,195	937	90,458
Law, Order, Public Safety	176,435	260,489	53,728	-	230,163	260,489	2,078	48,609
Health	7,050	195,834	-	-	7,050	195,834	-	32,256
Education & Welfare	7,000	195,625	6,000	6,000	13,000	201,625	1,024	20,086
Housing	100,800	219,445	6,000	-	106,800	219,445	24,907	59,803
Community Amenities	669,595	775,914	-	-	669,595	775,914	459,996	82,806
Recreation & Culture	708,200	1,561,928	16,000	11,000	724,200	1,572,928	103,955	269,707
Transport	1,986,074	2,322,932	30,000	-	2,016,074	2,322,932	52,012	262,096
Economic Services	239,572	801,809	-	-	239,572	801,809	89,693	160,189
Other Property & Services	219,300	102,215	-	-	219,300	102,215	16,547	36,463
TOTAL - OPERATING	8,019,167	7,246,697	111,728	17,000	8,130,895	7,263,697	3,479,743	1,131,181
CAPITAL								
General Purpose Funding	0	10,107	0	0	0	10,107	0	33
Governance	0	0	0	0	0	0	0	0
Law, Order, Public Safety	0	0	0	74,328	0	74,328	0	0
Health	0	446	0	0	0	446	0	0
Education & Welfare	0	0	0	0	0	0	0	0
Housing	0	95,852	0	0	0	95,852	0	1,848
Community Amenities	0	347,186	0	0	0	347,186	0	574
Recreation & Culture	101,640	1,023,064	0	0	101,640	1,023,064	0	28,671
Transport	300,000	3,279,290	0	45,000	300,000	3,324,290	14,000	418,852
Economic Services	40,000	153,719	0	0	40,000	153,719	0	2,544
Other Property & Services	0	107,414	0	0	0	107,414	0	293
TOTAL - CAPITAL	441,640	5,017,078	0	119,328	441,640	5,136,406	14,000	452,813
	8,460,807	12,263,775	111,728	136,328	8,572,535	12,400,103	3,493,743	1,583,994
Less Depreciation Written Back		(1,580,298)				(1,580,298)		0
Less Profit/Loss Written Back	(30,126)	(42,671)			(30,126)	(42,671)		0
Less Movement in Leave Reserve		(5,948)				(5,948)		0
Plus Proceeds from Sale of Assets	178,200				178,200		14,000	
TOTAL REVENUE & EXPENDITURE	8,608,881	10,634,858	111,728	136,328	8,720,609	10,771,185	3,507,743	1,583,994
Surplus/(Deficit) July 1st B/Fwd					2,025,977			
	8,608,881	10,634,858	111,728	136,328	10,746,586	10,771,185	3,507,743	1,583,994
Surplus/(Deficit) C/Fwd	2,025,977					(24,600)		1,923,749
	10,634,858	10,634,858	111,728	136,328	10,746,586	10,746,586	3,507,743	3,507,743

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Financial Statement FOR THE PERIOD ENDING 30 September 2022

PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Rates		221,198		0		221,198		53,173	
Other General Purpose Funding		62,113		0		62,113		15,534	
<u>OPERATING REVENUE</u>									
Rates	2,602,796		0		2,602,796		2,588,150		
Other General Purpose Funding	1,302,320		0		1,302,320		140,445		
SUB-TOTAL	3,905,116	283,311	\$ -	0	3,905,116	283,311	2,728,595	68,707	
<u>CAPITAL EXPENDITURE</u>									
Rates		0		0		0		0	
Other General Purpose Funding		10,107		0		10,107		33	
<u>CAPITAL REVENUE</u>									
Rates	0		0		0		0		
Other General Purpose Funding	0		0		0		0		
SUB-TOTAL	0	10,107	\$ -	0	0	10,107	0	33	
TOTAL -	3,905,116	293,418	\$ -	0	3,905,116	293,418	2,728,595	68,739	

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Financial Statement FOR THE PERIOD ENDING 30 September 2022

RATE REVENUE	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
03100 ABC Allocation - Rates		198,448				198,448		52,192	
03101 Expenses - Rate Revenue		6,000				6,000		852	
03102 Legal Costs, Debt Collection		10,000				10,000		0	
03103 Rate Notice Stationery Expense		750				750		0	
03104 Valuation / Title Searches Expense		6,000				6,000		129	
<u>OPERATING REVENUE</u>									
03121 Uv - Rural Rates	2,088,313				2,088,313		2,088,362		
03122 Uv - Minimum Rates	2,920				2,920		2,920		
03123 Grv - Townsite Rates	236,645				236,645		236,445		
03124 Grv - Minimum Rates	14,927				14,927		14,927		
03126 Mining - Uv Tenements	231,376				231,376		249,906		
03127 Mining - Minimum Rates	6,147				6,147		6,147		
03131 Less Rates Discount Allowed	(29,200)				(29,200)		(31,126)		
03132 Ex-Gratia Rates Received	6,668				6,668		9,766		
03133 Penalty Interest Raised On Rates	28,000				28,000		6,907		
03134 Rates Legal Charges	10,000				10,000		0		
03135 Rates Written-Off	(1,000)				(1,000)		(1,033)		
03136 Instalment Interest Received	4,000				4,000		3,234		
03137 Account Enquiries Income	3,000				3,000		1,050		
03138 Rates Administration Fee	1,000				1,000		645		
SUB-TOTAL	2,602,796	221,198	\$ -	0	2,602,796	221,198	2,588,150	53,173	
TOTAL - RATE REVENUE	2,602,796	221,198	\$ -	0	2,602,796	221,198	2,588,150	53,173	

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Financial Statement FOR THE PERIOD ENDING 30 September 2022

OTHER GEN. PURPOSE FUNDING	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
03200 ABC Allocation - GP Funding		62,098				62,098		15,534	
03203 Rounding Adjustment Account		15				15		0	
<u>OPERATING REVENUE</u>									
03220 Grants Commission Grant - General	842,773				842,773		98,142		
03221 Grants Commission Grant - Local Roads	427,983				427,983		34,992		
03223 Interest Received - Municipal Account	10,000				10,000		1,857		
03224 Interest Received - Reserve Accounts	21,564				21,564		5,454		
03225 Other Income	0				0		0		
SUB-TOTAL	1,302,320	62,113	\$ -	0	1,302,320	62,113	140,445	15,534	
<u>CAPITAL EXPENDITURE</u>									
03401 Transfer To Reserves		10,000				10,000		0	
03402 Transfer To Legal Fees Reserve		107				107		33	
<u>CAPITAL REVENUE</u>									
03721 Transfers From Reserves	0				0		0		
SUB-TOTAL	0	10,107	\$ -	0	0	10,107	0	33	
TOTAL - OTHER GEN. PURPOSE FUNDING	1,302,320	72,220	\$ -	0	1,302,320	72,220	140,445	15,567	

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Members of Council		423,495		0		423,495		123,323	
Governance General		103,700		0		103,700		(32,864)	
<u>OPERATING REVENUE</u>									
Members of Council	25		0		25		900		
Governance General	0		0		0		37		
SUB-TOTAL	25	527,195	0	0	25	527,195	937	90,458	
<u>CAPITAL EXPENDITURE</u>									
Members of Council		0		0		0		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	0	0	0	0	0	
TOTAL - PROGRAMME SUMMARY	25	527,195	0	0	25	527,195	937	90,458	

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement FOR THE PERIOD ENDING
30 September 2022

MEMBERS OF COUNCIL	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
04100 ABC Allocation - Members		242,142		0		242,142		60,982	
04103 Refreshments & Receptions		12,500		0		12,500		1,412	
04104 Presidential Allowances		21,788		0		21,788		5,447	
04105 Members Sitting Fees		65,600		0		65,600		16,400	
04106 Members Travelling		200		0		200		0	
04107 Members Conference Expenses		16,000		0		16,000		(469)	
04108 Other Expenses		2,000		0		2,000		210	
04109 Members Training		10,000		0		10,000		0	
04110 Insurance		7,765		0		7,765		3,864	
04111 Subscriptions, Donations		40,000		0		40,000		35,140	
04112 Maintenance - Council Chambers		1,500		0		1,500		336	
04115 Expenses Relating To Members		4,000		0		4,000		0	
<u>OPERATING REVENUE</u>									
04131 Members - Other Income	25				25		900		
SUB-TOTAL	25	423,495	0	0	25	423,495	900	123,323	
<u>CAPITAL EXPENDITURE</u>									
04151 Land & Buildings		0		0		0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - MEMBERS OF COUNCIL	25	423,495	0	0	25	423,495	900	123,323	

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement FOR THE PERIOD ENDING
30 September 2022

GOVERNANCE - GENERAL	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
04201 Public Relations		5,000		0		5,000		0	
04202 Audit Fees Expense		55,000		0		55,000		(35,300)	
04203 Statutes & Publications		5,000		0		5,000		0	
04207 IPR Expenses		20,000		0		20,000		1,892	
04208 Update Council'S Website		10,000		0		10,000		0	
04209 Scholarships, Prizes Etc		3,000		0		3,000		0	
04210 Statutory Advertising		700		0		700		544	
04212 Community Grant Fund - < \$1000		5,000		0		5,000		0	
<u>OPERATING REVENUE</u>									
04230 Other Income - Governance General	0		0		0		37		
SUB-TOTAL	0	103,700	0	0	0	103,700	37	(32,864)	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - GOVERNANCE - GENERAL	0	103,700	0	0	0	103,700	37	(32,864)	

Shire of Morawa

SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY Financial Statement FOR THE PERIOD ENDING 30 September 2022

PROGRAMME SUMMARY									
	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Fire Prevention		218,628		0		218,628		37,665	
Animal Control		40,856		0		40,856		10,219	
Other Law, Order & Public Safety		1,005		0		1,005		725	
<u>OPERATING REVENUE</u>									
Fire Prevention	173,785		53,728		227,513		1,769		
Animal Control	2,650		0		2,650		309		
Other Law, Order & Public Safety	0		0		0		0		
SUB-TOTAL	176,435	260,489	53,728	0	230,163	260,489	2,078	48,609	
<u>CAPITAL EXPENDITURE</u>									
Fire Prevention		0		74,328		74,328		0	
Animal Control		0		0		0		0	
Other Law, Order & Public Safety		0		0		0		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	0	0	74,328	0	74,328	0	0	
TOTAL - PROGRAMME SUMMARY	176,435	260,489	53,728	74,328	230,163	334,817	2,078	48,609	

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement FOR THE PERIOD ENDING
30 September 2022

FIRE PREVENTION	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
05100 ABC Allocation - Fire Prev		7,680		0		7,680		1,713	
05102 Mtce Of Vehicles & Trailers - Brigades		3,000		0		3,000		0	
05103 Mtce Of Land & Buildings - Brigades		1,000		0		1,000		1,130	
05104 Clothing & Accessories - Brigades		6,000		0		6,000		0	
05105 Utilities, Rates - Brigades		1,100		0		1,100		296	
05106 Other Goods & Services - Brigades		3,170		0		3,170		245	
05107 Insurances - Brigades		7,880		0		7,880		5,473	
05108 Plant & Equip. <\$1,500 - Brigades		0		0		0		0	
05110 Depreciation - Fire Prevention		19,013		0		19,013		0	
05112 Fire Services Manager X 4 Shires		18,000		0		18,000		0	
05113 Fire Hydrant Maintenance		2,000		0		2,000		0	
05115 Bushfire Risk Planning Co-Ordinator		149,785		0		149,785		28,809	
OPERATING REVENUE									
05120 Other Income - Fire Prevention	20,000		0		20,000		1,769		
05121 Esl Admin Fee (From Dfes)	4,000		0		4,000		0		
05123 Grant - Bushfire Risk Planning Co-Ord	149,785		0		149,785		0		
05124 Grant - Dept Water & Environment	0		53,728		53,728		0		Community Water Supply Grant
SUB-TOTAL	173,785	218,628	53,728	0	227,513	218,628	1,769	37,665	
CAPITAL EXPENDITURE									
05151 Plant & Equip		0				0		0	
05152 Other Infrastructure - Fire Prevention		0		74,328		74,328		0	Expenditure Community Water Supply - Water tank on Morawa Yalgoo Road
CAPITAL REVENUE									
SUB-TOTAL	0	0	0	74,328	0	74,328	0	0	
TOTAL - FIRE PREVENTION	173,785	218,628	53,728	74,328	227,513	292,956	1,769	37,665	

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement FOR THE PERIOD ENDING
30 September 2022

ANIMAL CONTROL	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
05200 ABC Allocation - Animal Control		10,856			10,856		2,544		
05201 Pound Maintenance		3,000			3,000		0		
05202 Ranger Expenses		24,000			24,000		7,167		
05203 Cat/Dog Other Expenses		3,000			3,000		507		
05205 Depreciation - Animal Control		0			0		0		
<u>OPERATING REVENUE</u>									
05220 Fines And Penalties	500				500		100		
05221 Dog Registration Fees	1,250				1,250		0		
05222 Pound Maintenance Fees	500				500		209		
05224 Cat Licenses	400				400		0		
SUB-TOTAL	2,650	40,856	0	0	2,650	40,856	309	10,219	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - ANIMAL CONTROL	2,650	40,856	0	0	2,650	40,856	309	10,219	

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement FOR THE PERIOD ENDING
30 September 2022

OTHER LAW, ORDER, PUBLIC SAFETY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
05300 ABC Allocation - Other Law, Order, Safety		905				905		189	
05301 Sms Alert Service Account		100				100		536	
05311 Depreciation - Oth Law And Order		0				0		0	
<u>OPERATING REVENUE</u>									
SUB-TOTAL	0	1,005	0	0	0	1,005	0	725	
<u>CAPITAL EXPENDITURE</u>									
05353 Infrastructure Other		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	0	1,005	0	0	0	1,005	0	725	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PROGRAMME SUMMARY	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Preventative Services - Meat Inspection		350		0	350		0		
Preventative Services - Inspections & Admin		52,251		0	52,251		2,012		
Preventative Services - Pest Control		6,104		0	6,104		944		
Other Health		137,129		0	137,129		29,301		
<u>OPERATING REVENUE</u>									
Preventative Services - Meat Inspection	350		0		350		0		
Preventative Services - Inspections & Admin	700		0		700		0		
Preventative Services - Pest Control	0		0		0		0		
Other Health	6,000		0		6,000		0		
SUB-TOTAL	7,050	195,834	0	0	7,050	195,834	0	32,256	
<u>CAPITAL EXPENDITURE</u>									
Preventative Services - Inspections & Admin		0		0	0		0		
Other Health		446		0	446		0		
<u>CAPITAL REVENUE</u>									
Preventative Services - Inspections & Admin	0		0		0		0		
SUB-TOTAL	0	446	0	0	0	446	0	0	
TOTAL - PROGRAMME SUMMARY	7,050	196,280	0	0	7,050	196,280	0	32,256	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PREV SERVICES - MEAT INSPECTION	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	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 THE PERIOD ENDING
30 September 2022

PREV SRVCS - ADMIN & INSPECTION	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07400 ABC Allocation - Admin & Inspection		6,001		0		6,001		1,652	
07410 Analytical Expenses		1,250		0		1,250		360	
07416 Environmental Health Officer		45,000		0		45,000		0	
07420 Covid-19 Expenditure		0		0		0		0	
<u>OPERATING REVENUE</u>									
07430 Other Income	700		0		700		0		
SUB-TOTAL	700	52,251	0	0	700	52,251	0	2,012	
<u>CAPITAL EXPENDITURE</u>									
07453 Transfer To Covid-19 Reserve		0		0		0		0	
07454 Trf Interest To Covid-19 Emergency Response Reserve		0		0		0		0	
<u>CAPITAL REVENUE</u>									
07472 Trf From Covid-19 Emergency Response Rese	0		0		0		0		
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PREV SRVCS - ADMIN & INSPECTION	700	52,251	0	0	700	52,251	0	2,012	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PREV SRVCS - PEST CONTROL	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07500 ABC Allocation - Pest Control		3,704		0		3,704		944	
07501 Other Expenses		2,400		0		2,400		0	
<u>OPERATING REVENUE</u>									
07530 Other Income	0				0		0		
SUB-TOTAL	0	6,104	0	0	0	6,104	0	944	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PREV SRVCS - PEST CONTROL	0	6,104	0	0	0	6,104	0	944	

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement FOR THE PERIOD ENDING
30 September 2022

OTHER HEALTH	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07700 ABC Allocation - Other Health		12,098		0		12,098		3,207	
07701 Ambulance/Emergency Services		2,500		0		2,500		370	
07702 Drs Surgery Maintenance		6,500		0		6,500		0	
07703 Drs Surgery Operating Exp		15,300		0		15,300		16,011	
07704 Drs Vehicle Allowance		20,000		0		20,000		5,000	
07706 Doctor Office Expenses		30,000		0		30,000		3,140	
07709 Housing Costs Allocated		9,000		0		9,000		1,256	
07711 Other Expenses		6,000		0		6,000		0	
07712 Depreciation - Other Health		16,731		0		16,731		0	
07714 Old Hospital Building		14,000		0		14,000		317	
07718 Mobile Dental Clinic Accommodation		5,000		0		5,000		0	
<u>OPERATING REVENUE</u>									
07730 Other Income - Other Health	6,000		0		6,000		0		
SUB-TOTAL	6,000	137,129	0	0	6,000	137,129	0	29,301	
<u>CAPITAL EXPENDITURE</u>									
07755 Land & Buildings - Dr'S Surgery		0		0		0		0	
07767 Trf To Capital Works Reserve		446		0		446		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	446	0	0	0	446	0	0	
TOTAL - OTHER HEALTH	6,000	137,575	0	0	6,000	137,575	0	29,301	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Other Education		6,976		0		6,976		2,536	
Care of Families & Children		13,726		0		13,726		1,158	
Other Welfare		174,923		6,000		180,923		16,392	
<u>OPERATING REVENUE</u>									
Other Education	0		0		0		0		
Care of Families & Children	3,500		0		3,500		1,024		
Other Welfare	3,500		6,000		9,500		0		
SUB-TOTAL	7,000	195,625	6,000	6,000	13,000	201,625	1,024	20,086	
<u>CAPITAL EXPENDITURE</u>									
Other Education		0		0		0		0	
Care of Families & Children		0		0		0		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	0	0	0	0	0	0	0	
TOTAL - PROGRAMME SUMMARY	7,000	195,625	6,000	6,000	13,000	201,625	1,024	20,086	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement FOR THE PERIOD ENDING
30 September 2022

OTHER EDUCATION	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
08200 ABC Allocation - Other Education		4,108				4,108		1,087	
08202 Insurance		2,868				2,868		1,449	
<u>OPERATING REVENUE</u>									
08230 Other Income	0				0		0		
SUB-TOTAL	0	6,976	0	0	0	6,976	0	2,536	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - OTHER EDUCATION	0	6,976	0	0	0	6,976	0	2,536	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement FOR THE PERIOD ENDING
30 September 2022

CARE OF FAMILIES & CHILDREN	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		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		9,000				9,000		1,158	
08305 Depreciation - Child Care		4,726				4,726		0	
<u>OPERATING REVENUE</u>									
08302 Other Income	3,500				3,500		1,024		
SUB-TOTAL	3,500	13,726	0	0	3,500	13,726	1,024	1,158	
<u>CAPITAL EXPENDITURE</u>									
08351 Land & Building Renewals		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - CARE OF FAMILIES & CHILDREN	3,500	13,726	0	0	3,500	13,726	1,024	1,158	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement FOR THE PERIOD ENDING
30 September 2022

OTHER WELFARE	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
08600 ABC Allocation - Other Welfare		31,545		0		31,545		4,296	
08602 Salaries and Wages		73,342		0		73,342		8,087	
08605 Youth Development Projects		20,000		0		20,000		300	
08606 Youth Centre Other Equipment		9,000		0		9,000		0	
08607 Other Expenses - Youth		5,000		0		5,000		27	
08608 Depreciation - Other Welfare		8,036		0		8,036		0	
08609 Maintenance - Youth Centre		28,000		0		28,000		3,682	
08613 Grant Expense		0		6,000		6,000		0	Expenditure for FRRR, Seniors Week & Bike Week
OPERATING REVENUE									
08630 Other Income	1,500		0		1,500		0		
08631 Blue Tree Project	0		0		0		0		
08661 Grant Income - Youth	2,000		6,000		8,000		0		Additional grant income - FRRR, Seniors Week & Bike Week
SUB-TOTAL	3,500	174,923	6,000	6,000	9,500	180,923	0	16,392	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - OTHER WELFARE	3,500	174,923	6,000	6,000	9,500	180,923	0	16,392	

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Staff Housing		89,051		0		89,051		17,772	
Other Housing		84,102		0		84,102		32,988	
Aged Housing		46,292		0		46,292		9,043	
<u>OPERATING REVENUE</u>									
Staff Housing	10,500		6,000		16,500		5,955		
Other Housing	22,300		0		22,300		3,815		
Aged Housing	68,000		0		68,000		15,136		
SUB-TOTAL	100,800	219,445	6,000	0	106,800	219,445	24,907	59,803	
<u>CAPITAL EXPENDITURE</u>									
Staff Housing		85,186		0		85,186		737	
Other Housing		0		0		0		707	
Aged Housing		10,666		0		10,666		404	
<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	95,852	0	0	0	95,852	0	1,848	
TOTAL - PROGRAMME SUMMARY	100,800	315,297	6,000	0	106,800	315,297	24,907	61,651	

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STAFF HOUSING	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
09100 ABC Allocation - Staff Housing		59,503		0		59,503		17,240	
09102 Maint - Lot 8 (2) Lodge St		0		0		0		0	
09103 Maint - Lot 375 (20) Barnes Street		15,000		0		15,000		8,820	
09104 Maint - Lot 377 (24) Barnes Street		8,000		0		8,000		532	
09105 Maint - Lot 347 (11) Broad Avenue		10,000		0		10,000		2,071	
09106 Maint - Lot 350 (17) Broad Avenue		8,000		0		8,000		565	
09107 Maint - Reserve 3931 Oval House		7,000		0		7,000		47	
09108 Maint - Lot 372 (7) White Avenue		10,000		0		10,000		606	
09109 Maint - Lot 36 (44) Winfield Street (Shoebox)		4,000		0		4,000		573	
09110 Maint - Lot 149 (41) Dreghorn Street		9,000		0		9,000		84	
09111 Maint - 18 A Evans/Richter		10,000		0		10,000		401	
09112 Maint - Lot 2 (45) Solomon Tce		10,000		0		10,000		623	
09113 Maint - 17 Solomon Tce		8,000		0		8,000		1,140	
09114 Maint - 2 Broad (Lot 1&2 Milloy Street)		9,000		0		9,000		1,488	
09115 Maint - 18B Evans St		10,000		0		10,000		453	
09117 Maint - 2 Caulfield Street		10,000		0		10,000		9,392	
09119 Maint - 24 Harley Street		10,000		0		10,000		885	
09120 Depreciation - Staff Housing		35,748		0		35,748		0	
09122 Interest On Loan 136		12,046		0		12,046		(313)	
Recovered Amounts		0		0		0		0	
09199 Less Staff Housing Costs Recovered		(156,246)		0		(156,246)		(26,834)	
OPERATING REVENUE									
09130 Housing Rental Income	3,000		0		3,000		0		
09131 Reimbursements - Staff Housing	7,500		0		7,500		1,670		
09132 Income - 17 Solomon Tce	0		6,000		6,000		4,286		Has been utilised for nursing staff
SUB-TOTAL	10,500	89,051	6,000	0	16,500	89,051	5,955	17,772	

Shire of Morawa
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30 September 2022

STAFF HOUSING	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>CAPITAL EXPENDITURE</u>									
09142 Trf Interest To Capital Works Reserve		0		0		0		498	
09150 Purchase Furniture & Equipment		0		0		0		0	
09151 Purchase Land & Buildings		70,000		0		70,000		239	
09152 Transfer To Capital Works Reserves		0		0		0		0	
09263 Principal Repayments Loan 136		15,186		0		15,186		0	
<u>CAPITAL REVENUE</u>									
09155 Transfer From Capital Works Reserve	0		0		0		0		
SUB-TOTAL	0	85,186	0	0	0	85,186	0	737	
TOTAL - STAFF HOUSING	10,500	174,237	6,000	0	16,500	174,237	5,955	18,509	

Shire of Morawa
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OTHER HOUSING	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
09200 ABC Allocation - Other Housing		40,607		0		40,607		12,540	
09201 Maint Single Units		11,000		0		11,000		450	
09204 Maint Lot 345 Grove Street		9,000		0		9,000		6,860	
09205 Maint - 78 Yewers Avenue		8,000		0		8,000		9,498	
09208 Other Expenses		8,000		0		8,000		3,640	
09209 Maint - 23 Waddilove Street		9,000		0		9,000		1,256	
09223 Depreciation - Other Housing		7,495		0		7,495		0	
Recovered Amounts									
09222 Less Other Housing Recovered		(9,000)		0		(9,000)		(1,256)	
<u>OPERATING REVENUE</u>									
09230 Income From Single Units	16,000		0		16,000		3,669		
09232 Income From Lot 345 Grove Street	5,000		0		5,000		146		
09233 Income From Lot 78 Yewers	300		0		300		0		
09236 Other Housing - Other Income	1,000		0		1,000		0		
SUB-TOTAL	22,300	84,102	0	0	22,300	84,102	3,815	32,988	
<u>CAPITAL EXPENDITURE</u>									
09251 Land & Buildings		0		0		0		707	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	707	
TOTAL - OTHER HOUSING	22,300	84,102	0	0	22,300	84,102	3,815	33,695	

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement FOR THE PERIOD ENDING
30 September 2022

AGED HOUSING	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
09331 Aged Care Units Operations		15,000		0		15,000		6,713	
09333 Aged Care Units Maintenance		20,500		0		20,500		2,330	
09350 Depreciation - Aged Housing		10,792		0		10,792		0	
<u>OPERATING REVENUE</u>									
09335 Aged Care Unit 1 Income	9,000		0		9,000		1,968		
09336 Aged Care Unit 2 Income	7,000		0		7,000		1,338		
09337 Aged Care Unit 3 Income	7,000		0		7,000		1,416		
09338 Aged Care Unit 4 Income	8,000		0		8,000		1,680		
09339 Aged Care Unit 5 Income	7,000		0		7,000		903		
09340 Aged Care Unit 6 Income	2,000		0		2,000		0		
09341 Aged Care Unit 7 Income	13,000		0		13,000		4,000		
09342 Aged Care Unit 8 Income	2,000		0		2,000		0		
09343 Aged Care Unit 9 Income	13,000		0		13,000		3,831		
SUB-TOTAL	68,000	46,292	0	0	68,000	46,292	15,136	9,043	
<u>CAPITAL EXPENDITURE</u>									
09351 Purchase Land & Buildings - Aged Housing		0		0		0		0	
09352 Trf To Aged Care Units (Excl. 1-4) Reserve		10,000		0		10,000		0	
09355 Trf Interest To Aged Care Units 1-4 (Jva) Reserve		291		0		291		88	
09356 Trf Interest To Aged Care Units (Excl. 1-4) Reserve		375		0		375		316	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	10,666	0	0	0	10,666	0	404	
TOTAL - AGED HOUSING	68,000	56,958	0	0	68,000	56,958	15,136	9,447	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Sanitation - Household Refuse		232,324		0		232,324		22,653	
Sanitation - Other		168,176		0		168,176		9,396	
Sewerage		133,950		0		133,950		14,036	
Urban Stormwater Drainage		9,500		0		9,500		0	
Town Planning & Regional Development		66,003		0		66,003		14,796	
Other Community Amenities		165,961		0		165,961		21,924	
<u>OPERATING REVENUE</u>									
Sanitation - Household Refuse	111,903		0		111,903		109,657		
Sanitation - Other	73,288		0		73,288		72,108		
Sewerage	277,248		0		277,248		276,636		
Urban Stormwater Drainage	0		0		0		0		
Town Planning & Regional Development	4,000		0		4,000		222		
Other Community Amenities	203,156		0		203,156		1,373		
SUB-TOTAL	669,595	775,914	0	0	669,595	775,914	459,996	82,806	
<u>CAPITAL EXPENDITURE</u>									
Sanitation - Household Refuse		50,207		0		50,207		124	
Sewerage		121,125		0		121,125		402	
Urban Stormwater Drainage		0		0		0		0	
Other Community Amenities		175,854		0		175,854		48	
<u>CAPITAL REVENUE</u>									
Sewerage	0		0		0		0		
Urban Stormwater Drainage	0		0		0		0		
SUB-TOTAL	0	347,186	0	0	0	347,186	0	574	
TOTAL - PROGRAMME SUMMARY	669,595	1,123,100	0	0	669,595	1,123,100	459,996	83,380	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
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SANITATION - HOUSEHOLD REFUSE	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10100 ABC Allocations - Sanitation		53,682		0		53,682		14,716	
10101 Domestic Refuse Collection		42,000		0		42,000		3,056	
10102 Landfill Maintenance Costs		45,000		0		45,000		4,482	
10105 Street Bins Collected		7,600		0		7,600		399	
10106 Purchase Bins For Resale		1,000		0		1,000		0	
10107 Depreciation - Sanitation Refuse		5,542		0		5,542		0	
10110 Refuse/Transfer Stn Office Maintenance		2,500		0		2,500		0	
10112 Refuse Collection Services		75,000		0		75,000		0	
10113 Opex New Landfill Site Investigations		0		0		0		0	
		0		0		0		0	
<u>OPERATING REVENUE</u>									
10130 Domestic Rubbish Collection Charges	110,403		0		110,403		109,557		
10131 Sale Of Bins	1,000		0		1,000		100		
10132 Refuse Site Dumping Charges	500		0		500		0		
SUB-TOTAL	111,903	232,324	0	0	111,903	232,324	109,657	22,653	
<u>CAPITAL EXPENDITURE</u>									
10156 Transfer Interest to Rehab Reserve		207				207		124	
10157 Transfer to Rehab Reserve		50,000				50,000		0	
		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	50,207	0	0	0	50,207	0	124	
TOTAL - SANITATION - HOUSEHOLD REFUSE	111,903	282,531	0	0	111,903	282,531	109,657	22,777	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement FOR THE PERIOD ENDING
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SANITATION - OTHER	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10200 ABC Allocation - Other Sanitation		12,176		0		12,176		3,544	
10201 Drummuster Expenses		0		0		0		0	
10202 Commercial Refuse Collection		40,000		0		40,000		5,371	
10203 Town Clean Day/S		13,000		0		13,000		175	
10204 Litter Control Expenses - Other		18,000		0		18,000		306	
10205 Waste Management Strategy		25,000		0		25,000		0	
<u>OPERATING REVENUE</u>									
10230 Drummuster Income	250		0		250		0		
10231 Commercial Rubbish Collection Charges	72,038		0		72,038		72,038		
10235 Reimbursements - Sanitation	1,000		0		1,000		0		
SUB-TOTAL	73,288	168,176	0	0	73,288	168,176	72,108	9,396	
<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	73,288	168,176	0	0	73,288	168,176	72,108	9,396	

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SEWERAGE	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10300 ABC Allocation - Sewerage		15,098		0		15,098		4,265	
10301 Sewerage Scheme Maintenance		76,000		0		76,000		9,771	
10302 Sewerage Audit & License Fees		5,000		0		5,000		0	
10303 Depreciation - Sewerage		37,852		0		37,852		0	
<u>OPERATING REVENUE</u>									
10330 Vacant Land Sewerage Fees	10,205		0		10,205		10,205		
10332 Fixed Sewerage Fees (Non Rateable)	11,324		0		11,324		11,325		
10333 Additional Sewerage Fees (Non Rateable)	40,802		0		40,802		41,689		
10334 Residential Sewerage Fees	173,942		0		173,942		173,942		
10335 Commercial Sewerage Fees	39,475		0		39,475		39,475		
10338 Contributions To Sewerage	1,500		0		1,500		0		
SUB-TOTAL	277,248	133,950	0	0	277,248	133,950	276,636	14,036	
<u>CAPITAL EXPENDITURE</u>									
10304 Transfer Interest to Sewerage Reserve		1,125				1,125		402	
10314 Transfer to Reserve		60,000				60,000		0	
10325 Sewerage Upgrade		60,000				60,000		0	
10350 Plant & Equipment		0				0		0	
<u>CAPITAL REVENUE</u>									
10340 Transfers to reserve	0				0		0		
SUB-TOTAL	0	121,125	0	0	0	121,125	0	402	
TOTAL - SEWERAGE	277,248	255,075	0	0	277,248	255,075	276,636	14,438	

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URBAN STORMWATER DRAINAGE	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10400 Expenses - Urban Stormwater		9,500				9,500		0	
<u>OPERATING REVENUE</u>									
10401 Income - Urban Stormwater	0				0		0		
SUB-TOTAL	0	9,500	0	0	0	9,500	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	9,500	0	0	0	9,500	0	0	

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SCHEDULE 10 - COMMUNITY AMENITIES
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TOWN PLANNING & REG. DEVELOP.	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10600 ABC Allocation - Town Planning		52,503		0		52,503		14,240	
10601 Scheme Review		10,000		0		10,000		32	
10602 Other Expenses		3,500		0		3,500		524	
10603 Expenses Allocated From Health - T Planning		0		0		0		0	
<u>OPERATING REVENUE</u>									
10630 Income - Town Planning	4,000		0		4,000		222		
SUB-TOTAL	4,000	66,003	0	0	4,000	66,003	222	14,796	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - TOWN PLANNING & REG. DEVELOP.	4,000	66,003	0	0	4,000	66,003	222	14,796	

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Financial Statement FOR THE PERIOD ENDING
30 September 2022

OTHER COMMUNITY AMENITIES	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10700 ABC Allocation - Other Community		17,590		0	17,590		5,282		
10701 Expenses - Street Stall		2,000		0	2,000		320		
10702 Maint - Public Conveniences		25,000		0	25,000		4,040		
10703 Maint - Public Conveniences - Info Bay		5,000		0	5,000		304		
10704 Operation Of Cemetery		33,000		0	33,000		3,659		
10705 Maint - Public Conveniences - Canna		2,500		0	2,500		343		
10706 Projects - Community Benefit Cont.		20,000		0	20,000		0		
10708 Hairdressing Salon Expenditure		25,000		0	25,000		158		
10709 Men'S Shed Expenditure		1,800		0	1,800		307		
10710 39 Solomon Terrace		2,200		0	2,200		108		
10711 Gutha Dam Repairs		1,000		0	1,000		0		
10712 Canna Dam Repairs		1,000		0	1,000		0		
10714 Community Bus Expenses		13,088		0	13,088		323		
10715 Old Railway Building		900		0	900		6,799		
10716 Depreciation - Other Community Services		5,583		0	5,583		0		
10717 Morawa Heritage Inventory		4,000		0	4,000		0		
10718 Bond Refund - Community Bus Hire		300		0	300		0		
10719 Volunteer Week Expenses		3,000		0	3,000		0		
<u>OPERATING REVENUE</u>									
10730 Burial Fees	2,000		0		2,000		1,000		
10731 Niche/Monument Fees	200		0		200		0		
10732 Reimbursements/Contributions	2,000		0		2,000		0		
10735 Community Bus Income	3,000		0		3,000		73		
10738 Bond - Community Bus Hire	100		0		100		300		
10741 Community Benefit Contribution	20,000		0		20,000		0		
10743 Grants - LRCIP	175,854		0		175,854		0		
SUB-TOTAL	203,156	165,961	0	0	203,156	165,961	1,373	21,924	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement FOR THE PERIOD ENDING
30 September 2022

OTHER COMMUNITY AMENITIES	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>CAPITAL EXPENDITURE</u>									
10750 Land & Buildings		0		0		0		0	
10752 Infrastructure Other		175,854		0		175,854		48	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	175,854	0	0	0	175,854	0	48	
TOTAL - OTHER COMMUNITY AMENITIES	203,156	341,815	0	0	203,156	341,815	1,373	21,973	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Public Halls and Civic Centres		165,841		0		165,841		16,251	
Swimming Areas & Beaches		338,998		0		338,998		53,209	
Other Recreation and Sport		881,021		0		881,021		105,432	
TV and Radio Re-broadcasting		2,000		0		2,000		0	
Libraries		23,288		0		23,288		5,788	
Other Culture		150,780		11,000		161,780		89,027	
<u>OPERATING REVENUE</u>									
Public Halls and Civic Centres	201,500		0		201,500		28,366		
Swimming Areas & Beaches	18,000		0		18,000		529		
Other Recreation and Sport	447,500		0		447,500		31,592		
Libraries	200		0		200		0		
Other Culture	41,000		16,000		57,000		43,467		
SUB-TOTAL	708,200	1,561,928	16,000	11,000	724,200	1,572,928	103,955	269,707	
<u>CAPITAL EXPENDITURE</u>									
Public Halls and Civic Centres		220,000		0		220,000		48	
Swimming Areas & Beaches		20,333		0		20,333		125	
Other Recreation and Sport		762,731		0		762,731		28,497	
Other Culture		20,000		0		20,000		0	
<u>CAPITAL REVENUE</u>									
Public Halls and Civic Centres	0		0		0		0		
Swimming Areas & Beaches	0		0		0		0		
Other Recreation and Sport	101,640		0		101,640		0		
SUB-TOTAL	101,640	1,023,064	0	0	101,640	1,023,064	0	28,671	
TOTAL - PROGRAMME SUMMARY	809,840	2,584,992	16,000	11,000	825,840	2,595,992	103,955	298,378	

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SCHEDULE 11 - RECREATION & CULTURE
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PUBLIC HALLS, CIVIC CENTRES	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11100 ABC Allocation - Halls		33,230		0		33,230		9,540	
11101 Maint - Gutha Hall		14,000		0		14,000		382	
11102 Maint - Morawa Hall & Old Shire Building		45,000		0		45,000		6,329	
11104 Depreciation - Public Halls		73,611		0		73,611		0	
<u>OPERATING REVENUE</u>									
11130 Income - Public Halls & Civic Centres	1,500		0		1,500		0		
11131 Public Halls Liquor Surcharge	0		0		0		0		
11140 Grants - Lrcip	200,000		0		200,000		28,366		
SUB-TOTAL	201,500	165,841	0	0	201,500	165,841	28,366	16,251	
<u>CAPITAL EXPENDITURE</u>									
11151 Land & Buildings		200,000				200,000		32	
11152 Infrastructure Other - Solar Initiatives		20,000				20,000		16	
<u>CAPITAL REVENUE</u>									
11170 Transfer from Reserves	0				0		0		
SUB-TOTAL	0	220,000	0	0	0	220,000	0	48	
TOTAL - PUBLIC HALLS, CIVIC CENTRES	201,500	385,841	0	0	201,500	385,841	28,366	16,300	

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SWIMMING AREAS & BEACHES	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11200 ABC Allocation - Swimming Pool		47,386		0		47,386		13,076	
11201 Employee Expenses - Swimming Pool		118,426		0		118,426		10,493	
11204 Housing Costs Allocated - Swimming Pool		10,000		0		10,000		9,392	
11205 Maintenance - Swimming Pool		126,000		0		126,000		20,248	
11206 Depreciation - Swimming Pool		35,186		0		35,186		0	
11207 Other Expenses - Swimming Areas		2,000		0		2,000		0	
11209 Loss On Disposal Of Assets		0		0		0		0	
		0		0		0		0	
<u>OPERATING REVENUE</u>									
11231 Swimming Pool Admissions	17,000		0		17,000		529		
11260 Other Income - Swimming Pool	1,000		0		1,000		0		
SUB-TOTAL	18,000	338,998	0	0	18,000	338,998	529	53,209	
<u>CAPITAL EXPENDITURE</u>									
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		333				333		125	
<u>CAPITAL REVENUE</u>									
11270 Transfer from Leave Reserve	0				0		0		
SUB-TOTAL	0	20,333	0	0	0	20,333	0	125	
TOTAL - SWIMMING AREAS & BEACHES	18,000	359,331	0	0	18,000	359,331	529	53,334	

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OTHER RECREATION & SPORT	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11300 ABC Allocation - Other Rec & Sport		57,771		0		57,771		13,611	
11301 Maint - Golf And Bowling Club		10,000		0		10,000		0	
11302 Maint - Parks & Reserves		353,600		0		353,600		57,319	
11303 Maint - Sport & Rec Ovals & Buildings		212,100		0		212,100		26,923	
11305 Maint - Pony Club Grounds		227		0		227		0	
11308 Depreciation - Other Rec & Sport		171,823		0		171,823		0	
11309 Other Expenses		44,789		0		44,789		3,477	
11310 Bond Refunds (Hall/Rec & Oval Hire)		1,000		0		1,000		0	
11312 Interest on Loan 139 - Netball Courts		4,509		0		4,509		556	
11313 Maintenance/Operations Of Gymnasium		25,000		0		25,000		3,520	
11315 Lease Interest - Gymnasium Equipment		202		0		202		24	
<u>OPERATING REVENUE</u>									
11330 Other Income	500		0		500		77		
11331 Oval And Facilities Levies & Hire Fees	14,000		0		14,000		0		
11332 Grant Income - Lrcip	422,000		0		422,000		28,367		
11372 Bonds Hall/Rec & Oval Hire Receipts	1,000		0		1,000		0		
11373 Gymnasium Income	10,000		0		10,000		3,148		
SUB-TOTAL	447,500	881,021	0	0	447,500	881,021	31,592	105,432	
<u>CAPITAL EXPENDITURE</u>									
11350 Land & Buildings		500,000		0		500,000		7,958	
11358 Infrastructure - Parks & Ovals		131,640		0		131,640		0	
11362 Playground Equipment		90,000		0		90,000		0	
11364 Principal Repayments Loan 139		12,169		0		12,169		6,060	
11365 Principal Repayments - Gym Lease		28,922		0		28,922		14,479	
11360 Transfers From Reserve	101,640				101,640		0		
SUB-TOTAL	101,640	762,731	0	0	101,640	762,731	0	28,497	
TOTAL - OTHER RECREATION & SPORT	549,140	1,643,752	0	0	549,140	1,643,752	31,592	133,929	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
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TV & RADIO REBROADCASTING	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		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>									
<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	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11500 ABC Allocation - Library		19,288		0		19,288		5,708	
11501 Expenses - Other		2,000		0		2,000		80	
11502 Library Software - Maint & Support		2,000		0		2,000		0	
<u>OPERATING REVENUE</u>									
11530 Library Income	200		0		200		0		
SUB-TOTAL	200	23,288	0	0	200	23,288	0	5,788	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - LIBRARIES	200	23,288	0	0	200	23,288	0	5,788	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
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OTHER CULTURE	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11600 ABC Allocation - Other Culture		20,456		0	20,456		6,507		
11601 Contributions To Historical Society		2,000		0	2,000		0		
11602 Museum - Operations		9,000		0	9,000		616		
11603 Maint - Community FM Radio		1,000		0	1,000		0		
11605 Contributions To Morawa Cwa		1,030		0	1,030		0		
11606 Country Arts Membership & Other		1,000		0	1,000		0		
11607 Morawa Music & Arts Festival		70,000		5,000	75,000		74,978		Additional Expenses - Art Show
11609 Other Event Expenditure		20,000			20,000		251		
11610 Depreciation - Other Culture		4,294		0	4,294		0		
11612 Arts & Culture Plan Grant Expenditure		0		6,000	6,000		3,203		C/Fwd project
11613 Naidoc Week Expenses		7,000		0	7,000		3,472		
11614 Australia Day Expenditure		15,000		0	15,000		0		
<u>OPERATING REVENUE</u>									
11622 Income - Music, Arts & Festivals	27,000		16,000		43,000		42,858		Additional Income - Art Show
11626 Grant Income - Arts & Culture Plan	0		0		0		0		
11627 Naidoc Week Income	2,000		0		2,000		0		
11628 Australia Day Income	12,000		0		12,000		0		
SUB-TOTAL	41,000	150,780	16,000	11,000	57,000	161,780	43,467	89,027	
<u>CAPITAL EXPENDITURE</u>									
11653 Land & Buildings Renewal - Other Culture		20,000			20,000		0		
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	20,000	0	0	0	20,000	0	0	
TOTAL - OTHER CULTURE	41,000	170,780	16,000	11,000	57,000	181,780	43,467	89,027	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement FOR THE PERIOD ENDING
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PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 31/12/2022		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		1,818,116		0		1,818,116		178,825	
Plant Purchases		60,483		0		60,483		2,031	
Transport Licensing		360,726		0		360,726		68,370	
Aerodromes		83,607		0		83,607		12,871	
<u>OPERATING REVENUE</u>									
Construction Roads, Bridges and Depots	1,163,231		30,000		1,193,231		0		
Maintenance Roads, Bridges and Depots	316,000		0		316,000		0		
Plant Purchases	30,126		0		30,126		0		
Transport Licensing	354,200		0		354,200		52,012		
Aerodromes	122,517		0		122,517		0		
SUB-TOTAL	1,986,074	2,322,932	30,000	0	2,016,074	2,322,932	52,012	262,096	
<u>CAPITAL EXPENDITURE</u>									
Construction Roads, Bridges and Depots		1,839,333		45,000		1,884,333		384,626	
Maintenance Roads, Bridges and Depots		70,000		0		70,000		0	
Plant Purchases		1,206,601		0		1,206,601		34,225	
Aerodromes		163,356		0		163,356		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	300,000		0		300,000		14,000		
Aerodromes	0		0		0		0		
SUB-TOTAL	300,000	3,279,290	0	45,000	300,000	3,324,290	14,000	418,851	
TOTAL - PROGRAMME SUMMARY	2,286,074	5,602,222	30,000	45,000	2,316,074	5,647,222	66,012	680,947	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement FOR THE PERIOD ENDING
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CONST. ROADS, BRIDGES, DEPOTS	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
<u>OPERATING REVENUE</u>									
12133 Black Spot Grant Income	0		30,000		30,000		0		Blackspot Funding
12135 R2R Grant Income - Construction	499,971		0		499,971		0		
12136 RRG Project Income	600,000		0		600,000		0		
12139 Footpath Grant Income	63,260		0		63,260		0		
12137 LRCIP Grant Income - Transport	0		0		0		0		
SUB-TOTAL	1,163,231	0	30,000	0	1,193,231	0	0	0	
<u>CAPITAL EXPENDITURE</u>									
12150 Rural Roads Construction		1,412,000		45,000		1,457,000		216,260	?????
12151 Townsite Roads Construction		170,000		0		170,000		161	
12152 Kerbing Construction - Townsite Roads		50,000		0		50,000		45,890	
12157 Footpath Construction		126,520		0		126,520		122,007	
12158 Land and Buildings		20,000		0		20,000		0	
12161 Transfer to Road Reserve		10,000		0		10,000		0	
12162 Transfer Interest to Road Reserve		813		0		813		307	
SUB-TOTAL	0	1,839,333	0	45,000	0	1,884,333	0	384,626	
TOTAL - CONST. ROADS, BRIDGES, DEPOTS	1,163,231	1,839,333	30,000	45,000	1,193,231	1,884,333	0	384,626	

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MTCE. ROADS, BRIDGES, DEPOTS	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 31/12/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12200 ABC Allocation - Road Maint		61,652		0		61,652		10,504	
12201 Ramm'S - Annual Charge		7,200		0		7,200		7,368	
12202 Street Lighting		48,000		0		48,000		7,404	
12203 Maint - Rural Roads		665,000		0		665,000		93,867	
12204 Maint - Town Streets		70,000		0		70,000		9,977	
12205 Maint - Drainage		12,000		0		12,000		857	
12206 Maint - Depot		50,000		0		50,000		10,932	
12207 Maint - Footpaths		7,000		0		7,000		250	
12208 Maint - Traffic Signs		8,000		0		8,000		1,063	
12210 Maint - Crossovers		1,500		0		1,500		0	
12211 Depreciation - Infrastructure		822,764		0		822,764		0	
12213 Street Sweeping		25,000		0		25,000		1,693	
12214 Maint - Rural Roads - Mining Activity		40,000		0		40,000		12,789	
<u>OPERATING REVENUE</u>									
12230 Income - Roads, Bridges & Depot Maint	10,000		0		10,000		0		
12234 Grant - Mrwa Direct - Maint	151,000		0		151,000		0		
12236 Road Mtce Contribution	55,000		0		55,000		0		
12238 Maint Contribution - Morawa Yalgoo Rd	100,000		0		100,000		0		
SUB-TOTAL	316,000	1,818,116	0	0	316,000	1,818,116	0	178,825	
<u>CAPITAL EXPENDITURE</u>									
12250 Trf To Morawa-Yalgoo Road Maint Reserve		70,000				70,000		0	
12138 Depot Building Renewals		0				0		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	70,000	0	0	0	70,000	0	0	
TOTAL - MTCE. ROADS, BRIDGES, DEPOTS	316,000	1,888,116	0	0	316,000	1,888,116	0	178,825	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
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PLANT PURCHASES	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 31/12/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12300 ABC Allocation - Plant		7,812		0		7,812		2,031	
12302 Loss On Disposal Of Assets		42,671		0		42,671		0	
12305 Expenses - Plant		10,000		0		10,000		0	
<u>OPERATING REVENUE</u>									
12330 Income - Plant	0		0		0		0		
12331 Profit On Disposal Of Assets	30,126		0		30,126		0		
SUB-TOTAL	30,126	60,483	0	0	30,126	60,483	0	2,031	
<u>CAPITAL EXPENDITURE</u>									
12303 Transfer Interest to Plant Reserve		1,734				1,734		725	
12350 Plant & Equipment		904,867				904,867		33,500	
12352 Transfer to Reserve		300,000				300,000		0	
<u>CAPITAL REVENUE</u>									
12340 Transfer from Reserve	300,000				300,000		0		
12370 Proceeds On Asset Disposal	178,200				178,200		14,000		
12371 Realisation On Asset Disposal	(178,200)				(178,200)		0		
SUB-TOTAL	300,000	1,206,601	0	0	300,000	1,206,601	14,000	34,225	
TOTAL - PLANT PURCHASES	330,126	1,267,084	0	0	330,126	1,267,084	14,000	36,256	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
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TRANSPORT LICENSING	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 31/12/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12500 ABC Allocation - Licensing		78,726		0		78,726		19,833	
12502 DOT Reimbursable Expenses - Licensing		2,000		0		2,000		0	
12503 DOT - Licensing Expenditure		280,000		0		280,000		48,536	
<u>OPERATING REVENUE</u>									
12530 Licensing Commissions - DOT	15,000		0		15,000		0		
12531 DOT Reimbursements - Licensing	2,000		0		2,000		0		
12532 DOT - Licensing Income	337,200		0		337,200		52,012		
SUB-TOTAL	354,200	360,726	0	0	354,200	360,726	52,012	68,370	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - TRANSPORT LICENSING	354,200	360,726	0	0	354,200	360,726	52,012	68,370	

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AERODROMES	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 31/12/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12600 ABC Allocation - Aerodrome		6,405		0		6,405		1,795	
12601 Aerodromes Terminal Building Mtce/Ops		40,000		0		40,000		7,165	
12602 Depreciation - Aerodromes		12,202		0		12,202		0	
12603 Aerodromes - Other Expenditure		25,000		0		25,000		3,911	
<u>OPERATING REVENUE</u>									
12630 Aerodrome Grant	122,517		0		122,517		0		
12632 Contribution - Aerodromes	0		0		0		0		
SUB-TOTAL	122,517	83,607	0	0	122,517	83,607	0	12,871	
<u>CAPITAL EXPENDITURE</u>									
12651 Infrastructure		163,356		0		163,356		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	163,356	0	0	0	163,356	0	0	
TOTAL - AERODROMES	122,517	246,963	0	0	122,517	246,963	0	12,871	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement FOR THE PERIOD ENDING
30 September 2022

PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Rural Services		35,983		0		35,983		3,892	
Tourism & Area Promotion		367,839		0		367,839		90,546	
Building Control		39,942		0		39,942		12,863	
Other Economic Services		63,528		0		63,528		12,209	
Economic Development		294,517		0		294,517		40,678	
<u>OPERATING REVENUE</u>									
Rural Services	0		0		0		0		
Tourism & Area Promotion	187,000		0		187,000		72,721		
Building Control	6,500		0		6,500		4,205		
Other Economic Services	25,000		0		25,000		7,362		
Economic Development	21,072		0		21,072		5,405		
SUB-TOTAL	239,572	801,809	0	0	239,572	801,809	89,693	160,189	
<u>CAPITAL EXPENDITURE</u>									
Tourism & Area Promotion		60,000		0		60,000		0	
Other Economic Services		80,000		0		80,000		0	
Economic Development		13,719		0		13,719		2,544	
<u>CAPITAL REVENUE</u>									
Tourism & Area Promotion	0		0		0		0		
Economic Development	40,000		0		40,000		0		
SUB-TOTAL	40,000	153,719	0	0	40,000	153,719	0	2,544	
TOTAL - PROGRAMME SUMMARY	279,572	955,528	0	0	279,572	955,528	89,693	162,733	

Shire of Morawa
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RURAL SERVICES	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13100 ABC Allocation - Rural Services		9,983		0		9,983		3,427	
13101 Expenses - Noxious Weeds & Spraying		6,000		0		6,000		0	
13102 Expenses - Vermin Control		15,000		0		15,000		465	
13103 Dog Control / Management		5,000		0		5,000		0	
<u>OPERATING REVENUE</u>									
13130 Income - Rural Services	0				0		0		
SUB-TOTAL	0	35,983	0	0	0	35,983	0	3,892	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - RURAL SERVICES	0	35,983	0	0	0	35,983	0	3,892	

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TOURISM & AREA PROMOTION	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
13200 ABC Allocation - Tourism		81,781		0		81,781		14,024	
13201 Caravan Park - Employment Expenses		57,599		0		57,599		10,588	
13203 Expenses - Caravan Park		91,500		0		91,500		29,016	
13204 Maint - Canna Chalet		9,000		0		9,000		1,892	
13205 Maint - Koolanooka Chalet		9,000		0		9,000		1,863	
13206 Expenses - Area Promotion		25,000		0		25,000		3,277	
13207 Expenses - Community Resource Centre		2,250		0		2,250		0	
13208 Wildflower Country Tourism Committee		6,000		0		6,000		0	
13209 Tourist Bureau Operations		8,000		0		8,000		354	
13210 Tourism Plan		0		0		0		0	
13212 Depreciation - Tourism		21,709		0		21,709		0	
13213 Morawa Trails Project		10,000		0		10,000		0	
13215 Maint - Unit 1 C/Park - Morawa		9,000		0		9,000		2,750	
13216 Maint - Unit 2 C/Park - Gutha		9,000		0		9,000		7,773	
13217 Maint - Unit 3 C/Park - Merkanooka		9,000		0		9,000		8,519	
13218 Maint - Unit 4 - C/Park - Pintharuka		9,000		0		9,000		9,654	
13219 Maint - Caravan Park Office/Accom		4,000		0		4,000		0	
13220 Other Expenses - Area Promotion		6,000		0		6,000		835	

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TOURISM & AREA PROMOTION	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING REVENUE									
13231 Income - Canna Chalet	38,000		0		38,000		10,780		
13232 Income - Koolanooka Chalet	38,000		0		38,000		10,600		
13234 Caravan - Powered/Non-Powered Site	38,000		0		38,000		24,778		
13235 Caravan - Non Powered Site (overflow)	500		0		500		0		
13236 Other Income - Caravan Park	1,000		0		1,000		1,063		
13241 LRCIP Grant Income	0		0		0		0		
13342 Income - Unit 1 C/Park - Morawa	20,000		0		20,000		7,200		
13343 Income - Unit 2 C/Park - Gutha	15,500		0		15,500		6,400		
13344 Income - Unit 3 C/Park - Merkanooka	18,000		0		18,000		6,600		
13345 Income - Unit 4 C/Park - Pintharuka	18,000		0		18,000		5,300		
SUB-TOTAL	187,000	367,839	0	0	187,000	367,839	72,721	90,546	
CAPITAL EXPENDITURE									
13251 Land & Buildings		60,000		0		60,000		0	
13255 Infrastructure Other		0		0		0		0	
CAPITAL REVENUE									
SUB-TOTAL	0	60,000	0	0	0	60,000	0	0	
TOTAL - TOURISM & AREA PROMOTION	187,000	427,839	0	0	187,000	427,839	72,721	90,546	

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BUILDING CONTROL	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13300 ABC Allocation - Building Control		35,942	0	0	35,942		11,422		
13302 Other Expenses - Building Control		4,000	0	0	4,000		1,441		
<u>OPERATING REVENUE</u>									
13330 Building Permit Fees	6,000		0		6,000		4,205		
13331 BCITF & RBb Commission	500		0		500		0		
13332 Reimbursements	0		0		0		0		
SUB-TOTAL	6,500	39,942	0	0	6,500	39,942	4,205	12,863	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - BUILDING CONTROL	6,500	39,942	0	0	6,500	39,942	4,205	12,863	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
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OTHER ECONOMIC SERVICES	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13600 ABC Allocation - Other Econ Services		28,030		0		28,030		7,507	
13601 Expenses - Standpipe Water Supply		20,000		0		20,000		4,702	
13607 Depreciation - Other Economic Services		15,498		0		15,498		0	
<u>OPERATING REVENUE</u>									
13630 Sale Of Water	25,000		0		25,000		7,362		
SUB-TOTAL	25,000	63,528	0	0	25,000	63,528	7,362	12,209	
<u>CAPITAL EXPENDITURE</u>									
13653 Other Infrastructure		80,000				80,000		0	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	80,000	0	0	0	80,000	0	0	
TOTAL - OTHER ECONOMIC SERVICES	25,000	143,528	0	0	25,000	143,528	7,362	12,209	

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SCHEDULE 13 - ECONOMIC SERVICES
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ECONOMIC DEVELOPMENT	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13700 ABC Allocation - Economic Development		122,457		0		122,457		31,056	
13701 Employee Expenses		45,000		0		45,000		6,606	
13706 Expenses - Morawa Future Fund		40,000		0		40,000		0	
13707 Maint - Business Units		20,550		0		20,550		3,017	
13710 Depreciation - Econ Develop		66,510		0		66,510		0	
<u>OPERATING REVENUE</u>									
13730 Contributions & Grants	0		0		0		0		
13733 Other Income - Economic Development	0				0		1,715		
13735 Income - Business Unit 1	0		0		0		0		
13736 Income - Business Unit 2	9,072		0		9,072		2,808		
13737 Income - Business Unit 3	500		0		500		0		
13738 Income - Business Unit 4	500		0		500		0		
13739 Income - Business Unit 5	500		0		500		0		
13740 Income - Business Unit 6	500		0		500		0		
13741 Income - Business Unit 7	500		0		500		0		
13742 Income - Business Unit 8	9,000		0		9,000		882		
13743 Income - Business Unit 9	500		0		500		0		
SUB-TOTAL	21,072	294,517	0	0	21,072	294,517	5,405	40,678	

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ECONOMIC DEVELOPMENT	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
CAPITAL EXPENDITURE									
13750 Furniture & Equipment		0		0		0		0	
13751 Plant & Equipment		0		0		0		0	
13752 Transfer Interest to Econ Develop Reserve		0		0		0		0	
13756 Transfer to Community Develop Reserve		5,010		0		5,010		1,138	
13758 Trf Int to Morawa Community Future Fund		6,660		0		6,660		774	
13759 Trf Interest to Future Fund Reserve		2,049		0		2,049		632	
13783 Trf to Morawa Community Future Fund		0		0		0		0	
13767 Trf To Capital Works Reserve		0		0		0		0	
13768 Trf Interest To Capital Works Reserve		0		0		0		0	
CAPITAL REVENUE									
13776 Trf from Future Fund Interest Reserve	40,000		0		40,000		0		
13777 Transfer From Future Funds Reserve	0		0		0		0		
SUB-TOTAL	40,000	13,719	0	0	40,000	13,719	0	2,544	
TOTAL - ECONOMIC DEVELOPMENT	61,072	308,236	0	0	61,072	308,236	5,405	43,222	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

PROGRAMME SUMMARY	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Private Works		27,215		0		27,215		4,663	
Public Works Overheads		0		0		0		61,784	
Plant Operation Costs		0		0		0		(4,777)	
Stock, Fuels and Oils		0		0		0		(28,544)	
Administration		0		0		0		0	
Unclassified		75,000		0		75,000		3,338	
<u>OPERATING REVENUE</u>									
Private Works	40,000		0		40,000		45		
Public Works Overheads	1,000		0		1,000		0		
Plant Operation Costs	42,000		0		42,000		3,815		
Stock, Fuels and Oils	300		0		300		0		
Administration	10,000		0		10,000		12,687		
Unclassified	126,000		0		126,000		0		
SUB-TOTAL	219,300	102,215	0	0	219,300	102,215	16,547	36,463	
<u>CAPITAL EXPENDITURE</u>									
Administration		107,414		0		107,414		293	
<u>CAPITAL REVENUE</u>									
Administration	0		0		0		0		
SUB-TOTAL	0	107,414	0	0	0	107,414	0	293	
TOTAL - PROGRAMME SUMMARY	219,300	209,629	0	0	219,300	209,629	16,547	36,755	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

PRIVATE WORKS	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14100 ABC Allocation - Private Works		2,215				2,215		521	
14101 Expenditure - Private Works		25,000				25,000		4,141	
<u>OPERATING REVENUE</u>									
14130 Income From Private Works	40,000				40,000		45		
SUB-TOTAL	40,000	27,215	0	0	40,000	27,215	45	4,663	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PRIVATE WORKS	40,000	27,215	0	0	40,000	27,215	45	4,663	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

PUBLIC WORKS OVERHEADS	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
14200 ABC Allocation- PWO		232,070		0		232,070		72,954	
14201 Employee Expenses		105,882		0		105,882		43,737	
14202 Vehicle Expenses		12,323		0		12,323		808	
14203 Other Expenses		2,000		0		2,000		1,702	
14204 Sick Leave Expense - Outside Staff		38,418		0		38,418		12,700	
14205 Annual & Long Service - Outside Staff		90,280		0		90,280		17,386	
14206 Public Holiday Pay - Outside Staff		46,002		0		46,002		6,824	
14207 Superannuation - Outside Staff		126,006		0		126,006		33,362	
14209 Osh Programme & Training		60,000		0		60,000		10,651	
14210 Protective Clothing - Outside Staff		5,500		0		5,500		173	
14211 Insurance On Works		23,375		0		23,375		12,105	
14212 Contribution to Risk Co-Ordinator		9,900		0		9,900		0	
14213 Travel & Conference Expenses		1,500		0		1,500		0	
14214 Relocation Expenses		3,000		0		3,000		0	
14215 Safety Equipment		5,000		0		5,000		0	
14216 Expenses - Minor & Sundry Plant Costs		10,000		0		10,000		266	
14218 Consultancy Services		50,000		0		50,000		6,167	
14220 Expendable Stores Expense		10,000		0		10,000		1,438	
14223 Housing Costs Allocated		71,000		0		71,000		14,253	
14224 Advertising		1,500		0		1,500		315	
14225 Traffic Management Signs		0		0		0		105	
14226 Medical Examination Costs		3,000		0		3,000		0	
14229 Workers Compensation Leave		100		0		100		0	
14230 Expenses - Covid19 Works		0		0		0		0	
14242 Unallocated Wages		0		0		0		0	
14243 Depreciation - Pwo'S		9,000		0		9,000		0	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

PUBLIC WORKS OVERHEADS	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
Recovered Amounts									
14219 Overheads Allocated To Public Works		(915,856)		0		(915,856)		(173,161)	
OPERATING REVENUE									
14240 Income - Public Works Overheads	0		0		0		0		
14241 Workers Compensation Reimbursements	1,000		0		1,000		0		
SUB-TOTAL	1,000	0	0	0	1,000	0	0	61,784	
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PUBLIC WORKS OVERHEADS	1,000	0	0	0	1,000	0	0	61,784	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

PLANT OPERATION COSTS	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14301 Parts & Repairs		144,153				144,153		11,072	
14302 Grader Blades & Cutting Points		17,500				17,500		5,538	
14303 Insurance - Plant		30,713				30,713		0	
14304 Fuel & Oils		238,724				238,724		71,081	
14305 Tyres And Tubes		104,000				104,000		11,032	
14307 Internal Repair Wages		45,935				45,935		11,078	
14308 Licences - Plant		13,473				13,473		0	
14509 Depreciation - Plant		167,417				167,417		0	
Recovered Amounts									
14320 Plant Costs Allocated to Works		(761,915)				(761,915)		(114,577)	
<u>OPERATING REVENUE</u>									
14432 Diesel Fuel Rebate	42,000				42,000		3,815		
SUB-TOTAL	42,000	0	0	0	42,000	0	3,815	(4,777)	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - PLANT OPERATION COSTS	42,000	0	0	0	42,000	0	3,815	(4,777)	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

STOCK, FUELS & OILS	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14401 Purchase Of Stock Materials		210,000				210,000		0	
14402 Stock Allocated To Works And Plant		(210,000)				(210,000)		(28,544)	
<u>OPERATING REVENUE</u>									
14430 Sale Of Stock	300				300		0		
SUB-TOTAL	300	0	0	0	300	0	0	(28,544)	
<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	(28,544)	

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SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

ADMINISTRATION	2022/23		2022/23		2022/23		2022/23		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2022		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
14600 Salaries & Wages - Admin		824,809		0		824,809		190,120	
14602 Superannuation - Admin		123,451		0		123,451		25,160	
14604 Personal Professional Development		10,000		0		10,000		2,488	
14605 Staff Uniform Expense - Admin		3,000		0		3,000		1,450	
14606 Osh Programme & Training - Admin		40,000		0		40,000		13,381	
14607 Fringe Benefits Tax - Admin		22,500		0		22,500		0	
14608 Relocation Expenses - Admin		5,000		0		5,000		1,760	
14609 Insurance Premiums - Admin		36,525		0		36,525		102,740	
14610 Conference Expenses - Admin		7,750		0		7,750		0	
14611 Motor Vehicle Expenses - Admin		22,000		0		22,000		4,698	
14612 Travel & Accommodation - Admin		4,000		0		4,000		471	
14613 Housing Costs Allocated - Admin		66,246		0		66,246		3,188	
14614 Consultancy Services - Admin		125,000		0		125,000		18,521	
14615 Office Building Maintenance - Admin		55,000		0		55,000		6,719	
14616 Archive & Records Storage		2,000		0		2,000		256	
14617 Office Equipment Maintenance - Admin		1,500		0		1,500		0	
14618 Office Equipment Purchases Expensed		8,000		0		8,000		0	
14619 Computer Maintenance Expense		25,000		0		25,000		3,639	
14620 Computer Software Support & Licenses		150,000		0		150,000		51,070	
14621 Miscellaneous/Other Office Expenses		6,000		0		6,000		1,914	
14622 Photocopier Finance Expenses		0		0		0		0	
14623 Telecommunications - Admin		34,000		0		34,000		4,145	
14624 Legal Expenses Administration		10,000		0		10,000		954	
14625 Postage & Freight		15,000		0		15,000		981	
14626 Printing & Stationery - Admin		18,000		0		18,000		2,570	
14627 Advertising - Admin		15,000		0		15,000		1,996	
14628 Provision/Write Off Sundry Debtors		5,000		0		5,000		0	
14629 Bank Fees And Charges & Interest Expense		10,000		0		10,000		1,462	
14630 Depreciation - Admin		31,167		0		31,167		0	
14638 Loss On Disposal Of Assets - Administration		0		0		0		0	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

ADMINISTRATION	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
Recovered Amounts									
14639 ABC Allocations Across Programs		(1,675,948)		0		(1,675,948)		(439,684)	
OPERATING REVENUE									
14640 Income Relating To Administration	10,000		0		10,000		12,687		
14641 Leave Liability From Other Shires	0		0		0		0		
14642 Traineeship Incentives	0		0		0		0		
14674 Profit On Disposal Of Assets - Admin	0		0		0		0		
SUB-TOTAL	10,000	0	0	0	10,000	0	12,687	0	
CAPITAL EXPENDITURE									
14651 Furniture & Equipment		0		0		0		0	
14654 Transfer Interest To Leave Reserve		948		0		948		293	
14655 Transfer to Leave Reserve		5,000		0		5,000		0	
14656 Transfer to capital works Reserve		100,000				100,000		0	
14657 Transfer interest to capital works reserve		1,466				1,466		0	
CAPITAL REVENUE									
14670 Proceeds On Asset Disposal	0		0		0		0		
14671 Realisation On Asset Disposal	0		0		0		0		
SUB-TOTAL	0	107,414	0	0	0	107,414	0	293	
TOTAL - ADMINISTRATION	10,000	107,414	0	0	10,000	107,414	12,687	293	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Financial Statement FOR THE PERIOD ENDING 30 September 2022

UNCLASSIFIED	2022/23 Adopted Budget		2022/23 1st Quarter Review		2022/23 Amended Budget		2022/23 Actuals as at 30/09/2022		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14801 Expenses - Unclassified		0		0		0		0	
14802 Other Expenses - Unclassified		0		0		0		0	
14810 Storm Damage - Cyclone		0		0		0		0	
14820 Insurance Claim Expenses		75,000		0		75,000		3,338	
14821 Insurance Claim Excess Payment		0		0		0		0	
<u>OPERATING REVENUE</u>									
14830 Income - Unclassified	1,000		0		1,000		0		
14831 Lot 501 White Ave (Wnr Mining Camp)	0		0		0		0		
14832 Income - DRFAWA Claims	75,000		0		75,000		0		
14833 Insurance Claim Reimbursements	50,000		0		50,000		0		
SUB-TOTAL	126,000	75,000	0	0	126,000	75,000	0	3,338	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	0	0	0	0	0	0	0	0	
TOTAL - UNCLASSIFIED	126,000	75,000	0	0	126,000	75,000	0	3,338	