



SHIRE OF MORAWA
ORDINARY COUNCIL MEETING
ATTACHMENTS

Thursday, 18 May 2023



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Confidential Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

18 May 2023

List of Attachments

11.1 Chief Executive Officer

11.1.2 Council Policy ELM26 – Electronic Meetings and Attendance

Attachment 1 – 11.1.2a Council policy ELM26 – Electronic Meetings and Attendance

11.2 Executive Manager Corporate & Community Services

11.2.1 Statement of Financial Activity – April 2023

Attachment 1 – 11.2.1a Monthly Financial Report for the period ending 30 April 2023

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12.1 Reports from Committees

12.1 May 2023 Minutes of WALGA State Council Meeting

Attachment 1 – 12.1a Minutes of WALGA State Council Meeting, 3 May 2023

Ordinary Council Meeting 18 May 2023

***Attachment 1- 11.1.2a Council policy ELM26 –
Electronic Meetings and Attendance***

***Item 11.1.2- Council Policy ELM26 – Electronic Meetings and
Attendance***

ELM26 Electronic Meetings and Attendance

Aim	To provide a guide to facilitating effective Council and Committee eMeetings.
Application	All Elected Members, Shire Staff and Public
<i>Statutory Environment</i>	<i>Local Government Act 1995 and Regulations</i> <i>Shire of Morawa Meeting Procedures Local Law 2012</i>
Approval Date	OCM 18 May 2023
Last Review	Nil
Next Review	May 2024
Review Period	12 Months

Objective

To establish protocols for electronic Council and Committee meetings (“eMeetings”) and for electronic attendance (“eAttendance”) at Ordinary Council and Committee Meetings.

Policy

eMeeting

This Policy has been prepared to provide guidelines governing the conduct of Council and Committee eMeetings and to ensure compliance with the intent of the *Local Government Act 1995* and *Regulations*, particularly Local Government (Administration) Regulation 1996 regulation 14E.

The provision for eMeetings in *Regulation 14E* has been introduced to provide flexibility to the sector after the successful response during Covid-19 emergency provisions. It is the intent of the Morawa Council to continue to make every effort to hold meetings in person where possible and appropriate.

The term eMeetings refers to all Council and Committee meetings confirmed to be held by electronic means. This includes by telephone, video conference or other instantaneous communication. The method chosen is to be decided by the President or Council in consultation with the CEO and must ensure appropriate sound and voting capabilities. Council must not hold more than 50% of Council or Committee meeting as eMeetings in each 12 month period. The number of eMeetings held will be reported on within the Annual Report.

Given Council’s preference for in person meetings decisions regarding whether a particular meeting may be an eMeeting must be made at the Council level. The request for an eMeeting may be put by a particular Councillor via a notice of motion or if the Shire President and CEO have discussed the need in advance then an officer recommendation may be provided during the meeting closure proceedings.

The below information regarding public participation in eMeetings aligns with the requirements of Regulation 14E (3A) and (4).

Members of the public won’t be provided with electronic access links for electronic meetings but at a minimum will have access to the unconfirmed minutes and may be able to attend the Council Chambers to participate in the meeting – depending on administrative support and health and safety protocols.

If attendance at Council Chambers is not possible then members of the public will receive at least 48 hours' notice that any questions for public question time should be submitted in advance of the meeting and will be responded to via appropriate correspondence after being raised during the meeting. In most cases the Shire will seek to facilitate Council Chambers public access to allow public question time participation.

Process Summary

- 1. The Shire President and/or Council, in consultation with the CEO, makes a decision/resolution to hold a specific Council or Committee meeting as an eMeeting.*
- 2. Public Notice provided with instruction and deadline for the submission of questions to be raised during the Council or Committee eMeeting during the designated Public Question Time period.*
- 3. During the eMeeting, any submitted questions will be addressed as required.*
- 4. The minutes from the eMeeting will note all questions submitted and the responses addressed during the designated Public Question Time period. The minutes will be uploaded to the Shire's website as per usual protocol.*

eAttendance

The intent of eAttendance, similar to eMeetings, is to provide increased flexibility for council and committee members in meeting their obligations to attend meetings if they cannot physically attend the Council Chambers, this will also assist Local Governments in achieving meeting quorums.

Councillors should continue to make every effort to attend meetings in person where possible and appropriate. Local Government (Administration) Regulations, Regulation 14C and 14CA provide a legislative framework to permit eAttendance.

To facilitate maximum attendance at Morawa Shire Council meetings, the Shire President is empowered to approve eAttendance requests subject to the Councillor providing written notice of the request to the CEO via ea@morawa.wa.gov.au noting the reason and confirming that they have the capability to ensure that any confidential aspects of meeting can be complied with if required, if confidentiality cannot be guaranteed then the Shire President may approve eAttendance for the non-confidential components of the meeting.

The Shire President may approve their own eAttendance subject to advance written notification of the date, reason, and confidentiality confirmation being provided to the CEO.

Prior to authorising eAttendance the Shire President, in consultation with the CEO must confirm that the Councillor has not participated by eAttendance for more than 50% of the in-person meetings held in the 12 months preceding the date requested for eAttendance. This does not apply to meetings designated as eMeetings such that 50% of Council meetings may be eMeetings and then Councillors may attend up to 50% of the remaining Ordinary (in person) Council Meetings via eAttendance.

If during eAttendance a Councillor who has previously declared they can provide confidentiality for the confidential items at a meeting, finds that they can no longer maintain confidentiality, then they must excuse themselves from the confidential component of the moment noting their inability to maintain confidentiality during the proceedings. Under Regulation 14CA (7) Councillor eAttendance confidentiality declarations must be recorded in the minutes of the meeting, as such the Presiding Member will request a secondary verbal confirmation of confidentiality after Council votes to take an item behind closed doors (make the item confidential).

As long as the above requirements are met, the Shire President will seek to approve eAttendance requests to allow for Councillor participation.

Approvals will be in writing and Council will note the eAttendance in the meeting minutes.

In general, in the interests of participation the Morawa Council will seek to allow eAttendance where possible to ensure Councillors can continue to participate. It is deemed that this broader participation will provide a better community outcome. As such, reasoning will be provided in the Council minutes if a request for eAttendance is declined. If a request is declined, then Councillors will be recorded as absent unless an official request for leave of absence has been lodged.

Process Summary

- 1. The individual Councillor is to provide a written request to the Chief Executive Officer via ea@morawa.wa.gov.au seeking approval to attend a Council or Committee meeting via eAttendance.*
- 2. The Chief Executive Officer and/or their delegate will record and verify that the request meets legislative requirements and provide written notice to the Shire President of the request.*
- 3. The Chief Executive Officer and/or their delegate will respond to the individual Councillor with the outcome of the request.*
- 4. Unless agreed otherwise, the Shire will utilise Microsoft Teams or Zoom to facilitate eAttendance. Phone (voice) attendance may be permitted in extraordinary circumstances.*
- 5. If eAttendance is not granted, the individual Councillor will be recorded as absent if they do not physically attend the Meeting.*

Record Keeping

The CEO and/or their delegate, is already responsible for the creation and maintenance of a Council attendance register.

This register is to be expanded to ensure thorough and accurate records are kept in relation to eMeetings and eAttendance.

Ordinary Council Meeting 18 May 2023

Attachment 1- 11.2.1a Monthly Financial Report for the period ending 30 April 2023

Attachment 2- 11.2.1b Bank Reconciliation for the period ending 30 April 2023

Attachment 3- 11.2. 1c List of Accounts Paid for the period ending 30 April 2023

Item 11.2.1- Statement of Financial Activity – April 2023



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 30 April 2023

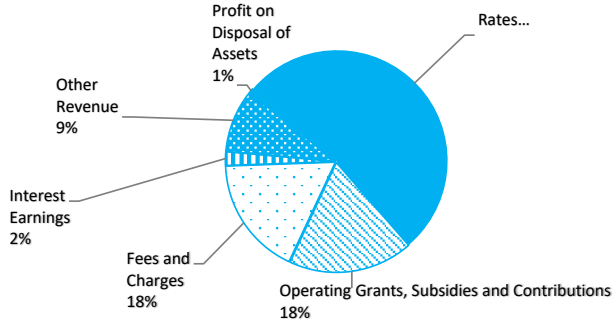
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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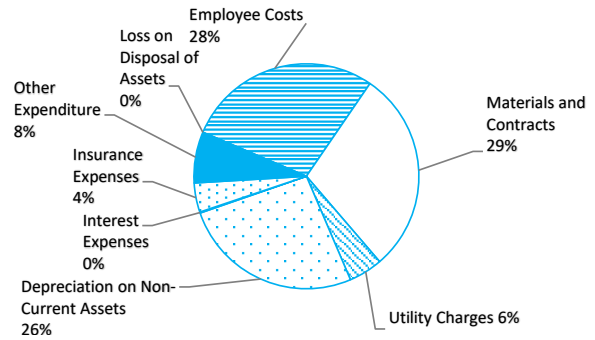
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OPERATING ACTIVITIES

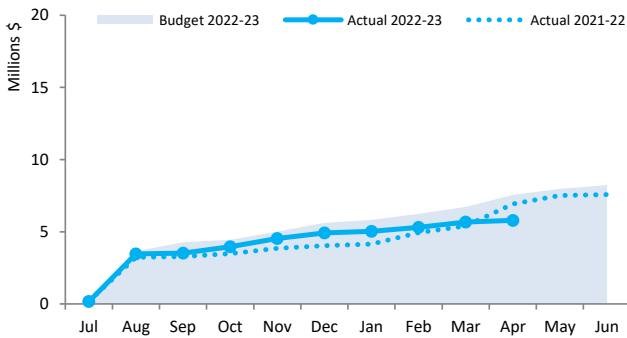
OPERATING REVENUE



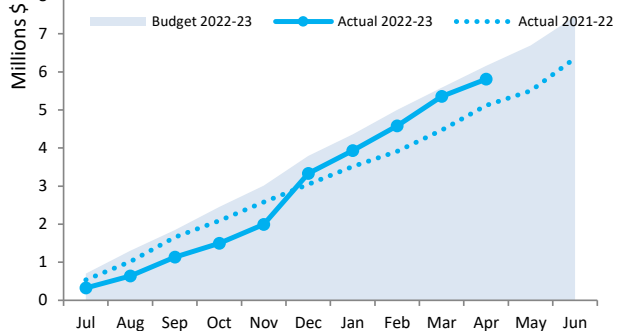
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

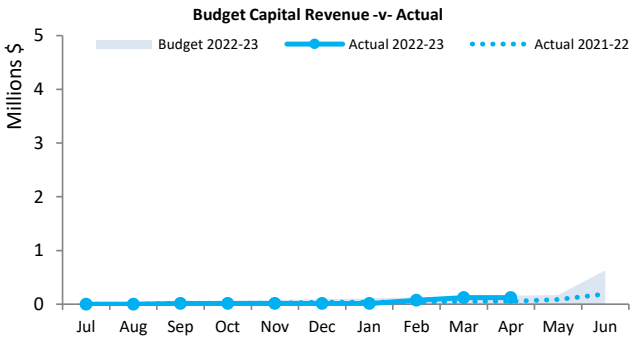


Budget Operating Expenses -v-YTD Actual

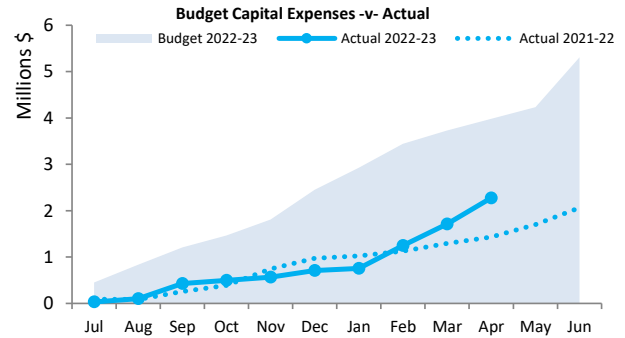


INVESTING ACTIVITIES

CAPITAL REVENUE



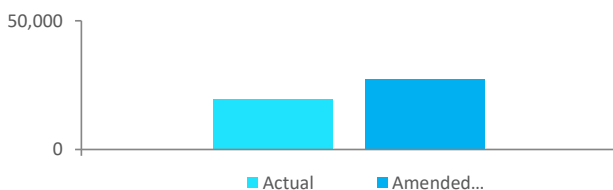
CAPITAL EXPENSES



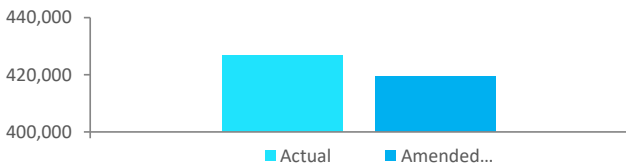
FINANCING ACTIVITIES

BORROWINGS

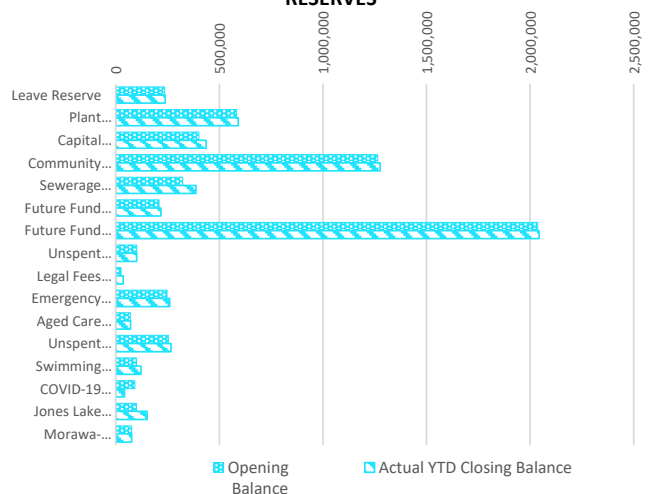
Principal Repayments



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	\$0.07 M	\$1.26 M	\$1.41 M	\$0.15 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$7.88 M	% of total
Unrestricted Cash	\$1.56 M	19.8%
Restricted Cash	\$6.32 M	80.2%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.20 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
30 to 90 Days		100.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.70 M	% Collected
Rates Receivable	\$0.56 M	84.5%
Trade Receivable	\$0.14 M	% Outstanding
30 to 90 Days		31.4%
Over 90 Days		10.5%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.26 M	\$0.59 M	\$0.59 M	(\$0.00 M)

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$2.56 M	0.3%
	YTD Budget	\$2.56 M

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	YTD Actual	% Variance
	\$0.90 M	(39.4%)
	YTD Budget	\$1.49 M

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.86 M	(1.5%)
	YTD Budget	\$0.87 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)
(\$2.31 M)	(\$1.67 M)	(\$1.33 M)	\$0.34 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.07 M	(59.5%)
	Amended Budget	\$0.18 M

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$2.28 M	(50.6%)
	Amended Budget	\$4.61 M

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$0.88 M	(58.8%)
	Amended Budget	\$2.13 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)
(\$0.26 M)	(\$0.04 M)	(\$0.23 M)	(\$0.19 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.02 M
Interest expense	\$0.01 M
Principal due	\$0.43 M

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$6.32 M	
Interest earned	\$0.06 M	0.0%

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 30 APRIL 2023**

STATUTORY REPORTING PROGRAMS

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

**PROGRAM NAME AND OBJECTIVES
GOVERNANCE**

To manage Councils' Elected Members

ACTIVITIES

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

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, Fire Services and Animal Control

HEALTH

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

Includes Environmental Health, Medical and Health facilities and providers

EDUCATION AND WELFARE

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

Includes Education, Welfare & Children's Services, Youth Development

HOUSING

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff and other housing, including aged care units and Dreghorn Street units.

COMMUNITY AMENITIES

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

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.

RECREATION AND CULTURE

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

Includes the Swimming Pool, Halls, Library, Oval, Parks and Gardens and Recreational Facilities.

TRANSPORT

To effectively manage transport infrastructure within the shire.

Includes Roads, Footpaths, Private Works, Plant Operating Costs, Outside Crew wages and maintenance of the Airstrip.

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 Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

STATUTORY REPORTING PROGRAMS

	Ref	YTD Budget	YTD Actual	Var. \$	Var. %	Var.
	Note	Adopted Budget	Amended Budget	(b)-(a)	(b)-(a)/(a)	
		\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,025,977	2,379,523	2,379,523	2,379,523	0 0.00%
Revenue from operating activities						
Governance		25	725	580	1,811	1,231 212.30%
General purpose funding - general rates	6	2,556,796	2,556,796	2,556,966	2,564,209	7,243 0.28%
General purpose funding - other		1,348,320	1,348,320	1,021,117	536,093	(485,024) (47.50%) ▼
Law, order and public safety		176,435	175,285	149,968	136,532	(13,436) (8.96%)
Health		7,050	7,050	5,550	3,339	(2,211) (39.85%)
Education and welfare		7,000	16,500	15,070	14,867	(203) (1.35%)
Housing		100,800	111,500	92,530	83,362	(9,168) (9.91%)
Community amenities		493,741	569,941	539,980	499,402	(40,578) (7.51%)
Recreation and culture		86,200	127,700	120,979	104,616	(16,363) (13.53%) ▼
Transport		700,326	700,326	570,250	597,407	27,157 4.76%
Economic services		239,572	241,572	201,210	202,671	1,461 0.73%
Other property and services		219,300	254,300	160,240	169,794	9,554 5.96%
		5,935,565	6,110,015	5,434,440	4,914,104	(520,336)
Expenditure from operating activities						
Governance		(527,195)	(527,383)	(418,175)	(329,262)	88,913 21.26% ▲
General purpose funding		(283,311)	(283,515)	(230,620)	(223,507)	7,113 3.08%
Law, order and public safety		(260,489)	(263,504)	(220,007)	(179,029)	40,978 18.63% ▲
Health		(195,834)	(237,051)	(168,231)	(181,675)	(13,444) (7.99%)
Education and welfare		(195,625)	(201,652)	(166,250)	(86,694)	79,556 47.85% ▲
Housing		(219,445)	(239,522)	(208,288)	(198,778)	9,510 4.57%
Community amenities		(775,914)	(882,031)	(706,226)	(436,703)	269,523 38.16% ▲
Recreation and culture		(1,564,330)	(1,576,173)	(1,311,509)	(1,246,002)	65,507 4.99%
Transport		(2,322,932)	(2,333,051)	(1,900,832)	(1,992,403)	(91,571) (4.82%)
Economic services		(801,809)	(806,025)	(699,901)	(484,781)	215,120 30.74% ▲
Other property and services		(102,215)	(105,715)	(130,117)	(448,415)	(318,298) (244.62%) ▼
		(7,249,099)	(7,455,622)	(6,160,156)	(5,807,249)	352,907
Non-cash amounts excluded from operating activities						
Amount attributable to operating	1(a)	1,601,192	1,601,192	1,318,830	1,485,198	166,368 12.61% ▲
		287,658	255,585	593,114	592,052	(1,062)
Investing Activities						
Proceeds from non-operating grants, subsidi	14	2,083,602	2,126,491	2,117,531	875,474	(1,242,057) (58.66%) ▼
Proceeds from disposal of assets	7	178,200	178,200	156,830	72,200	(84,630) (53.96%) ▼
Payments for Infrastructure	9	(2,529,370)	(2,773,698)	(2,498,786)	(1,585,886)	912,900 36.53% ▲
Payments for property, plant and equipment	8	(1,774,867)	(1,836,867)	(1,447,130)	(690,721)	756,409 52.27% ▲
		(2,042,435)	(2,305,874)	(1,671,555)	(1,328,933)	342,622
Amount attributable to investing		(2,042,435)	(2,305,874)	(1,671,555)	(1,328,933)	342,622
Financing Activities						
Transfer from reserves	11	441,640	441,640	0	50,000	50,000 0.00% ▲
Payments for principal portion of lease liabilities	10	(28,922)	(14,479)	(12,060)	(14,479)	(2,419) (20.06%)
Repayment of debentures	9	(27,355)	(27,355)	(24,819)	(19,688)	5,131 20.67%
Transfer to reserves	11	(656,564)	(656,564)	(1,272)	(245,193)	(243,921) (19176.18%) ▼
Amount attributable to financing activities		(271,201)	(256,758)	(38,151)	(229,360)	(191,209)
Closing funding surplus / (deficit)	1(c)	0	72,476	1,262,931	1,413,282	

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 30 APRIL 2023

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 30 APRIL 2023**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Amended 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	2,379,523	0	0.00%	
Revenue from operating activities								
Rates	6	2,556,796	2,556,796	2,556,966	2,564,209	7,243	0.28%	
Operating grants, subsidies and contributions	13	1,795,291	1,902,791	1,488,959	902,534	(586,425)	(39.38%)	▼
Fees and charges		918,363	946,313	872,216	859,436	(12,780)	(1.47%)	
Interest earnings		63,564	63,564	56,220	98,621	42,401	75.42%	▲
Other revenue		571,425	610,425	460,079	455,867	(4,212)	(0.92%)	
Profit on disposal of assets	7	30,126	30,126	0	33,435	33,435	0.00%	▲
		5,935,565	6,110,015	5,434,440	4,914,104	(520,336)		
Expenditure from operating activities								
Employee costs		(2,122,849)	(2,185,178)	(1,842,247)	(1,636,433)	205,814	11.17%	▲
Materials and contracts		(2,386,532)	(2,521,203)	(2,030,992)	(1,692,628)	338,364	16.66%	▲
Utility charges		(377,375)	(376,875)	(317,241)	(283,351)	33,890	10.68%	▲
Depreciation on non-current assets		(1,582,699)	(1,582,699)	(1,318,830)	(1,515,870)	(197,040)	(14.94%)	▼
Interest expenses		(16,757)	(16,580)	(13,800)	(8,454)	5,346	38.74%	
Insurance expenses		(243,898)	(248,898)	(241,785)	(244,154)	(2,369)	(0.98%)	
Other expenditure		(476,318)	(481,518)	(395,261)	(426,360)	(31,099)	(7.87%)	
Loss on disposal of assets	7	(42,671)	(42,671)	0	0	0	0.00%	
		(7,249,099)	(7,455,622)	(6,160,156)	(5,807,249)	352,907		
Non-cash amounts excluded from operating activities	1(a)	1,601,192	1,601,192	1,318,830	1,485,198	166,368	12.61%	▲
Amount attributable to operating activities		287,658	255,585	593,114	592,052	(1,062)		
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	14	2,083,602	2,126,491	2,117,531	875,474	(1,242,057)	(58.66%)	▼
Proceeds from disposal of assets	7	178,200	178,200	156,830	72,200	(84,630)	(53.96%)	▼
Payments for infrastructure	8	(2,529,370)	(2,773,698)	(2,498,786)	(1,585,886)	912,900	(36.53%)	
Payments for property, plant and equipment	8	(1,774,867)	(1,836,867)	(1,447,130)	(690,721)	756,409	(52.27%)	▲
		(2,042,435)	(2,305,874)	(1,671,555)	(1,328,933)	342,622		
Amount attributable to investing activities		(2,042,435)	(2,305,874)	(1,671,555)	(1,328,933)	342,622		
Financing Activities								
Transfer from reserves	11	441,640	441,640	0	50,000	50,000	0.00%	▲
Payments for principal portion of lease liabilities	10	(28,922)	(14,479)	(12,060)	(14,479)	(2,419)	(20.06%)	
Repayment of debentures	9	(27,355)	(27,355)	(24,819)	(19,688)	5,131	20.67%	
Transfer to reserves	11	(656,564)	(656,564)	(1,272)	(245,193)	(243,921)	(19176.18%)	▼
Amount attributable to financing activities		(271,201)	(256,758)	(38,151)	(229,360)	(191,209)		
Closing funding surplus / (deficit)	1(c)	0	72,476	1,262,931	1,413,282			

KEY INFORMATION

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

Refer to Note 1 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 30 April 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	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	(33,435)
Less: Movement in liabilities associated with restricted cash		5,948	5,948	0	2,764
Add: Loss on asset disposals	7	42,671	42,671	0	0
Add: Depreciation on assets		1,582,699	1,582,699	1,318,830	1,515,870
Total non-cash items excluded from operating activities		1,601,192	1,601,192	1,318,830	1,485,198

(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	30 Apr 2022	30 Apr 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(6,127,967)	(6,214,677)	(6,323,160)
Add Back: Component of Leave Liability not Required to be Fur	12	235,895	235,755	238,659
Add: Borrowings	9	27,355	7,374	7,667
Add: Lease liabilities	10	28,922	14,407	14,443
Total adjustments to net current assets		(5,835,795)	(5,957,141)	(6,062,391)

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

Current assets				
Cash and cash equivalents	2	9,144,743	9,239,557	7,884,595
Rates receivables	3	519,427	575,701	523,759
Receivables	3	25,085	39,043	139,454
Other current assets	4	113,542	10,957	32,546
Less: Current liabilities				
Payables	5	(646,048)	(195,939)	(197,416)
Borrowings	9	(27,355)	(7,374)	(7,667)
Contract liabilities	12	(528,111)	(4,655)	(528,111)
Lease liabilities	10	(28,922)	(14,407)	(14,443)
Provisions	12	(357,043)	(325,812)	(357,043)
Less: Total adjustments to net current assets	1(b)	(5,835,795)	(5,957,141)	(6,062,391)
Closing funding surplus / (deficit)		2,379,523	3,359,930	1,413,282

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.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

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	521,837		521,837		Bankwest	0.10%	At Call
Muni Business Telenet Saver	Cash and cash equivalents	1,039,197		1,039,197		Bankwest	0.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	218,779	218,779		Bankwest	0.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	238,659	238,659		Bankwest	0.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	122,128	122,128		Bankwest	0.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	591,143	591,143		Bankwest	0.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	435,874	435,874		Bankwest	0.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	387,370	387,370		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	776,405	776,405		Bankwest	0.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	442,569	442,569		Bankwest	0.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	36,503	36,503		Bankwest	0.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	260,695	260,695		Bankwest	0.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	71,700	71,700		Bankwest	0.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	267,582	267,582		Bankwest	0.10%	At Call
CAB - COVID-19 Emergency Response Reserve	Cash and cash equivalents	0	43,149	43,149		Bankwest	0.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	151,258	151,258		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	3.00%	30/06/2023
TD: ... 8428 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		Bankwest	3.00%	30/06/2023
TD: ... 8436 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		Bankwest	3.00%	30/06/2023
Trust Deposits								
Trust Bank	Cash and cash equivalents	0			8,474		0.10%	At Call
Total		1,561,434	6,323,160	7,884,595	8,474			
Comprising								
Cash and cash equivalents		1,561,434	6,323,160	7,884,595	8,474			
		1,561,434	6,323,160	7,884,595	8,474			

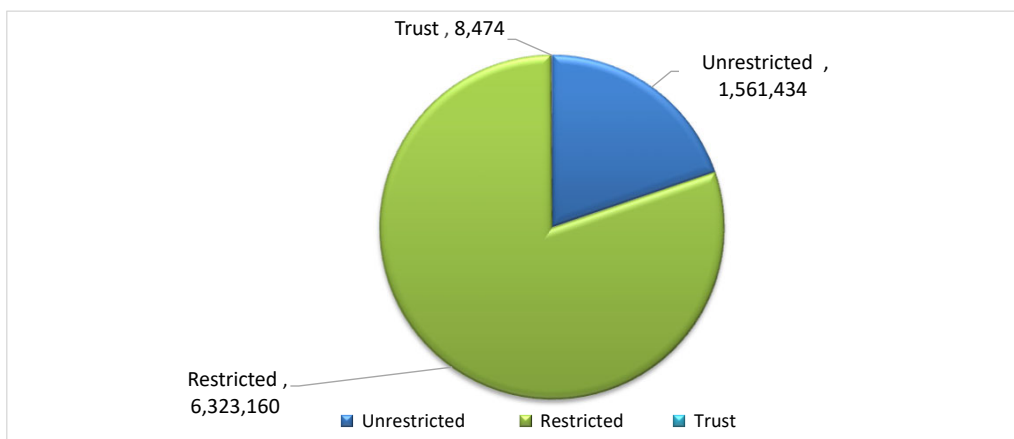
KEY INFORMATION

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.

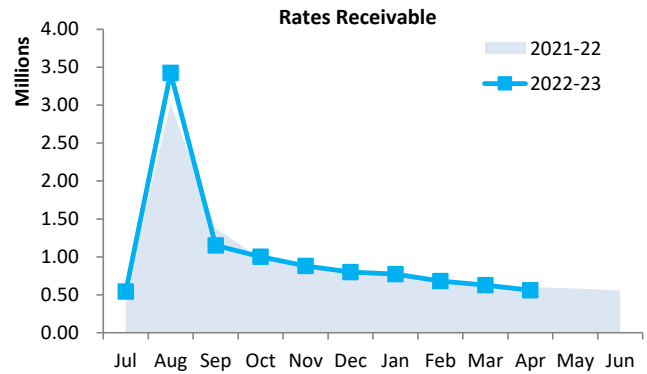
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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 June 2022	30 Apr 2023
	\$	\$
Opening arrears previous years	527,201	555,518
Levied this year	2,590,351	3,052,697
Less - collections to date	(2,562,035)	(3,048,365)
Equals current outstanding	555,518	559,850
Net rates collectable	555,518	559,850
% Collected	82.2%	84.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,714)	19,062	8,369	970	3,119	29,806
Percentage	(5.7%)	64%	28.1%	3.3%	10.5%	
Balance per trial balance						
Sundry receivable						29,806
GST receivable						133,082
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						139,454

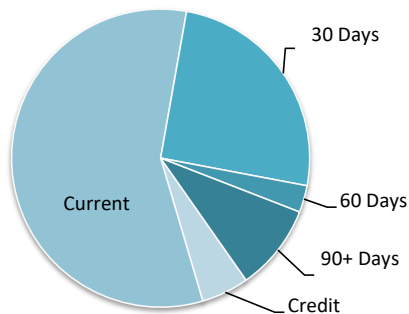
Amounts shown above include GST (where applicable)

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.

Accounts Receivable (non-rates)

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 Apr 2023
	\$	\$	\$	\$
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.

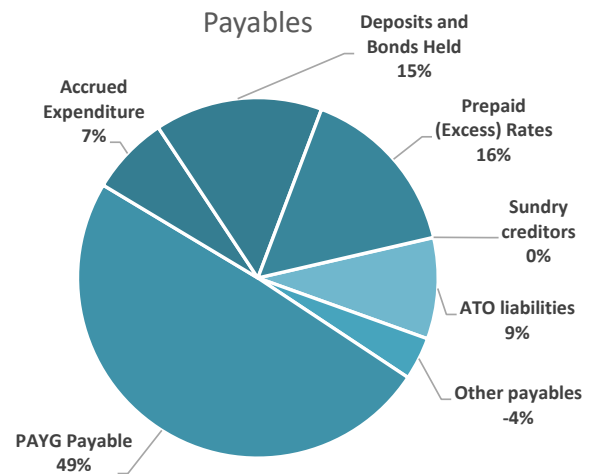
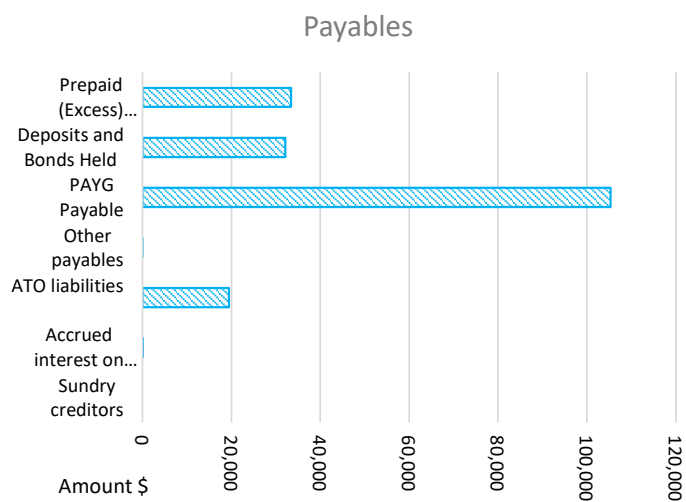
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	(49)	0	(49)
Percentage	0%	0%	0%	100%	0%	
Balance per trial balance						
Sundry creditors						0
Accrued interest on Loans						27
ATO liabilities						19,435
Other payables						(8,170)
PAYG Payable						105,326
Accrued Expenditure						15,193
Deposits and Bonds Held						32,162
Prepaid (Excess) Rates						33,441
Total payables general outstanding						197,414

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



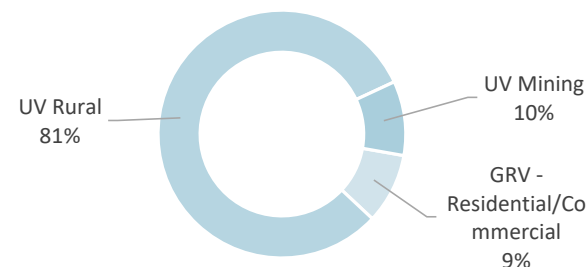
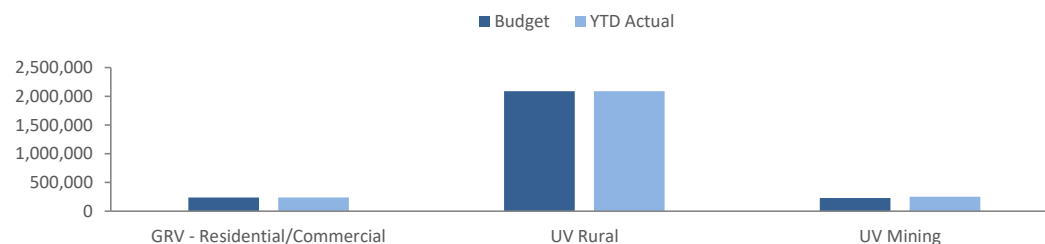
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

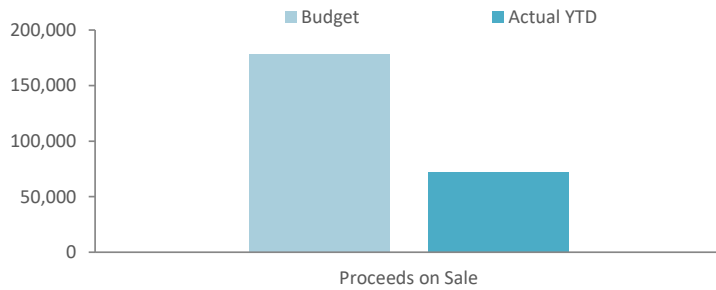
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
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	(26)	0	2,894
UV Mining	683.00	9	9,082	6,147	0	0	6,147	6,147	(4,414)	0	1,733
Sub-total		64	91,145	23,994	0	0	23,994	23,995	(4,440)	0	19,554
		570	89,169,992	2,580,328	0	0	2,580,328	2,598,907	(4,440)	0	2,594,467
Discount							(29,200)				(31,610)
Amount from general rates							2,551,128				2,562,857
Rates Written Off							(1,000)				(8,414)
Ex-gratia rates							6,668				9,766
Total general rates							2,556,796				2,564,209

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	23,074	45,000	21,926	0
	Isuzu Truck	6,261	13,200	6,939	0	4,890	13,200	8,310	0
	Kubota F3680 & Catcher	11,561	14,000	2,439	0	10,800	14,000	3,200	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)	38,765	72,200	33,435	0



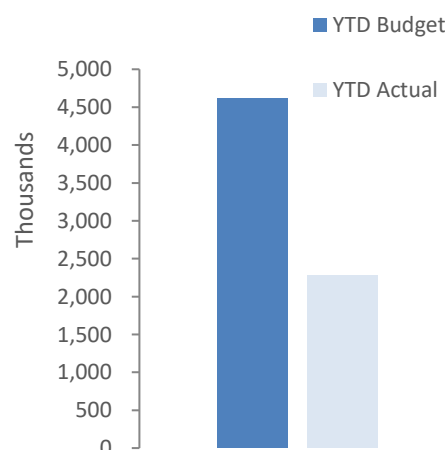
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

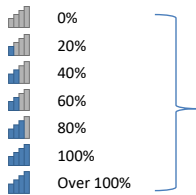
Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
		\$	\$	\$	\$
Land and Buildings	870,000	817,000	597,250	249,291	(347,959)
Furniture and equipment	0	55,000	45,830	50,000	4,170
Plant and equipment	904,867	964,867	804,050	391,430	(412,620)
Infrastructure - roads	1,632,000	1,677,000	1,602,480	1,261,224	(341,256)
Infrastructure - Footpaths	126,520	126,520	126,520	122,007	(4,513)
Infrastructure - Drainage	50,000	50,000	50,000	0	(50,000)
Infrastructure - Parks & Ovals	131,640	131,640	80,820	2,825	(77,995)
Infrastructure - Sewerage	60,000	60,000	40,004	0	(40,004)
Infrastructure - Playground Equipment	90,000	110,000	91,660	25,314	(66,346)
Infrastructure - Other	275,854	455,182	376,630	174,363	(202,267)
Infrastructure - Airfields	163,356	163,356	130,672	152	(130,520)
Payments for Capital Acquisitions	4,304,237	4,610,565	3,945,916	2,276,607	(1,669,309)
Total Capital Acquisitions	4,304,237	4,610,565	3,945,916	2,276,607	(1,669,309)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	2,083,602	2,126,491	2,117,531	875,474	(1,242,057)
Other (disposals & C/Fwd)	178,200	178,200	156,830	72,200	(84,630)
Cash backed reserves					
Plant Replacement Reserve	300,000	300,000	0	0	0
Future Fund Grants (Interest) Reserve	0	40,000	0	0	0
Unspent Loans Reserve	0	101,640	0	0	0
COVID-19 Emergency Response Reserve	0	0	0	50,000	50,000
Contribution - operations	1,742,435	1,864,234	1,671,555	1,278,933	(392,622)
Capital funding total	4,304,237	4,610,565	3,945,916	2,276,607	(1,669,309)

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		Variance (Under)/ Over
	Budget	Budget	YTD Budget	YTD Actual	
Buildings					
Land & Buildings - Dr's Surgery / House	0	0	0	(7,880)	(7,880)
Land & Buildings Renewal - Other Culture	(20,000)	(20,000)	0	0	0
Purchase Land & Buildings	(70,000)	(100,000)	(83,250)	(125,108)	(41,858)
Purchase Land & Buildings - Other Housing	0	(50,000)	(41,650)	(36,998)	4,652
Town Hall & Old Chambers	0	0	0	0	0
Old Roads Board Building - Storage, entrance, water tank	(200,000)	(325,000)	(270,820)	(16,363)	254,457
Recreation Centre - Renewals	(500,000)	(70,000)	(58,330)	0	58,330
Purchase Land and Buildings	(20,000)	(20,000)	(10,000)	0	10,000
Caravan Park Chalets/Units - Renewals	(60,000)	(60,000)	(30,000)	(33,300)	(3,300)
Caravan Park Disabled Toilets Addition	0	(172,000)	(103,200)	(29,643)	73,557
	(870,000)	(817,000)	(597,250)	(249,291)	347,959
Plant & Equipment					
Purchase Plant & Equipment - Road Plant Purchases	(904,867)	(964,867)	(804,050)	(391,430)	412,620
	(904,867)	(964,867)	(804,050)	(391,430)	412,620
Furniture & Equipment					
Purchase Furniture & Equipment - Other Recreation & Sport	0	(55,000)	(45,830)	(50,000)	(4,170)
	0	(55,000)	(45,830)	(50,000)	(4,170)
Infrastructure Other					
Other Infrastructure	(80,000)	(80,000)	(64,000)	(37,989)	26,011
Other Infrastructure - Fire Prevention	0	(74,328)	(61,940)	(53,553)	8,387
Infrastructure Other - Solar Initiatives	(20,000)	0	0	(1,731)	(1,731)
Cemetery Entrance & Landscaping	(175,854)	(300,854)	(250,690)	(81,090)	169,600
	(275,854)	(455,182)	(376,630)	(174,363)	202,267
Infrastructure Sewerage					
Sewerage Upgrade	(60,000)	(60,000)	(40,004)	0	40,004
	(60,000)	(60,000)	(40,004)	0	40,004
Infrastructure Parks & Ovals					
Electric Vehicle Charging Stations	(30,000)	(30,000)	(30,000)	(720)	29,280
Netball Courts - Shed Replacement	(101,640)	(101,640)	(50,820)	(2,105)	48,715
	(131,640)	(131,640)	(80,820)	(2,825)	77,995
Infrastructure Roads					
Morawa Yalgoo Road	(450,000)	(450,000)	(449,992)	(407,833)	42,159
Nanekine Road	(450,000)	(450,000)	(449,997)	(453,303)	(3,306)
Canna North East Road	(300,000)	(200,000)	(299,997)	(116,991)	183,006
Gutha West Rd	(100,000)	(200,000)	(99,999)	(147,217)	(47,218)
White Road - Gravel Resheeting	(112,000)	(112,000)	(111,995)	(89,725)	22,270
Black Spot Evaside Rd Expenditure	0	(45,000)	(37,500)	0	37,500
Main Street Lighting Upgrade	(110,000)	(110,000)	(55,000)	(266)	54,734
Townsite Construction - Valentine Street	(60,000)	(60,000)	(48,000)	0	48,000
Kerbing Construction - Townsite Roads	(50,000)	(50,000)	(50,000)	(45,890)	4,110
	(1,632,000)	(1,677,000)	(1,602,480)	(1,261,224)	341,256
Infrastructure Footpaths					
Granville Street - Footpath	(65,584)	(65,584)	(65,584)	(61,493)	4,091
Dreghorn Street - Footpath	(60,936)	(60,936)	(60,936)	(60,514)	422
	(126,520)	(126,520)	(126,520)	(122,007)	4,513
Infrastructure Drainage					
Drainage Construction	(50,000)	(50,000)	(50,000)	0	50,000
	(50,000)	(50,000)	(50,000)	0	50,000
Infrastructure - Playground Equipment					
Purchase Playground Equipment	(90,000)	0	0	0	0
Purchase Playground Equipment	0	(110,000)	(91,660)	(25,314)	66,346
	(90,000)	(110,000)	(91,660)	(25,314)	66,346
Infrastructure Aerodrome					
Community Stewardship Grant Exp - Airport Vermin Fencing	(163,356)	(163,356)	(130,672)	(152)	130,520
	(163,356)	(163,356)	(130,672)	(152)	130,520
	(4,304,237)	(4,610,565)	(3,945,916)	(2,276,607)	1,669,309

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**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	7,519	15,186	15,186	256,952	249,286	249,286	5,815	12,046	12,046
Recreation and culture														
Netball Courts Redevelopment	139	182,112	0	0	0	12,169	12,169	12,169	169,944	169,943	169,943	2,615	4,509	4,509
Total		446,584	0	0	0	19,688	27,355	27,355	426,896	419,229	419,229	8,429	16,555	16,555
Current borrowings		27,355							7,667					
Non-current borrowings		419,229							419,229					
		446,584							426,896					

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 30/06/2022	During Year	During Year	Balance 30 Apr 2023
		\$	\$	\$	\$
New Shed	139	101,640	0	(2,105)	99,535
		101,640	0	(2,105)	99,535

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 30 APRIL 2023**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases	Lease No.	1 July 2022	New Leases			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		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture														
Lease - Gymnasium Equipment		28,922	0	0	0	14,479	14,479	28,922	14,443	14,443	0	24	25	202
Total		28,922	0	0	0	14,479	14,479	28,922	14,443	14,443	0	24	25	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.

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	2,764	5,000	0	0	0	241,843	238,659
Plant Replacement Reserve	584,297	1,734	6,846	300,000	0	(300,000)	0	586,031	591,143
Capital Works Reserve	401,174	1,912	4,700	100,000	30,000	0	0	503,086	435,874
Community & Economic Development Reserve	1,264,779	5,010	11,625	0	0	0	0	1,269,789	1,276,405
Sewerage Reserve	323,579	1,125	3,791	60,000	60,000	0	0	384,703	387,370
Future Fund Grants (Interest) Reserve	209,080	6,660	9,699	0	0	(40,000)	0	175,740	218,779
Future Fund (Principal) Reserve	2,036,179	2,049	6,390	0	0	0	0	2,038,228	2,042,569
Unspent Loans Reserve	101,640	0	0	0	0	(101,640)	0	(0)	101,640
Legal Fees Reserve	26,196	107	307	10,000	10,000	0	0	36,303	36,503
Emergency Response Reserve	247,792	813	2,903	10,000	10,000	0	0	258,605	260,695
Aged Care Units 1-4 (JVA) Reserve	70,870	291	830	0	0	0	0	71,161	71,700
Unspent Loans Reserve	254,599	375	2,983	10,000	10,000	0	0	264,974	267,582
Swimming Pool Reserve	100,945	333	1,183	20,000	20,000	0	0	121,278	122,128
COVID-19 Emergency Response Reserve	93,149	0	0	0	0	0	(50,000)	93,149	43,149
Jones Lake Road Rehab Reserve	100,085	207	1,173	50,000	50,000	0	0	150,292	151,258
Morawa-Yalgoo Road Maintenance Reserve	77,708	0	0	70,000	0	0	0	147,708	77,708
	6,127,967	21,564	55,193	635,000	190,000	(441,640)	(50,000)	6,342,891	6,323,160

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 Apr 2023
		\$		\$	\$	\$
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	Annual Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$
Operating grants, contributions and subsidies					
General purpose funding					
Grants- FAGS WALGGC - General	842,773	632,079	842,773	337,654	294,425
Grants- FAGS WALGGC - Local Roads	427,983	320,988	427,983	216,012	104,976
Law, order, public safety					
Grant - ESL BFB Operating Grant	20,000	20,000	20,000	(4,564)	24,564
Grant - ESL BFB Operating Grant - Bushfire Risk Planning	149,785	124,820	149,785	13,477	111,343
Education and welfare					
Grant - Youth Events	2,000	8,000	8,000	500	7,500
Other Income	1,500	4,160	5,000	(840)	5,000
Community amenities					
Grants/Contributions	20,000	20,000	20,000	5,000	15,000
Grants Income	0	53,332	80,000	33,332	20,000
Drummuster Contribution	250	0	250	0	0
Recreation and culture					
Grant - NAIDOC week	2,000	0	2,000	0	0
Australia Day Grant	12,000	30,000	30,000	6,000	24,000
Transport					
Grant - Main Roads - Direct	151,000	151,000	151,000	(13,489)	164,489
Street Light Subsidy	10,000	7,500	10,000	2,673	4,827
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	75,000	100,000	(19,158)	94,158
Road Maintenance Contribution	55,000	41,250	55,000	8,998	32,252
Other property and services					
Income related to Unclassified	1,000	830	1,000	830	0
TOTALS	1,795,291	1,488,959	1,902,791	586,425	902,534

Non operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	Amended Budget Revenue	Amended YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Law, order, public safety					
Grant - Dept Water & Environment	0	53,728	44,770	39,397	5,373
Community amenities					
Grants - LRCIP GEN	175,854	300,854	300,854	300,854	0
Recreation and culture					
Grant - LRCIP - Old Roads Board Building	200,000	325,000	325,000	296,634	28,366
Grant Income - LRCIP	422,000	0	0	(28,367)	28,367
Transport					
Grant - Regional Road Group - Road Projects	600,000	600,000	600,000	120,000	480,000
Black Sport Grant Income	0	30,000	30,000	30,000	0
Grant - Roads to Recovery	499,971	499,971	499,970	221,586	278,384
Grant - WA Bicycle Network	63,260	63,260	63,260	8,276	54,984
CSG Grant - Airport Vermin Fencing	122,517	81,678	81,678	81,678	0
	2,083,602	2,126,491	2,117,531	1,242,057	875,474

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**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 30 Apr 2023
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0		865
BRB/BCITF	3,144	3,805	0	6,949
	4,669	3,805	0	8,474

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

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	(485,024)	(47.50%)	▼			The phasing of the Financial Assistance Grant income budget differs from the actuals.
Recreation and culture	(16,363)	(13.53%)	▼			Music, Art Fest, Swimming Pool Admissions and Oval & Facilities Levies & Hire are tracking lower than budget at this point in time.
Expenditure from operating activities						
Governance	88,913	21.26%	▲			The phasing of various expenditure account budgets are higher than the actuals.
Law, order and public safety	40,978	18.63%	▲			Fire Services Manager for 4 Shires, Fire Hydrant Maintenance, Bushfire Risk Planning Co-Ordinator and Ranger Services tracking GL's tracking lower than budgeted.
Health	(13,444)	(7.99%)				Several GL's within Other Health are tracking higher than budget.
Education and welfare	79,556	47.85%	▲			Other Welfare expenditure is tracking lower than budgeted.
Community amenities	269,523	38.16%	▲			The Community Amenities whole programme is tracking lower than budgeted. With Other Community Amenities showing the largest variance.
Economic services	215,120	30.74%	▲			The phasing of various expenditure account budgets differ from the actuals.
Other property and services	(318,298)	(244.62%)	▼			Public Works Overheads, Plant Operation Cost are tracking substantially higher than budgeted.
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,242,057)	(58.66%)	▼			The phasing of the LRCIP and road grant income budgets are ahead of the actuals.
Proceeds from disposal of assets	(84,630)	(53.96%)	▼			The disposal of assets are behind schedule compared to budget expectations.
Payments for Infrastructure	912,900	36.53%	▲			The phasing of various expenditure account budgets differ from the actuals.
Payments for property, plant and equipment	756,409	52.27%	▲			The phasing of various expenditure account budgets differ from the actuals.
Financing activities						
Transfer from reserves	50,000	0.00%	▲			Transfer from Reserve are budgeted to happen at end on year.
Transfer to reserves	(243,921)	(19176.18%)	▼			Transfer to Reserve are budgeted to happen at end on year.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

NOTE 17
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening surplus				0
	Change in opening surplus since budget adoption				353,545		353,545
08661.110	Grant Income - Youth	221106	Operating Revenue		6,000		359,545
12133.123	Contributions	221106	Operating Revenue		30,000		389,545
11622.126	Income - Music, Arts & Festivals	221106	Operating Revenue		16,000		405,545
11607.520	Morawa Music & Arts Festival	221106	Operating Expenses			(5,000)	400,545
11612.521	Arts & Culture Plan Grant Expenditure	221106	Operating Expenses			(6,000)	394,545
05152.520	Other Infrastructure - Fire Prevention	221106	Capital Expenses			(74,328)	320,217
08613.110	Record Not Found	221106	Operating Expenses			(6,000)	314,217
09132.150	Income - 17 Solomon Tce	221106	Operating Revenue		6,000		320,217
12150.521	Rural Roads Construction	221106	Capital Expenses			(45,000)	275,217
05124.123	Grant - Dept Water & Environment	221106	Operating Revenue		53,728		328,945
03100.903	ABC Allocated - Rates	230313	Non Cash Item	(156)			328,945
03200.903	ABC Allocation - GP Funding	230313	Non Cash Item	(48)			328,945
04100.903	ABC Allocation - Members	230313	Non Cash Item	(188)			328,945
04230.156	Other Income - Governance general	230313	Operating Revenue		700		329,645
05100.903	ABC Allocation - Fire Prevention	230313	Non Cash Item	(6)			329,645
05200.903	ABC Allocation - Animal Control	230313	Non Cash Item	(8)			329,645
05221.156	Dog Registration Fees	230313	Operating Revenue			(1,000)	328,645
05224.156	Cat Licences GEN	230313	Operating Revenue			(150)	328,495
05300.903	ABC Allocation - Animal Control	230313	Non Cash Item	(1)			328,495
05301.520	SMS Alert Service Account	230313	Operating Expenses			(3,000)	325,495
07400.903	ABC Allocation - Admin & Inspection	230313	Non Cash Item	(5)			325,495
07500.903	ABC Allocation - Pest Control	230313	Non Cash Item	(2)			325,495
07700.903	ABC Allocation - Other Health	230313	Non Cash Item	(10)			325,495
07702.520	Drs Surgery Operating Expense	230313	Operating Expenses			(2,200)	323,295
07709.905	Housing Costs Allocated	230313	Non Cash Item	(15,000)			323,295
07711.520	Other Expenses	230313	Operating Expenses			(24,000)	299,295
07767.702	Transfer to capital works Reserve	230313	Capital Expenses		446		299,741
08200.903	ABC Allocation - Other Education	230313	Non Cash Item	(3)			299,741
08600.903	ABC Allocation - Other Welfare	230313	Non Cash Item	(24)			299,741
08603.905	Housing Costs Allocated	230313					299,741
08630.120	Other income - Other Welfare	230313	Operating Revenue		3,500		303,241
09100.903	ABC Allocation - Staff Housing	230313	Non Cash Item	(46)			303,241
09103.520	Maintenance- 20 Barnes Street	230313	Operating Expenses		10,000		313,241
09117.520	Maintenance- 2 Caulfield Street	230313	Operating Expenses			(20,000)	293,241
09132.150	Income - 17 Solomon Terrace	230313	Capital Revenue		5,000		298,241
09151.520	Purchase Land and Buildings	230313	Capital Expenses			(30,000)	268,241
09199.905	Staff Housing Costs Recovered	230313	Non Cash Item	(10,000)			268,241
09200.903	ABC Allocation - Other Housing	230313	Non Cash Item	(31)			268,241
09204.520	Maintenance Lot 345 Grove Street	230313	Operating Expenses			(3,000)	265,241
09209.520	Maintenance 23 Waddilove street	230313	Operating Expenses			(15,000)	250,241
09222.905	Other Housing Costs Recovered	230313	Non Cash Item	18,000			250,241
09232.150	Income - lot 345 Grove Street	230313	Operating Revenue			(300)	249,941
09251.520	Land and Buildings	230313	Operating Expenses			(50,000)	199,941
10100.903	ABC Allocation - Sanitisation	230313	Non Cash Item	(41)			199,941
10200.903	ABC Allocation - Other Sanitisation	230313	Non Cash Item	(10)			199,941
10300.903	ABC Allocation - Sewerage	230313	Non Cash Item	(12)			199,941
10600.903	ABC Allocation - Town Planning	230313	Non Cash Item	(41)			199,941
10602.520	Other Expenses	230313	Operating Expenses			(10,000)	189,941
10700.903	ABC Allocation - Other Community	230313	Non Cash Item	(13)			189,941
10706.520	Projects - Community Benefit Contribution	230313	Operating Expenses			(80,000)	109,941
10708.520	Hairdressing Salon Expenditure	230313	Operating Expenses			(10,000)	99,941
10715.521	Old Railway Building	230313	Operating Expenses			(6,000)	93,941
10731.156	Niche/ Monument Fees	230313	Operating Revenue			(100)	93,841
10732.156	Reimbursements/ Contributions	230313	Operating Revenue			(1,500)	92,341
10735.156	Community bus Income	230313	Operating Revenue			(2,200)	90,141
10740.125	Grant Income RAC	230313	Operating Revenue		80,000		170,141
10742.124	Grants - LRCIP	230313	Operating Revenue		125,000		295,141
10752.520	Infrastructure Other	230313	Capital Expenses			(125,000)	170,141
11100.903	ABC Allocations - Halls	230313	Non Cash Item	(26)			170,141
11102.903	Maintenance - Morawa Hall & Old shire building	230313	Non Cash Item	(2,882)			170,141
11140.124	Grants - LRCIP	230313	Operating Revenue		125,000		295,141
11151.520	Land and Buildings	230313	Capital Expenses			(125,000)	170,141

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 17
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
11152.521	Solar Initiatives	230313	Capital Expenses		20,000		190,141
11200.903	ABC Allocation - Swimming Pool	230313	Non Cash Item	(37)			190,141
11204.905	Housing Cost Allocations	230313					190,141
11300.903	ABC Allocation - Other Rec and Sport	230313	Non Cash Item	(44)			190,141
11302.900	Maintenance Parks & Reserves	230313	Non Cash Item	(10,000)			190,141
11309.520	Other Expenses	230313	Operating Expenses		30,000		220,141
11315.562	Lease Interest - Gymnasium	230313	Operating Expenses		177		220,318
11332.124	Grant Income LRCIP	230313	Operating Revenue			(422,000)	(201,682)
11350.520	Land and Buildings	230313	Capital Expenses		430,000		228,318
11351.520	Furniture and Equipment	230313	Capital Expenses			(55,000)	173,318
11362.520	Playground Equipment	230313	Capital Expenses			(20,000)	153,318
11365.520	Principal Repayments - Gym Lease	230313	Capital Expenses		14,443		167,761
11500.903	ABC Allocations - Library	230313	Non Cash Item	(15)			167,761
11600.903	ABC Allocation - Other Culture	230313	Non Cash Item	(16)			167,761
11614.520	Australia Day Expenditure	230313	Operating Expenses			(18,000)	149,761
11622.156	Income - Music, Arts and Festivals	230313	Operating Revenue		7,500		157,261
11628.111	Australia Day Income	230313	Operating Revenue		18,000		175,261
12200.903	ABC Allocation - Road Maintenance	230313	Non Cash Item	(47)			175,261
12203.900	Rural Road Maintenance	230313	Non Cash Item	(10,000)			175,261
12300.903	ABC Allocation - Plant	230313	Non Cash Item	(6)			175,261
12350.520	Plant and Equipment	230313	Operating Expenses			(60,000)	115,261
12370.180	Proceeds on asset Disposal	230313	Operating Revenue		10,000		125,261
12371.190	Realisation on asset Disposal	230313	Operating Revenue		(10,000)		115,261
12500.903	ABC Allocation - Licensing	230313	Non Cash Item	(61)			115,261
12600.903	ABC Allocation - Aerodrome	230313	Non Cash Item	(5)			115,261
12630.123	Aerodrome Grant	230313	Operating Revenue			(40,839)	74,422
13100.903	ABC Allocation - Rural Services	230313	Non Cash Item	(8)			74,422
13200.903	ABC Allocation - Tourism	230313	Non Cash Item	(64)			74,422
13241.124	LRCIP Grant Income	230313	Operating Revenue		172,000		246,422
13251.520	Land and Buildings	230313	Capital Expenses			(172,000)	74,422
13300.903	ABC Allocation - Building Control	230313	Non Cash Item	(28)			74,422
13302.520	Other Expenses - Building Control	230313	Operating Expenses			(4,000)	70,422
13330.156	Building Permit Fees	230313	Operating Revenue		2,000		72,422
13600.903	ABC Allocation - Other Economic Services	230313	Non Cash Item	(21)			72,422
13700.903	ABC Allocation Economic Development	230313	Non Cash Item	(95)			72,422
14200.903	ABC Allocation - PWO	230313	Non Cash Item	(182)			72,422
14223.905	Housing Costs Allocated	230313	Non Cash Item	7,000			72,422
14218.521	Engineering Consultancy Costs	230313	Operating Expenses			(20,000)	52,422
14219.900	Overheads Allocated to Public Works	230313	Non Cash Item	13,182			52,422
14610.520	Conference Expense	230313	Operating Expenses			(5,000)	47,422
14612.520	Travel and Accommodation Admin	230313	Operating Expenses			(6,000)	41,422
14613.905	Housing Costs Allocated - Admin	230313					41,422
14639.903	ABC Allocations Across Programs	230313	Non Cash Item	11,000			41,422
14640.121	Income relating to Administration	230313	Operating Revenue		15,000		56,422
14657.702	Transfer interest to Capital works Reserve	230313	Capital Expenses			(446)	55,976
14810.521	Storm Damage Expenses	230313	Operating Expenses			(3,500)	52,476
14832.121	Income DRFAWA Claims	230313	Operating Revenue		20,000		72,476
				0	1,544,039	(1,471,563)	72,476

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 30 April 2023

		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	283,515	3,578,083	230,620	3,100,303	223,507
Governance	04	25	527,195	725	527,383	580	418,175	1,811	329,262
Law, Order, Public Safety	05	176,435	260,489	229,013	263,504	194,738	220,007	141,905	179,029
Health	07	7,050	195,834	7,050	237,051	5,550	168,231	3,339	181,675
Education & Welfare	08	7,000	195,625	16,500	201,652	15,070	166,250	14,867	86,694
Housing	09	100,800	219,445	111,500	239,522	92,530	208,288	83,362	198,778
Community Amenities	10	669,595	775,914	870,795	882,031	840,834	706,226	499,402	436,703
Recreation & Culture	11	708,200	1,564,330	452,700	1,576,173	445,979	1,311,509	161,349	1,246,002
Transport	12	1,986,074	2,322,932	1,975,235	2,333,051	1,845,158	1,900,832	1,410,775	1,992,403
Economic Services	13	239,572	801,809	413,572	806,025	373,209	699,901	202,671	484,781
Other Property & Services	14	219,300	102,215	254,300	105,715	160,240	130,117	169,794	448,415
TOTAL - OPERATING		8,019,167	7,249,099	8,236,506	7,455,622	7,551,971	6,160,156	5,789,577	5,807,249
CAPITAL									
General Purpose Funding	03	0	10,107	0	10,107	0	0	0	10,307
Governance	04	0	0	0	0	0	0	0	0
Law, Order, Public Safety	05	0	0	0	74,328	0	61,940	0	53,553
Health	07	0	446	0	0	0	0	0	7,880
Education & Welfare	08	0	0	0	0	0	0	0	0
Housing	09	0	95,852	0	175,852	0	137,550	0	213,438
Community Amenities	10	0	347,186	0	472,186	0	290,694	0	196,054
Recreation & Culture	11	101,640	1,023,064	101,640	758,621	0	571,689	50,000	144,063
Transport	12	300,000	3,279,290	300,000	3,384,290	0	2,723,722	0	1,794,563
Economic Services	13	40,000	153,719	40,000	325,719	0	197,200	0	128,646
Other Property & Services	14	0	107,414	0	107,860	0	1,272	0	7,464
TOTAL - CAPITAL		441,640	5,017,078	441,640	5,308,963	0	3,984,067	50,000	2,555,967
		8,460,807	12,266,177	8,678,146	12,764,585	7,551,971	10,144,223	5,839,577	8,363,217
Less Depreciation Written Back			(1,582,699)		(1,582,699)		(1,318,830)		(1,515,870)
Less Profit/Loss Written Back		(30,126)	(42,671)	(30,126)	(42,671)	0	0	(33,435)	0
Less Movement in Leave Reserve - REC INT	72101		(5,948)		(5,948)		0		(2,764)
Plus Proceeds from Sale of Assets		178,200		178,200		156,830		72,200	
TOTAL REVENUE & EXPENDITURE		8,608,881	10,634,859	8,826,220	11,133,267	7,708,801	8,825,393	5,878,342	6,844,583
Surplus/Deficit July 1st B/Fwd		2,025,977		2,379,523		2,379,523		2,379,523	
		10,634,858	10,634,859	11,205,743	11,133,267	10,088,324	8,825,393	8,257,866	6,844,583
Surplus/Deficit C/Fwd			(2)		72,476		1,262,931		1,413,282
		10,634,858	10,634,858	11,205,743	11,205,743	10,088,324	10,088,324	8,257,866	8,257,866

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Financial Statement for Period Ended 30 April 2023

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		221,354		178,830		180,454
Other General Purpose Funding		62,113		62,161		51,790		43,054
<u>OPERATING REVENUE</u>								
Rates	2,602,796		2,602,796		2,598,716		2,632,333	
Other General Purpose Funding	1,302,320		1,302,320		979,367		467,970	
SUB-TOTAL	3,905,116	283,311	3,905,116	283,515	3,578,083	230,620	3,100,303	223,507
<u>CAPITAL EXPENDITURE</u>								
Rates		0		0		0		0
Other General Purpose Funding		10,107		10,107		0		10,307
<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	10,307
TOTAL -	3,905,116	293,418	3,905,116	293,622	3,578,083	230,620	3,100,303	233,814

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 April 2023

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		423,683		350,025		306,823
Governance General		103,700		103,700		68,150		22,438
<u>OPERATING REVENUE</u>								
Members of Council	25		25		0		900	
Governance General	0		700		580		911	
SUB-TOTAL	25	527,195	725	527,383	580	418,175	1,811	329,262
<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	725	527,383	580	418,175	1,811	329,262

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
Financial Statement for Period Ended
30 April 2023

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>								
Fire Prevention		218,628		218,634		183,309		150,199
Animal Control		40,856		40,864		34,030		25,110
Other Law, Order & Public Safety		1,005		4,006		2,668		3,719
<u>OPERATING REVENUE</u>								
Fire Prevention	173,785		227,513		193,590		141,280	
Animal Control	2,650		1,500		1,148		625	
Other Law, Order & Public Safety	0		0		0		0	
SUB-TOTAL	176,435	260,489	229,013	263,504	194,738	220,007	141,905	179,029
<u>CAPITAL EXPENDITURE</u>								
Fire Prevention		0		74,328		61,940		53,553
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	61,940	0	53,553
TOTAL - PROGRAMME SUMMARY	176,435	260,489	229,013	337,832	194,738	281,947	141,905	232,582

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 April 2023

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		290		0
Preventative Services - Inspections & Admin		52,251		52,256		42,544		11,778
Preventative Services - Pest Control		6,104		6,106		4,458		5,243
Other Health		137,129		178,339		120,939		164,654
OPERATING REVENUE								
Preventative Services - Meat Inspection	350		350		350		0	
Preventative Services - Inspections & Admin	700		700		700		348	
Preventative Services - Pest Control	0		0		0		0	
Other Health	6,000		6,000		4,500		2,990	
SUB-TOTAL	7,050	195,834	7,050	237,051	5,550	168,231	3,339	181,675
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		0		0		7,880
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	0	0	0	0	7,880
TOTAL - PROGRAMME SUMMARY	7,050	196,280	7,050	237,051	5,550	168,231	3,339	189,555

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 April 2023

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>								
Other Education		6,976		6,979		2,868		5,765
Care of Families & Children		13,726		13,726		11,390		9,936
Other Welfare		174,923		180,947		151,992		70,993
<u>OPERATING REVENUE</u>								
Other Education	0		0		0		0	
Care of Families & Children	3,500		3,500		2,910		2,367	
Other Welfare	3,500		13,000		12,160		12,500	
SUB-TOTAL	7,000	195,625	16,500	201,652	15,070	166,250	14,867	86,694
<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	16,500	201,652	15,070	166,250	14,867	86,694

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 April 2023

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		109,097		92,580		90,695
Other Housing		84,102		84,133		76,935		62,440
Aged Housing		46,292		46,292		38,773		45,642
<u>OPERATING REVENUE</u>								
Staff Housing	10,500		21,500		17,910		19,242	
Other Housing	22,300		22,000		17,990		13,164	
Aged Housing	68,000		68,000		56,630		50,956	
SUB-TOTAL	100,800	219,445	111,500	239,522	92,530	208,288	83,362	198,778
<u>CAPITAL EXPENDITURE</u>								
Staff Housing		85,186		115,186		95,900		162,627
Other Housing		0		50,000		41,650		36,998
Aged Housing		10,666		10,666		0		13,813
<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	175,852	0	137,550	0	213,438
TOTAL - PROGRAMME SUMMARY	100,800	315,297	111,500	415,374	92,530	345,838	83,362	412,216

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 April 2023

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		232,365		193,580		177,273
Sanitation - Other		168,176		168,186		114,270		43,400
Sewerage		133,950		133,962		113,306		88,751
Urban Stormwater Drainage		9,500		9,500		4,766		0
Town Planning & Regional Development		66,003		76,044		63,360		50,426
Other Community Amenities		165,961		261,974		216,944		76,852
OPERATING REVENUE								
Sanitation - Household Refuse	111,903		111,903		111,643		110,057	
Sanitation - Other	73,288		73,288		73,037		72,108	
Sewerage	277,248		277,248		275,748		276,941	
Urban Stormwater Drainage	0		0		0		0	
Town Planning & Regional Development	4,000		4,000		3,330		3,151	
Other Community Amenities	203,156		404,356		377,076		37,145	
SUB-TOTAL	669,595	775,914	870,795	882,031	840,834	706,226	499,402	436,703
CAPITAL EXPENDITURE								
Sanitation - Household Refuse		50,207		50,207		0		51,173
Sanitation - Other		0		0		0		0
Sewerage		121,125		121,125		40,004		63,791
Urban Stormwater Drainage		0		0		0		0
Other Community Amenities		175,854		300,854		250,690		81,090
CAPITAL REVENUE								
SUB-TOTAL	0	347,186	0	472,186	0	290,694	0	196,054
TOTAL - PROGRAMME SUMMARY	669,595	1,123,100	870,795	1,354,217	840,834	996,920	499,402	632,756

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 April 2023

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		168,749		140,765		159,791
Swimming Areas & Beaches		338,998		339,035		291,307		247,780
Other Recreation and Sport		883,423		863,290		724,993		671,527
TV and Radio Re-broadcasting		2,000		2,000		1,660		1,129
Libraries		23,288		23,303		19,400		16,219
Other Culture		150,780		179,796		133,384		149,556
OPERATING REVENUE								
Public Halls and Civic Centres	201,500		326,500		326,250		28,411	
Swimming Areas & Beaches	18,000		18,000		18,000		16,699	
Other Recreation and Sport	447,500		25,500		21,230		45,172	
TV and Radio Re-broadcasting	0		0		0		0	
Libraries	200		200		0		0	
Other Culture	41,000		82,500		80,499		71,067	
SUB-TOTAL	708,200	1,564,330	452,700	1,576,173	445,979	1,311,509	161,349	1,246,002
CAPITAL EXPENDITURE								
Public Halls and Civic Centres		220,000		325,000		270,820		18,093
Swimming Areas & Beaches		20,333		20,333		0		21,183
Other Recreation and Sport		762,731		393,288		300,869		104,787
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		50,000	
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	758,621	0	571,689	50,000	144,063
TOTAL - PROGRAMME SUMMARY	809,840	2,587,394	554,340	2,334,794	445,979	1,883,198	211,349	1,390,065

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 April 2023

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		1,828,163		1,514,611		1,620,374
Plant Purchases		60,483		60,489		14,840		5,628
Transport Licensing		360,726		360,787		300,980		313,663
Aerodromes		83,607		83,612		70,401		52,738
OPERATING REVENUE								
Construction Roads, Bridges and Depots	1,163,231		1,193,231		1,193,230		813,368	
Maintenance Roads, Bridges and Depots	316,000		316,000		274,750		295,726	
Plant Purchases	30,126		30,126		0		33,435	
Transport Licensing	354,200		354,200		295,500		268,245	
Aerodromes	122,517		81,678		81,678		0	
SUB-TOTAL	1,986,074	2,322,932	1,975,235	2,333,051	1,845,158	1,900,832	1,410,775	1,992,403
CAPITAL EXPENDITURE								
Construction Roads, Bridges and Depots		1,819,333		1,864,333		1,779,000		1,396,135
Maintenance Roads, Bridges and Depots		90,000		90,000		10,000		0
Plant Purchases		1,206,601		1,266,601		804,050		398,276
Aerodromes		163,356		163,356		130,672		152
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		0	
Aerodromes	0		0		0		0	
SUB-TOTAL	300,000	3,279,290	300,000	3,384,290	0	2,723,722	0	1,794,563
TOTAL - PROGRAMME SUMMARY	2,286,074	5,602,222	2,275,235	5,717,341	1,845,158	4,624,554	1,410,775	3,786,966

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 April 2023

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		35,991		29,940		11,029
Tourism & Area Promotion		367,839		367,903		319,752		207,667
Building Control		39,942		43,970		43,970		36,189
Other Economic Services		63,528		63,549		52,940		44,385
Economic Development		294,517		294,612		253,299		185,511
OPERATING REVENUE								
Rural Services	0		0		0		0	
Tourism & Area Promotion	187,000		359,000		327,789		155,306	
Building Control	6,500		8,500		7,070		8,651	
Other Economic Services	25,000		25,000		20,830		23,103	
Economic Development	21,072		21,072		17,520		15,610	
SUB-TOTAL	239,572	801,809	413,572	806,025	373,209	699,901	202,671	484,781
CAPITAL EXPENDITURE								
Rural Services		0		0		0		0
Tourism & Area Promotion		60,000		232,000		133,200		62,943
Building Control		0		0		0		0
Other Economic Services		80,000		80,000		64,000		37,989
Economic Development		13,719		13,719		0		27,714
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	325,719	0	197,200	0	128,646
TOTAL - PROGRAMME SUMMARY	279,572	955,528	453,572	1,131,744	373,209	897,101	202,671	613,427

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 April 2023

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								
Private Works		27,215		27,215		22,660		12,263
Public Works Overheads		0		0		9,379		231,552
Plant Operation Costs		0		0		7,325		205,313
Stock, Fuels and Oils		0		0		0		(16,040)
Administration		0		0		13,037		0
Unclassified		75,000		78,500		77,716		15,660
OPERATING REVENUE								
Private Works	40,000		40,000		33,330		12,762	
Public Works Overheads	1,000		1,000		1,000		0	
Plant Operation Costs	42,000		42,000		31,500		25,023	
Stock, Fuels and Oils	300		300		250		1,109	
Administration	10,000		25,000		20,830		25,316	
Unclassified	126,000		146,000		73,330		105,584	
SUB-TOTAL	219,300	102,215	254,300	105,715	160,240	130,117	169,794	448,415
CAPITAL EXPENDITURE								
Administration		107,414		107,860		1,272		7,464
CAPITAL REVENUE								
Administration	0		0		0		0	
SUB-TOTAL	0	107,414	0	107,860	0	1,272	0	7,464
TOTAL - PROGRAMME SUMMARY	219,300	209,629	254,300	213,575	160,240	131,389	169,794	455,879

Shire of Morawa
Bank Reconciliation Report
For Period Ending 30 April 2023

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	535,668.08	1,039,197.47	8,474.23	4,223,160.10	2,100,000.00
Balance as per General Ledger	521,837.00	1,039,197.47	8,474.23	4,223,160.10	2,100,000.00
Unpresented Payments					
Outstanding Payments	-1,279.71				
Super Payroll Direct Debits	-12,719.52				
Outstanding Cheque	-250.00				
Transfer BCITF to Trust	0.00				
Outstanding Deposits					
Bank Deposits made after 31/3/2023	418.15				
Transfer BCITF from Municipal			\$0.00		
Difference	521,837.00 0.00	1,039,197.47 0.00	8,474.23 0.00	4,223,160.10 0.00	2,100,000.00 0.00

Shire of Morawa List of Payments Report

For Period Ending 30 April 2023

Chq/EFT	Date	Name	Description	Amount	Bank
EFT16522	05/04/2023	Rip-It Security Shredding (Primecode Pty Ltd)	Records Archiving And Storage Monthly Charge	104.50	1
EFT16523	05/04/2023	Hersey's Safety Pty Ltd	PPE, Line Mark Yellow & Tyre Repair Kit	959.22	1
EFT16524	05/04/2023	Kats Rural	Items For the Maintenance of Shire Properties and Reticulation Repairs	7,519.79	1
EFT16525	05/04/2023	TP & MB Shields	1.2 Galvanised Sheet Cut And Bend For 20 Barnes Renovation	65.01	1
EFT16526	05/04/2023	Morawa Drapery Store	12 Polo Embroidery ,5 Work Shorts, & Work Boots Outside Staff	863.05	1
EFT16527	05/04/2023	Nutrien Ag Solutions	33 Bags Of Rapid Set Concrete and Coupling for Fencing	620.79	1
EFT16528	05/04/2023	Refuel Australia	10,000 Lt Supply of Diesel to Depot	17,808.00	1
EFT16529	05/04/2023	Think Water Geraldton	Hunter Ultra Gear Drive 4Ssprinklers	644.20	1
EFT16530	05/04/2023	Frank Gilmour	Inspect, Bait & Spray Council Properties	1,584.00	1
EFT16531	05/04/2023	Bunnings Group Limited	Bathroom Fittings For 23 Waddilove	293.26	1
EFT16532	05/04/2023	Geraldton Mower & Repairs Specialists	Single Grade Rotary Laser For Cemetery Upgrade	4,287.60	1
EFT16533	05/04/2023	McLeods Barristers and Solicitors	Legal Fees - Valentine Street	881.54	1
EFT16534	05/04/2023	Truckline	Oil Pump 205L For Expendable Stores & Suzuki Coil Short Tail	1,291.27	1
EFT16535	05/04/2023	Wallis Computer Solutions	Laptop for Doctor and IT Support and Setup Fees	4,841.99	1
EFT16536	05/04/2023	Blue Hill Couriers	Deliver Pump To Central West Pumps For Sewerage Scheme	26.40	1
EFT16537	05/04/2023	M & B Sales	1Kg Bag Of Fibreglass X4 & 1 Bag Cornice Adhesive - 2 Caulfield	162.45	1
EFT16538	05/04/2023	Herrings Coastal Plumbing & Gas	Repairs To Gas Cooktop 24 Harley	143.00	1
EFT16539	05/04/2023	Abrolhos Steel	200Mmx 200Mm X 16Mm Steel Plates For Prater Park	488.07	1
EFT16540	05/04/2023	SafeRoads WA	Morawa Yalgoo Road Maintenance	24,968.77	1
EFT16541	05/04/2023	Great Southern Fuel Supplies	Fuel Card Purchases For March 2023	1,056.25	1
EFT16542	05/04/2023	Aquatic Services WA Pty Ltd	Repairs To Prominent Procal Feeder - Swimming Pool	2,454.10	1
EFT16543	05/04/2023	Infinitum Technologies Pty Ltd	Software Licence - 3Cx Sc Professional	495.00	1
EFT16544	05/04/2023	Avon Waste	General Waste Services Per Month	6,593.76	1
EFT16545	05/04/2023	Mitchell and Brown Communications	Monthly Security Monitoring At Drs Surgery July 2022 To June 2023	161.08	1
EFT16546	05/04/2023	Town of Victoria Park	Environmental Health Officer Expense	3,420.00	1
EFT16547	05/04/2023	Terra Form Contracting	Vegetation Clearing Plus Expenses for Rural Roads	17,352.50	1
EFT16548	05/04/2023	Team Global Express	Monthly Freight Charges For The Period July 2022 - June 2023	18.56	1
EFT16549	05/04/2023	Breeze Connect Pty Ltd	Admin Office Telephone Monthly Charge 1/7/2022 - 30/6/2023	232.00	1
EFT16550	05/04/2023	Bob Waddell Consultant	Assistance With Monthly Financial Statements 2022 - 2023	206.25	1

Shire of Morawa List of Payments Report

For Period Ending 30 April 2023

Chq/EFT	Date	Name	Description	Amount	Bank
EFT16551	05/04/2023	AFGRI Equipment	Repair To Grader, Travel and Labour	1,991.36	1
EFT16552	05/04/2023	G W Mechanical (Glen Wallace)	Service Ute P260 and Community Bus P259	858.85	1
EFT16553	05/04/2023	Paul Devcic	Reimburse Expenditure For Busselton Conference	902.00	1
EFT16554	05/04/2023	Midmech Pty Ltd	Manufacture Hydraulic Hose For Caterpillar Truck	764.42	1
EFT16555	05/04/2023	Port Denison Plumbing	Purchase Coupling, Pipe and Fit to Sewer Line at Dam	2,799.48	1
EFT16556	05/04/2023	SMS Group WA	Hire Of Water Cart For Nanekine Road and Cemetery Project	6,600.00	1
EFT16557	05/04/2023	Ann Wanjiku	Reimburse Meals for Staff Training - Licensing Training to Refund	234.73	1
EFT16558	05/04/2023	Winc	Photocopier Usage Monthly Charge	686.41	1
EFT16559	05/04/2023	Patience Sandland Pty Ltd	55T Red Loam @ \$42.27/T Supply And Deliver Red Loam	2,324.85	1
EFT16560	13/04/2023	Australian Services Union	Payroll Deductions	77.70	1
EFT16561	13/04/2023	Department of Human Services	Payroll Deductions	426.21	1
EFT16585	17/04/2023	Marie Anne Gamble	Toggle Reimbursement For Gym	10.00	1
EFT16586	17/04/2023	Perth Better Homes	Supply and Install Shade Sails at WildFlower Park	27,845.40	1
EFT16587	17/04/2023	Morawa Traders	One Carton of Long Life Milk for the Depot	34.32	1
EFT16588	17/04/2023	Nutrien Ag Solutions	Fence Dropper And 72 Bags Of Concrete For Road Maintenance	1,442.98	1
EFT16589	17/04/2023	WesTrac Equipment Pty Ltd	Replace Control Gp For Air Con For Grader And Check	4,422.57	1
EFT16590	17/04/2023	Landgate	Payment For Valuation Orders	70.35	1
EFT16591	17/04/2023	Think Water Geraldton	Pvc Slip Joiners For Town Dam And 6 Station Module For Pool	2,606.50	1
EFT16592	17/04/2023	Canine Control	Ranger Services for Patrol of Town and Surrounding Areas	985.49	1
EFT16593	17/04/2023	Marketforce	Advertisement Of Local Government Job Vacancies	1,139.66	1
EFT16594	17/04/2023	Bunnings Group Limited	Plumbing Fittings and Gardening Items for Council Properties	873.25	1
EFT16595	17/04/2023	IGA Morawa	IGA Monthly Account Payment for March	776.72	1
EFT16596	17/04/2023	Officeworks	Stationary Order	442.45	1
EFT16597	17/04/2023	Infinitum Technologies Pty Ltd	Monthly IT Support, Software Licenses and Email Security System	5,378.34	1
EFT16598	17/04/2023	Avon Waste	General Waste Services Per Month	14,835.96	1
EFT16599	17/04/2023	Element Advisory Pty Ltd	Caravan Park Master Plan Design & Development Draft Report	10,015.50	1
EFT16600	17/04/2023	Five Star	Billing For Invoices Recieved For Printing Service	1,238.16	1
EFT16601	17/04/2023	Bob Waddell Consultant	Assistance With Monthly Financial Statements	948.75	1
EFT16602	17/04/2023	Resonline Pty Ltd	Monthly Subscription To Room Manager Booking Software	134.31	1
EFT16603	17/04/2023	Cleanpak Total Solutions	Handle Ali Blue Rapid For Cleaning Shire Facilities	30.80	1

Shire of Morawa List of Payments Report

For Period Ending 30 April 2023

Chq/EFT	Date	Name	Description	Amount	Bank
EFT16604	17/04/2023	Cloud Collections Pty Ltd	Payments For Debt Collection Services	5,971.30	1
EFT16605	17/04/2023	Marika Flanders	Gym Toggle Bond Reimbursement	30.00	1
EFT16606	17/04/2023	Jake Edwards	Gym Toggle Bond Reimbursement	30.00	1
EFT16607	17/04/2023	Lulu Saleh	Gym Toggle Bond Reimbursement	30.00	1
EFT16608	26/04/2023	St John Ambulance WA - Morawa	Replacement Battery for Defibrillator for Pool and Brigade	590.00	1
EFT16609	26/04/2023	Market Creations Agency Pty Ltd	Additional Website Support And Maintenance Hours - 15 Hours	2,310.00	1
EFT16610	26/04/2023	Shire of Mingenew	Velpic Online Training Platform- Osh	137.13	1
EFT16611	26/04/2023	Central West Pump Service	Service Of Dda Chlorine Dosing Pump, Fit Service Kit And Test	708.40	1
EFT16612	26/04/2023	Total Toilets	Trailer Mounted Toilet Hire Dates 1.03.23 To 31.03.23	956.24	1
EFT16613	26/04/2023	Herrings Coastal Plumbing & Gas	Cut And Cap Drainage At Sewer - Hair Dressers Building	1,030.39	1
EFT16614	26/04/2023	Protector Fire Services	Six Monthly Service To Portable Fire Equipment - Various Sites	4,743.31	1
EFT16615	26/04/2023	Evaside Pty Ltd	Water Access - For White Road Gravel Resheet	8,360.00	1
EFT16616	26/04/2023	Miles Glass & Fly Screens	5M Clear Toughened Glass for Shower Screen at 23 Waddilove	244.00	1
EFT16617	26/04/2023	Infinitum Technologies Pty Ltd	Cctv Access And Training	965.25	1
EFT16618	26/04/2023	Mitchell and Brown Communications	Security Monitoring At Morawa Gymnasium	100.00	1
EFT16619	26/04/2023	Pat's Mobile Mechanical	Aircon Inspection For Tipper And Service Grader And Vibe Roller	896.06	1
EFT16620	26/04/2023	Terra Form Contracting	Vegetation Clearing Plus Meals And Accomodation Rural Roads	6,974.00	1
EFT16621	26/04/2023	Bob Waddell Consultant	Assistance With March Monthly Financial Statements	371.25	1
EFT16622	26/04/2023	NodeOne	Nodeone Fixed Wireless N1 Home Fast For Gymnasium	119.00	1
EFT16623	26/04/2023	Cohesis Pty Ltd	Request Management App Development	5,225.00	1
EFT16624	26/04/2023	CALLUM PURVIS	Gym Bond Reimbursement	30.00	1
EFT16625	26/04/2023	GNC Quality Precast Geraldton	Supply Concrete Pipes For Drainage, Cemetery Project	9,003.50	1
EFT16626	28/04/2023	Kats Rural	Maintenance Of Various Shire Properties	277.90	1
EFT16627	28/04/2023	WesTrac Equipment Pty Ltd	2 X 392-9571 Hose For Compactor	179.26	1
EFT16628	28/04/2023	Canine Control	Ranger Services Monthly	985.49	1
EFT16629	28/04/2023	Wesfarmers Kleenheat Gas Pty Ltd	45Kg Gas Bottle Annual Service Charge For 17 Solomon	93.50	1
EFT16630	28/04/2023	Shire of Perenjori	CESM Shared Costs - Jan - March 2023	3,823.04	1
EFT16631	28/04/2023	Geraldton Floral Studio	Wreath For Anzac Day 25/4/2023	115.00	1
EFT16632	28/04/2023	Total Toilets	Trailer Mounted Toilet Hire & Service / Clean	2,110.01	1
EFT16633	28/04/2023	Morawa Golf & Bowling Club Inc	Function Room Hire	100.00	1

Shire of Morawa List of Payments Report

For Period Ending 30 April 2023

Chq/EFT	Date	Name	Description	Amount	Bank
EFT16634	28/04/2023	Agwest Machinery	Service 50Hr Kubato Catcher	86.03	1
EFT16635	28/04/2023	Officeworks	2 X Office Chairs And Delivery	907.95	1
EFT16636	28/04/2023	SafeRoads WA	Construction Of Morawa-Yalgoo And Nanekine Road	490,798.00	1
EFT16637	28/04/2023	Mitchell and Brown Communications	Monthly Security Monitoring At Youth Centre	175.77	1
EFT16638	28/04/2023	Morawa Rural Enterprises	Supply Two Batteries For Grader	629.90	1
EFT16639	28/04/2023	Coral Coast Homes And Construction	Addition Of Store Room To Morawa Town Hall - Progress Claim 1	17,810.73	1
EFT16640	28/04/2023	Element Advisory Pty Ltd	Format And Scheme Map Updates	46.75	1
EFT16641	28/04/2023	Terra Form Contracting	Vegetation Clearing Plus Meals And Accomodation Rural Roads	9,530.40	1
EFT16642	28/04/2023	Scott Wildgoose	Travel Costs For Ceo To Attend Conference In Canberra	2,114.78	1
EFT16643	28/04/2023	Rahul Ramabahdran	Craft Items For Youth Centre Mosaic Workshop	223.19	1
EFT16644	28/04/2023	Brooks Hire	20 Day Hire Of Hitachi Xxcavator Rubber Tracked - Dry Hire	4,613.62	1
EFT16645	28/04/2023	SMS Group WA	15 Day Dry Hire Of Water Cart @\$2,200 Per Week	13,750.00	1
EFT16646	28/04/2023	Work Health Professionals	Baseline/Sub (Air Conduction) Hearing Tests For All Employees	2,728.00	1
EFT16647	28/04/2023	Central Metal Recyclers	Removal Of All Scrap Metal From Morawa Landfill	12,639.00	1
EFT16648	28/04/2023	Lisa Smith	Reimbursement - Departing Gift For Employee - 12 Year Tenure	294.85	1
EFT16649	28/04/2023	Winc	Photocopier Usage Charges	774.32	1
EFT16650	28/04/2023	Seek	Advertising For Various Job Roles	1,039.50	1
EFT16651	28/04/2023	Australian Services Union	Payroll Deductions	77.70	1
EFT16652	28/04/2023	Department of Human Services	Payroll Deductions	426.21	1

Total Eff Payments 805,615.66

Shire of Morawa List of Payments Report

For Period Ending 30 April 2023

Chq/EFT	Date	Name	Description	Amount	Bank
12048	19/04/2023	Water Corporation	1 Caulfield Rd Morawa	96.32	1

Total Cheque Payments 96.32

DD9260.1	12/04/2023	Aware Super	Payroll Deductions	6,545.43	1
DD9260.2	12/04/2023	Maritime Super	Superannuation Contributions	302.23	1
DD9260.3	12/04/2023	Australian Retirement Trust	Payroll Deductions	411.30	1
DD9260.4	12/04/2023	Australian Super	Superannuation Contributions	1,554.11	1
DD9260.5	12/04/2023	Hawkins Super	Superannuation Contributions	831.84	1
DD9260.6	12/04/2023	BT FINANCIAL GROUP	Superannuation Contributions	365.58	1
DD9260.7	12/04/2023	MLC Super Fund	Superannuation Contributions	490.94	1
DD9260.8	12/04/2023	CBUS	Superannuation Contributions	208.25	1
DD9260.9	12/04/2023	MLC Super Fund	Superannuation Contributions	262.31	1
DD9277.1	26/04/2023	Aware Super	Payroll Deductions	6,721.13	1
DD9277.2	26/04/2023	HESTA	Superannuation Contributions	251.29	1
DD9277.3	26/04/2023	Maritime Super	Superannuation Contributions	302.23	1
DD9277.4	26/04/2023	Australian Retirement Trust	Payroll Deductions	411.30	1
DD9277.5	26/04/2023	Australian Super	Superannuation Contributions	1,441.46	1
DD9277.6	26/04/2023	mobiSuper	Superannuation Contributions	27.05	1
DD9277.7	26/04/2023	Hawkins Super	Superannuation Contributions	831.84	1
DD9277.8	26/04/2023	BT FINANCIAL GROUP	Superannuation Contributions	365.58	1
DD9277.9	26/04/2023	MLC Super Fund	Superannuation Contributions	490.63	1
DD9286.1	05/04/2023	Telstra Corporation Limited	Telephone Expenses - Tourist Bureau	50.00	1
DD9286.2	17/04/2023	Telstra Corporation Limited	Telephone Expenses - Mobile Phone And Broadband	1,018.36	1

Shire of Morawa List of Payments Report

For Period Ending 30 April 2023

Chq/EFT	Date	Name	Description	Amount	Bank
DD9286.3	26/04/2023	Telstra Corporation Limited	Dr'S Surgery Landline Expense	626.98	1
DD9287.1	03/04/2023	Westnet Pty Ltd	Monthly Internet Charge For Tourist Bureau	29.95	1
DD9288.1	17/04/2023	Fleet Partners Pty Limited	Monthly Lease On Bush Fire Planning Officer	1,089.00	1
DD9289.1	03/04/2023	Exetel Pty Ltd	Monthly Internet - Admin Building	975.00	1
DD9294.1	06/04/2023	Synergy	Electricity Expenses Youth Centre	3,496.50	1
DD9294.2	17/04/2023	Synergy	Electricity Expenses - Oval Buildings	1,315.94	1
DD9294.3	12/04/2023	Synergy	Electricity Expenses - Morawa Hall And Old Shire Building	338.00	1
DD9294.4	24/04/2023	Synergy	Electricity Expenses - Caravan Park	6,015.19	1
DD9294.5	04/04/2023	Synergy	Electricity Expenses - Tourist Bureau	444.42	1
DD9260.10	12/04/2023	HOSTPLUS Superannuation Fund	Superannuation Contributions	285.68	1
DD9260.11	12/04/2023	HESTA	Superannuation Contributions	251.29	1
DD9277.10	26/04/2023	CBUS	Superannuation Contributions	208.25	1
DD9277.11	26/04/2023	MLC Super Fund	Superannuation Contributions	262.30	1
DD9277.12	26/04/2023	HOSTPLUS Superannuation Fund	Superannuation Contributions	296.21	1
2223-10.06	30/04/2023	Department of Transport	Being Payment Of Licensing Collection	33,440.55	1

Total Direct Debit Payments 71,958.12

2223-10.07	03/04/2023	Bank West	Bank Charges	73.20	1
2223-10.08	03/04/2023	Bank West	Merchant Fees	329.50	1
2223-10.09	13/04/2023	Australian Taxation Office	ATO Bas Payment for months of Dec - Feb 22-23	26,952.00	1
2223-10.11	27/04/2023	Australian Taxation Office	ATO Bas Payment for months of March 22-23	11,611.00	1
	13/04/2023	Payroll	Payroll For Pay Cycle - Week42	63,317.85	1
	27/04/2023	Payroll	Payroll For Pay Cycle - Week44	62,355.60	1

Total Bank Transfers/ Payments 164,639.15

Shire of Morawa
List of Payments Report
For Period Ending 30 April 2023

Chq/EFT	Date	Name	Description	Amount	Bank
2223-10.01	06/04/2023	Bank West	Corporate Card Purchases Paid In March 2023	4,696.12	1
		EMCCS - Coroprate Credit Card			
	18/03/2023	Coles	Coffee For Admin	19.50	
	20/03/2023	Crown Metropol Perth	Accomodation For Finance Professionals Conference	1078.09	
	24/03/2023	OS 4th Enterprise PL	Beverage For Finance Professionals Conference	13.20	
	24/03/2023	Crown Perth	Meals For Finance Professionals Conference	299.52	
	25/03/2023	Crown Perth	Hotel Excess Charge, Refund Confirmed	78.66	
	29/03/2023	AP Morawa LPO	Gun License Renewal For Shire Of Morawa	130.00	
			Sub Total	1,618.97	
		EMWA - Corporate Credit Card			
	20/03/2023	Shire of Morawa	Shire Vehicle Registration	287.25	
	20/03/2023	SEC*AMCA	Land Line And Broadcasting Transmission Licence Renewal	637.00	
	23/03/2023	Fuel Distributors	Fuel For Shire Vehicle	95.40	
	26/03/2023	Fuel Distributors	Fuel For Shire Vehicle	71.28	
	29/03/2023	Western Power	Old Hospital Meter Abolishment Fee	498.91	
				1,589.84	
		CEO - Corporate Credit Card			
	3/03/2023	Vibe Subiaco	Conference Accomodation Subiaco	228.70	
	3/03/2023	Seaspray Caravan Park	Conference Accomodation Dongara	133.10	
	5/03/2023	Zoom.US	Zoom Standard Pro Monthly Subscription For Council	20.99	
	8/03/2023	Mcdonalds Geraldton	Meal For Meeting	23.50	
	13/03/2023	Dell Australia Pty Ltd	27 Inch Monitors for Doctor and Admin 1 Each	608.40	
	14/03/2023	Breeze Connect Pty Ltd	Admin Office Voip Telephone Lines	464.00	
	17/03/2023	West Australian Newspaper LTD	Digital Newspaper Subscription For 24 Hours Unlimited	8.00	
	5/03/2023	Bank West	Foreign Transaction Fee (Zoom)	0.62	
			Sub Total	1,487.31	

TOTAL Corporate Credit Card Payment 4,696.12

Ordinary Council Meeting 18 May 2023

Attachment 1- 12.1a Minutes of WALGA State Council Meeting, 3 May 2023

Item 11.2.1- May 2023 Minutes of WALGA State Council Meeting

State Council

Summary Minutes

3 May 2023



Ordinary meeting no. 2 of 2023 of the Western Australian Local Government Association (WALGA) State Council held at the City of Armadale Administration Centre, Function Room, Level 1, 7 Orchard Avenue, Armadale on Wednesday, 3 May 2023.

OPEN and WELCOME

*The Chair declared the meeting open at **12:36pm**.*

The Chair thanked the City of Armadale for hosting the meeting.

1. ATTENDANCE & APOLOGIES

1.1 Attendance

The Chair welcomed:

- State Councillors
- Deputy State Councillor, Mayor Peter Carter, Pilbara Country Zone
- Deputy State Councillor, Cr Barry Winmar, South Metropolitan Zone
- LG Professionals WA President, Ms Annie Riordan
- WALGA secretariat
- Deputy State Councillor, Cr Melissa Northcott, South East Metropolitan Zone (observer)
- Cr Scott Mosey, City of Armadale (observer)

1.2 Apologies

- Mayor Peter Long, State Councillor, Pilbara Country Zone
- President Cr Cheryl Cowell, State Councillor, Gascoyne Country Zone
- Cr Doug Thompson, State Councillor, South Metropolitan Zone
- President Cr Eddie Smith, Deputy State Councillor, Gascoyne Country Zone
- The Rt. Hon. Lord Mayor Basil Zempilas
- Ian Duncan, WALGA Executive Manager Infrastructure

2. ACKNOWLEDGEMENT OF COUNTRY

WALGA acknowledges the continuing connection of Aboriginal people to Country, culture and community. We embrace the vast Aboriginal cultural diversity throughout Western Australia, including Boorloo (Perth), on the land of the Whadjuk Noongar People, where WALGA is located and we acknowledge and pay respect to Elders past and present.

WALGA is committed to supporting the efforts of WA Local Governments to foster respectful partnerships and strengthen relationships with local Aboriginal communities.

3. ANNOUNCEMENTS

Nil.

4. MINUTES OF THE PREVIOUS MEETINGS

4.1 Minutes of the State Council meeting held 1 March 2023

RECOMMENDATION

Moved: Mayor Logan Howlett JP

Seconded: Cr Frank Cvitan JP

That the Minutes of the WALGA State Council meeting held on [Wednesday, 1 March 2023](#) be confirmed as a true and correct records of proceedings.

RESOLUTION 438.2/2023

CARRIED

4.1.1 Business arising from the Minutes of meeting held 1 March 2023

Nil.

4.2 Flying Minute – Submission to the Independent Review of WA’s COVID-19 Management and Response

RECOMMENDATION

Moved: Mayor Logan Howlett JP

Seconded: Cr Frank Cvitan JP

That the [Flying Minute – Submission to the Independent Review of WA’s COVID-19 Management and Response](#) be confirmed as a true and correct records of proceedings.

RESOLUTION 438.2/2023

CARRIED

4.2.1 Business arising from the Flying Minute – Submission to the Independent Review of WA’s COVID-19 Management and Response

Nil.

4.3 Flying Minute – Submission on the Consultation Paper – E-waste to landfill ban in Western Australia

RECOMMENDATION

Moved: Mayor Logan Howlett JP

Seconded: Cr Frank Cvitan JP

That the [Flying Minute – Submission on the Consultation Paper - E-waste to landfill ban in Western Australia](#) be confirmed as a true and correct records of proceedings.

RESOLUTION 438.2/2023

CARRIED

4.3.1 Business arising from the Flying Minute – Submission on the Consultation Paper – E-waste to landfill ban in Western Australia

Nil.

4.4 Flying Minute – Interview Report – LGIS Independent Director – CONFIDENTIAL

RECOMMENDATION

Moved: Mayor Logan Howlett JP

Seconded: Cr Frank Cvitan JP

That the Flying Minute – Interview Report – LGIS Independent Director be confirmed as a true and correct records of proceedings.

RESOLUTION 438.2/2023

CARRIED

4.4.1 Business arising from the Flying Minute – Interview Report – LGIS Independent Director

Nil.

5. DECLARATIONS OF INTEREST

Pursuant to our Code of Conduct, State Councillors must declare to the Chair any potential conflict of interest they have in a matter before State Council as soon as they become aware of it.

- Mayor Logan Howlett JP declared an impartiality interest in items 7.8 Selection Committee Minutes and 7.9 Selection Committee Interview Report – LGIS Non-Metropolitan Local Government Officer.
- Cr Paul Kelly declared an impartiality interest in items 7.7 Flying Minute: Interview Report – LGIS Independent Director, 7.8 Selection Committee Minutes, and 7.9 Selection Committee Interview Report – LGIS Non-Metropolitan Local Government Officer, and a financial interest in item 7.11 LGIS Board Remuneration.
- Annie Riordan declared an interest in item 7.9 Selection Committee Interview Report – LGIS Non-Metropolitan Local Government Officer

6. EMERGING ISSUES

Nil.

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7. MATTERS FOR DECISION

7.1 Best Practice Governance Review – Feedback on Governance Model

By Tony Brown, Executive Director Member Services and Tim Lane, Manager Corporate and Association Governance

WALGA RECOMMENDATION

That:

1. This report summarising feedback from Members on the Best Practice Governance Review Final Report be received; and
2. Two sets of constitutional changes be developed for consideration by State Council at the July 2023 meeting to be put to the 2023 Annual General Meeting, that:
 - a. Give effect to the revised Model 1, as per the Best Practice Governance Review Final Report; and
 - b. Refine the constitution to address inconsistencies and other issues while maintaining the current governance model.

COMPOSITE RECOMMENDATION

That:

1. This report summarising feedback from Members on the Best Practice Governance Review Final Report be received;
2. Two sets of constitutional changes be developed for consideration by State Council at the July 2023 meeting to be put to the 2023 Annual General Meeting, that:
 - a. Give effect to the revised Model 1, as per the Best Practice Governance Review Final Report; and
 - b. Refine the current constitution to address inconsistencies and other issues while maintaining the current governance model; and
3. An item on which model is supported by the membership be considered prior to any constitutional amendments being put to the Annual General Meeting.

ALTERNATE MOTION

Moved: Cr Les Price

Seconded: President Cr Phil Blight

That:

1. This report summarising feedback from Members on the Best Practice Governance Review Final Report be received;
2. Two sets of constitutional changes be developed for consideration by State Council at the July 2023 meeting to be put to the 2023 Annual General Meeting, that:
 - a. Give effect to the revised Model 1, as per the Best Practice Governance Review Final Report; and
 - b. Refine the current constitution to address inconsistencies and other issues while maintaining the current governance model.

RESOLUTION 439.2/2023

CARRIED

7.2 Department of Local Government, Sport and Cultural Industries' Child Safe Awareness Policy Template

By Susie Moir, Policy Manager Resilient Communities

WALGA RECOMMENDATION

Moved: President Cr Tony Dean

Seconded: Cr Chris Mitchell

That State Council:

1. Supports the draft Child Safe Awareness Policy Template being provided to Local Governments to assist with their implementation of Recommendation 6.12 of the Royal Commission (Child Safety Officers in Local Government); and
2. Notes the Department of Local Government, Sport and Cultural Industries' commitment to providing ongoing support and resourcing assistance to Local Governments to assist with implementation of the draft Child Safe Awareness Policy Template and other relevant actions relating to child safeguarding, through the Child Safeguarding Implementation Unit.

RESOLUTION 440.2/2023

CARRIED

7.3 Abandoned Shopping Trolleys Advocacy Position

By Lyn Fogg, Governance Specialist

WALGA RECOMMENDATION

Moved: Cr Russ Fishwick JP

Seconded: Cr Catherine Ehrhardt

That State Council endorse the following position on Abandoned Shopping Trolleys:

The Local Government Sector advocates for State Government to consult with the Sector and prioritise legislative reforms that require retailers to contain shopping trolleys within shopping centre property boundaries, inclusive of enforcement and modified penalty mechanisms that are a realistic economic imperative for retailers to comply with containment requirements.

RESOLUTION 441.2/2023

CARRIED

7.4 Speed Management Reform Advocacy Position

By Terri-Anne Pettet, Manager Road Safety

WALGA RECOMMENDATION

Moved: Cr Ken Seymour

Seconded: President Cr Chris Pavlovich

That the Speed Management Advocacy Position as follows, be endorsed:

- 1. That WALGA supports Local Governments wishing to manage travel speeds, including speed limit changes, as a means of achieving the many health, social and environmental benefits for communities.**
- 2. That Main Roads WA (MRWA) retain the overarching authority for speed limit setting/zoning.**
- 3. That Main Roads WA speed zoning policies and processes be reformed so that Local Governments are more influential in the determination of speed limit decreases or increases for local roads.**
 - a. This will include applications that are deemed to be approved when the application:**
 - i. is based on assessments by competent Local Government practitioners,**
 - ii. contains evidence-based identification of the benefits,**
 - iii. contains preliminary designs for infrastructure safety upgrades associated with applications to increase speed limits, and**
 - iv. includes an engagement strategy for managing community and stakeholder expectations.**
 - b. Allows for Main Roads WA to decline an application, within a mutually agreed timeframe, on the basis that it:**
 - i. does not meet the above criteria, and**
 - ii. provides specific evidence for declining the application.**
- 4. That WALGA seeks to work with Main Roads WA and other stakeholders, to develop a speed management guide for Local Governments.**

RESOLUTION 442.2/2023

CARRIED

7.5 State Road Funds to Local Government Agreement 2023/24 to 2027/28

By Ian Duncan, Executive Manager, Infrastructure

WALGA RECOMMENDATION

Moved: President Cr Chris Pavlovich

Seconded: President Cr Michelle Rich

That the State Roads Funds to Local Government Agreement 2023/24 – 2027/28 be endorsed.

RESOLUTION 443.2/2023

CARRIED

MATTERS FOR CONSIDERATION BY STATE COUNCILLORS (UNDER SEPARATE COVER)

7.6 Finance and Services Committee Minutes 19 April 2023 – CONFIDENTIAL

By Tony Brown, Executive Director Member Services

WALGA RECOMMENDATION

Moved: Mayor Logan Howlett

Seconded: Cr Chris Mitchell

That the Minutes of the Finance and Services Committee meeting held on 19 April 2023 be endorsed.

RESOLUTION 444.2/2023

CARRIED

7.7 Flying Minute: Interview Report – LGIS Independent Director – CONFIDENTIAL

By Craig Hansom, Manager Commercial Contract Services, Member Services

Cr Paul Kelly declared an interest in this item and left the meeting at 12:44pm.

WALGA RECOMMENDATION

Moved: Cr Chris Mitchell JP

Seconded: President Cr Phil Blight

That the appointment of Ms Kelly Hick to the LGIS Board as an Independent Director for a term of 3 years, endorsed by State Council by way of Flying Minute, be noted.

RESOLUTION 445.2/2023

CARRIED

7.8 Selection Committee Minutes 24 April 2023 – CONFIDENTIAL

By Tim Lane, Manager Association and Corporate Governance and Chantelle O'Brien, Governance Support Officer

Mayor Logan Howlett and Annie Riordan both declared an interest in this item and left the meeting at 12:45pm. Cr Paul Kelly also declared an interest in this item.

WALGA RECOMMENDATION

Moved: Cr Les Price
Seconded: President Cr Moira Girando JP

That the resolutions contained in the 24 April 2023 Selection Committee Minutes be noted.

RESOLUTION 446.2/2023

CARRIED

7.9 Selection Committee Interview Report – LGIS Non-Metropolitan Local Government Officer – CONFIDENTIAL

By Tim Lane, Manager Corporate and Association Governance

Cr Paul Kelly, Mayor Logan Howlett and Annie Riordan all declared an interest in this item.

WALGA RECOMMENDATION

Moved: President Cr Moira Girando
Seconded: Cr Chris Mitchell

That:

- 1. the Selection Committee Interview Report be noted; and**
- 2. Mr Ben Rose, Chief Executive Officer of the Shire of Donnybrook Balingup be appointed to the LGISWA Board in the Non-Metropolitan Local Government Officer position, for a three-year term commencing on 1 July 2023.**

RESOLUTION 447.2/2023

CARRIED

Cr Paul Kelly, Mayor Logan Howlett and Annie Riordan returned to the meeting at 12:48pm.

7.10 LGIS Board Minutes 2 March 2023 – CONFIDENTIAL

By Craig Hansom, Manager Commercial Contract Services, Member Services

WALGA RECOMMENDATION

Moved: President Cr Stephen Strange

Seconded: Cr Helen Sadler

That the Minutes of the LGISWA Scheme Board meeting held on 2 March 2023 be noted.

RESOLUTION 448.2/2023

CARRIED

7.11 LGIS Board Remuneration – CONFIDENTIAL

By Craig Hansom, Manager Commercial Contract Services, Member Services

Cr Paul Kelly declared an interest in this item and left the meeting at 12:52pm.

WALGA RECOMMENDATION

That State Council approve the remuneration for LGIS Board members is increased by 4.9% for the 2023-24 financial year as per the LGIS Corporate Governance Charter guidance.

ALTERNATE MOTION

Moved: President Cr Michelle Rich

Seconded: Cr Russ Fishwick JP

That State Council approve the remuneration for LGIS Board members is increased by 3% for the 2023-24 financial year as per the LGIS Corporate Governance Charter guidance.

RESOLUTION 449.2/2023

CARRIED

Cr Paul Kelly returned to the meeting at 1:01pm.



7.12 Use of the Association's Common Seal

WALGA RECOMMENDATION

Moved: President Cr Moira Girando

Seconded: Mayor Carol Adams

That the use of the Association's Common Seal be noted.

RESOLUTION 450.2/2023

CARRIED

8. POLICY TEAM REPORTS

8.1 Environment and Waste Policy Team Report

Presented by Policy Team Chair, Cr Les Price

WALGA RECOMMENDATION

Moved: President Cr Michelle Rich
Seconded: Mayor Logan Howlett JP

That the matters considered by the Environment and Waste Policy Team be noted.

RESOLUTION 451.2/2023

CARRIED

8.2 Governance and Organisational Services Policy Team Report

Presented by Policy Team Chair, Cr Russ Fishwick

WALGA RECOMMENDATION

Moved: Cr Russ Fishwick JP
Seconded: Mayor Carol Adams OAM

That State Council:

- 1. Retain, without amendment, Advocacy Positions:**
 - (a) 2.1.14 Financial Assistance Grants**
 - (b) 2.4.4 Remote Area Tax**
 - (c) 2.5.21 Conduct of Postal Elections**
 - (d) 2.5.39 Exemption from ASSB124**
- 2. Delete Advocacy Positions:**
 - (a) 2.5.14 Tender Threshold**
 - (b) 2.5.26 Simple and Absolute Majority**
- 3. Notes the GOS Policy Team's consideration of WALGA AGM 2022 Item 3.12.1 Abandoned Shopping Trolleys.**

RESOLUTION 452.2/2023

CARRIED

8.3 Infrastructure Policy Team Report

Presented by Policy Team Chair, President Cr Chris Pavlovich

WALGA RECOMMENDATION

Moved: President Cr Chris Pavlovich

Seconded: Cr Helen Sadler

That the matters considered by the Infrastructure Policy Team be noted.

RESOLUTION 453.2/2023

CARRIED

8.4 People and Place Policy Team Report

Presented by Policy Team Chair, President Cr Tony Dean

WALGA RECOMMENDATION

Moved: President Cr Tony Dean

Seconded: Cr Frank Cvitan JP

That the matters considered by the People and Place Policy Team be noted.

RESOLUTION 454.2/2023

CARRIED

9. MATTERS FOR NOTING / INFORMATION

9.1 2023 Policy Priorities

By Dana Mason, Manager Economics

WALGA RECOMMENDATION

Moved: Cr Chris Mitchell JP
Seconded: President Cr Moira Girando JP

That the update on WALGA's 2023 Policy Priorities be noted.

RESOLUTION 455.2/2023

CARRIED

9.2 Local Government Management Arrangements (LEMA) Review Project

By Simone Ruane, LEMA Review Project Lead

WALGA RECOMMENDATION

Moved: Cr Chris Mitchell JP
Seconded: President Cr Moira Girando JP

That the update on the Local Emergency Management Arrangements (LEMA) Review Project be noted.

RESOLUTION 455.2/2023

CARRIED

9.3 Submission to the Independent Review of WA's COVID-19 Management and Response

By Nicole Matthews, Executive Manager, Policy

WALGA RECOMMENDATION

Moved: Cr Chris Mitchell JP
Seconded: President Cr Moira Girando JP

That the Submission to the Independent Review of Western Australia's COVID-19 Management and Response, endorsed via Flying Minute on 15 March 2023, be noted.

RESOLUTION 455.2/2023

CARRIED

9.4 Submission to the DWER E-waste to Landfill Ban Consultation Paper

By Rebecca Brown, Manager, Waste and Environment

WALGA RECOMMENDATION

Moved: Cr Chris Mitchell JP
Seconded: President Cr Moira Girando JP

That the Submission to the Department of Water and Environmental Regulation's E-Waste to Landfill Ban Consultation paper, endorsed via Flying Minute on 30 March 2023, be noted.

RESOLUTION 455.2/2023

CARRIED

9.5 Report Municipal Waste Advisory Council (MWAC)

By Rebecca Brown, Manager, Waste and Environment

WALGA RECOMMENDATION

Moved: Cr Chris Mitchell JP
Seconded: President Cr Moira Girando JP

That the resolutions of the 22 February 2023 Municipal Waste Advisory Council meeting be noted.

RESOLUTION 455.2/2023

CARRIED

9.6 March 2023 Economic Briefing

By Rebecca Brown, Manager, Waste and Environment

WALGA RECOMMENDATION

Moved: Cr Chris Mitchell JP
Seconded: President Cr Moira Girando JP

That the update on the March 2023 Economic Briefing be noted.

RESOLUTION 455.2/2023

CARRIED

10. ORGANISATIONAL REPORTS

10.1 Key Activity Reports

10.1.1 Report on Key Activities, Advocacy Portfolio

By Narelle Cant, Executive Manager Advocacy

WALGA RECOMMENDATION

Moved: Mayor Logan Howlett JP
Seconded: President Cr Stephen Strange

That the Key Activities Report from the Advocacy Portfolio to the May 2023 State Council meeting be noted.

RESOLUTION 456.2/2023

CARRIED

10.1.2 Report on Key Activities, Infrastructure Portfolio

By Terri-Anne Pettet, Acting Executive Manager Infrastructure

WALGA RECOMMENDATION

Moved: Mayor Logan Howlett JP
Seconded: President Cr Stephen Strange

That the Key Activities Report from the Infrastructure Portfolio to the May 2023 State Council meeting be noted.

RESOLUTION 456.2/2023

CARRIED

10.1.3 Report on Key Activities, Member Services Portfolio

By Tony Brown, Executive Director Member Services

WALGA RECOMMENDATION

Moved: Mayor Logan Howlett JP
Seconded: President Cr Stephen Strange

That the Key Activities Report from the Member Services Portfolio to the May 2023 State Council meeting be noted.

RESOLUTION 456.2/2023

CARRIED

10.1.4 Report on Key Activities, Policy Portfolio

By Nicole Matthews, Executive Manager Policy

WALGA RECOMMENDATION

Moved: Mayor Logan Howlett JP
Seconded: President Cr Stephen Strange

That the Key Activities Report from the Policy Portfolio to the May 2023 State Council meeting be noted.

RESOLUTION 456.2/2023

CARRIED



Cr Catherine Ehrhardt left the meeting at 1:29pm.

10.2 President's Report

WALGA RECOMMENDATION

Moved: President Cr Phil Blight

Seconded: Cr Les Price

That the President's Report for May 2023 be received.

RESOLUTION 457.2/2023

CARRIED

10.3 CEO's Report

WALGA RECOMMENDATION

Moved: President Cr Phil Blight

Seconded: Cr Les Price

That the CEO's Report for May 2023 be received.

RESOLUTION 457.2/2023

CARRIED

10.4 Ex-Officio Reports

10.4.1 City of Perth Report

The Rt. Hon. Lord Mayor Basil Zempilas is an apology.

10.4.2 LG Professional's Report

Ms Annie Riordan, President, LG Professionals WA, provided a report to the meeting.

Cr Catherine Ehrhardt returned to the meeting at 1:36pm.

11. ADDITIONAL ZONE RESOLUTIONS

WALGA RECOMMENDATION

Moved: Cr Les Price
Seconded: President Cr Phil Blight

That the additional Zone Resolutions from the April 2023 round of Zone meetings as follows be referred to the appropriate policy area for consideration and appropriate action, noting that some may have already been referred.

RESOLUTION 458.2/2023

CARRIED

CENTRAL COUNTRY ZONE (Governance and Organisational Services Policy Team)

Financial Burden to Local Governments of Optional Preferential Voting

That WALGA forms a policy position and advocates that:

1. any Western Australian Electoral Commission fee increases for the 2023 Local Government elections are capped at 10% when compared with the 2021 rates; and
2. the CountWA software from Western Australian Electoral Commission is provided to Local Governments free of charge for the 2023 and subsequent Local Government elections.

MURCHISON COUNTRY ZONE (Policy Portfolio)

Natural Disaster Relief Funding for Flood Damage Road Restoration Works

That with regard to natural disaster relief, specifically for flood damage road restoration works, WALGA continue to lobby DFES for:

1. improved efficiencies in the assessment, processing, and acquittal payments; or
2. a systemic change in the way claims are managed that improves the whole process.

NORTH METROPOLITAN ZONE (Environment and Waste Policy Team)

Community Batteries Report Request

That the North Metropolitan Zone requests WALGA to prepare a report for the June North Metropolitan Zone meeting on:

1. commitment and progress of Community batteries under the 'Power to the People' Federal Government initiative showing targeted suburbs and completion timelines; and
2. outline synergies with household solar panels within targeted suburbs and cheaper power via the Community batteries from households feeding solar generated power into the community battery and using stored power during agreed usage timeframe; and
3. include the issue of cost to homeowners who seek to get power back from the community battery.

12. DATE OF NEXT MEETING

The next ordinary meeting of the WALGA State Council will be held in the Boardroom at WALGA, ONE70, LV1, 170 Railway Parade, West Leederville on Wednesday, 5 July commencing at 4:15pm.

13. CLOSURE

There being no further business the Chair declared the meeting closed at 1:43pm.