



SHIRE OF MORAWA
ORDINARY COUNCIL MEETING
ATTACHMENTS

Thursday, 14 September 2023



Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

14 September 2023

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Attachment 1- 11.1.4a Draft Council Policy – Local Gravel Supplies for Road Maintenance and Building Activities

Item 11.1.4- Council Policy – Local Gravel Supplies for Road Maintenance and Building Activities

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Local Gravel Supplies For Road Maintenance and Building Activities

Aim	To provide a consistent approach to gravel sourcing, extraction, and agreements with land interest holders including compensation and rehabilitation.
Application	This policy applies to all Shire interactions with land interest holders regarding local gravel supplies.
Statutory Environment	<p>Acts of Parliament authorise the survey and extraction of materials by government agencies for public works. These Acts include the Land Administration Act 1997(LAA), the Local Government Act 1995(LGA), the Main Roads Act 1930 and the Public Works Act 1902.</p> <p>All extraction of materials is also subject to other relevant State and Commonwealth legislation, such as:</p> <ul style="list-style-type: none"> • Biodiversity Conservation Act 2016 • Environmental Protection Act 1986 • Environment Protection and Biodiversity Conservation Act 1999 (Cth) • Rights in Water and Irrigation Act 1914 • Native Title Act 1993 (Cth) • Aboriginal Heritage Act 1972 • Native Title Act 1999 (WA), or • Specific conditions may apply when operating in proclaimed Public Drinking Water Areas. <p>Before exercising the rights under the Local Government Act 1995, provisions to access land for the purposes of gravel extraction, approvals have to be sought under relevant legislation.</p>
Approval Date	14 September 2023
Last Review	
Next Review	2025
Review Period	Every 2 years

Objectives

The objective of this policy is to provide consistency and transparency around the Shire’s methodology for securing local gravel supplies for road, upgrade, renewal, and maintenance activities.

Policy

Definitions

The following definitions apply to this document:

Land Interest Holders: Interest holders can include private landowners, private land leaseholders, public land leaseholders, Aboriginal groups and other government agency managers of land. Public lands are referred to as Crown land and include lands vested for various government or public purposes as well as unallocated Crown land.

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Gravel: Road pavements can consist of a wide range of materials including limestone, gravels, sand-clays and rock, which are sometimes screened, crushed or mixed. Gravel is used as the general term to describe these materials.

Principles

The Shire of Morawa works to deliver outcomes aligned to its statutory roles but also in the best interests of the district and community.

Land interest holders within the district should be equally committed to the district and community as a whole, and it is only by working together will the community continue to prosper.

The Shire's capacity to upgrade, renew, and maintain roads is heavily dependant on budget, funding, and gravel resources.

Consistency when dealing with land interest holders is important to the Shire, and clear parameters must be set before agreements are made to ensure transparency and equality across the district.

Documentation of agreements with land interest holders or DPLH is usually important to confirm the conditions of agreement and avoid misunderstandings and disputes.

Policy Statement

The Shire of Morawa maintains over 850km of unsealed roads in the District. Good quality roads offer a number of benefits to the community and visitors. They provide for a smoother and safer journey, ensure homes and businesses are accessible, and create connections between other areas or key infrastructure.

Unsealed roads with a gravel surface have generally developed over time from rough bush tracks weaving around trees and rocks, and have never been designed for high speed travel or mass haulage. Due to the low traffic volume, high build costs, and high maintenance costs it is not economical to seal all roads within the District.

A gravel or unsealed road is a road where the surface is made up of broken down rock generally 20 to 30 mm in diameter, and laid 100mm thick. The Shire undertakes regular maintenance of the unsealed road network through the use of maintenance graders to remove defects by cutting or ripping the road surface, cutting, blending, and reforming as required. However, unsealed roads generally suffer gravel loss or breakdown on an annual basis, due to weather and traffic, and overtime this leads to shape loss, corrugation, ruts, and slipping. As such this creates a need to source gravel to upgrade, renew, or maintain the road. Gravel is obtained from a number of sources such as quarries, ridge gravel deposits, but more often than not the Shire needs to utilise naturally occurring material close to the work location that is in a property managed/owned by a local land interest holder.

Grant funds for the upgrade, maintenance, and re-sheeting of unsealed roads is limited, and as such the Shire is limited as to how much works can be completed each year based on costs and resources available. As such given the vested interest in road safety that land

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interest holders have across the District, it is generally expected that land interest holders will be supportive of the Shire's requirement for locally sourced gravel.

When considering gravel sources, it is always the Shire's preferred option to utilise material that is close to the work site to minimise staff and plant travel costs, which allows the Shire to renew and maintain more kilometres of road without excessive rate increases.

Gravel Investigations and Initial Contact with Land Interest Holders

The Shire's Officer responsible for the delivery of a road project must ascertain the nature of land tenure and relevant interest holders before making any initial contact or undertaking gravel investigations. The Shire's rates system can be utilised to determine land owners, other mechanisms may need to be utilised to identify lease holders or State land management authorities.

Land interest holders should be contacted early in the planning stages of a project by an appropriately authorised officer with an understanding of project needs, legislation, and policy considerations.

For initial gravel investigations, no formal written agreement is required but the officer should maintain ongoing communication with the land interest holder to keep them informed of the process.

Initial investigations will determine if prospective gravel sources are sufficient, and in a suitable location. Damage to and clearing of native vegetation should be avoided. If this is considered to be unavoidable, advanced applications for approval are to be made to the relevant government agencies, usually Department of Environmental Regulation in the first instance. Basic raw materials such as gravel, sand and rock which occur on private land are not classed as minerals under the Mining Act, but they are when they occur on Crown land, however Mining Act tenements for other minerals can exist on private land and these may need to be considered during gravel investigations. In areas subject to mining activities, the Department of Mines and Petroleum should be contacted to check on the presence of any Mining Act tenements.

Gravel Extraction Agreement

If investigations on the land confirm that suitable material exists, the proposed excavation must be discussed with the land interest holder. The Shire will then enter into a gravel extraction agreement with the land interest holder. Typical items to be addressed include:

- Authority for entry and removal of materials
- Description of the materials and the road project
- Description of the location and area
- Other Approvals required and obtained
- Access to the proposed excavation and any obstacles
- Clearing/stockpiling/excavation techniques
- Maintenance of tracks and access roads
- Staged completion if relevant
- Estimated timing and period involved
- Rehabilitation methods and timing
- Estimated quantity of gravel to be extracted and compensation for damage (money and or services)

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Response to Non-Agreement by Land Interest Holder

In the first instance if a Land Interest Holder refuses a gravel investigation or to enter into a gravel extraction agreement, then the Shire will seek to utilise an alternative gravel source within a 20km radius of the work site. If no alternative gravel source or alternative land interest holder is available then the Shire will consider whether the road works in that area are critical for an emergency or safety response or if the Shire can forego upgrade or renewal works and continue with normal maintenance grading operations.

If the road works are required, due to critical emergency or safety items, then the Shire may utilise its legislative powers to access the property.

The Shire of Morawa has powers to enter private land and extract materials for public works under the Local Government Act 1995. These powers are laid out in sections 3.27 to 3.32 and Schedule 3.2. Section 3.27 of the Act, which enables a Local Government to take any of the actions detailed in Schedule 3.2 in performing its ordinary functions, on land which is not Local Government land. Actions taken under Section 3.27 do not require the consent of the interest holder, but certain procedures must be followed when consent has not been given. This includes Crown land under pastoral lease.

If the interest holder does not consent, the Local Government may enter without consent by issuing a Section 3.31 Notice of Intended Entry. The Shire will provide information on the purpose of entering the land and include the details of the powers by which the Shire claims the right to enter, required under legislation.

The Local Government may open a fence around the property in question, when it is not practical to enter through the existing and usual openings in that fence. Before opening the fence, the Local Government must provide notice in writing to the owner or occupier at least three days in advance.

The Local Government must obtain a warrant prior to entry under the following conditions:

- if entry is refused, opposed or prevented;
- if entry cannot be obtained; or
- if the notice can be given without unreasonable difficulty or delay.

This warrant is issued by a justice and must be in a prescribed form, upon being satisfied that one of the conditions listed above has been met. The warrant should specify the purpose for which the land is to be entered, and will remain in force until that purpose has been satisfied.

Section 3.27 (3) states that the authority excludes “land being used as the site or curtilage of a building or has been developed in any other way, or is cultivated”. However, as a result of the SGSS, (4A) was added that states “....planting pasture on land for grazing does not amount to cultivating the land”.

The use of legislation to enter property is not the Shire’s preferred course of action, and given the amount of roads in need of maintenance within the Shire, preference will be given to areas where land interest holders are agreeable and forthcoming with gravel supplies.

Compensation

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Section 3.22 of the Local Government Act contains provisions for land interest holders owners to be compensated, if they sustain damage through the performance by a Local Government of its functions under the Act.

For removal of materials, damage usually consists of damage to the disturbed land and damage to improvements such as fences, tracks and crops. Payment of compensation for inconvenience, noise, dust and degradation of the land can also be logically related to the extraction of material. There is also some value associated with the value of the material itself.

The Shire of Morawa believes it is in the best interests of all land interest holders within the district to support road maintenance, renewal, and building activities, and as such will only offer nominal compensation for gravel extracted.

The Shire will pay all land interest holders a fee equivalent to \$1 (excl GST) per ton of gravel taken for road works.

The Shire will pay on a per ton basis as opposed to a cubic metre basis, as the Shire machinery is able to record weight when loading the gravel into trucks whereas cubic metres would be an estimated amount.

The Shire will provide the land interest holder with a breakdown of material extracted and will either receive a invoice from the land interest holder or make payment and issue a remittance advice for the required amount, depending on the land interest holders incorporation status and preference.

The Shire will pay the designated compensation amount regardless of whether the extraction is undertaken by agreement or under legislative parameters. It is the Shire's preferred option to undertake payments and or rehabilitation required from material extraction operations by agreement with landowners and land interest holders, without the need for formal legal arrangements using legislation.

If the land interest holder requests the Shire to undertake private works in lieu of a cash compensation payment then a suitable officer should develop a quote for the private works to ascertain the value of the works to be undertaken, if the value of private works is less than, equal to, or no more than 25% greater than the cash compensation amount to be paid for the gravel then the CEO or their authorised representative may approve the works in lieu of payment. If the value of the private works is greater than 25% more than the value of the gravel extraction compensation amount then either the land interest holder can pay the difference to the Shire or the Shire will proceed to pay the cash amount and not undertake the private works.

The Shire acknowledges that Main Roads WA or private contractors may at times offer more in terms of monetary compensation for gravel extracted, however the Shire is of the firm belief that land interest holders within the District all have a vested interest in keeping the costs of road works down, as it will make driving conditions safer, allow for more road works to be completed with Government funding provided to the Shire, and assist the Shire with minimising rate increases.

Rehabilitation

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As part of the upfront agreement process the Shire and the land interest holder should agree on the rehabilitation actions required. The ultimate intended use for the land after excavation should be considered in agreeing on the rehabilitation action.

The Shire will take photographs of the area intended for excavation for comparison with photographs taken during and after excavation and rehabilitation. This will assist in confirming rehabilitation actions and results.

For large areas or long term use pits, progressive or staged excavation may be appropriate with some areas or stages of rehabilitation completed before final excavation of the entire area.

In general, the Shire will rehabilitate land to its pre extraction state and where practical and economical the site should support the growth of native vegetation.

Disputes

One of the purposes of this policy is to stress the importance of liaison with land interest holders and to establish a common compensation amount and practices, to avoid misunderstandings, inequality, and disputes. But if a dispute does arise and it cannot be resolved by the service delivery area and the land interest holder, then the CEO must notify the Shire President and seek to mediate the situation.

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Attachment 1- 11.1.5a LRCIP Phase 4 guidelines

Item 11.1.5- LRCIP Funding Phase 4B – Road Specific Projects

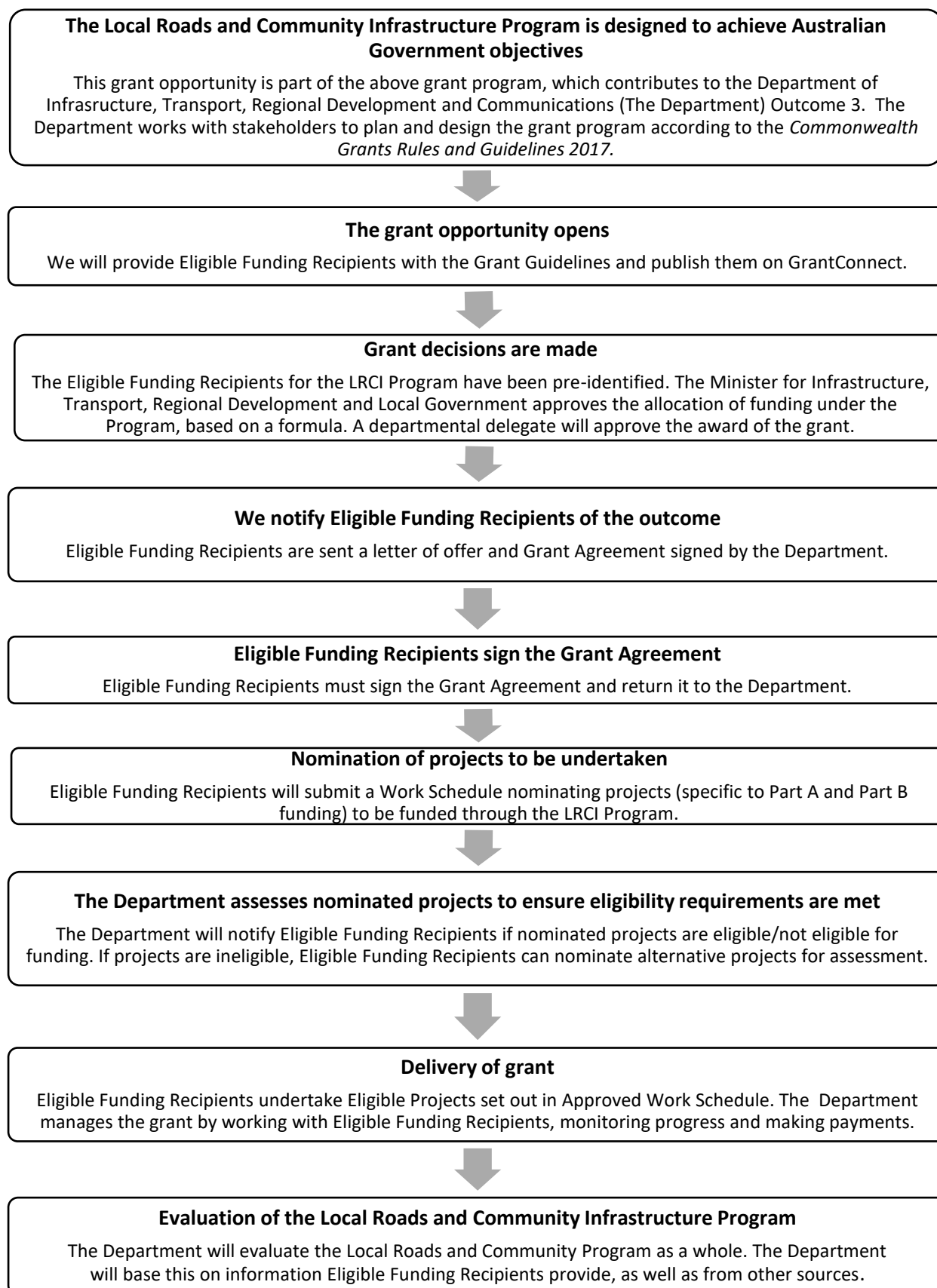
Local Roads and Community Infrastructure Program – Phase 4 Grant Guidelines

Date guidelines released:	July 2023
Type of grant opportunity:	Demand-driven (Eligibility-based)
Opening Date:	July 2023
Commonwealth Policy Entity:	Department of Infrastructure, Transport, Regional Development, Communications and the Arts
Administering Entity:	Department of Infrastructure, Transport, Regional Development, Communications and the Arts
Enquiries:	Any questions should be directed to: Program Manager Local Roads and Community Infrastructure Program LRCIP@infrastructure.gov.au

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1. Local Roads and Community Infrastructure Program Process



1.1 Introduction

These Guidelines contain information for Phase 4 of the Local Roads and Community Infrastructure (LRCI) Program grants, that support Eligible Funding Recipients to deliver priority local road and community infrastructure projects across Australia.

The LRCI Program commenced on 1 July 2020 and has delivered projects across Phase 1, 2 and 3. Phase 4 provides a further \$750 million provided in two funding allocations:

- Part A - \$500 million available to 550 councils across Australia to spend on local roads and community infrastructure projects, and
- Part B - \$250 million available to 466 councils in rural, regional or outer-urban areas to spend exclusively on roads projects.

Including Phase 4, the total Australian Government investment in the program is \$3.2 billion.

The grant opportunity set out in these Program Guidelines is for LRCI Program Phase 4 only.

This document sets out:

- the purpose of the grant opportunity;
- the eligibility criteria for Part A and Part B funding allocations;
- how Eligible Funding Recipients will be monitored and evaluated; and
- responsibilities and expectations in relation to the grant opportunity.

The LRCI Program is administered by the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department).

2. About the LRCI Program – Phase 4

The purpose of the LRCI Program is to support local councils to deliver priority local road and community infrastructure projects across the nation, supporting jobs and delivering benefits to local communities.

Phase 4 of the LRCI Program will open from 1 July 2023 and Grant Agreements will be sent to Eligible Funding Recipients for review and signature. Once the Grant Agreements have been returned and executed by the Department, councils will be invited to submit Project Nominations via a Work Schedule to the Department.

From 1 July 2023, the eligible construction time period (ECTP) commences. Project construction can only begin once Project Nominations are approved by the Department. Projects are required to be physically completed by 30 June 2025.

Should Eligible Funding Recipients proceed with LRCI Phase 4 projects that have not been approved by the Program Delegate, all costs associated with these projects will be the responsibility of the proponent.

Phase 4 of the LRCI Program continues to be a temporary, targeted measure supporting local infrastructure, jobs, firms, and procurement.

As with the earlier Phases of the LRCI Program, Eligible Funding Recipients can select a broad range of projects to fund so that communities can continue to be provided with the infrastructure they require. It is expected that Eligible Funding Recipients will use local businesses and workforces to deliver projects wherever possible to ensure direct benefits to local communities.

The LRCI Program is a demand driven (eligibility based) grant program, delivered under Outcome 3.2 of the Department's Portfolio Budget Statement 2021-2022: the local government program supports regional development and local communities through delivery of policy advice to the Australian Government and financial assistance to local governments to strengthen local government capacity and better support local communities.

The objective of the LRCI Program is to maintain and create jobs through road infrastructure and construction activities in communities across Australia. The intended outcomes of the LRCI Program are to:

- deliver benefits to communities, such as improved road safety, accessibility and visual amenity; and
- create local short-term employment opportunities through funding construction projects.

The Department will administer the LRCI Program according to the [Commonwealth Grants Rules and Guidelines 2017 \(CGRGs\)](#).

3. Grant amount and grant period

The Australian Government has committed total funding of \$750 million for Phase 4 of the LRCI Program. This funding comprises of:

- Part A: \$500 million to be made available to all Eligible Funding Recipients for use on road and or community infrastructure projects, and
- Part B: \$250 million to be made available to Eligible Funding Recipients – that are defined as being in a rural, regional or outer-urban location – for use on rural, regional or outer-urban road projects.

Eligible Funding Recipients will receive a grant amount called a 'Nominal Funding Allocation'. This will be comprised of:

- **Part A:** The formula used to calculate a Nominal Funding Allocation (Part A) has been modelled on funding allocations under the Roads to Recovery Program (R2R) and the local road component of the Financial Assistance Grants Program.

The formula used to determine a state/territory's share of funding under the LRCI Program follows the same state/territory allocation process as these programs. Within a state/territory's share of funding, the calculation of each Eligible Funding Recipient's Nominal Funding Allocation has been derived based on factors such as population estimates, and road length in each local governing body area. The formula has been applied to all previous phases (1, 2 and 3) to determine the Nominal Funding Allocation of each Eligible Funding Recipient under the LRCI Program.

- **Part B:** The formula used to calculate the Nominal Funding Allocation (Part B) is the same as Part A, with eligible councils in non-urban areas being identified based on the Australian Classification of Local Governments (ACLG), and for the

Australian Capital Territory (ACT), the Urban Centre and Locality (UCL) frameworks to determine which Eligible Funding recipients are deemed as ‘non-urban’. Under the UCL, a portion of the ACT is rural and allocated a Part B Nominal Funding Allocation.

Co-contributions are not required under the LRCI Program, but are allowed to be used for projects. A project can be funded by a combination of LRCI Program funds, the Eligible Funding Recipient’s funds, and other government program funds (including state government programs), as long as the combined funding for the project does not exceed the estimated cost of a project.

This grant opportunity will open on 1 July 2023 and close on 30 June 2026.

The First Instalment of the Phase 4 Nominal Funding Allocation will be paid to the Eligible Funding Recipient after the Grant Agreement has been fully executed, including an Approved Work Schedule, and not before 1 July 2023.

3.1 Phase 4 – ‘use it or lose it’ principle

If:

- an Eligible Funding Recipient has not applied for the full amount of their Phase 4 Nominal Funding Allocation in a draft Work Schedule by 30 June 2024; or
- savings related to Eligible Projects have not been reallocated under an Eligible Funding Recipient’s Phase 4 Nominal Funding Allocation before 1 January 2025,

then the Australian Government has the right to not pay the amount of the Phase 4 Nominal Funding Allocation not applied for or reallocated by the Eligible Funding Recipient.

4. Eligibility criteria

Only Eligible Funding Recipients are able to participate in Phase 4 of the LRCI Program. Eligible Funding Recipients will receive a letter of offer to participate in Phase 4 of the LRCI Program:

- Where eligibility for the Part A \$500 million component is met, the letter of offer will include reference to this separate funding amount.
- Where eligibility for the Part B \$250 million component is met, the letter of offer will include reference to this separate funding amount.

The Eligible Funding Recipients have been selected for this grant opportunity as the intention is to fund local communities directly. A list of funding recipients, and their funding allocations is available on the Department’s website at this [link](#).

4.1 Who is eligible for a grant?

Eligible Funding Recipients for Phase 4 are the same as for Phase 1, Phase 2 and Phase 3 of the LRCI Program.

550 Eligible Funding Recipients have been selected for the Phase 4 grant opportunity of \$500 million (Part A) to fund and provide eligible local council services to communities directly.

466 Eligible Funding Recipients (rural, regional or outer-urban developed locations) have been selected for the Phase 4 grant opportunity of \$250 million (Part B) to fund the development or improvement of local roads in rural, regional and outer-urban locations.

4.2 Who is not eligible for the Grant Program?

Organisations are not eligible for the LRCI Program unless they have been identified by the Australian Government as an Eligible Funding Recipient (see 4.1).

Council areas in urban developed locations are not eligible for the Phase 4 Part B nominal funding allocation.

General applications by other organisations will not be accepted. Applications by Eligible Funding Recipients reasonably understood to be on behalf of, or for the benefit of another otherwise ineligible organisation, will not be accepted.

5. What the grant money can be used for

Grant money can only be used on Eligible Projects, which are projects that are Local Road Projects or Community Infrastructure Projects (see 5.1) or as specified for each funding amount (see 3). Eligible Projects must meet the Eligible Project Requirements set out in subsections 5.1 to 5.6, and deliver benefits to the community.

5.1 Eligible Grant Activity

Funding received under Part A can be spent on any eligible local road or community infrastructure project.

Funding received under Part B should be spent on eligible local rural, regional or outer-urban road projects. Funding Recipients must contact the Department if they are unable to spend all of their Part B funding on roads projects. In exceptional circumstances, Part B funding may be used for Eligible Community Infrastructure Projects at the discretion of the Delegate.

Local Roads Projects

Eligible Local Road Projects are projects that involve the construction or maintenance of roads managed by local governments. Local governments are encouraged to consider works that support improved road safety outcomes.

This could include projects involving any of the following associated with a road:

- traffic signs;
- traffic calming/control equipment;
- street lighting equipment;
- a bridge or tunnel;
- a facility off the road used by heavy vehicles in connection with travel on the road (for example, a rest area or weigh station);
- facilities off the road that support the visitor economy; and
- road and footpath maintenance, where additional to normal capital works schedules.

NOTE: The funding is not intended to replace existing expenditure commitments or regular scheduled maintenance but rather to enable further, additional expenditure as needed to address roads infrastructure issues.

Community Infrastructure Projects

Eligible Community Infrastructure Projects are projects that involve the construction, maintenance and/or improvements to council-owned assets (including natural assets) that are primarily for the direct use and benefit of the local community.

‘Direct use and benefit’ means the project, or the amenity provided by the project, is open for primary use by the local community and provides benefit to members of the local community. Projects involving public areas such as parks, playgrounds, footpaths and roads generally meet this requirement.

Projects will also be considered primarily for the ‘direct use and benefit’ if they are:

- available to the wider public undertaking a specific activity (for example council operated sporting fields); or
- available for a limited age group of the community as a whole i.e. a kindergarten building or seniors’ centre; or
- used for the provision of an essential service or community service, as determined by the Department, and the amenity of the asset is for the direct use and benefit of the community.

All projects whether carried out on council owned land, or another type of public land, must deliver direct benefits to the community, such as improved accessibility, visual amenity, and/or safety. Examples of eligible works include:

- Closed Circuit TV (CCTV);
- bicycle and walking paths;
- painting or improvements to community facilities;
- repairing and replacing fencing;
- improved accessibility of community facilities and areas;
- landscaping improvements, such as tree planting and beautification of roundabouts;
- picnic shelters or barbeque facilities at community parks;
- community/public art associated with an Eligible Project (Eligible Funding Recipients will need to provide a clear description of the conceptual basis of the artwork);
- playgrounds and skate parks (including all ability playgrounds);
- noise and vibration mitigation measures;
- off-road car parks (such as those at sporting grounds or parks); and
- projects that support the transition to Net Zero for council owned assets.

NOTE: The funding is not intended to replace existing expenditure commitments or regular scheduled maintenance but rather to enable further, additional expenditure as needed to address community infrastructure issues.

Other Public Land

Projects that involve the construction, maintenance and/or improvements to state/territory and Crown owned land/assets, and Commonwealth owned land/assets, can also be eligible projects where the Council can confirm that they have the authority of the land or asset owner to undertake the project at the nominated site(s) and the site(s) are accessible to the public (including natural assets).

5.2 Maintaining Overall Capital Expenditure

The intent of LRCI funding is that Eligible Funding Recipients undertake infrastructure projects which are **additional** to projects that they had planned using either their own funds or funds already available to the Eligible Funding Recipients by another opportunity.

The LRCI funding is not intended to replace existing expenditure commitments or regular scheduled maintenance but rather to enable further, additional expenditure to meet the local needs of the community.

Proof of maintaining capital expenditure may be a requirement for an Eligible Funding Recipient to receive their full Phase 4 Nominal Funding Allocation. The Department will consider, in exceptional circumstances, exemptions to this requirement.

5.3 Co-contributions

Co-contributions are not required under the LRCI Program, but are allowed to be used for projects. A project can be funded by a combination of LRCI Program funds, the Eligible Funding Recipient's funds, and other government program funds (including state government programs), as long as the combined funding for the project does not exceed the cost of a project.

An Eligible Funding Recipient using co-contributions for a project also needs to meet the conditions of other funding programs from which funds are sourced. Eligible Funding Recipients are responsible for determining if the funding conditions of another program would permit the use of LRCI Program funding towards that project.

5.4 Eligible Construction Time Period (ECTP)

The eligible construction time period to undertake construction activity on Eligible Projects must be undertaken between 1 July 2023 and 30 June 2025.

Due to the longer construction period, it is not expected that requests to extend the ECTP beyond 30 June 2025 would be needed or granted. Planning issues and general delays associated with construction will not be considered exceptional circumstances.

5.5 Multi-stage Projects

Eligible Funding Recipients can nominate discrete later stages of projects that are already receiving funding under the LRCI Program, however the Phase 4 nomination must be a new, separate and previously unfunded project stage.

Any component funded under Phase 1, Phase 2 or Phase 3 must not be amended without approval by the Delegate and must maintain eligibility under the relevant program guidelines.

5.6 What the grant money cannot be used for

Eligible Funding Recipients cannot use grant money to pay for business as usual activities and costs, for projects that are not primarily for the direct use and benefit of the local community, or for any other activities and costs not associated with Eligible Projects. These activities are Ineligible Projects or Ineligible Expenditures.

The following are examples of Ineligible Projects and Ineligible Expenditures:

- costs incurred in the preparation of a Work Schedule or related documentation;
- costs incurred in the preparation of reporting documentation including Audit requirements;
- general administrative overheads and staff salaries not directly connected with Eligible Projects funded under the Program;
- subsidy of general ongoing administration of an organisation such as electricity, phone, rent, or costs incurred by the Council as a Landlord in the general course of a lease;
- commencement ceremonies, opening ceremonies or any other event associated with Eligible Projects;
- transport planning studies;
- upgrades or improvements to tourist precincts that are not generally accessible to the wider community;
- road rehabilitation studies (if not part of an Eligible Project);
- road building plant or other capital equipment especially moveable equipment or assets (e.g. graders or trailers);
- purchase or improvement of structural assets that are not for the primary use and benefit of the local community (e.g. caretakers' residence);
- land;
- purchase of or improvement to assets that will be 'handed off' to ineligible funding recipients under a cost reduction, cost sharing or minimisation strategy, or similar;
- purchase of or improvement to assets solely for the purpose of a cost reduction, cost sharing or cost minimisation strategy, or similar;
- training;
- public liability insurance;
- fringe benefits tax;
- GST payable component of a supply;
- finance leases on equipment;
- depreciation, except for depreciation of plant and equipment directly attributable to a grant funded Eligible Project;
- preliminary planning and stand-alone design that do not relate to an Eligible Project;
- operating lease charges where the rental expense cannot be directly linked to the grant project (e.g. a grader may be hired for a period for a variety of tasks, only charges that specifically relate to the funded Eligible Project can be charged against the grant funds);
- overseas travel; and
- the covering of retrospective project costs undertaken prior to formal project nomination and work schedule approval.

6. The grant selection process and Work Schedule approval process

The amount of grant money awarded to an Eligible Funding Recipient in the Grant Agreement will be in accordance with the formula outlined at section 3 and as published on the Department's website.

The Eligible Fund Recipients for LRCI Phase 4 have been pre-determined (as per section 4 of these Guidelines).

6.1 Who will approve grants?

An SES Band 1, Assistant Secretary level Delegate will approve and execute the Grant Agreement on the basis that the organisation is an Eligible Funding Recipient as identified in section 4.1.

As part of the grant approval process, Eligible Funding Recipients will be asked to nominate projects by submitting a Work Schedule. The initial Phase 4 Work Schedule will be considered for approval by an SES Band 1, Assistant Secretary level Delegate.

Subsequent requests to vary the Approved Work Schedule will be considered for approval by:

- an EL 2, Director level Delegate (up to a pre-determined financial limit), or
- an SES Band 1, Assistant Secretary level Delegate.

The Delegate's decision is final in all matters, including:

- the approval of a Work Schedule; and
- the approval of project nominations.

There is no appeal mechanism for the decision to approve or not approve a grant agreement.

6.2 How to seek a variation to project nominations?

If an Eligible Funding Recipient requires an amendment to their Approved Work Schedule, the Eligible Funding Recipient will be required to resubmit their Phase 4 Work Schedule for re-approval, including:

- an increase or decrease of total project cost, including co-contribution amounts;
- an increase or decrease in the scope of works;
- the removal of approved project, or
- nominations of a new project(s).

To request a variation:

- Edit and annotate the most recently approved Phase 4 Work Schedule on Microsoft Word, using track changes.
- Ensure all sections are completed as directed.
- Submit the request to LRCIP@infrastructure.gov.au for assessment.

Assessment and approval of variations:

- All variation requests will be assessed by LRCI Grant Officers to ensure all eligibility criteria is met.
- Where information is missing or unclear, contact will be made to rectify the issue. **Note:** this may delay the outcome.
- The Program Delegate will provide final approval of all variations.

The time frame for variation assessment and outcome (provided all information is correct in the first instance) can be up to four (4) weeks.

NOTE: Should Eligible Funding Recipients proceed with LRCI Phase 4 variations that have not been approved by the relevant Program Delegate, all costs associated with these variations will be the responsibility of the proponent.

6.3 How to seek an extension to approved project construction timeframes?

If an Eligible Funding Recipient needs to amend the start or end date of an Approved Project only, this can be done via email notification to the LRCI Administration team, provided the new dates fit within the ECTP of 1 July 2023 to 30 June 2025.

If other updates are also required, the process outlined in 6.2 must be followed.

See section 5.4 for information about extensions to the ECTP beyond 30 June 2025.

7. Letter of offer process

All Eligible Funding Recipients will receive an offer to participate in Phase 4 of the LRCI Program. This offer will:

- specify the Phase 4 \$500 million Nominal Funding Allocation (Part A);
- specify the Phase 4 \$250 million Nominal Funding Allocation (if eligible) (Part B);
- include a Grant Agreement that sets out the terms and conditions of Phase 4 of the LRCI Program executed by the Australian Government;
- provide information on the submission of Work Schedules.

Before accepting the offer, Eligible Funding Recipients must read and understand these Guidelines and the Grant Agreement. The Guidelines can be found on the Department's website and on [GrantConnect](#). Any alterations and addenda will be published on GrantConnect and the Department's website. By registering on GrantConnect, organisations will be automatically notified of any changes to the Guidelines.

Eligible Funding Recipients are encouraged to return a signed Grant Agreement as soon as practicable after receiving the document.

Work Schedules can be submitted for Phase 4 projects any time from 1 July 2023 to 31 December 2024.

After 31 December 2024, the Department expects to only be managing variations or additional project nominations to ensure that an Eligible Funding Recipient is able to fully utilise their Phase 4 Nominal Funding Allocation and complete construction by 30 June 2025.

8. Notification of outcomes

All Eligible Funding Recipients will receive a letter of offer to participate in Phase 4 of the LRCI Program and a Grant Agreement.

9. Successful grantees

9.1 The Grant Agreement

An Eligible Funding Recipient must enter into a legally binding grant agreement with the Australian Government by signing the Grant Agreement. The Grant Agreement used for Phase 4 of the LRCI Program will be supplied to Eligible Funding Recipients. The Grant Agreement has standard terms and conditions that cannot be changed.

The Grant Agreement may also contain conditions specific to an Eligible Funding Recipient in a Schedule.

To accept the offer, the Eligible Funding Recipient must;

- sign the Grant Agreement;
- provide all the information requested; and
- return the Grant Agreement to the LRCI Program Manager.

The Department is not responsible for any of an Eligible Funding Recipient's expenditure until a Grant Agreement is executed and the Work Schedule is approved for the Eligible Funding Recipient.

The Grant Agreement must be executed with the Australian Government before any payments can be made.

Eligible Funding Recipients should keep a copy of the Grant Agreement and any supporting documents.

The Australian Government may recover grant funds from an Eligible Funding Recipient if the Grant Agreement has been breached. If an Eligible Funding Recipient fails to meet the obligations of the Grant Agreement, the Grant Agreement may be terminated.

9.2 How we pay the Grant

Table 1 Grant Payment Overview

Payment milestone	Grant payment date	Amount
<p>First Instalment: Work Schedule approval payment</p>	<p>The First Instalment of the Phase 4 Nominal Funding Allocation will be paid after 1 July 2023 and after the Eligible Funding Recipient's Work Schedule has been approved.</p>	<p>The First Instalment will be equal to 40 per cent of an Eligible Funding Recipient's Phase 4 Nominal Funding Allocation.</p> <p>For Low Value Grants, Eligible Funding Recipients will receive 60 per cent of their Phase 4 Nominal Funding Allocation in their first instalment.</p>
<p>Progress Instalments: Eligible Funding Recipients can receive multiple progress payments.</p>	<p>Within four weeks of the Department's acceptance of a complete and accurate Ad-hoc Report</p>	<p>A Progress Instalment will be equal to the Eligible Funding Recipient's:</p> <ul style="list-style-type: none"> • actual expenditure until the end of the period covered by the relevant Ad-hoc Report; and • projected expenditure on Eligible Projects in an Approved Work Schedule for the next 3 months; <p><u>less:</u></p> <ul style="list-style-type: none"> • received instalments; and • 10 per cent of the Phase 4 Nominal Funding Allocation. <p>For Low Value Grants, Eligible Funding Recipients can apply to receive the residual of grant funds at the time of an Ad hoc Report being submitted provided they also submit completed acquittal documentation.</p>
<p>Final Instalment: Final payment</p>	<p>Within 16 weeks of the Department's acceptance of a complete and accurate Annual Report or Final Report and decision to release the Final Instalment.</p>	<p>The Final Instalment will equal the smaller of:</p> <ul style="list-style-type: none"> • the residual amount of an Eligible Funding Recipient's Phase 4 Nominal Funding Allocation; or • the total eligible expenditure and projected expenditure to the end of the Eligible Projects; <p><u>less</u> instalments paid to date.</p>

Submission of a Work Schedule

Eligible Funding Recipients will nominate eligible projects they intend to spend LRCI grant money on in their draft Work Schedule.

Eligible Funding Recipients are required to submit a draft Work Schedule in the manner and form stipulated by the Department.

Work Schedules can be submitted between 1 July 2023 and 31 December 2024, but failure to promptly return a Work Schedule will result in release of grant funds being delayed.

In order for Eligible Funding Recipients to receive their full Phase 4 Nominal Funding Allocation, they must have submitted a draft Work Schedule for the total amount of their Phase 4 Nominal Funding Allocation by 31 December 2024.

If an Eligible Funding Recipient has not applied for their full Phase Nominal Funding Allocation in a draft Work Schedule by 31 December 2024, or savings related to Eligible Projects have not been reallocated under their Phase 4 Nominal Funding Allocation before 31 December 2024, the Australian Government has the right to not pay the amount of the Phase 4 (Part A) and Phase 4 (Part B) (where applicable) Nominal Funding Allocation not yet applied for or reallocated by the Eligible Funding Recipient.

The manner and form for submitting a draft Work Schedule will be provided to Eligible Funding Recipients and made available on the Department's website.

The draft Work Schedule must contain the following information in relation to each of the nominated projects the Eligible Funding Recipient proposes to undertake using the grant:

- project description, including details of how the project meets the Project Eligibility Requirements detailed in Section 5, problem being address and benefits the project will provide the community;
- proposed timeframes for the project, including construction commencement date and estimated construction completion date;
- detail of any conflicts of interest and management actions to manage these conflicts;
- the amount of grant funding required and details of any other contributions to the total costs of the project, along with details of all proposed expenditure including confirmation that none of the proposed expenditure is Ineligible Expenditure;
- expected number of full-time equivalent jobs supported by the project over the construction period;
- meet mapping requirements notified by the Department;
- whether the project involves Indigenous employment of Business use; and
- Work Category, Outcome Category

If some of the jobs supported by a project are new jobs/redistribution of personnel in the Eligible Funding Recipient's own workforces, labour costs for work undertaken must be derived from timesheets or via an equally acceptable method.

Project management time included in the expected number of jobs supported by a project must not include Ineligible Expenditure or costs associated with Ineligible Projects, and a clear and definable model needs to be in place to apportion these costs.

The total amount of grant funding sought under a draft Work Schedule cannot exceed the amount of the grant specified in the Grant Agreement.

Approval of a Work Schedule

The Department will assess whether projects included in an Eligible Funding Recipient's Work Schedule meet the Eligible Project Requirements set out in these Guidelines and that all requested information has been provided.

If the Work Schedule or projects do not meet requirements, an Eligible Funding Recipient may submit an updated Work Schedule that includes additional nominated projects for approval. The Department may contact an Eligible Funding Recipient to request further information.

The Department will make a recommendation to the Program Delegate to approve/not approve the Work Schedule.

If an Eligible Funding Recipient nominates projects with a total value of more than 40 per cent of their Phase 4 Nominal Funding Allocation and the Work Schedule is approved, the Delegate will approve release of the First Instalment of grant funds.

The decision to release funds will be made on the basis of their assessment of the information provided by an Eligible Funding Recipient and any other information in the Program Guidelines. Approval may be subject to conditions detailed in the Grant Agreement. Only approved Eligible Projects will be included in the Approved Work Schedule.

Eligible Funding Recipients will be advised in writing if their Work Schedule and release of the First Instalment has been approved.

First Instalment

The First Instalment will be available to be paid to an Eligible Funding Recipient from 1 July 2023 or within four weeks of the Work Schedule and release of the First Instalment being approved by the Delegate, provided this date is after 1 July 2023.

The value of the First Instalment will be 40 per cent of an Eligible Funding Recipient's Phase 4 Nominal Funding Allocation or 60 per cent of Low value grant (under \$1,000,000) recipients funding allocation.

Low Value Grants

A Low Value Grant is a Phase 4 Nominal Funding Allocation under \$1,000,000. In application of the proportionality principle, different requirements relating to Instalments and Reporting apply to these grants.

For a Low Value Grant, the process for Work Schedule approval is the same as detailed above. However, Low Value Grant recipients can receive 60 per cent of their Phase 4 Nominal

Funding Allocation as their First Instalment provided they have nominated projects totaling 60 per cent or more of their Phase 4 Nominal Funding Allocation.

Progress Instalments

Eligible Funding Recipients may lodge a request for a Progress Instalment Payment through the submission of a complete and accurate Ad-hoc Report.

The lodgment of Ad-hoc Reports to request the release of funding may be made up to 3 times per financial year, provided the total of all progress Instalment Payments does not exceed 90 per cent of the total Nominal Funding Amount available.

The relevant EL2 Program Delegate will approve the release of a Progress Instalment Payment on the basis of:

- the Department's assessment of, and the information provided in, relevant Ad-hoc Report;
- whether or not an Eligible Funding Recipient is in breach, or suspected of being in breach, of the Grant Agreement; including
- consideration of other relevant information, including whether the Eligible Funding Recipient has engaged with relevant local MPs as required by these guidelines.

Further relevant information may be requested by the Department at this stage and considered by the Delegate.

If the Delegate approves the release of a Progress Instalment, payment will be made within four weeks of the Delegate making this decision. Eligible Funding Recipients will be advised in writing of the decision to release a Progress Instalment.

The payment value for a Progress Instalment will equal:

- actual expenditure up until the date of the Ad-hoc Report; plus
 - projected expenditure for the following three (3) months.
- less**
- Received payment instalments; and
 - 10 per cent of the Phase 4 Nominal Funding Allocation.

Final Instalment

The Delegate will decide whether to approve release of the Final Instalment on the basis of:

- an assessment of compliance with the Grant Agreement, including any investigations or audit reports;
- the information provided in the Annual Report or Final Report;
- information in the Work Schedule; and
- any other relevant information, including whether the Eligible Funding Recipient has engaged with relevant local MPs as required by these guidelines.

The Final Instalment will be the lesser of:

- the residual amount of an Eligible Funding Recipient's Phase 4 Nominal Funding Allocation, compared to the total actual expenditure;
- less**
- instalments paid to date.

Councils should report on funds expended as they accrue, not as funds are paid out by Council. Therefore, once construction work has been completed, expenditure has been accrued and can be reported as such, even if invoices have not yet been received or paid by Council.

Further information may be requested by the Department at this stage and considered by the Delegate. The Final Instalment will be paid within four weeks of the Delegate's decision to release the grant payment.

9.3 Grant Payments and GST

In accordance with the Terms of the Australian Taxation Office ruling GSTR 2012/2, payments made under the LRCI Program, which are payments made by a government related entity to another government related entity, and for which the amount of the grant does not exceed the cost of providing the goods or services, do not attract GST.

Consequently, the actual and projected expenditure Eligible Funding Recipients report to the Department must exclude the GST component on goods and services, and the payments the Department makes to Eligible Funding Recipients to cover the costs of the program will not include GST.

Grants are assessable income for taxation purposes, unless exempted by a taxation law. We recommend you seek independent professional advice on your taxation obligations or seek assistance from the [Australian Taxation Office](#). We do not provide advice on your particular taxation circumstances.

10. Announcement of grants

The Department will publish details of the grants awarded on GrantConnect within 21 days after the date of effect of the Grant Agreement as required by section 5.3 of the [CGRGs](#).

The Department may also publish details of grants on its website or other government websites, including individual projects funded, underway or complete. This information may include, but is not limited to:

- title of the project;
- description of the project and its aims;
- amount of funding received and funding allocation; and
- project outcomes including estimates of jobs supported.

11. Reporting requirements

Eligible Funding Recipients must submit reports in line with the Grant Agreement and these Guidelines. The Department will remind Eligible Funding Recipients of their reporting obligations before reports are due.

Eligible Funding Recipients must also update their Work Schedules as required and in accordance with any other requirements notified by the Department.

The Department will monitor progress by assessing submitted reports and may conduct site visits to confirm details in Ad-hoc Reports and Work Schedules if necessary.

Occasionally, the Department may need to re-examine claims, seek further information, or request an independent audit of claims and payments on a risk based or sampling basis.

The Department must be informed of any reporting delays or significant delays affecting Eligible Projects on an Approved Work Schedule as soon as Eligible Funding Recipients become aware of them.

11.1 Ad hoc Report

If an Eligible Funding Recipient has spent all of their First Instalment in advance of the Annual Report period, they can submit an Ad hoc report to access a further instalment early. The submission of an Ad hoc report does not negate the requirement to submit an Annual Report.

An Ad hoc report must be in the manner and form required by the Department and contain the following information:

- the amount of grant funding spent from 1 July 2023 until the date specified in the Ad hoc Report;
- the amount of grant funding which the Eligible Funding Recipient intends to spend on Eligible Projects in an Approved Work Schedule in the three (3) months immediately following the report;
- details of progress towards completion of funded Projects; including any evidence required per the Grant Agreement; and
- council or contractor jobs supported by the grant funding.

Ad hoc Reports can be submitted to receive progress payments up to three times per financial year.

11.2 Annual Report

Eligible Funding Recipients must provide the Department with Annual Reports no later than 31 October 2024, 31 October 2025 and 31 October 2026 unless otherwise agreed by the Department.

The Annual Report will need to be in the manner and form specified by the Department.

The Annual Report will need to include the following information:

- Total amount of grant funding made available and subsequently received over the financial year;
- Total amount of grant funding spent on Eligible Projects;
- Total amount (if any) of grant money unspent and either returned or will be returned to the Department;
- a written Financial Statement by the Chief Executive Officer or equivalent officer however named. The Financial Statement must be in the form specified by the Department and include:
 - the amount of Phase 4 grant payments which remained unspent from the financial year;
 - the amount of Phase 4 grant payments received by the Eligible Funding Recipient in the financial year;

- the amount of grant payments available for expenditure by the Eligible Funding Recipient on Eligible Projects in an Approved Work Schedule in that year;
- the amount spent by the Eligible Funding Recipient during that year out of the grant payments available for expenditure by the Eligible Funding Recipient during that year; and
- the amount (if any) retained at the end of that year by the Eligible Funding Recipient out of grant payments available for expenditures by the Eligible Funding Recipient during that year and which remained unspent at the end of that year.

Note: The figures in the Chief Executive Officer’s financial statement should be calculated on an accrual basis.

The Department may ask Eligible Funding Recipients to make a declaration that the grant funding was spent in accordance with the Grant Agreement and to report on any underspends of the grant money.

Table 2 – Reports

Lodgment period for Reports	Actual expenditure period	Report
1–31 October 2024	1 July 2023 – 30 June 2024	Annual Report - Actual expenditure, funding received and eligible project updates from 1 July 2023 to 30 June 2024.
1–31 October 2025	1 July 2024 – 30 June 2025	Annual Report - Actual expenditure, funding received and eligible project updates from 1 July 2024 to 30 June 2025.
1–31 October 2026	1 July 2025 – 30 June 2026	Annual Report - Actual expenditure, funding received and eligible project updates from 1 July 2025 to 30 June 2026.

11.4 Audited financial statements

Eligible Funding Recipients are required to submit a report in writing and signed by an appropriate auditor providing the auditor’s opinion on the use by Eligible Funding Recipients of proper accounts and records and preparation of financial statements.

In meeting this audit requirement, the Department requires that Eligible Funding Recipients also engage the auditor to consider the appropriateness of accounts and keeping of records that relates to any Phase 4 funding received during the financial periods: Financial Year 2023-24 or Financial Year 2024-25 or Financial year 2025-26.

As part of the Annual Report process outlined in section 11.2 above, the Department requires that Eligible Funding Recipients submit a report in writing and signed by an appropriate auditor stating whether, in the auditor’s opinion:

- the Chief Executive Officer's financial statement included with the Annual Report (refer section 11.3) is based on proper accounts and records;
- the Chief Executive Officer's financial statement agrees with the accounts and records;
- the expenditure has been on Eligible Projects under the LRCI Program;

- the amount certified by the Chief Executive Officer in the Chief Executive Officer's financial statement as the Eligible Funding Recipient's own source expenditure is based on, and in agreement with, proper accounts and records.

11.5 Acquittal process - Final Report

The Eligible Funding Recipient can complete an Acquittal (Final) Report as soon as they have expended all funds and all projects in the work Schedule are complete. An Acquittal (Final) Report must include:

1. Total amount of grant funding made available and subsequently received over the grant period;
2. Total amount of grant funding spent on Eligible Projects;
3. Total amount (if any) of grant money unspent and either returned or will be returned to the Department:
 - a. a written Financial Statement by the Chief Executive Officer or equivalent officer however named. The Financial Statement must be in the form specified by the Department and include:
 - i. the amount of grant payments which remained unspent from the grant period;
 - ii. the amount of grant payments received by the Eligible Funding Recipient over the duration of the grant period;
 - iii. the amount of grant payments available for expenditure by the Eligible Funding Recipient on Eligible Projects in an Approved Work Schedule over the duration of the grant period;
 - iv. the amount spent by the Eligible Funding Recipient over the duration of the grant period;

Note: The figures in the Chief Executive Officer's financial statement should be calculated on an accrual basis.
4. photographs of projects completed using grant payments.
5. The submission of an Acquittal (Final) Report does not replace the requirement to submit an Annual Report. The Acquittal (Final) Report must be included as part of the related financial year Annual Report for the Phase and must be also be audited by an appropriate auditor at this time.

11.6 Reconciliation Process

If any amount of grant funding provided to the Eligible Funding Recipient is not spent on Eligible Projects on an Approved Work Schedule before 30 June 2025, the Department may require the Eligible Funding Recipient to repay that amount to the Department within four weeks of receiving such notice.

11.7 Compliance visits and Record Keeping

Eligible Funding Recipients must create and keep accurate and comprehensive records relating to grant payments received and retain those records for a minimum of five years.

Eligible Funding Recipients must, when requested to do so by the Department, provide, in the manner and form requested by the Department:

- copies of any or all of the records referred to in this subsection; and
- photographs (geo tagged if possible) of projects completed using grant payments.

The Department may visit the Eligible Funding Recipient during or at the completion of the grant program to review compliance with the Grant Agreement. Eligible Funding Recipients will be provided with reasonable notice of any compliance visit.

The Department may also inspect the records Eligible Funding Recipients are required to keep under the Grant Agreement.

11.8 Fraud

Eligible Funding Recipients must comply with fraud provisions in the Grant Agreement.

11.9 Specific legislation, policies and industry standards.

Eligible Funding Recipients must comply with all relevant laws and regulations in undertaking Eligible Projects on an Approved Work Schedule. The Eligible Funding Recipient may also be requested to demonstrate compliance with relevant legislation/policies/industry standards detailed in the Grant Agreement, including Environment and Planning Laws detailed below.

Environment and Planning laws

Projects on which grant payments are spent must adhere to Australian Government environment and heritage legislation including the *Environment Protection and Biodiversity Conservation Act 1999*. Construction cannot start unless the relevant obligations are met.

Eligible Funding Recipients must also meet other statutory requirements where relevant. These may include, but are not limited to: Native title legislation; State government legislation - for example, environment and heritage; and local government planning approvals. Approvals must be obtained prior to nominating the project.

12. How we monitor your grant activity

12.1 Keeping the Department informed

Eligible Funding Recipients must notify the Department of significant changes that are likely to affect an Eligible Project or their participation in the LRCI Program.

This includes any key changes to the Eligible Funding Recipient's organisation, particularly if it affects their ability to complete an Eligible Project, carry on their business and pay debts due.

Eligible Funding Recipients must also inform the Department of any changes to their:

- name;
- addresses;
- nominated contact details; or
- bank account details.

An Eligible Funding Recipient's bank account details for Phase 4 of the LRCI Program is the bank account the Eligible Funding Recipient currently uses for the LRCI Program.

Any changes to an Eligible Funding Recipient's name, addresses, nominated contact details and bank account details must follow the process stipulated by the Department.

If an Eligible Funding Recipient becomes aware of a breach of terms and conditions of the Grant Agreement, or they cannot meet their obligations, they must contact the Department immediately. For example, if a funded Eligible Project is at risk of not being physically completed by 30 June 2025.

Councils must also inform the Department of any changes - additions or deletions - to the relevant contacts/grant managers details that need to be informed of LRCI information. This includes, but is not limited to, changes to the authorised signatory, financial manager or program manager.

12.2 Department Contact Details

Email the mailbox at: LRCIP@infrastructure.gov.au

Mail to: Program Manager - Local Roads and Community Infrastructure Program
Road and Vehicle Safety Division
Department of Infrastructure, Transport, Regional Development and Communications
GPO Box 2154
CANBERRA ACT 2601

12.3 Evaluation

The Department will evaluate the LRCI Program to measure how well the outcomes and objectives have been achieved. Information provided by Eligible Funding Recipients, including through Work Schedules, submitted Ad hoc reports, and interviews may be used for evaluation purposes.

The Department may contact Eligible Funding Recipients up to two years after completion of projects to assist with this evaluation.

12.4 Public information conditions

Formal public statements, media releases or statements, displays, publications and advertising made by Eligible Funding Recipients must acknowledge and give appropriate recognition to the contribution of the Australian Government to that project.

If Eligible Funding Recipients propose to issue any public announcements/media release relating to an Eligible Project under Phase 4 of the LRCI Program, they must:

- Invite the relevant Australian Government representative to participate in the public information activity; and
- at least five business days prior to its proposed release, unless otherwise agreed by the Department, provide a copy of the proposed media release to the Department and obtain the Department's agreement to the media release.

12.5 Signage

Eligible Funding Recipients must erect signage in accordance with the updated signage guidelines available on the Department's website at [Resources for funding recipients | Infrastructure Investment Program](#).

12.6 Project Events

If an Eligible Funding Recipient proposes to hold a works commencement ceremony, opening ceremony, or any other event in relation to an Eligible Project they must inform the Department, the Minister for Infrastructure, Transport, Regional Development and Local Government, the Minister for Regional Development, Local Government and Territories and the relevant Australian Government representative of the proposed ceremony or event at least four weeks before the proposed ceremony or event is to be held.

The Eligible Funding Recipient should provide details of the proposed ceremony or event, including proposed invitees and order of proceedings to LRCIP@infrastructure.gov.au.

If requested by the Department or the relevant Australian Government representative, Eligible Funding Recipients must arrange a joint Australian Government/Eligible Funding Recipient works commencement ceremony, opening ceremony or any other event.

If requested by the Minister, a member of the Minister's staff or the Department, Eligible Funding Recipients must invite and, if the invitation is accepted, arrange for an Australian Government representative (nominated by the Minister or a member of the Minister's staff) to participate in any works commencement ceremony, opening ceremony or any other event proposed to be held in relation to a funded project.

13. Probity

The Australian Government will make sure that the grant opportunity process is fair; conducted according to the published Guidelines; incorporates appropriate safeguards against fraud, unlawful activities and other inappropriate conduct; and, is consistent with the CGRGs.

These Guidelines may be changed from time-to-time by the Department. In the event of a change to the Guidelines, the revised Guidelines will be published on GrantConnect and the Department's website.

13.1 Enquiries and feedback

For further information or clarification, the Department can be contacted at LRCIP@infrastructure.gov.au.

To provide feedback or to make a complaint; the Department can be contacted at Clientservice@infrastructure.gov.au. Complaints will be referred to the appropriate manager.

Alternatively, complaints can be directed to:

Assistant Secretary - Targeted Infrastructure Programs Branch
GPO Box 2013
CANBERRA ACT 2601

If persons do not agree with the way the Department has handled your complaint, you may complain to the [Commonwealth Ombudsman](#). The Ombudsman will not usually look into a complaint unless the matter has first been raised directly with the Department.

The Commonwealth Ombudsman can be contacted on:

- Phone (toll free): 1300 362 072
- Email: ombudsman@ombudsman.gov.au
- Website: www.ombudsman.gov.au

13.2 Conflicts of interest

Any conflicts of interest could affect the performance of the grant opportunity or program.

Eligible Funding Recipients must disclose if any of their personnel:

- has a relationship with or interest in, an organisation, which is likely to interfere with or restrict them/the Eligible Funding Recipient from carrying out the proposed activities and/or implementing the Work Schedule fairly and independently; or
- has a relationship with, or interest in, an organisation from which may be awarded work in relation to an Eligible Project or is otherwise be involved on the implementation of the Work Schedule.

An Eligible Funding Recipient must include the following information in the Work Schedule:

- any details of any real, apparent, or potential conflicts of interests that may arise in relation to the Eligible Projects or the program;
- details of how they propose to manage these or any other conflicts of interest that may arise; or
- that to the best of their knowledge there are no conflicts of interest.

If an Eligible Funding Recipient later identifies an actual, apparent, or perceived conflict of interest, they must inform the Department in writing immediately.

13.3 How we manage conflicts of interest

Conflicts of interest for Australian Government staff will be handled as set out in the [Australian Public Service Code of Conduct \(Section 13 \(7\)\)](#) of the [Public Service Act 1999](#). Australian Government officials including decision makers, must also declare any conflicts of interest.

Conflict of interest requirements form part of the Grant Agreement. Breach of conflict of interest requirements may result in termination of the Grant Agreement.

13.4 Privacy

The Department treats personal information according to the [Privacy Act 1988](#) and the [Australian Privacy Principles](#). This includes advising:

- what personal information is collected;
- why personal information is collected; and
- who personal information is given to.

Personal information can only be disclosed to someone for the primary purpose for which it was collected, unless an exemption applies.

The Australian Government may also use and disclose information about Eligible Funding Recipients under this grant opportunity in any other Australian Government business or

function. This includes disclosing grant information on GrantConnect as required for reporting purposes and giving information to the Australian Taxation Office for compliance purposes.

The Department may share information it is provided with other Australian Government entities for purposes including government administration, research or service delivery, according to Australian laws.

Eligible Funding Recipients must declare their ability to comply with the *Privacy Act 1988* and the Australian Privacy Principles and impose the same privacy obligations on officers, employees, agents and subcontractors that Eligible Funding Recipients engage to assist with the activity, in respect of personal information collected, used, stored, or disclosed in connection with the activity. Accordingly, Eligible Funding Recipients must not do anything, which if done by the Department would breach an Australian Privacy Principle as defined in the Act.

13.5 Confidential Information

Other than information available in the public domain, Eligible Funding Recipients agree not to disclose to any person, other than to the Department, any confidential information unless in accordance with these Guidelines or the Grant Agreement.

The obligation will not be breached where required by law, Parliament, or a stock exchange to disclose the relevant information or where the relevant information is publicly available (other than through breach of a confidentiality or non-disclosure obligation).

The Department may at any time, require Eligible Funding Recipients to arrange for their employees, agents or subcontractors to give a written undertaking relating to nondisclosure of our confidential information in a form the Department considers acceptable.

The Department will keep any information in connection with the grant agreement confidential to the extent that it meets all the three conditions below:

- information is clearly identified as confidential and it has been explained why it should be treated as confidential;
- the information is commercially sensitive; and
- revealing the information would cause unreasonable harm to the Eligible Funding Recipient or someone else.

The Department will not be in breach of any confidentiality agreement if the information is disclosed to:

- the Minister and other Australian Government employees and contractors to help the Department manage the program effectively;
- employees and contractors of the Department so it can research, assess, monitor and analyse our programs and activities;
- employees and contractors of other Australian Government agencies for any purposes, including government administration, research or service delivery;
- other Australian Government, State, Territory or local government agencies in program reports and consultations;
- the Auditor-General, Ombudsman or Privacy Commissioner;
- the responsible Minister or Parliamentary Secretary; and
- a House or a Committee of the Australian Parliament.

The grant agreement may also include any specific requirements about special categories of information collected, created or held under the grant agreement.

13.6 Freedom of information

All documents in the possession of the Australian Government, including those about this grant opportunity, are subject to the [Freedom of Information Act 1982](#) (FOI Act).

The purpose of the FOI Act is to give members of the public rights of access to information held by the Australian Government and its entities. Under the FOI Act, members of the public can seek access to documents held by the Australian Government. This right of access is limited only by the exceptions and exemptions necessary to protect essential public interests and private and business affairs of persons in respect of whom the information relates.

All Freedom of Information requests must be referred to the Freedom of Information Coordinator in writing.

Freedom of Information Coordinator
Department of Infrastructure, Transport, Regional Development and Communications
GPO Box 2154
CANBERRA ACT 2601
Tel: (02) 6274 7111 Fax: (02) 6275 1347 email: foi@infrastructure.gov.au

14. Consultation

These Guidelines have been influenced by engagement with local councils, feedback provided, and administrative improvements identified during Phase 1, Phase 2 and Phase 3.

15. Glossary

Term	Definition
accountable authority	see subsection 12(2) of the Public Governance, Performance and Accountability Act 2013 (PGPA Act)
administering entity	when an entity that is not responsible for the policy, is responsible for the administration of part or all of the grant administration processes
appropriate auditor	has the meaning provided in <i>the National Land Transport Act 2014</i> Section 4 - Definitions
commencement date	the expected start date for the grant activity
completion date	the expected end date for the grant activity
Commonwealth Grants Rules and Guidelines (CGRGs)	<p>establish the overarching Commonwealth grants policy framework and articulate the expectations for all non-corporate Commonwealth entities in relation to grants administration.</p> <p>Under this overarching framework, non-corporate Commonwealth entities undertake grants administration based on the mandatory requirements and key principles of grants administration.</p>
eligibility criteria	refer to the mandatory criteria which must be met to qualify for a grant.
Eligible Funding Recipient	the organisation that is eligible to receive funding under the LRCI Program
Eligible Project	A project that meets the Eligible Project Requirements contained in section 5 of these Guidelines
Eligible Project Requirements	The Eligible Project Requirements are the requirements contained in section 5 of these Guidelines
grant	<p>for the purposes of the CGRGs, a 'grant' is an arrangement for the provision of financial assistance by the Commonwealth or on behalf of the Commonwealth:</p> <ul style="list-style-type: none"> • under which relevant money² or other Consolidated Revenue Fund (CRF) money³ is to be paid to a grantee other than the Commonwealth; and • which is intended to help address one or more of the Australian Government's policy outcomes while assisting the grantee achieve its objectives

Grant agreement (Agreement)	sets out the relationship between the parties, and specifies the details of the grant. The Grant Agreement includes: <ul style="list-style-type: none"> - the letter of offer - the nominal funding allocation amount - all grant terms and conditions; and - the grant opportunity guidelines
GrantConnect	is the Australian Government's whole-of-government grants information system, which centralises the publication and reporting of Commonwealth grants in accordance with the CGRGs
Capital Expenditure	the money an Eligible Funding Recipient spends on purchasing and maintaining fixed assets, i.e. infrastructure, roads etc
Maintaining Overall Capital Expenditure	maintaining your overall capital spending amount, funded by your own revenue, at or above current levels, on roads and community infrastructure.
Personal information	has the same meaning as in the <i>Privacy Act 1988</i> (Cth) which is: <ul style="list-style-type: none"> • Information or an opinion about an identified individual, or an individual who is reasonably identifiable; • whether the information or opinion is true or not; and • whether the information or opinion is recorded in a material form or not
Program delegate (Delegate)	the official of the Department to whom authority has been delegated to enter into, vary or administer an arrangement or a grant of financial assistance under the LRCI Program.
Approved Work Schedule	the list of Eligible Projects approved by the Program Delegate that the Eligible Funding Recipient can use grant money to pay for.
Work Schedule	a list of projects that an Eligible Funding Recipient proposes to be funded under the LRCI Program

¹ Relevant money is defined in the PGPA Act. See section 8, Dictionary.

² Other CRF money is defined in the PGPA Act. See section 105, Rules in relation to other CRF money.

Ordinary Council Meeting 14 September 2023

Attachment 1- 11.1.6a Request for feedback on potential closure and amalgamation of road reserve

Attachment 2- 11.1.6a Deposited Plan 202210

Item 11.1.6- Potential Closure and Amalgamation of part of Nanekine Rd, Road Reserve

NUTRIEN HARCOURTS WA

Licensed Real Estate & Business Agency
Licensee: Landmark Realty (WA) Pty Ltd ABN 70 009 238 993

Principal: Jonathan Bahen

32 Farrall Road, Midvale WA 6056

T. 08 6459 8461 E. admin.wa@nh.com.au



12 August 2023

Mr Scott Wildgoose
CEO, Shire of Morawa
P.O Box 14
MORAWA, WA
6623

Dear Scott,

I'm writing to you on behalf of Derrick, Pamela and Jeremy Wasley of Canna in the capacity of their real estate agent, appointed to assist in the sale of their property.

We're seeking assistance from the Shire of Morawa regarding a road reserve that is surrounded by their property known as 'Indar', located at 884 Nanekine Road, Canna (see attached CT's). I currently have this property listed for sale as part of their broader aggregation known as 'Nanekine'.

'Indar' consists of a single Lot, however within this lot is a 22ha road reserve that the original owners have, unwittingly or otherwise, built improvements. These improvements include;

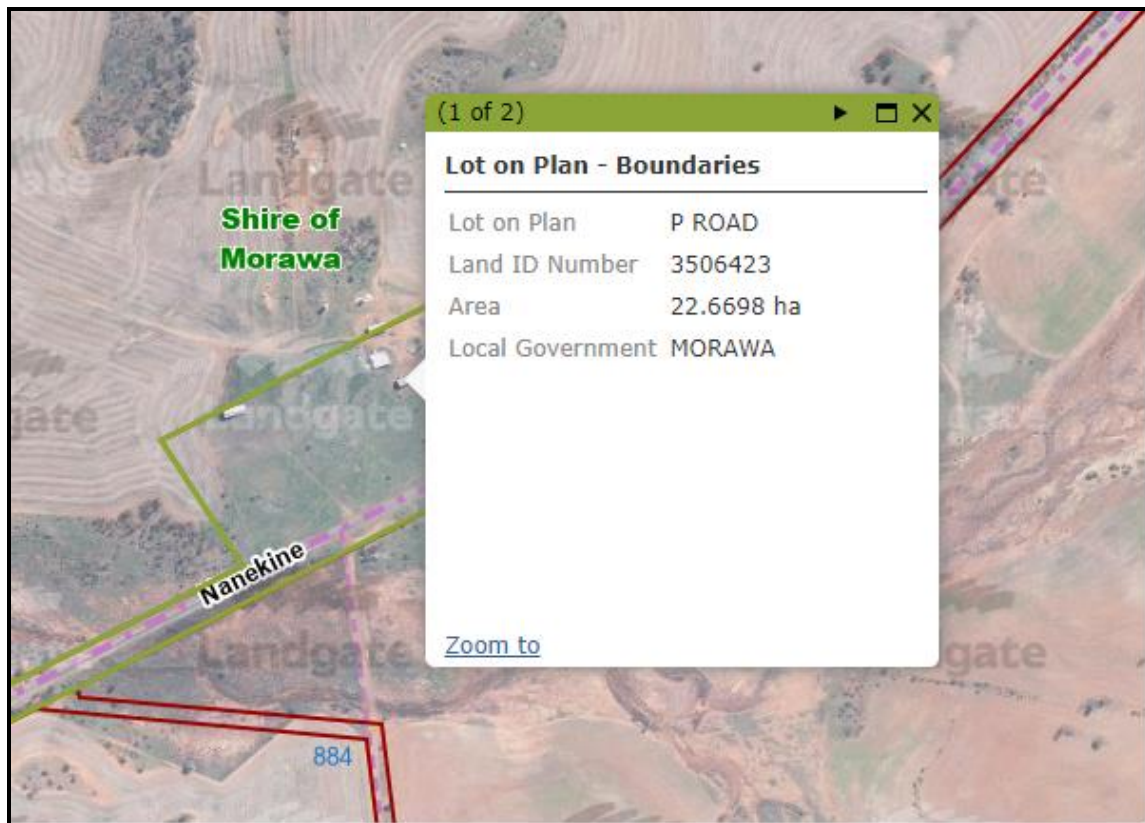
1. Residence (now uninhabitable)
2. 2 x general purpose machinery sheds
3. 1 x fertiliser shed
4. 1 x shearing shed

The construction of the improvements appears to date from the 1950's - 1960 (see Figure 1 below) and our enquiry to Landgate have indicated that the area is a Shire of Morawa road reserve (see figure 2).

Figure1: Landgate image of the subject area.



Figure 2: Landgate image referring to 'P Road'



The Wasley family purchased this farm from the Carslake family in October 2009 and it seemingly didn't raise any issues at the time, however given the improvements are located within this road reserve, we need to follow due process to accurately disclose this to potential buyers.

We are seeking feedback from the Shire of Morawa in regard to the following;

1. Would the Shire of Morawa support an application from the current or future owners of 'Indar', to permanently close the road reserve and have this land area resurveyed into the surrounding Lot? (Lot 3, Plan 006277, Vol 2033 Fol 388)
2. In the event of Shire of Morawa approval of the above application, is the Shire of Morawa able to provide an indication of the cost to purchase the resurveyed land area?

We're hoping that your clarification on the above points will provide clarity and certainty to potential buyers conducting due diligence.

Personal correspondence can be made directly with the landowners or myself on the below details;

- Derrick & Pamela Wasley
 - M: [number redacted]
 - E: [email redacted]
- Jeremy Wasley
 - M: [number redacted]
 - E: [email redacted]
- Yves Beagley
 - M: [number redacted]
 - E: [email redacted]

We appreciate your consideration and I'll follow up with you by phone on Monday 14th August, 2023.

Kind Regards.



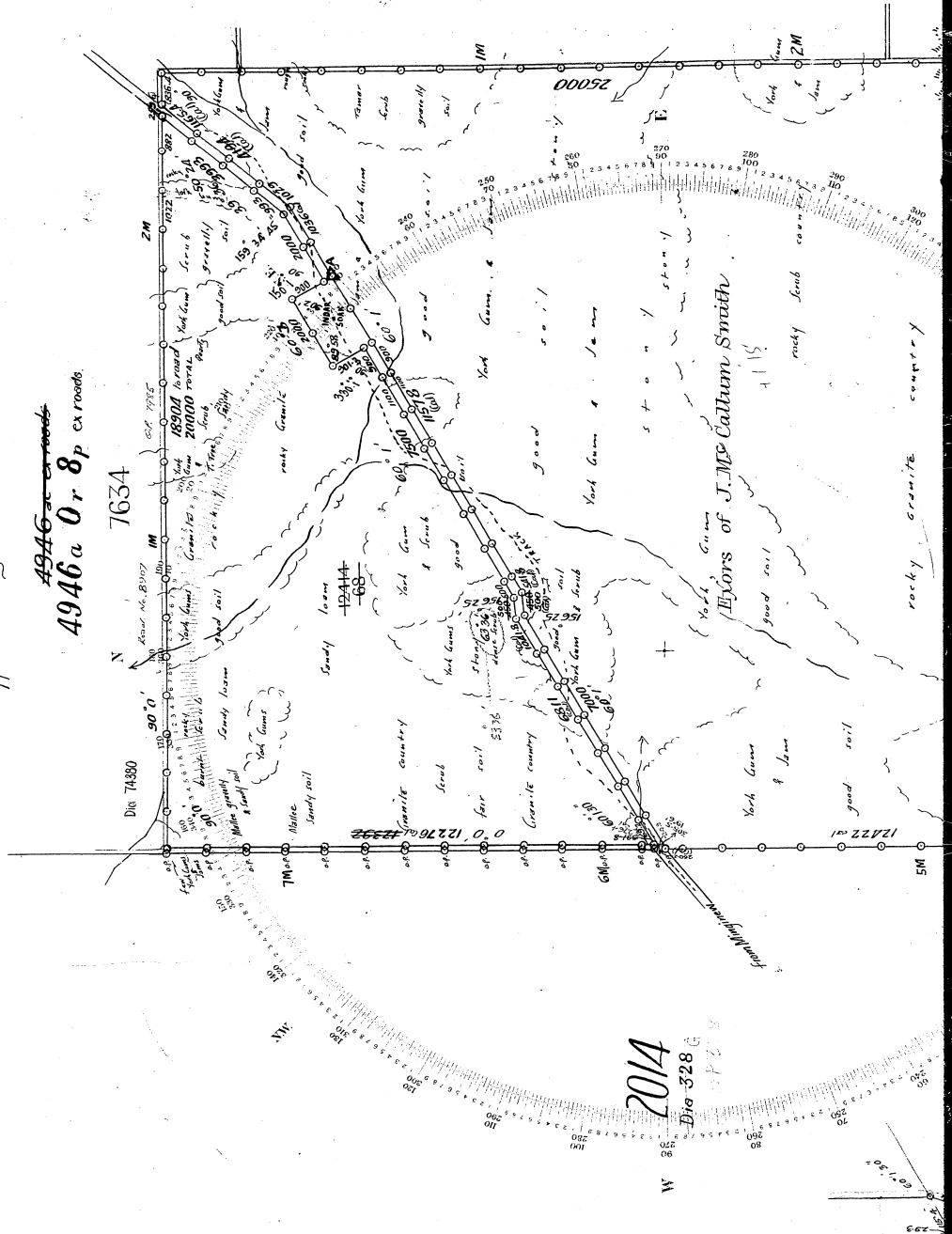
Yves Beagley
Nutrien Harcourts
156 Flores Road,
GERALDTON, WA.
6530

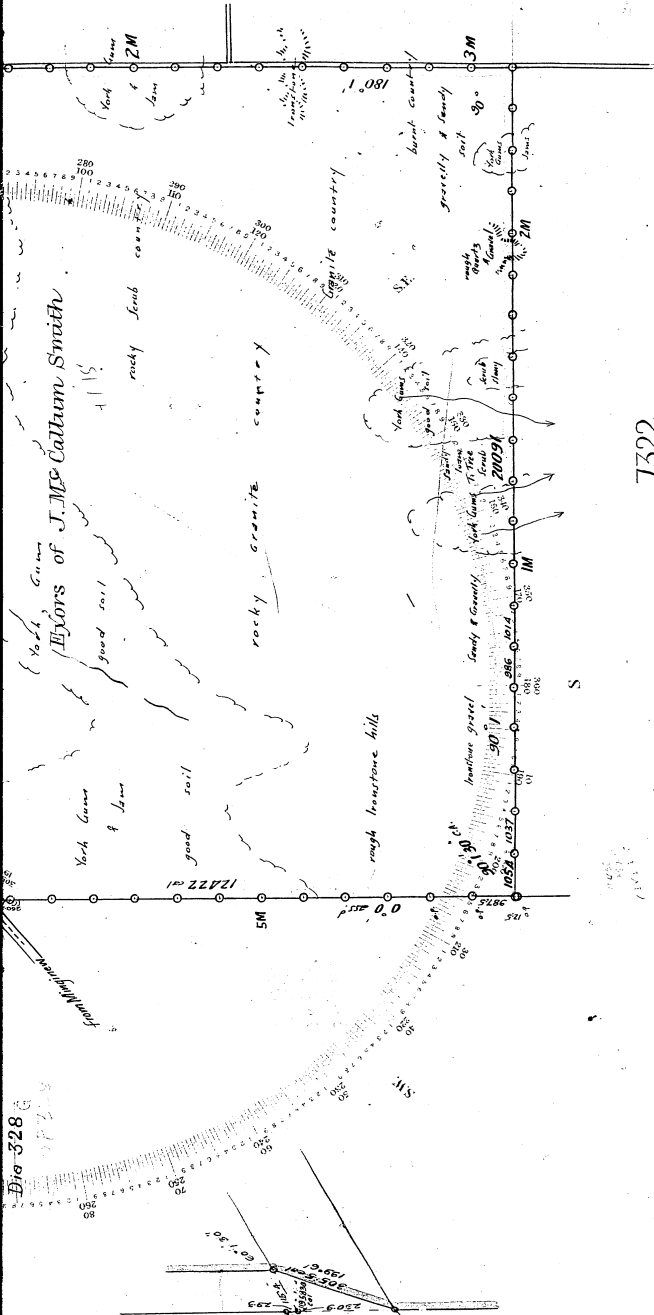
PLAN OF VICTORIA LOCN 7069

Applied for by *M* JK & HF Basford.

4946 at ex roads
4946 a or 8 p ex roads.

7654





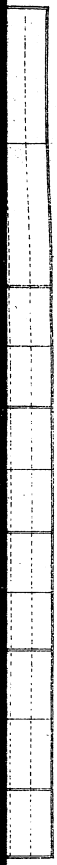
SURVEYOR'S CERTIFICATE

I hereby certify that this Survey was performed by me personally (or under my own personal supervision, inspection and field check) in strict accordance with the Regulations for the Guidance of Surveyors, and that this plan is in all respects accurate.

Survey approved *J.M. Murray*
 Licensed Surveyor
 Date 10.12.19

Robt. Murray
 Surveyor General
 Date 10.6.20

Account No. 149 Passed *J.M. Murray* 11/12/20
 Calculation Book No. P.L. Folio 2
 Compared with Field Book *J.M. Murray* 11/12/20
 Examined *J.M. Murray* 11/12/20
 Plan passed
 Charted on Standard Plan } Date 9.6.20
 " " Working " } Date 27/7/20
 " " Completion " } Date 12/8/20
 Registered *J.M. Murray* Date 10/12/19

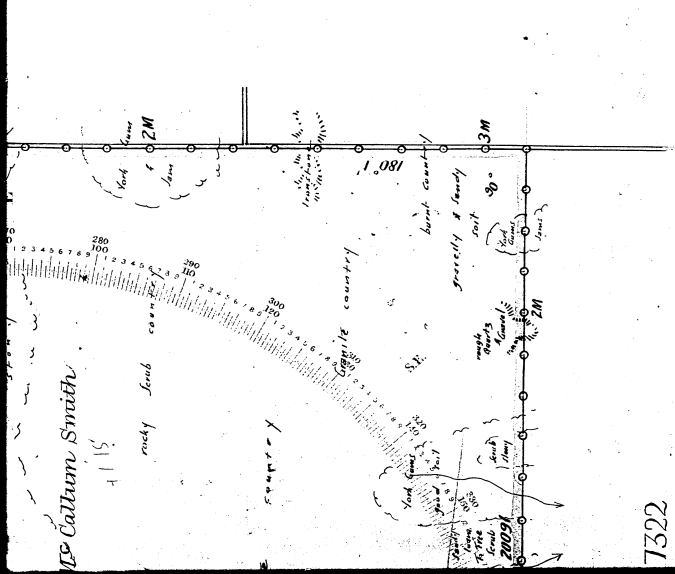


REFERENCE TO CORNERS

Corner	Bearing	Distance	Description of Tree	No & Mark on Tree
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				

Astrucuth observed at Point A on Road
 or assumed from
 Date of Marking 4.12.1914
 Field Book No. 166 Page 7 & 12
 Scale 80 Chains to an inch

90 1 30
 119 57 30
 360
 200 25 15
 129 36
 90
 90
 0 01 15
 11 15



7322

CERTIFICATE

at this Survey was performed by me personally (or under supervision, inspection and field check) in strict accordance with the Regulations for the Guidance of Surveyors, and is in all respects accurate.

[Signature]
 Surveyor General
 Date 10.12.2009

[Signature]
 Licensed Surveyor
 Date 20.12.14

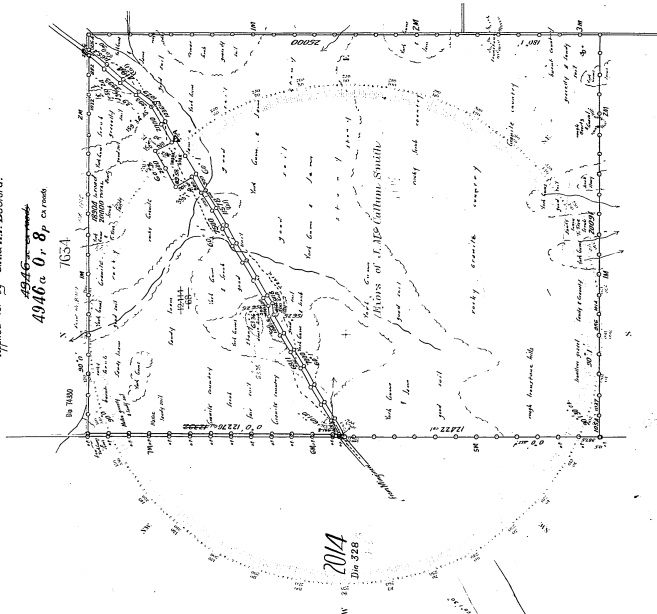


9798
 2210
 2210

**PLAN OF
VICTORIA LOCN 7069**

Applied for by **J.K. & H. Bastard.**

4946 sq. m. or 8 p. or more



No. of Survey Stations	Calculations for Area of		Middle	Area
	Stations	Perimeter		
1	N + S	P + Q		
2	N + S	P + Q		
3	N + S	P + Q		
4	N + S	P + Q		
5	N + S	P + Q		
6	N + S	P + Q		
7	N + S	P + Q		
8	N + S	P + Q		
9	N + S	P + Q		
10	N + S	P + Q		
11	N + S	P + Q		
12	N + S	P + Q		
13	N + S	P + Q		
14	N + S	P + Q		
15	N + S	P + Q		
16	N + S	P + Q		
17	N + S	P + Q		
18	N + S	P + Q		
19	N + S	P + Q		
20	N + S	P + Q		
21	N + S	P + Q		
22	N + S	P + Q		
23	N + S	P + Q		
24	N + S	P + Q		
25	N + S	P + Q		
26	N + S	P + Q		
27	N + S	P + Q		
28	N + S	P + Q		
29	N + S	P + Q		
30	N + S	P + Q		

REFERENCE TO CORNERS

Corner	Reference	Distance	Bearing
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20

Agreement observed at 11:14 A.M. 10th Dec 2014
 examined from ...
 2014 Dec 10
 Scale 30 Decimals to an inch

SURVEYORS CERTIFICATE
 I hereby certify that this survey was performed by me personally (or under my personal supervision, inspection and field check) in strict accordance with the provisions of the Survey Act 1950 and that this plan is in all respects accurate.
 Survey approved by **J.K. & H. Bastard**
 10th Dec 2014

Account No. 14
 Association Book No. 111
 Plan No. 14
 Registered

Ordinary Council Meeting 14 September 2023

Attachment 1- 11.1.8a Request from SSAAC

Item 11.1.8- **Request from the Sporting Shooters Association of Australia Club Seeking the Donation of a Water Tank**



Sporting Shooters Association of Australia Morawa Branch Inc

PO Box 308, Morawa W.A. 6623
ABN 54 502 904 951
MorawaSSAA@outlook.com.au



Shire of Morawa
Chief Executive Officer
Mr Scott Wildgoose
Windfield Street
Morawa WA 6623

27 July 2023

Dear Scott

I am writing to you on behalf of the Sporting Shooters Association of Australia, Morawa Branch Incorporated.

We are seeking a donation of an old 4500 litre water tank currently located at the Shire Depot. We require this donation to replace the damaged fiberglass water tank at the Morawa Sporting Shooters Range, Koolanooka Road Morawa.

SSAA Morawa wishes to thank you in advance for considering this request. If you have any questions or require any additional information, please do not hesitate to contact Simon Taylor on [number redacted].

Kind regards

A handwritten signature in black ink, appearing to read 'Paulette Lucken'.

Paulette Lucken
Acting Secretary

Ordinary Council Meeting 14 September 2023

Attachment 1- 11.2.1a Monthly Financial Report for the period ending 31 August 2023

Attachment 2- 11.2.1b Bank Reconciliation for the period ending 31 August 2023

Attachment 3- 11.2.1c List of Accounts Paid for the period ending 31 August 2023

Item 11.2.1- Statement of Financial Activity – August 2023

SHIRE OF MORAWA

MONTHLY FINANCIAL REPORT

INCLUDES THE STATEMENT OF
FINANCIAL ACTIVITY

FOR THE YEAR ENDING
30 JUNE 2024



SHIRE OF MORAWA

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

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

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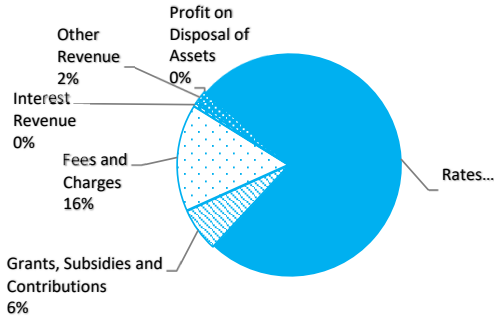
Statement of Financial Activity by Program	5
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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023**

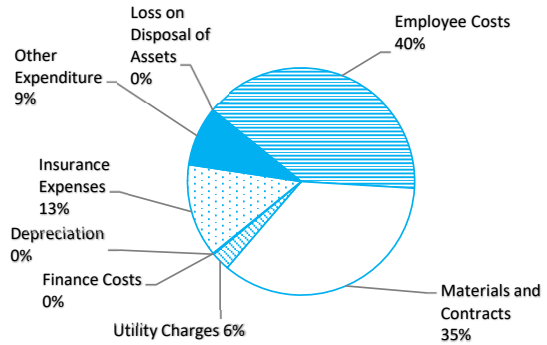
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

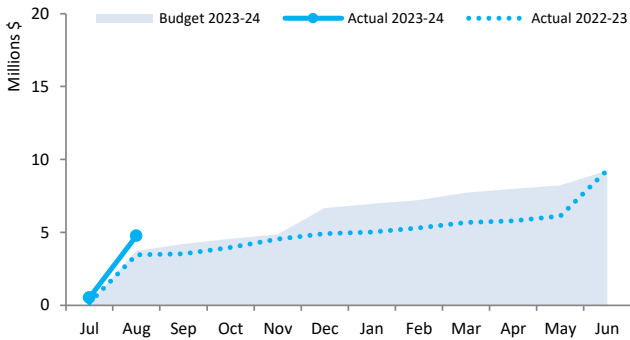
OPERATING REVENUE



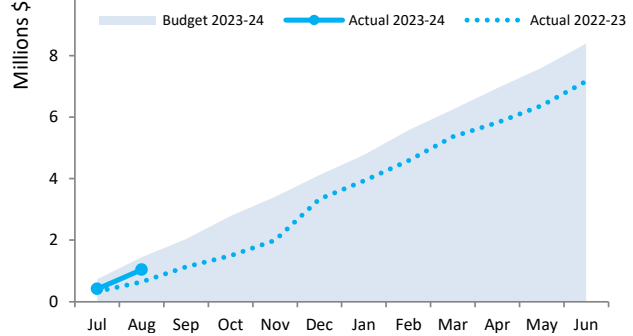
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

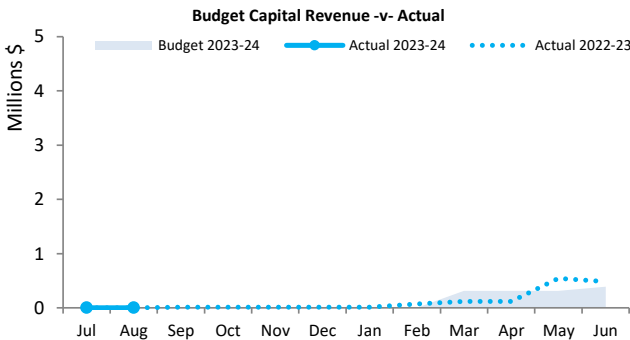


Budget Operating Expenses -v-YTD Actual

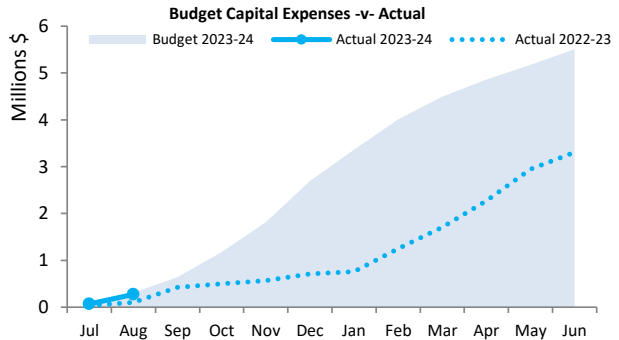


INVESTING ACTIVITIES

CAPITAL REVENUE



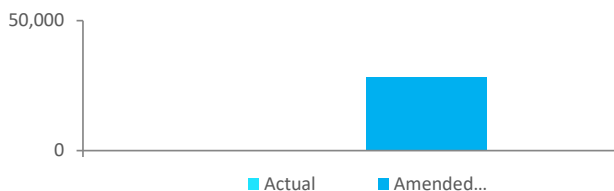
CAPITAL EXPENSES



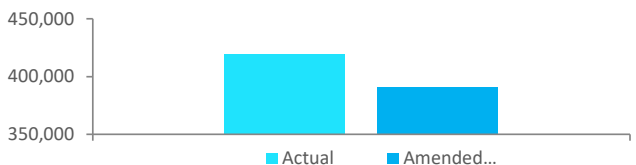
FINANCING ACTIVITIES

BORROWINGS

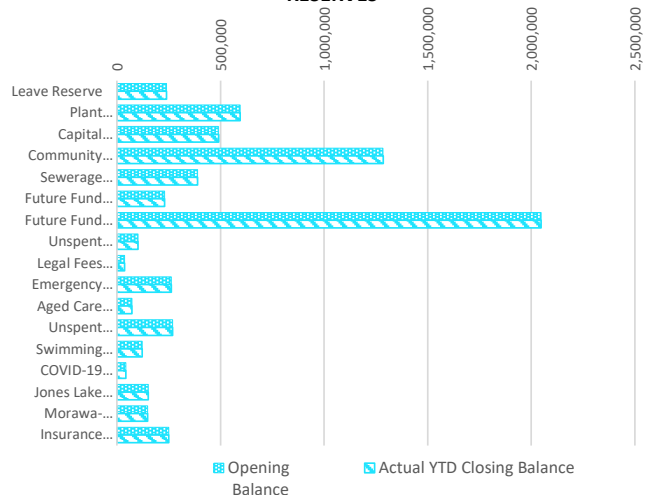
Principal Repayments



Principal Outstanding



RESERVES



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

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.14 M	\$2.14 M	\$2.52 M	\$0.38 M
Closing	\$0.00 M	\$4.48 M	\$5.96 M	\$1.49 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.70 M	28.6%
Restricted Cash	\$6.74 M	71.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.24 M	
0 to 30 Days		99.9%
30 to 90 Days		0.1%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$3.36 M	14%
Trade Receivable	\$0.77 M	
30 to 90 Days		1.1%
Over 90 Days		0.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.51 M)	\$2.53 M	\$2.82 M	\$0.29 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.92 M	
YTD Budget	\$2.92 M	(0.2%)

Refer to Note 6 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.25 M	
YTD Budget	\$0.01 M	1648.9%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.60 M	
YTD Budget	\$0.59 M	2.4%

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)
(\$5.22 M)	(\$0.29 M)	(\$0.27 M)	\$0.01 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.07 M	(100.0%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.27 M	
Amended Budget	\$5.22 M	(94.8%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.90 M	
Amended Budget	\$3.49 M	(74.2%)

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)
\$0.03 M	(\$0.02 M)	(\$0.00 M)	\$0.01 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.42 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$6.74 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

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

Refer to Note 10 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 AUGUST 2023

STATUTORY PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To manage Councils' Elected Members

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 31 AUGUST 2023**
BY PROGRAM

	Ref	YTD Budget	YTD Actual	Var. \$	Var. %	Var.
	Note	Adopted Budget	(a)	(b)-(a)	(b)-(a)/(a)	
		\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
Governance		525	86	421	335	389.01%
General purpose funding - general rates	6	2,889,437	2,924,437	2,917,687	(6,750)	(0.23%)
General purpose funding - other		308,467	26,308	42,990	16,682	63.41%
Law, order and public safety		32,950	8,299	8,457	158	1.91%
Health		9,050	174	1,476	1,302	748.52%
Education and welfare		10,500	914	200	(714)	(78.12%)
Housing		96,000	15,904	14,139	(1,765)	(11.10%)
Community amenities		767,830	519,486	724,290	204,804	39.42%
Recreation and culture		93,500	3,360	3,868	508	15.12%
Transport		1,190,627	58,700	82,704	24,004	40.89%
Economic services		252,100	42,000	44,956	2,956	7.04%
Other property and services		88,500	14,828	22,192	7,364	49.66%
		5,739,486	3,614,496	3,863,382	248,886	
Expenditure from operating activities						
Governance		(545,801)	(82,238)	(128,770)	(46,532)	(56.58%)
General purpose funding		(316,323)	(52,550)	(71,873)	(19,323)	(36.77%)
Law, order and public safety		(174,139)	(21,951)	(23,601)	(1,650)	(7.52%)
Health		(196,663)	(28,906)	(11,144)	17,762	61.45%
Education and welfare		(225,990)	(41,750)	(30,618)	11,132	26.66%
Housing		(247,717)	(49,502)	(30,467)	19,035	38.45%
Community amenities		(916,604)	(118,818)	(80,518)	38,300	32.23%
Recreation and culture		(1,515,770)	(288,534)	(158,880)	129,654	44.94%
Transport		(3,317,171)	(482,483)	(208,141)	274,342	56.86%
Economic services		(732,708)	(128,056)	(119,800)	8,256	6.45%
Other property and services		(201,724)	(146,999)	(177,289)	(30,290)	(20.61%)
		(8,390,610)	(1,441,787)	(1,041,100)	400,687	
Non-cash amounts excluded from operating activities	1(a)	2,143,914	362,210	271	(361,939)	(99.93%)
Amount attributable to operating		(507,210)	2,534,919	2,822,552	287,633	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from Capital grants, subsidies and contributions	14	3,489,854	111,806	900,903	789,097	705.77%
Proceeds from disposal of assets	7	73,000	0	0	0	0.00%
		3,562,854	111,806	900,903	789,097	
Outflows from investing activities						
Payments for Infrastructure	9	(3,438,821)	(121,643)	(132,046)	(10,403)	(8.55%)
Payments for property, plant and equipment	8	(1,781,787)	(165,650)	(141,648)	24,002	14.49%
		(5,220,608)	(287,293)	(273,695)	13,598	
Amount attributable to investing activities		(1,657,754)	(175,487)	627,208	802,695	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	11	316,640	0	0	0	0.00%
		316,640	0	0	0	
Outflows from financing activities						
Repayment of debentures	9	(28,156)	(2,630)	0	2,630	100.00%
Transfer to reserves	11	(258,520)	(14,744)	(4,944)	9,800	66.47%
		(286,676)	(17,374)	(4,944)	12,430	
Amount attributable to financing activities		29,964	(17,374)	(4,944)	12,430	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	1(c)	2,135,000	2,135,000	2,518,613	383,613	17.97%
Amount attributable to operating activities		(507,210)	2,534,919	2,822,552		
Amount attributable to investing activities		(1,657,754)	(175,487)	627,208		
Amount attributable to financing activities		29,964	(17,374)	(4,944)		
Surplus or deficit after imposition of general rates	1(c)	0	4,477,058	5,963,430		

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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 AUGUST 2023

NATURE 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.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL 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 REVENUE

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

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**
BY NATURE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	6	2,889,437	2,924,437	2,917,687	(6,750)	(0.23%)	
Rates excluding general rates	6	8,706	(250)	(12)	238	(95.17%)	
Grants, subsidies and contributions	13	1,271,451	14,073	246,127	232,054	1648.93%	▲
Fees and charges		993,020	587,696	601,558	13,862	2.36%	
Interest revenue		139,020	18,726	16,861	(1,865)	(9.96%)	
Other revenue		427,425	69,814	81,160	11,346	16.25%	▲
Profit on disposal of assets	7	10,427	0	0	0	0.00%	
Gain on FV Adjustment of Financial Asstes through P&L		0	0	0	0	0.00%	
		5,739,486	3,614,496	3,863,382	248,886		
Expenditure from operating activities							
Employee costs		(2,103,390)	(363,315)	(417,791)	(54,476)	(14.99%)	▼
Materials and contracts		(3,053,569)	(440,196)	(367,450)	72,746	16.53%	▲
Utility charges		(385,053)	(64,094)	(28,063)	36,031	56.22%	▲
Depreciation		(2,150,541)	(358,410)	0	358,410	100.00%	▲
Finance costs		(15,353)	(650)	(1,487)	(837)	(128.70%)	
Insurance expenses		(260,440)	(165,648)	(137,982)	27,666	16.70%	▲
Other expenditure		(422,264)	(49,474)	(88,328)	(38,854)	(78.53%)	▼
		(8,390,610)	(1,441,787)	(1,041,100)	400,687		
Non-cash amounts excluded from operating activities	1(a)	2,143,914	362,210	271	(361,939)	(99.93%)	▼
Amount attributable to operating activities		(507,210)	2,534,919	2,822,552	287,633		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	3,489,854	111,806	900,903	789,097	705.77%	▲
Proceeds from disposal of assets	7	73,000	0	0	0	0.00%	
		3,562,854	111,806	900,903	789,097		
Outflows from investing activities							
Payments for infrastructure	8	(3,438,821)	(121,643)	(132,046)	(10,403)	8.55%	
Payments for property, plant and equipment	8	(1,781,787)	(165,650)	(141,648)	24,002	(14.49%)	
		(5,220,608)	(287,293)	(273,695)	1,591,792		
Amount attributable to investing activities		(1,657,754)	(175,487)	627,208	802,695		
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	11	316,640	0	0	0	0.00%	
		316,640	0	0	0		
Outflows from financing activities							
Repayment of borrowings	9	(28,156)	(2,630)	0	2,630	100.00%	
Transfer to reserves	11	(258,520)	(14,744)	(4,944)	9,800	66.47%	
		(286,676)	(17,374)	(4,944)	12,430		
Amount attributable to financing activities		29,964	(17,374)	(4,944)	12,430		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1(c)	2,135,000	2,135,000	2,518,613	383,613	17.97%	▲
Amount attributable to operating activities		(507,210)	2,534,919	2,822,552	287,633	11.35%	
Amount attributable to investing activities		(1,657,754)	(175,487)	627,208	802,695	(457.41%)	
Amount attributable to financing activities		29,964	(17,374)	(4,944)	12,430	(71.54%)	
Surplus or deficit after imposition of general rates	1(c)	0	4,477,058	5,963,430			

KEY INFORMATION

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

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

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

**STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2023**

	30 June 2023	31 August 2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	9,688,904	9,436,010
Trade and other receivables	499,237	4,110,657
Inventories	8,639	8,639
Other assets	20,750	20,698
TOTAL CURRENT ASSETS	10,217,530	13,576,004
NON-CURRENT ASSETS		
Trade and other receivables	14,282	14,282
Other financial assets	61,117	61,117
Property, plant and equipment	30,108,789	30,250,437
Infrastructure	61,421,056	61,553,102
TOTAL NON-CURRENT ASSETS	91,605,244	91,878,939
TOTAL ASSETS	101,822,774	105,454,943
CURRENT LIABILITIES		
Trade and other payables	618,356	527,340
Other liabilities	274,221	274,221
Borrowings	56,312	56,312
Employee related provisions	313,930	313,930
TOTAL CURRENT LIABILITIES	1,262,820	1,171,804
NON-CURRENT LIABILITIES		
Borrowings	362,917	362,917
Employee related provisions	38,855	38,855
TOTAL NON-CURRENT LIABILITIES	401,772	401,772
TOTAL LIABILITIES	1,664,592	1,573,576
NET ASSETS	100,158,182	103,881,367
EQUITY		
Retained surplus	37,129,522	40,847,763
Reserve accounts	6,732,381	6,737,325
Revaluation surplus	56,296,279	56,296,279
TOTAL EQUITY	100,158,182	103,881,367

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

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 AUGUST 2023

BASIS OF PREPARATION

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 2023

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

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(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	(10,427)	(10,427)	0	0
Less: Movement in liabilities associated with restricted cash		3,800	3,800	3,800	271
Add: Depreciation on assets		2,150,541	2,150,541	358,410	0
Total non-cash items excluded from operating activities		2,143,914	2,143,914	362,210	271

(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 2023	31 Aug 2022	31 Aug 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(6,732,381)	(6,130,132)	(6,737,325)
Add Back: Component of Leave Liability not Required to be Fur	12	239,972	236,031	240,243
Add: Borrowings	9	56,312	27,355	56,312
Add: Lease liabilities	10	0	28,922	0
Total adjustments to net current assets		(6,436,097)	(5,837,824)	(6,440,770)

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

Current assets				
Cash and cash equivalents	2	9,687,207	8,607,061	9,434,485
Rates receivables	3	443,606	3,391,082	3,341,871
Receivables	3	55,631	37,657	768,786
Other current assets	4	29,389	35,468	29,337
Less: Current liabilities				
Payables	5	(616,659)	(198,438)	(525,815)
Borrowings	9	(56,312)	(27,355)	(56,312)
Contract liabilities	12	(274,221)	(528,111)	(274,221)
Lease liabilities	10	0	(28,922)	0
Provisions	12	(313,930)	(357,043)	(313,930)
Less: Total adjustments to net current assets	1(b)	(6,436,097)	(5,837,824)	(6,440,770)
Closing funding surplus / (deficit)		* 2,518,613	5,093,576	5,963,430

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

*The 30 June 2023 closing surplus differs from the budgeted amounts shown in the SFA due to incompleting and unaudited financials. The above figure may change in future statements up to adoption of the financial statements

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

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Municipal Cash at Bank	Cash and cash equivalents	2,152,928		2,152,928		Bankwest	0.10%	At Call
Muni Business Telenet Saver	Cash and cash equivalents	543,832		543,832		Bankwest	0.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	230,539	230,539		Bankwest	0.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	240,243	240,243		Bankwest	0.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	122,853	122,853		Bankwest	0.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	595,066	595,066		Bankwest	0.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	490,763	490,763		Bankwest	0.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	389,685	389,685		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	785,449	785,449		Bankwest	0.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	447,325	447,325		Bankwest	0.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	36,702	36,702		Bankwest	0.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	262,382	262,382		Bankwest	0.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	72,176	72,176		Bankwest	0.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	269,315	269,315		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	152,049	152,049		Bankwest	0.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	147,708	147,708		Bankwest	0.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	250,282	250,282		Bankwest	0.10%	At Call
Term Deposits		0						
TD: ... 8410 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		Bankwest	4.20%	2/10/2023
TD: ... 8428 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		Bankwest	4.20%	2/10/2023
TD: ... 8436 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		Bankwest	4.20%	2/10/2023
Trust Deposits								
Trust Bank	Cash and cash equivalents	0			1,525		0.10%	At Call
Total		2,697,160	6,737,325	9,434,485	1,525			
Comprising								
Cash and cash equivalents		2,697,160	6,737,325	9,434,485	1,525			
		2,697,160	6,737,325	9,434,485	1,525			

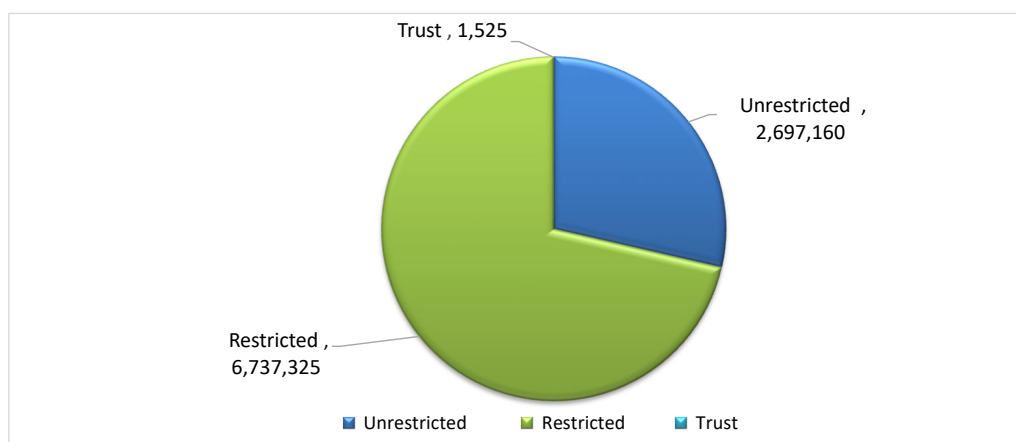
KEY INFORMATION

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.

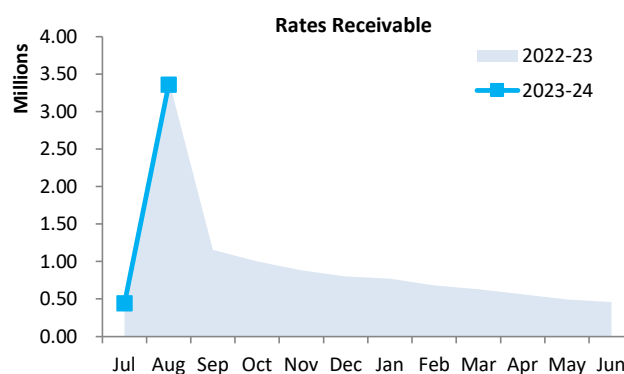
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2023	31 Aug 2023
	\$	\$
Opening arrears previous years	556,973	457,888
Levied this year	3,052,549	3,446,665
Less - collections to date	(3,151,634)	(546,067)
Equals current outstanding	457,888	3,358,487
Net rates collectable	457,888	3,358,487
% Collected	87.3%	14%

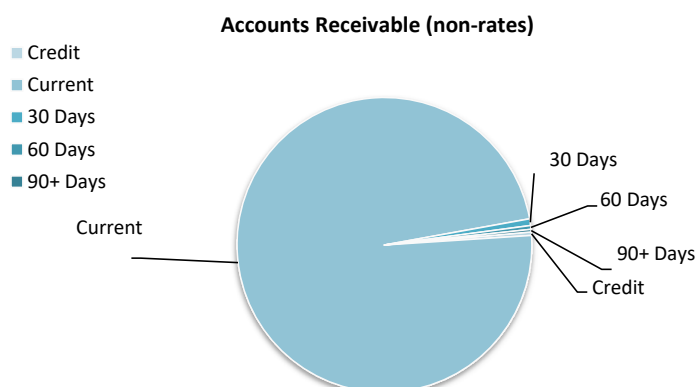


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,772)	731,629	5,409	3,054	2,239	739,559
Percentage	(0.4%)	98.9%	0.7%	0.4%	0.3%	
Balance per trial balance						
Sundry receivable						739,559
GST receivable						48,050
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						768,786

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.



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

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 Aug 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel, Oils and Materials on Hand	8,639	0	0	8,639
Other current assets				
Accrued income	20,750	0	(52)	20,698
Total other current assets	29,389	0	(52)	29,337
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.

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

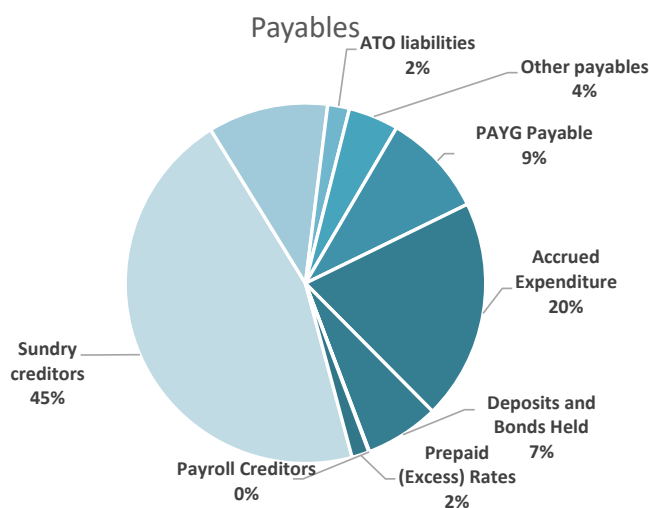
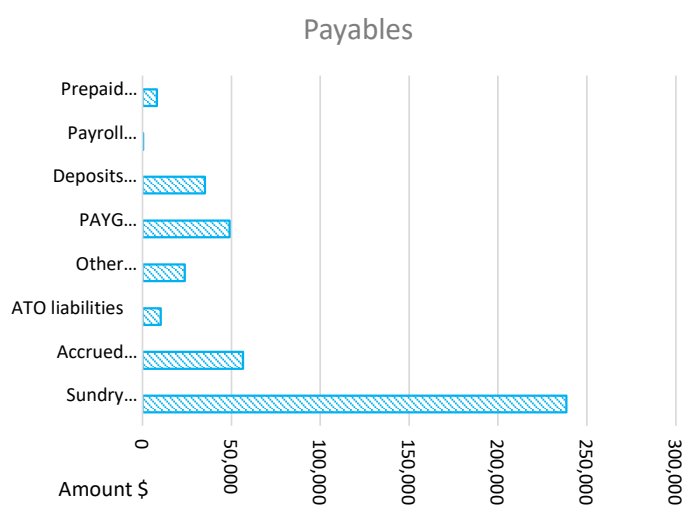
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	238,374	200	0	0	238,574
Percentage	0%	99.9%	0.1%	0%	0%	
Balance per trial balance						
Sundry creditors						238,574
Accrued Salaries & Wages GEN						56,633
ATO liabilities						10,294
Other payables						23,772
PAYG Payable						49,003
Accrued Expenditure						104,063
Deposits and Bonds Held						35,050
Payroll Creditors						269
Prepaid (Excess) Rates						8,158
Total payables general outstanding						525,816

Amounts shown above include GST (where applicable)

KEY INFORMATION

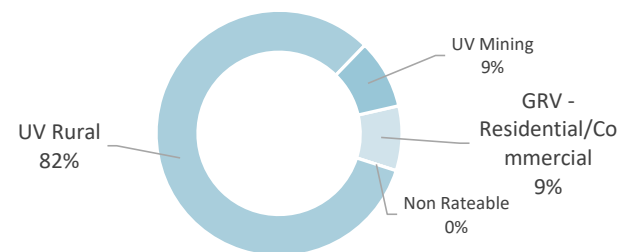
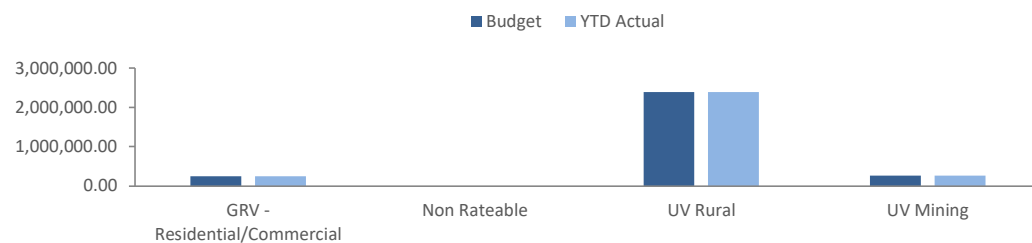
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV - Residential/Commercial	0.088342	268	2,799,272	247,293	0.00	0.00	247,293.00	247,293.34	0.00	0.00	247,293
Non Rateable	0.000000	137	494,713	0	0.00	0.00	0.00	0.00	0.00	0.00	0
Unimproved value											
UV Rural	0.022728	209	105,039,500	2,387,338	0.00	0.00	2,387,338.00	2,387,337.77	0.00	0.00	2,387,338
UV Mining	0.301974	30	873,066	263,643	0.00	0.00	263,643.00	263,643.24	0.00	0.00	263,643
Sub-Total		644	109,206,551	2,898,274	0	0	2,898,274	2,898,274	0	0	2,898,274
Minimum payment											
Minimum \$											
Gross rental valuations											
GRV - Residential/Commercial	339	46	27,993	15,594	0	0	15,594	15,594	0	0	15,594
Unimproved value											
UV Rural	339	7	47,900	2,373	0	0	2,373	2,373	0	0	2,373
UV Mining	683	12	13,674	8,196	0	0	8,196	8,196	0	0	8,196
Sub-total		65	89,567	26,163	0	0	26,163	26,163	0	0	26,163
		709	109,296,118	2,924,437	0	0	2,924,437	2,924,437	0	0	2,924,437
Discount							(35,000)				(6,750)
Amount from general rates							2,889,437				2,917,687
Rates Written Off							(1,500)				(12)
Ex-gratia rates		0	0	10,206	0.00	0.00	10,206				0
Total general rates							2,898,143				2,917,675

KEY INFORMATION

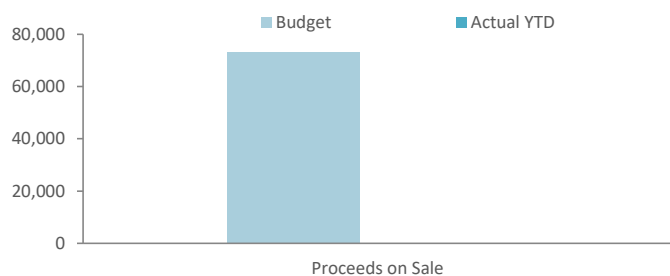
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



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

**OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment	62,573	73,000	10,427	0	0	0	0	0
		62,573	73,000	10,427	0	0	0	0	0



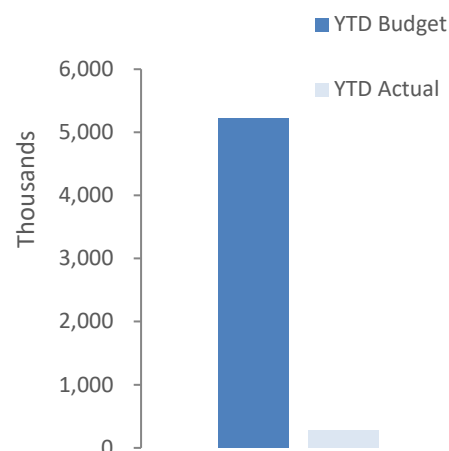
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
		\$	\$	\$	\$
Land and Buildings	1,271,787	1,271,787	165,650	139,808	(25,842)
Furniture and equipment	0	0	0	1,840	1,840
Plant and equipment	510,000	510,000	0	0	0
Infrastructure - roads	2,720,000	2,720,000	19,998	79,212	59,214
Infrastructure - Footpaths	74,650	74,650	0	0	0
Infrastructure - Drainage	30,000	30,000	0	0	0
Infrastructure - Parks & Ovals	201,640	201,640	16,666	23,497	6,831
Infrastructure - Sewerage	30,000	30,000	5,000	0	(5,000)
Infrastructure - Playground Equipment	12,318	12,318	6,158	25,384	19,226
Infrastructure - Other	206,857	206,857	19,371	3,953	(15,418)
Infrastructure - Airfields	163,356	163,356	54,450	0	(54,450)
Payments for Capital Acquisitions	5,220,608	5,220,608	287,293	273,695	(13,598)
Total Capital Acquisitions	5,220,608	5,220,608	287,293	273,695	(13,598)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	3,489,854	3,489,854	111,806	900,903	789,097
Other (disposals & C/Fwd)	73,000	73,000	0	0	0
Cash backed reserves					
Future Fund Grants (Interest) Reserve	0	10,000	0	0	0
Unspent Loans Reserve	0	101,640	0	0	0
Morawa-Yalgoo Road Maintenance Reserve	0	30,000		0	0
Insurance Works Reserve	0	175,000		0	0
Contribution - operations	1,657,754	1,341,114	175,487	(627,208)	(802,695)
Capital funding total	5,220,608	5,220,608	287,293	273,695	(13,598)

SIGNIFICANT ACCOUNTING POLICIES

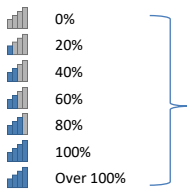
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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 ACQUISITIONS (CONTINUED)

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.

Adopted Amended

Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Buildings					
Land & Buildings Renewal - Other Culture	(8,000)	(8,000)	(4,000)	0	4,000
Purchase Land & Buildings	(70,000)	(70,000)	(11,666)	(1,357)	10,309
Old Roads Board Building - Storage, entrance, water tank	(221,430)	(221,430)	(73,806)	0	73,806
Recreation Centre - Renewals	(700,000)	(700,000)	0	0	0
Purchase Land and Buildings	(20,000)	(20,000)	0	0	0
Caravan Park Disabled Toilets Addition	(152,357)	(152,357)	(76,178)	(138,451)	(62,273)
Admin Office Upgrade/Renewal	(100,000)	(100,000)	0	0	0
	(1,271,787)	(1,271,787)	(165,650)	(139,808)	25,842
Plant & Equipment					
Purchase Plant & Equipment - Road Plant Purchases	(510,000)	(510,000)	0	0	0
	(510,000)	(510,000)	0	0	0
Furniture & Equipment					
Purchase Furniture & Equipment Administration	0	0	0	(1,840)	(1,840)
	0	0	0	(1,840)	(1,840)
Infrastructure Other					
Cemetery Entrance Road & Carpark	(96,857)	(96,857)	(19,371)	(3,914)	15,457
Street Lights - Townsite Roads	(110,000)	(110,000)	0	0	0
Caravan Park - Landscaping	0	0	0	(39)	(39)
	(206,857)	(206,857)	(19,371)	(3,914)	15,457
Infrastructure Sewerage					
Sewerage Upgrade	(30,000)	(30,000)	(5,000)	0	5,000
	(30,000)	(30,000)	(5,000)	0	5,000
Infrastructure Parks & Ovals					
Electric Vehicle Charging Stations	(50,000)	(50,000)	(16,666)	(23,497)	(6,831)
Netball Courts - Shed Replacement	(101,640)	(101,640)	0	0	0
Purchase Infrastructure parks & Gardens	(50,000)	(50,000)	0	0	0
	(201,640)	(201,640)	(16,666)	(23,497)	(6,831)
Infrastructure Roads					
Morawa Yalgoo Road	(300,000)	(300,000)	0	0	0
Morawa Yalgoo Road	(450,000)	(450,000)	0	(198)	(198)
Nanekine Road	(450,000)	(450,000)	0	0	0
State Freight Network	(1,000,000)	(1,000,000)	0	0	0
Gutha West Rd	(100,000)	(100,000)	0	(29,005)	(29,005)
White Road - Gravel Resheeting	(100,000)	(100,000)	(19,998)	(34)	19,964
Norton Road	(100,000)	(100,000)	0	(54)	(54)
Stephens Road	0	0	0	(1,054)	(1,054)
Collins Road	(100,000)	(100,000)	0	(1,910)	(1,910)
Sign Renewals	(20,000)	(20,000)	0	0	0
Main Street Lighting Upgrade	0	0	0	(34)	(34)
Townsite Roads	(50,000)	(50,000)	0	(46,923)	(46,923)
Kerbing Construction - Townsite Roads	(50,000)	(50,000)	0	0	0
	(2,720,000)	(2,720,000)	(19,998)	(79,212)	(59,214)
Infrastructure Footpaths					
Granville Street - Footpath	(74,650)	(74,650)	0	0	0
	(74,650)	(74,650)	0	0	0
Infrastructure Drainage					
Drainage Construction	(30,000)	(30,000)	0	0	0
	0	0	0	0	0
	(30,000)	(30,000)	0	0	0
Infrastructure - Playground Equipment					
Purchase Playground Equipment	(12,318)	(12,318)	(6,158)	(25,384)	(19,226)
	(12,318)	(12,318)	(6,158)	(25,384)	(19,226)
Infrastructure Aerodrome					
Aerodrome - Vermin Proof Fence	0	0	0	0	0
	(163,356)	(163,356)	(54,450)	0	54,450
	(163,356)	(163,356)	(54,450)	0	54,450
	(5,220,608)	(5,220,608)	(287,293)	(273,675)	13,618

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

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2023	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing														
24 Harley Street - Staff Housing	136	249,285	0	0	0	0	15,789	15,789	249,285	233,496	233,496	890	11,443	11,443
Recreation and culture														
Netball Courts Redevelopment	139	169,944	0	0	0	0	12,367	12,367	169,944	157,577	157,577	597	3,910	3,910
Total		419,229	0	0	0	0	28,156	28,156	419,229	391,073	391,073	1,487	15,353	15,353
Current borrowings		56,312							56,312					
Non-current borrowings		362,917							362,917					
		419,229							419,229					

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent	
		Balance 30 June 2023	During Year	During Year	Balance 31 Aug 2023	
		\$	\$	\$	\$	
New Shed	139	1 Sep 2020	99,535	0	0	99,535
			99,535	0	0	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 31 AUGUST 2023**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 31 August 2023

KEY INFORMATION

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

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

FOR THE PERIOD ENDED 31 AUGUST 2023

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	239,972	0	271	3,800	0	0	0	243,772	240,243
Plant Replacement Reserve	594,395	0	670	9,500	0	0	0	603,895	595,066
Capital Works Reserve	490,210	0	553	56,600	0	0	0	546,810	490,763
Community & Economic Development Reserve	1,284,516	0	934	19,000	0	0	0	1,303,516	1,285,449
Sewerage Reserve	389,246	0	439	65,200	0	0	0	454,446	389,685
Future Fund Grants (Interest) Reserve	230,280	0	260	21,200	0	(10,000)	0	241,480	230,539
Future Fund (Principal) Reserve	2,046,821	0	504	10,100	0	0	0	2,056,921	2,047,325
Unspent Loans Reserve	101,640	0	0	0	0	(101,640)	0	(0)	101,640
Legal Fees Reserve	36,661	0	41	10,420	0	0	0	47,081	36,702
Emergency Response Reserve	262,087	0	296	4,200	0	0	0	266,287	262,382
Aged Care Units 1-4 (JVA) Reserve	72,095	0	81	1,200	0	0	0	73,295	72,176
Unspent Loans Reserve	269,011	0	303	14,000	0	0	0	283,011	269,315
Swimming Pool Reserve	122,715	0	138	21,700	0	0	0	144,415	122,853
COVID-19 Emergency Response Reserve	43,149	0	0	0	0	0	0	43,149	43,149
Jones Lake Road Rehab Reserve	151,877	0	171	21,600	0	0	0	173,477	152,049
Morawa-Yalgoo Road Maintenance Reserve	147,708	0	0	0	0	(30,000)	0	117,708	147,708
Insurance Works Reserve	250,000	0	282	0	0	(175,000)	0	75,000	250,282
	6,732,381	0	4,944	258,520	0	(316,640)	0	6,674,261	6,737,325

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

**OPERATING ACTIVITIES
NOTE 12
OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 Aug 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		274,221	0	0	0	274,221
Total other liabilities		274,221	0	0	0	274,221
Provisions						
Provision for annual leave		156,384	0	0	0	156,384
Provision for long service leave		157,547	0	0	0	157,547
Total Provisions		313,931	0	0	0	313,931
Total other current liabilities		588,152	0	0	0	588,152
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.

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

**NOTE 13
GRANTS AND CONTRIBUTIONS**

Grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	Amended YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$
Grants, contributions and subsidies				
General purpose funding				
Grants- FAGS WALGGC - General	80,823	0	(15,131)	15,131
Grants- FAGS WALGGC - Local Roads	40,428	0	(8,938)	8,938
Law, order, public safety				
Grant - ESL BFB Operating Grant	21,590	5,397	2,650	2,747
Grant - YES Cadets	5,360	2,680	(2,680)	5,360
Education and welfare				
Grant - Youth Events	5,000	0	0	0
Other Income	2,000	332	332	0
Community amenities				
Grants Income	20,000	0	0	0
Drummuster Contribution	250	0	0	0
Grant Income	200,000	0	(200,000)	200,000
Community Benefit Contribution	20,000	5,000	5,000	0
Grant Income.	19,000	0	0	0
Event Income - Other Culture	1,000	166	166	0
Recreation and culture				
Grant Income - Arts & Culture Plan GEN	25,000	0	0	0
Grant - NAIDOC week	2,000	0	0	0
Australia Day Grant	2,000	332	332	0
Transport				
Grant - Main Roads - Direct	166,000	0	0	0
Street Light Subsidy	5,000	0	0	0
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	0	0	0
Flood Damage Reimbursements	500,000	0	0	0
Road Maintenance Contribution	55,000	0	(13,952)	13,952
Other property and services				
Income related to Unclassified	1,000	166	166	0
TOTALS	1,271,451	14,073	(232,054)	246,127

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

**NOTE 14
CAPITAL GRANTS AND CONTRIBUTIONS**

Capital grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	Amended YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$
Capital grants and subsidies				
Law, order, public safety				
Community amenities				
Grants - LRCIP GEN	266,041	44,340	44,340	0
Recreation and culture				
Grant - LRCIP - Old Roads Board Building	258,340	43,056	43,056	0
Grant - Non Operating Contributions	500,000	0	(500,000)	500,000
Transport				
Grant - Regional Road Group - Road Projects	800,000	0	(400,903)	400,903
Grant - Roads to Recovery	400,000	0	0	0
Grant - WA Bicycle Network	37,325	0	0	0
MWSGF	1,000,000	0	0	0
Grant - Airstrip Upgrade	81,678	0	0	0
Grant - LRCIP - Tourism & Area Development. GEN	146,470	24,410	24,410	0
	3,489,854	111,806	(789,097)	900,903

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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	Amount	Amount	Closing Balance
	Balance			Received
	1 July 2023			
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
BRB/BCITF	172	(13)	(158)	0
	1,697	(13)	(158)	1,525

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 2023-24 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	16,682	63.41%	▲	The phasing of the Grants commission budget differs from actuals.		
Community amenities	204,804	39.42%	▲	The phasing for Department of Fire and Emergency Services Grant Income budget differs from actuals.		
Transport	24,004	40.89%	▲			
Expenditure from operating activities						
Governance	(46,532)	(56.58%)	▼		The phasing of various Governance expenditure budget differs from actuals.	
General purpose funding	(19,323)	(36.77%)	▼		The phasing of ABC Allocation for Rates budget differs from actuals.	
Health	17,762	61.45%	▲	The phasing of various Other Health expenditure budget differs from actuals and the fact depreciation has not been run also has an impact.		
Education and welfare	11,132	26.66%	▲	The phasing of various Other Welfare expenditure budget differs from actuals and the fact depreciation has not been run also has an impact.		
Housing	19,035	38.45%	▲	The phasing of various Housing expenditure budget differs from actuals and the fact depreciation has not been run also has an impact.		
Community amenities	38,300	32.23%	▲	The phasing of various Recreation culture expenditure budget differs from actuals and the fact depreciation has not been run also has an impact.		
Recreation and culture	129,654	44.94%	▲	The phasing of various Community Amenities expenditure budget differs from actuals and the fact depreciation has not been run also has an impact.		
Transport	274,342	56.86%	▲	The phasing of various Transport expenditure budget differs from actuals and the fact depreciation has not been run also has an impact.		
Other property and services	(30,290)	(20.61%)	▼		The phasing of Public work overhead expenditure and Fuel & oil budget tracking higher than budget. Other property and services are tracking positively due to phasing and depreciation not being run.	
Investing activities						
Proceeds from Capital grants, subsidies and contributions	789,097	705.77%	▲	Proceeds from Capital grants, subsidies and contributions receivable are tracking higher than budgeted and phasing.		
Payments for property, plant and equipment	24,002	14.49%	▲	Payments for property, plant and equipment are tracking higher than budgeted and phasing.		

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 31 August 2023

	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING						
General Purpose Funding	3,197,904	316,323	2,950,745	52,550	2,960,678	71,873
Governance	525	545,801	86	82,238	421	128,770
Law, Order, Public Safety	32,950	174,139	8,299	21,951	8,457	23,601
Health	9,050	196,663	174	28,906	1,476	11,144
Education & Welfare	10,500	225,990	914	41,750	200	30,618
Housing	96,000	247,717	15,904	49,502	14,139	30,467
Community Amenities	1,033,871	916,604	563,826	118,818	724,290	80,518
Recreation & Culture	851,840	1,515,770	46,416	288,534	503,868	158,880
Transport	3,509,630	3,317,171	58,700	482,483	483,607	208,141
Economic Services	398,570	732,708	66,410	128,056	44,956	119,800
Other Property & Services	88,500	201,724	14,828	146,999	22,192	177,289
TOTAL - OPERATING	9,229,340	8,390,610	3,726,302	1,441,787	4,764,284	1,041,100
CAPITAL						
General Purpose Funding	0	10,420	0	70	0	41
Governance	0	0	0	0	0	0
Law, Order, Public Safety	0	0	0	0	0	0
Health	0	0	0	0	0	0
Education & Welfare	0	0	0	0	0	0
Housing	0	100,989	0	15,162	0	1,742
Community Amenities	0	213,657	0	25,503	0	4,524
Recreation & Culture	101,640	1,177,455	0	100,912	0	49,020
Transport	30,000	3,641,706	0	76,730	0	80,178
Economic Services	10,000	202,657	0	84,558	0	140,187
Other Property & Services	175,000	160,400	0	1,732	0	2,946
TOTAL - CAPITAL	316,640	5,507,284	0	304,667	0	278,638
	9,545,980	13,897,894	3,726,302	1,746,454	4,764,284	1,319,738
Less Depreciation Written Back		(2,150,541)		(358,410)		0
Less Profit/Loss Written Back	(10,427)	0	0	0	0	0
Less Movement in Leave Reserve		(3,800)		(3,800)		(271)
Plus Proceeds from Sale of Assets	73,000		0		0	
TOTAL REVENUE & EXPENDITURE	9,608,553	11,743,553	3,726,302	1,384,244	4,764,284	1,319,468
Surplus/Deficit July 1st B/Fwd	2,135,000		2,135,000		2,518,613	
	11,743,553	11,743,553	5,861,302	1,384,244	7,282,898	1,319,468
Surplus/Deficit C/Fwd		0		4,477,058		5,963,430
	11,743,553	11,743,553	5,861,302	5,861,302	7,282,898	7,282,898

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24		2023-24		2023-24	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rates		257,510		42,750		56,396
Other General Purpose Funding		58,813		9,800		15,477
<u>OPERATING REVENUE</u>						
Rates	2,970,133		2,932,993		2,923,116	
Other General Purpose Funding	227,771		17,752		37,561	
SUB-TOTAL	3,197,904	316,323	2,950,745	52,550	2,960,678	71,873
<u>CAPITAL EXPENDITURE</u>						
Rates		0		0		0
Other General Purpose Funding		10,420		70		41
<u>CAPITAL REVENUE</u>						
Rates	0		0		0	
Other General Purpose Funding	0		0		0	
SUB-TOTAL	0	10,420	0	70	0	41
TOTAL -	3,197,904	326,743	2,950,745	52,620	2,960,678	71,915

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Members of Council		452,801		77,076		128,770
Governance General		93,000		5,162		0
<u>OPERATING REVENUE</u>						
Members of Council	25		4		27	
Governance General	500		82		393	
SUB-TOTAL	525	545,801	86	82,238	421	128,770
<u>CAPITAL EXPENDITURE</u>						
Members of Council		0		0		0
Governance General		0		0		0
<u>CAPITAL REVENUE</u>						
Members of Council	0		0		0	
Governance General	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	525	545,801	86	82,238	421	128,770

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

PROGRAMME SUMMARY	2023-24		2023-24		2023-24	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		115,213		12,137		16,070
Animal Control		54,749		9,120		7,349
Other Law, Order & Public Safety		4,177		694		182
<u>OPERATING REVENUE</u>						
Fire Prevention	30,950		8,077		8,107	
Animal Control	2,000		222		350	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	32,950	174,139	8,299	21,951	8,457	23,601
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0		0		0
Animal Control		0		0		0
Other Law, Order & Public Safety		0		0		0
<u>CAPITAL REVENUE</u>						
Fire Prevention	0		0		0	
Animal Control	0		0		0	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	32,950	174,139	8,299	21,951	8,457	23,601

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Preventative Services - Meat Inspection		350		58		0
Preventative Services - Inspections & Admin		41,738		6,954		4,616
Preventative Services - Pest Control		6,361		678		904
Other Health		148,214		21,216		5,624
OPERATING REVENUE						
Preventative Services - Meat Inspection	350		58		0	
Preventative Services - Inspections & Admin	700		116		291	
Preventative Services - Pest Control	0		0		0	
Other Health	8,000		0		1,186	
SUB-TOTAL	9,050	196,663	174	28,906	1,476	11,144
CAPITAL EXPENDITURE						
Preventative Services - Meat Inspection		0		0		0
Preventative Services - Inspections & Admin		0		0		0
Preventative Services - Pest Control		0		0		0
Other Health		0		0		0
CAPITAL REVENUE						
Preventative Services - Meat Inspection	0		0		0	
Preventative Services - Inspections & Admin	0		0		0	
Preventative Services - Pest Control	0		0		0	
Other Health	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	9,050	196,663	174	28,906	1,476	11,144

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24		2023-24		2023-24	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Other Education		6,731		2,620		1,986
Care of Families & Children		60,516		10,078		11,710
Other Welfare		158,743		29,052		16,922
<u>OPERATING REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	3,500		582		200	
Other Welfare	7,000		332		0	
SUB-TOTAL	10,500	225,990	914	41,750	200	30,618
<u>CAPITAL EXPENDITURE</u>						
Other Education		0		0		0
Care of Families & Children		0		0		0
Other Welfare		0		0		0
<u>CAPITAL REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	0		0		0	
Other Welfare	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	10,500	225,990	914	41,750	200	30,618

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Staff Housing		94,361		20,423		15,904
Other Housing		96,856		17,939		13,024
Aged Housing		56,500		11,140		1,538
<u>OPERATING REVENUE</u>						
Staff Housing	11,000		1,830		2,425	
Other Housing	17,000		2,748		2,446	
Aged Housing	68,000		11,326		9,268	
SUB-TOTAL	96,000	247,717	15,904	49,502	14,139	30,467
<u>CAPITAL EXPENDITURE</u>						
Staff Housing		85,789		14,296		1,357
Other Housing		0		0		0
Aged Housing		15,200		866		385
<u>CAPITAL REVENUE</u>						
Staff Housing	0		0		0	
Other Housing	0		0		0	
Aged Housing	0		0		0	
SUB-TOTAL	0	100,989	0	15,162	0	1,742
TOTAL - PROGRAMME SUMMARY	96,000	348,706	15,904	64,664	14,139	32,209

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24		2023-24		2023-24	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Sanitation - Household Refuse		270,178		45,160		29,511
Sanitation - Other		301,489		12,660		10,225
Sewerage		130,056		24,310		9,885
Urban Stormwater Drainage		9,500		1,580		0
Town Planning & Regional Development		70,329		11,718		14,905
Other Community Amenities		135,052		23,390		15,991
<u>OPERATING REVENUE</u>						
Sanitation - Household Refuse	136,176		134,924		134,676	
Sanitation - Other	289,370		88,786		299,072	
Sewerage	290,482		288,814		288,480	
Town Planning & Regional Development	7,500		1,250		147	
Other Community Amenities	310,343		50,052		1,915	
SUB-TOTAL	1,033,871	916,604	563,826	118,818	724,290	80,518
<u>CAPITAL EXPENDITURE</u>						
Sanitation - Household Refuse		21,600		266		171
Sewerage		95,200		5,866		439
Urban Stormwater Drainage		0		0		0
Other Community Amenities		96,857		19,371		3,914
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	213,657	0	25,503	0	4,524
TOTAL - PROGRAMME SUMMARY	1,033,871	1,130,261	563,826	144,321	724,290	85,042

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Public Halls and Civic Centres		169,776		36,597		15,640
Swimming Areas & Beaches		332,361		63,237		31,833
Other Recreation and Sport		845,265		159,750		86,793
TV and Radio Re-broadcasting		2,000		332		0
Libraries		26,104		4,348		5,425
Other Culture		140,264		24,270		19,189
<u>OPERATING REVENUE</u>						
Public Halls and Civic Centres	259,840		43,306		108	
Swimming Areas & Beaches	20,000		166		0	
Other Recreation and Sport	541,800		2,414		503,760	
TV and Radio Re-broadcasting	0		0		0	
Libraries	200		32		0	
Other Culture	30,000		498		0	
SUB-TOTAL	851,840	1,515,770	46,416	288,534	503,868	158,880
<u>CAPITAL EXPENDITURE</u>						
Public Halls and Civic Centres		221,430		73,806		0
Swimming Areas & Beaches		21,700		282		138
Other Recreation and Sport		926,325		22,824		48,881
TV and Radio Re-broadcasting		0		0		0
Libraries		0		0		0
Other Culture		8,000		4,000		0
<u>CAPITAL REVENUE</u>						
Public Halls and Civic Centres	0		0		0	
Swimming Areas & Beaches	0		0		0	
Other Recreation and Sport	101,640		0		0	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	0		0		0	
SUB-TOTAL	101,640	1,177,455	0	100,912	0	49,020
TOTAL - PROGRAMME SUMMARY	953,480	2,693,225	46,416	389,446	503,868	207,899

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24		2023-24		2023-24	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Construction Roads, Bridges and Depots		0		0		0
Maintenance Roads, Bridges and Depots		2,862,628		403,318		116,806
Plant Purchases		12,092		2,014		1,919
Transport Licensing		355,313		58,884		82,993
Aerodromes		87,138		18,267		6,423
<u>OPERATING REVENUE</u>						
Construction Roads, Bridges and Depots	2,237,325		0		400,903	
Maintenance Roads, Bridges and Depots	826,000		0		13,952	
Plant Purchases	10,427		0		0	
Transport Licensing	354,200		58,700		68,753	
Aerodromes	81,678		0		0	
SUB-TOTAL	3,509,630	3,317,171	58,700	482,483	483,607	208,141
<u>CAPITAL EXPENDITURE</u>						
Construction Roads, Bridges and Depots		2,958,850		20,698		79,508
Maintenance Roads, Bridges and Depots		0		0		0
Plant Purchases		519,500		1,582		670
Aerodromes		163,356		54,450		0
<u>CAPITAL REVENUE</u>						
Construction Roads, Bridges and Depots	0		0		0	
Maintenance Roads, Bridges and Depots	30,000		0		0	
Plant Purchases	0		0		0	
Aerodromes	0		0		0	
SUB-TOTAL	30,000	3,641,706	0	76,730	0	80,178
TOTAL - PROGRAMME SUMMARY	3,539,630	6,958,877	58,700	559,213	483,607	288,319

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 August 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rural Services		18,401		3,060		2,792
Tourism & Area Promotion		357,699		62,761		61,888
Building Control		48,427		8,068		10,890
Other Economic Services		61,529		10,250		7,245
Economic Development		246,652		43,917		36,986
<u>OPERATING REVENUE</u>						
Tourism & Area Promotion	343,470		57,238		39,548	
Building Control	8,500		1,414		14	
Other Economic Services	25,000		4,166		1,280	
Economic Development	21,600		3,592		4,115	
SUB-TOTAL	398,570	732,708	66,410	128,056	44,956	119,800
<u>CAPITAL EXPENDITURE</u>						
Tourism & Area Promotion		152,357		76,178		138,490
Economic Development		50,300		8,380		1,697
<u>CAPITAL REVENUE</u>						
Economic Development	10,000		0		0	
SUB-TOTAL	10,000	202,657	0	84,558	0	140,187
TOTAL - PROGRAMME SUMMARY	408,570	935,365	66,410	212,614	44,956	259,987

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

PROGRAMME SUMMARY	2023-24		2023-24		2023-24	
	Adopted Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Private Works		26,724		4,450		476
Public Works Overheads		0		(250)		134,258
Plant Operation Costs		0		13,103		80,681
Stock, Fuels and Oils		0		0		(38,126)
Administration		0		42,196		0
Unclassified		175,000		87,500		0
<u>OPERATING REVENUE</u>						
Private Works	35,000		5,832		12,781	
Public Works Overheads	1,000		250		0	
Plant Operation Costs	38,000		6,332		9,051	
Stock, Fuels and Oils	1,500		250		165	
Administration	12,000		1,998		195	
Unclassified	1,000		166		0	
SUB-TOTAL	88,500	201,724	14,828	146,999	22,192	177,289
<u>CAPITAL EXPENDITURE</u>						
Administration		160,400		1,732		2,664
<u>CAPITAL REVENUE</u>						
Administration	0		0		0	
SUB-TOTAL	175,000	160,400	0	1,732	0	2,946
TOTAL - PROGRAMME SUMMARY	263,500	362,124	14,828	148,731	22,192	180,235

Shire of Morawa Bank Reconciliation Report For Period Ending 31 August 2023

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	2,151,354.52	543,832.44	1,696.76	4,637,324.91	2,100,000.00
Balance as per General Ledger	2,152,927.95	543,832.44	1,525.11	4,637,324.91	2,100,000.00
Unpresented Payments					
Unpresented Payments	-820.46				
Muni to Reserve					
Unpresented Payments					
Transfer BCITF from Trust			(\$171.65)		
Outstanding Deposits					
Unallocated Bank Deposits					
Outstanding Deposits	2,393.89				
	2,152,927.95	543,832.44	1,525.11	4,637,324.91	2,100,000.00
Difference	0.00	0.00	0.00	0.00	0.00

Shire of Morawa
List of Payments Report
For Period Ending 31 August 2023

Chq/EFT	Date	Name	Description	Amount	Bank
EFT16881	01/08/2023	North Midlands Electrical	Power Pole service/repair	7,050.80	1
EFT16882	01/08/2023	Morawa District High School	2023 NAIDOC Week Performance	1,500.00	1
EFT16883	01/08/2023	Morawa Traders	12 Ctn Milk, Coffee, Milo	85.50	1
EFT16884	01/08/2023	Nutrien Ag Solutions	2 x 450g Ambro Ant Bait	383.35	1
EFT16885	01/08/2023	WesTrac Equipment Pty Ltd	Supply of Part as per document number 03Q038128 for bit end an strip wear an Hose as	4,541.65	1
EFT16886	01/08/2023	Choices Flooring Geraldton	Supply and install blinds to kitchen, lounge and master bedroom	1,165.00	1
EFT16887	01/08/2023	IT Vision Australia Pty Ltd	SynergySoft & Universe Annual Licence Fees 1st July	43,261.28	1
EFT16888	01/08/2023	City of Greater Geraldton	Building Certification Service for April-June 2023	1,415.45	1
EFT16889	01/08/2023	Hitachi Construction Machinery (Australia)	All filters & separator	1,786.93	1
EFT16890	01/08/2023	Canine Control	Thursday 6 July services	3,094.43	1
EFT16891	01/08/2023	Marketforce	Advertising of Differential Rates for 2023-2024 in the West Australian 10 Jun 2023	858.00	1
EFT16892	01/08/2023	WALGA	Council Connect 2023-2024	33,707.86	1
EFT16893	01/08/2023	Building and Construction Industry Training Fund	BCITF Trust Payment T17,T16	101.75	1
EFT16894	01/08/2023	Bunnings Group Limited	Gabion 80x40x40	234.87	1
EFT16895	01/08/2023	Mitchell & Brown	Westinghouse 90cm gas cook top 5 Burner	878.00	1
EFT16896	01/08/2023	Shire of Perenjori	CESM shared costs	3,055.39	1
EFT16897	01/08/2023	Local Government Professionals Australia WA	10 x eLearning enrolments	1,430.00	1
EFT16898	01/08/2023	Shire of Mingenew	Reimbursement- OSH Velpic Online Training quarterly fee Apr-Jun 2023	137.13	1
EFT16899	01/08/2023	The Paper Company of Australia	1x Half Pallet A4 Printing paper	1,155.00	1
EFT16900	01/08/2023	Jardine Lloyd Thompson Pty Ltd (JLT)	Salary Continuance Insurane 2023-2024	6,547.20	1
EFT16901	01/08/2023	Local Health Authorities Analytical Committee	ABS Population 2021 - Analytical Services	396.00	1
EFT16902	01/08/2023	Logo Appointments WA	Contracting services week ending 8 Jul 2023	14,911.40	1

Shire of Morawa
List of Payments Report
For Period Ending 31 August 2023

Chq/EFT	Date	Name	Description	Amount	Bank
EFT16903	01/08/2023	Mid West Chamber of Commerce & Industry	Midwest Chamber of Commerce and Industry Membership Fee 1st July 2023 - 30th June 2024	792.00	1
EFT16904	01/08/2023	Department of Transport	Refund of Overpayment of Grant for 2022-23 Footpath Program.	9,375.52	1
EFT16905	01/08/2023	Total Toilets	Hire of Trailer mounted toilet	935.00	1
EFT16906	01/08/2023	The West Australian Regional Newspapers	Workers Wanted' Advertisements 10 May 2023 - Midwest Times 12 May 2023 - Geraldton Guardian	332.00	1
EFT16907	01/08/2023	CleverPatch	NAIDOC Week Sand Art Supply	393.03	1
EFT16908	01/08/2023	Mark Thornton	Refund Bond for Community Bus Hire	300.00	1
EFT16909	01/08/2023	Coates Hire	Hire Period 25 Jun 2023 - 25 Jul 2023	8,969.38	1
EFT16910	01/08/2023	Herrings Coastal Plumbing & Gas	Supply an fit one hot water system STIEBEL ELTRON	1,230.26	1
EFT16911	01/08/2023	It Vision User Group Inc	Subscription annual membership IT Vision User Group	770.00	1
EFT16912	01/08/2023	Easy Guides	Daily Inspection Checklist HC& MC Trucks	2,908.00	1
EFT16913	01/08/2023	City Of Rockingham	Long Service Leave Entitlements- Savage	5,840.10	1
EFT16914	01/08/2023	Evaside Pty Ltd	30 loads of water for rural roads maintenance	2,640.00	1
EFT16915	01/08/2023	Abrolhos Steel	Supply fencing 1800mm trimclad panel 3 infill inclcap	3,437.50	1
EFT16916	01/08/2023	Quality Press	Annual Tourist Booklets & Brochures	2,750.00	1
EFT16917	01/08/2023	RJ & LJ King	Fit 4 x 195-85 R16 Toyo tyres	1,540.00	1
EFT16918	01/08/2023	Great Southern Fuel Supplies	Fuel Purchases	466.17	1
EFT16919	01/08/2023	DMIRS (Department of Mines, Industry	BSL Trust Payment	56.65	1
EFT16920	01/08/2023	Infinitum Technologies Pty Ltd	IT Support Charges July 2023	5,345.34	1
EFT16921	01/08/2023	Avon Waste	279 Domestic General Waste Services per week	7,099.86	1
EFT16922	01/08/2023	Mitchell and Brown Communications	100 x Gym Access Swipe cards	1,054.95	1
EFT16923	01/08/2023	Pat's Mobile Mechanical	Service CAT roller and service John Deere 620 gp grader	1,947.68	1
EFT16924	01/08/2023	Aimee North	Refund for Planning Institute Australia 2023-2024	693.00	1
EFT16925	01/08/2023	Team Global Express	Freight charges for the period July 2022 - June 2023	498.36	1
EFT16926	01/08/2023	Little West Wood	Postage Charegs for July 2023	133.09	1
EFT16927	01/08/2023	Corsign WA Pty Ltd	Tactile Paver & Primer	1,391.50	1
EFT16928	01/08/2023	Onemusic Australia	Membership licence, Councils Music Rural July 2023 -	364.00	1
EFT16929	01/08/2023	Bob Waddell Consultant	16.50 Hrs, June financial and investigating imbalance	3,258.75	1

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Chq/EFT	Date	Name	Description	Amount	Bank
EFT16930	01/08/2023	AFGRI Equipment	JD CP 1566 Hy- gard oil	5,084.95	1
EFT16931	01/08/2023	Resonline Pty Ltd	Monthly subscription to room manager booking software	134.31	1
EFT16932	01/08/2023	Thinkproject Australia Pty Ltd	RAMM Transport Asset Annual Subscription for 2023/2024	8,671.93	1
EFT16933	01/08/2023	Cohesis Pty Ltd	Onboard HQ- Annual Licence	4,950.00	1
EFT16934	01/08/2023	Media Engine	Jubilee Park Artwork - retracing supplied artwork into vector graphics	2,178.00	1
EFT16935	01/08/2023	Barron Building Surveying	Building Surveying Service - Shade Structure -Jubilee Park RAC	6,930.00	1
EFT16936	01/08/2023	Purcher International WA	part no 500335296 Door Handle set	1,097.23	1
EFT16937	01/08/2023	Modus Australia (Landmark Engineering & Design Pty Ltd)	Yarra 2 Toilet building and Delivery/transport	44,492.58	1
EFT16938	01/08/2023	Sun City Print	NAIDOC Week Art Expenses	396.00	1
EFT16939	01/08/2023	Soda Sessions	NAIDOC celebration circus and other performances	1,320.00	1
EFT16940	01/08/2023	Jessica Sharp	Reimbursement Gym Bond Toggle	30.00	1
EFT16941	01/08/2023	Alkira Mullenger-McHugh	Reimbursement Gym Bond Toggle	30.00	1
EFT16942	01/08/2023	Winc	Printer Meter read 24 Jul 2023	930.49	1
EFT16943	01/08/2023	Central West Concrete PTY LTD	Supply and Lay Concrete to Basketball Court and 3 Additional Slabs	22,597.30	1
EFT16944	01/08/2023	Tourism Council Western Australia	Membership renewal, Visitor Centre 2023-2024	528.00	1
EFT16977	07/08/2023	Australian Services Union	Payroll Deductions/Contributions	106.00	1
EFT16978	07/08/2023	Department of Human Services	Payroll Deductions/Contributions	871.46	1
EFT16979	08/08/2023	Rip-It Security Shredding (Primecode Pty	Storage/ Collection July 2023	104.50	1
EFT16980	08/08/2023	Morawa Traders	Citizenship Ceremony Beverages	190.96	1
EFT16981	08/08/2023	IT Vision Australia Pty Ltd	Supply and implementation of Altus Payroll as quoted	32,734.02	1
EFT16982	08/08/2023	Landgate	Copy of Certificate of Titles and other documents	30.50	1
EFT16983	08/08/2023	Refuel Australia	Supply 9000L Diesel	11,824.16	1
EFT16984	08/08/2023	Hitachi Construction Machinery (Australia) Pty Ltd	Supply filters, light & Mirror as Per quote SQ00252130-1	1,301.22	1
EFT16985	08/08/2023	Winchester Industries	5mm Washes Stone - Aggregate	5,226.65	1
EFT16986	08/08/2023	Logo Appointments WA	Contracting Services, week ending 29 July 2023	3,852.20	1

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Chq/EFT	Date	Name	Description	Amount	Bank
EFT16987	08/08/2023	Total Toilets	Trailer mounted portable toilet hire 1 May 2023 - 31 May 2023	965.51	1
EFT16988	08/08/2023	LGISWA	Property Risk Policy Renewal - 2023-24	144,186.02	1
EFT16989	08/08/2023	IGA Morawa	NAIDOC week catering & expenses	2,360.37	1
EFT16990	08/08/2023	CJD Equipment PTY LTD	O-Ring and Freight charge, Sweeper Truck	46.08	1
EFT16991	08/08/2023	Mitchell and Brown Communications	Quarterly monitoring fee, Youth Centre, 01 Aug - 31 Oct	175.77	1
EFT16992	08/08/2023	Boomerang	Wildflower Park Basketball hoop and court line marking final payment	5,325.00	1
EFT16993	08/08/2023	Element Advisory Pty Ltd	Final Stage 2, Start Stage 3	7,716.50	1
EFT16994	08/08/2023	Team Global Express	Freight charges for the period July 2023 - June 2024	60.12	1
EFT16995	08/08/2023	NodeOne	Wireless Service, Gym, 01 Aug 23 - 31 Aug 23	119.00	1
EFT16996	08/08/2023	Cloud Collections Pty Ltd	Payments for July 2023	1,725.69	1
EFT16997	08/08/2023	Access To Leisure And Sport Inc	Mora Youth Centre School Holidays- Wheelchair Basketball	1,034.00	1
EFT16998	08/08/2023	Maaman Marra Boodjar	Smoking Ceremony for NAIDOC WEEK Event	1,100.00	1
EFT16999	08/08/2023	Wallace Plumbing and Gas	Repairs to main street toilets as reported	542.88	1
EFT17000	08/08/2023	Promotional Exposure	50% Deposit for Comedy workshop	1,375.00	1
EFT17001	08/08/2023	Winc	Stationery Items for Office	673.21	1
EFT17002	11/08/2023	Morawa Medical Centre	Pre Employment Medical	305.00	1
EFT17003	11/08/2023	Refuel Australia	ADBLUE Bowser 40L @ \$2.65	106.00	1
EFT17004	11/08/2023	Think Water Geraldton	PHMJ75 Philmac Metric Joiner 75mm	825.60	1
EFT17005	11/08/2023	WALGA	2023 WA Local Government Convention - Full Delegation & Speaker Breakfast - Cr Ken Stokes	2,685.30	1
EFT17006	11/08/2023	Shire of Perenjori	Reimbursements Traffic WHS Training, 4 Attendees	2,756.92	1
EFT17007	11/08/2023	Local Government Professionals Australia WA	Community Development Conference Sept 2023	1,210.00	1
EFT17008	11/08/2023	Eastman Poletti Sherwood Pty Ltd	MECEC Architectural Fee inc Concept design, Drafting, Perspective Images	12,694.00	1
EFT17009	11/08/2023	Logo Appointments WA	Contract Services week ending 5 Aug 2023	3,852.20	1
EFT17010	11/08/2023	Total Toilets	Trailer Mounted Portable Toilet Hire 01 Jul - 31 Jul 2023	962.49	1

Shire of Morawa
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Chq/EFT	Date	Name	Description	Amount	Bank
EFT17011	11/08/2023	Herrings Coastal Plumbing & Gas	20 Barnes Street (unblock kitchen sink, investigate leaking Solahart hot water unit, replace shower heads)	1,756.74	1
EFT17012	11/08/2023	IGA Morawa	Various IGA expenses August 2023	137.51	1
EFT17013	11/08/2023	Avon Waste	Waste Collection Services for July	7,474.05	1
EFT17014	11/08/2023	Pat's Mobile Mechanical	Test hydrolic pump and repair ring feeder on P168	576.62	1
EFT17015	11/08/2023	Breeze Connect Pty Ltd	Admin telephone lines 01 Jul - 31 Jul 2023	232.00	1
EFT17016	11/08/2023	Bob Waddell Consultant	Assistance with July monthly financial statements	1,650.00	1
EFT17017	11/08/2023	NodeOne	Services for Sept 2023	119.00	1
EFT17018	11/08/2023	Resonline Pty Ltd	July 2023 Room Manager	134.31	1
EFT17019	11/08/2023	Gabriel Wani	Reimbursement Gym Bond Toggle	10.00	1
EFT17020	11/08/2023	Cohesis Pty Ltd	vCIO Service	2,200.00	1
EFT17021	11/08/2023	LG Best Practices Pty Ltd	Rates Services - 27 Jul 2023	247.50	1
EFT17022	11/08/2023	IKNOYX MEDICAL SERVICES PTY LTD	Pre-Employment Medical	305.00	1
EFT17023	11/08/2023	THERESA PRYER	NAIDOC Week art workshop and display (10 hours x \$30)	300.00	1
EFT17024	11/08/2023	Roger Hayden	Public Speaker Roger Hayden (AFL) Fee for the NAIDOC Week event 2023	3,000.00	1
EFT17025	11/08/2023	Logan Sargeant	Reimbursement Gym Bond Toggle	30.00	1
EFT17026	11/08/2023	Asset Valuation Advisory	Undertake Desktop Fair Value valuation on land, buildings & other infrastructure	8,690.00	1
EFT17027	11/08/2023	GNC Quality Precast Geraldton	Concrete Drainage Grate for Cemetery	940.50	1
EFT17028	11/08/2023	Seek	SEEK Job Ad Customer and Corporate Support Officer July 2023	390.50	1
EFT17029	21/08/2023	Australian Services Union	Payroll Deductions/Contributions	53.00	1
EFT17030	21/08/2023	Department of Human Services	Payroll Deductions/Contributions	569.46	1
EFT17031	24/08/2023	Landgate	Rural UV's Chargeable 27 May 23 - 7 July 23	183.20	1
EFT17032	24/08/2023	McDonalds Wholesalers	Pop Tops Juice - Youth Centre	238.80	1
EFT17033	24/08/2023	Refuel Australia	11000L Diesel @ \$2.0356	23,341.60	1
EFT17034	24/08/2023	Canine Control	Ranger Services 4 Aug 2023	1,054.47	1
EFT17035	24/08/2023	GH Country Courier	Freight charges	357.06	1
EFT17036	24/08/2023	Cramer & Neill	A/C maintenance at Admin Office	1,519.49	1

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Chq/EFT	Date	Name	Description	Amount	Bank
EFT17037	24/08/2023	Logo Appointments WA	Contract Services week ending 12 Aug 2023	3,804.05	1
EFT17038	24/08/2023	Reece Pty Ltd	Dura Stainless steel repair Clamp 150 mm x 200mm Product code 1114213	972.20	1
EFT17039	24/08/2023	Catwest Pty Ltd	Creation of traffic management plan and supply traffic control for excavtion works on Wubin Mullewa Road to repair broken water main.	5,191.34	1
EFT17040	24/08/2023	Talis Consultants Pty Ltd ATF Talis Unit	Consultancy services period ending 31 July 2023	3,473.25	1
EFT17041	24/08/2023	Brett Atkinson	Reimbursement, Expenses during Training	178.17	1
EFT17042	24/08/2023	Infinitum Technologies Pty Ltd	Monthly Software Licences	5,345.34	1
EFT17043	24/08/2023	Town of Victoria Park	Recoup Wages EHO 31 Jul 23 - 3 Aug 23	2,700.00	1
EFT17044	24/08/2023	Team Global Express	Freight for WINC	33.34	1
EFT17045	24/08/2023	Bob Waddell Consultant	Assistance Updating Journals	123.75	1
EFT17046	24/08/2023	Instant Racking Hodesh PTY LTD	Archive Shelving as per Quote #63365	2,024.00	1
EFT17047	24/08/2023	Oaks Civil Construction	TMP preparation for NAIDOC	1,584.00	1
EFT17048	24/08/2023	Jacqueline Hawkins	Reimbursement, Bedding for Caravan Park & Membership renewal	4,215.00	1
EFT17049	24/08/2023	Gabriel Wani	Healthy Living Program Reimbursement	40.00	1
EFT17050	24/08/2023	Cleanpak Total Solutions	Cleaning Products	4,332.65	1
EFT17051	24/08/2023	Rahul Ramabhadran	Healthy Living Program Reimbursement	150.00	1
EFT17052	24/08/2023	LG Best Practices Pty Ltd	Rates Billing 14 Aug 2023	2,376.00	1
EFT17053	24/08/2023	Modus Australia (Landmark Engineering & Design Pty Ltd)	All Access Caravan Park Ablution Block - Gutters and Downpipes & Baby Change Table	4,009.50	1
EFT17054	24/08/2023	Katherine Smith	Reimbursement, Trade Show	737.00	1
EFT17055	24/08/2023	EVSE Australia	Ocular IQ Dual Port Tower 2 x 22 kW Three Phase (EV Charging Towers)	25,109.55	1
EFT17056	24/08/2023	Wallace Plumbing and Gas	Various Plumbing Mtce Jobs around Town	8,695.92	1
EFT17057	24/08/2023	Veni Inbaseelan	Co-Judging 8th Biennial Morawa Arts Awards	250.00	1
EFT17058	24/08/2023	Patience Sandland Pty Ltd	52 Tonnes Cream Sand	2,080.00	1

Total EFT Payments

673,570.12

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Chq/EFT	Date	Name	Description	Amount	Bank
DD9504.1	01/08/2023	Westnet Pty Ltd	Monthly Internet Service Tourism 01 Aug 2023 to 01 Sept 2023	29.95	1
DD9505.1	01/08/2023	Exetel Pty Ltd	Monthly Charge on Plan 01 Aug 2023 to 31 Aug 2023	975.00	1
DD9502.1	02/08/2023	Synergy	Electricity Expense Gutha Hall	192.72	1
DD9501.1	03/08/2023	Synergy	Electricity expense Tourist Bureau	338.65	1
DD9501.2	03/08/2023	Telstra Corporation Limited	Telephone Expense August 2023	50.00	1
DD9500.1	04/08/2023	Synergy	Electricity expenses Fire Brigade	461.75	1
DD9480.1	14/08/2023	Synergy	Synergy Account - 20 Jun 2023 to 17 Jul 2023	205.63	1
DD9482.1	15/08/2023	Synergy	Synergy Account: 28 April 2023 to 9 July 2023	684.31	1
DD9484.1	16/08/2023	Synergy	Synergy Account: 15 Jun 2023 to 19 July 2023	209.76	1
DD9503.1	16/08/2023	Telstra Corporation Limited	Telephone Expense - Usage to 27 Aug - Mob 0499 819 989 / 829 302 / 306/307	1,041.36	1
DD9486.1	28/08/2023	Synergy	Synergy Account: 15 Jun 2023 to 19 July 2023	1,519.90	1
DD9490.1	29/08/2023	Synergy	Street Lighting 25 Jun 2023 to 24 July 2023	4,092.43	1
DD9492.1	31/08/2023	Synergy	Telephone Expenses - Depot	508.10	1
Total Direct Debit Payments				10,309.56	

	02/08/2023	Payroll	Altus Payroll #18 Period ending 02/08/2023	59,504.48	1
	07/08/2023	Morawa Caravan Park	Refunds	110.00	1
	08/08/2023	Shire of Morawa	Rates Debtor - Batch 11892 System Error 29.08.23 Being Recognition of Accrued Income for Receipting Batch 11892 - Rates Debtor System Error - 29.08.23 - Batch posted in correct period i.e. 02	2,238.19	1
	14/08/2023	Bank West	Department of Transport Payment for August 2023	34,613.00	1
	17/08/2023	Beam Super	Superannuation for payrun #20 week ending 16 August	11,349.35	1
	21/08/2023	Payroll	Altus Payroll Run # 20 Net Pay Journal Altus Payroll Run # 20 Net Pay Journal	66,221.83	1
	23/08/2023	ATO	Being ATO BAS Payment for July 2023 Being ATO BAS Payment for July 2023	44,147.00	1

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Chq/EFT	Date	Name	Description	Amount	Bank
	31/08/2023	Bank West	Centrelink Fees	21.78	1
	31/08/2023	Bank West	Bank Charges	80.80	1
	31/08/2023	Bank West	Merchant Fees	484.86	1
	31/08/2023	Payroll	Altus Payroll Pay Run 31 Net Pay Journal	55,390.53	1
	31/08/2023	Shire of Morawa	August Debtor Payments	1,149.00	1
	31/08/2023	Shire of Morawa	August Rates Payments	797.51	1

Total Bank Transfers/ Payments

276,108.33

2324-02.13	05/07/2023	BankWest	Corporate card purchases in June 2023	2,452.88	1
			EMCCS - Corporate Credit Card		
	3/07/2023	Ink Station	Printer Cartridges	348.00	
	8/07/2023	Kmart	Town Hall-Cutlery	75.00	
			Sub Total	423.00	
			CEO - Corporate Credit Card		
	5/07/2023	Zoom.US	Zoom Standard Pro Monthly Subscription for Council	22.39	
	6/07/2023	Local Govt Management	Membership 1 year	531.00	
	9/07/2023	BP Moora	Fuel for Shire Vehicle	95.00	
	27/07/2023	Tribe Perth	Travel & Conference Expenses	678.79	
	27/07/2023	Tribe Perth	Travel & Conference Expenses	702.04	
	27/07/2023	Bank West	Interest & Other Charges	0.66	
			Sub Total	2,029.88	

TOTAL Corporate Credit Card Payment

2,452.88

TOTAL PAYMENTS FOR COUNCIL APPROVAL

962,440.89