



Shire of Ngaanyatjarra
ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

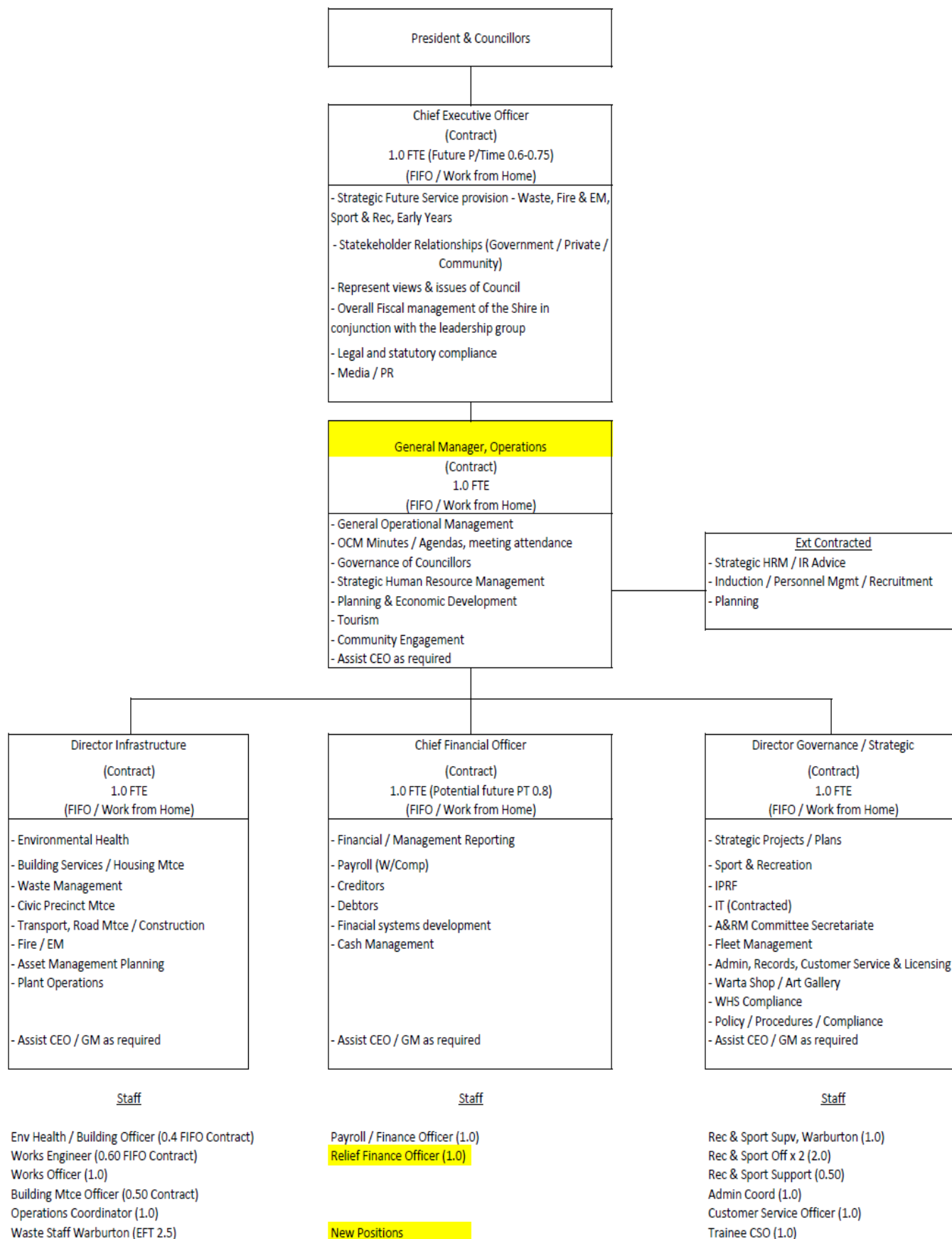
**Tjulyuru Cultural and Civic Centre
Warburton Community**

24 May 2022

at

10.00 am

Proposed Organisational Structure, 1 July 2022



Payment listing April (21/22)					
Chq/EFT	Date	Name	Description	Invoice / Debit	Payment
EFT4124	06/04/2022	NATS	Freight photocopier and toner - NATS to Warburton		880.00
P43369SN	25/03/2022	NATS	Freight photocopier and toner - NATS to Warburton	880.00	
EFT4125	06/04/2022	Easifleet Management	Novated lease for DGC		955.85
156328	28/03/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4126	06/04/2022	GTN Services	Supply and installation of a windscreen for 1EJN112		1,954.40
4114	12/10/2021	GTN Services	30k km service EHO/WE Landcruiser 1HED881	821.13	
5162	29/03/2022	GTN Services	Supply and installation of a windscreen for 1EJN112	1,133.27	
EFT4127	06/04/2022	AUSTRALIA POST	Postage charges for March 2022		9.30
1011427755	03/04/2022	AUSTRALIA POST	Postage charges for March 2022	9.30	
EFT4128	06/04/2022	Joseph Cheriathundathil Joseph	Reimbursement for fuel and accommodation expenses for OC trip to Warakurna 24 - 25 March 2022		310.98
JJ040422	25/03/2022	Joseph Cheriathundathil Joseph	Reimbursement for fuel and accommodation expenses for OC trip to Warakurna 24 - 25 March 2022	310.98	
EFT4129	06/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Giles Mulga Park Road		143,579.68
1776	30/03/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Giles Mulga Park Road	143,579.68	
EFT4130	06/04/2022	GLOBETROTTER CORPORATE TRAVEL	Booking fee for flights for DIS Perth - Laverton return 28 March - 8 April 2022		38.50
902989	22/03/2022	GLOBETROTTER CORPORATE TRAVEL	Booking fee for flights for DIS Perth - Laverton return 28 March - 8 April 2022	38.50	
EFT4131	06/04/2022	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 182376 - 182380		1,697.65
182376-182380	04/04/2022	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 182376 - 182380	1,697.65	
EFT4132	06/04/2022	CHARTAIR PTY LTD	Flight for Relief administration staff - Warburton to Kalgoorlie 29 March 2022		378.00
T613550	29/03/2022	CHARTAIR PTY LTD	Flight for Relief administration staff - Warburton to Kalgoorlie 29 March 2022	378.00	
EFT4133	06/04/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Security repairs to Lot 367 Warburton (LHS)		1,480.06
30747	14/03/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Security repairs to Lot 367 Warburton (LHS)	848.78	
30745	14/03/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Security repairs to Lot 158 Warburton (RHS)	394.78	
30746	14/03/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Security repairs to Lot 367 Warburton (LHS)	236.50	
EFT4134	06/04/2022	LAVERTON SUPPLIES MOTORS	Parking fee for WE/EHO Prado 1HLA156		1,340.73
02-245501	16/03/2022	LAVERTON SUPPLIES MOTORS	Parking fee for WE/EHO Prado 1HLA156	1,200.00	
02-245475	16/03/2022	LAVERTON SUPPLIES MOTORS	Diesel fuel for WE/EHO Prado 1HLA156	140.73	
EFT4135	06/04/2022	Digital Document Solutions Pty Ltd	Spare parts to repair photocopier		34.21
234439	23/03/2022	Digital Document Solutions Pty Ltd	Spare parts to repair photocopier	34.21	
EFT4136	11/04/2022	MILY (WARBURTON) STORE	Supplies for Shire meeting room		29.00
115359	14/02/2022	MILY (WARBURTON) STORE	1 x box full cream uht milk	29.00	
EFT4137	11/04/2022	One Music Australia	Music for Councils - Rural Quarterly Subscription 1 April - 30 June 2022		87.25
232096	02/04/2022	One Music Australia	Music for Councils - Rural Quarterly Subscription 1 April - 30 June 2022	87.25	
EFT4138	11/04/2022	MCLEODS	Legal advice re alleged inappropriate behaviour by staff member.		19,095.77
123515	30/03/2022	MCLEODS	Legal advice re alleged inappropriate behaviour by staff member.	11,210.65	
123769	31/03/2022	MCLEODS	Legal Expenses for Waste issue as per Council Resolution 10.3 23 Feb 2022	6,323.76	
123770	31/03/2022	MCLEODS	Letter to Telstra re Adaptive Plans - Business Priority	1,561.36	
EFT4139	11/04/2022	Focus Networks	Agreement for MFS, MRS, HAV, MFA, SPLA, EPS		5,435.71
INV-9553G	31/03/2022	Focus Networks	Complete LGIS Cyber Questionnaire	748.00	
MPSD-12415	05/04/2022	Focus Networks	Agreement for monthly MPS devices	2,006.40	
SAAS-12441	08/04/2022	Focus Networks	Agreement for MFS, MRS, HAV, MFA, SPLA, EPS	2,681.31	
EFT4140	11/04/2022	Market Creations Agency	Media / public relations services March 2022		726.00
IN91-9	31/03/2022	Market Creations Agency	Media / public relations services March 2022	726.00	
EFT4141	11/04/2022	DESERT INN HOTEL	Accommodation and evening meal for WE 1 April 2022		158.00
5526	04/04/2022	DESERT INN HOTEL	Accommodation and evening meal for WE 1 April 2022	158.00	
EFT4142	11/04/2022	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the statement of financial activity for February 2022 Completion of budget review 2022 into statutory format		5,307.50
2461	11/01/2022	MOORE AUSTRALIA (WA) Pty Ltd	Budget workshop and template for 22.23	1,045.00	
325524	31/03/2022	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the statement of financial activity for March 2022, Assistance with MYBR	4,262.50	

EFT4143	11/04/2022	Digital Document Solutions Pty Ltd	Remote support for new photocopier		165.00
234689	05/04/2022	Digital Document Solutions Pty Ltd	IT remote support agreement - photocopier	165.00	
EFT4144	20/04/2022	NATS	Parts to repair Mitsubishi Triton 1DWC269		910.80
P43544SN	07/04/2022	NATS	Parts for vehicle repairs - Mitsubishi Triton 1DWC 269	910.80	
EFT4145	20/04/2022	WARAKURNA ROADHOUSE	Diesel fuel for WS Landcruiser 1EYW816		146.82
01-226442	02/04/2022	WARAKURNA ROADHOUSE	Diesel fuel for WS Landcruiser 1EYW816	146.82	
EFT4146	20/04/2022	MILY (WARBURTON) STORE	Wheel brace for WS Landcruiser 1EYW816		40.00
115483	18/02/2022	MILY (WARBURTON) STORE	Wheel brace for WS Landcruiser 1EYW816	40.00	
EFT4147	20/04/2022	Maurice Walsh	Reimbursement for EHO travel expenses home to Perth airport and return		662.47
MW110422	11/04/2022	Maurice Walsh	Reimbursement taxi fares and fuel expenses in Exec Landcruiser 1HED882	662.47	
EFT4148	20/04/2022	Easifleet Management	Novated lease for DGC		955.85
157103	11/04/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4149	20/04/2022	MCLEODS	Legal advice		2,718.04
123859	31/03/2022	MCLEODS	Further legal advice regarding staff matter	1,654.89	
123860	31/03/2022	MCLEODS	Staff matter re smoking in shire vehicle	1,063.15	
EFT4150	20/04/2022	Focus Networks	Agreement MFS, MRS, HAV, MFS, SPLA, EPS - March 2022		2,594.79
SAAS-12383	07/03/2022	Focus Networks	Agreement MFS, MRS, HAV, MFS, SPLA, EPS - March 2022	2,594.79	
EFT4151	20/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Giles Mulga Park Road		141,993.37
1797	07/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	16,757.40	
1796	07/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjukurla Access Road	11,171.60	
1788	07/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Giles Mulga Park Road	114,064.37	
EFT4152	20/04/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace toilet and hand basin in the Gym in Warburton Pressure clean interior of cubicle to remove spider webs and dust buildup		5,090.71
30960	13/04/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace toilet and hand basin in the Gym in Warburton, Pressure clean interior of cubicle to remove spider webs and dust buildup	5,090.71	
EFT4153	20/04/2022	GOLDFIELDS DEANS AUTOGLASS	Driver's side and passenger side window glass replaced 1GJT224		770.00
00394545	07/04/2022	GOLDFIELDS DEANS AUTOGLASS	Driver's side and passenger side window glass replaced on SR Supervisor Landcruiser 1GJT224	770.00	
EFT4154	22/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Warburton to Blackstone Road		165,809.86
1807	14/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Warburton to Blackstone Road	92,811.47	
1816	14/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjukurla Road	24,577.52	
1817	14/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	18,433.14	
1823	14/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Giles Mulga Park Road	29,987.73	
EFT4155	22/04/2022	DESERT INN HOTEL	Accommodation and meal for WE Tuesday 12 April 2022		158.00
5538	13/04/2022	DESERT INN HOTEL	Accommodation and meal for WE Tuesday 12 April 2022	158.00	
EFT4156	22/04/2022	GLOBETROTTER CORPORATE TRAVEL	Rebooking fee for sport and rec officer flight		38.50
908162	14/04/2022	GLOBETROTTER CORPORATE TRAVEL	Rebooking fee for sport and rec officer flight	38.50	
EFT4157	22/04/2022	GEOFFREY RAYMOND HANDY	Reimbursement for FAC		230.26
GH151221	21/04/2022	GEOFFREY RAYMOND HANDY	Fuel for 1HFB600	230.26	
EFT4158	22/04/2022	CORE BUSINESS AUSTRALIA	WHS Monitor licence and implementation		3,311.00
INV-1254 J960	31/03/2022	CORE BUSINESS AUSTRALIA	WHS Monitor licence and implementation, Claim 3	3,311.00	
EFT4159	27/04/2022	DAMIAN MCLEAN	OCM, Audit Committee fees and 3rd Qtr President allowance 27 April 2022		2,050.00
DM270422	27/04/2022	DAMIAN MCLEAN	OCM fees 27 April 2022, Audit Committee fees 27 April 2022, 3rd Quarter President allowance 2021/22	2,050.00	
EFT4160	27/04/2022	Julie Porter	OCM and Audit Committee fees 27 April 2022		330.00
JP270422	27/04/2022	Julie Porter	OCM and fees 27 April 2022, Audit Committee fees 27 April 2022	330.00	
EFT4161	27/04/2022	LALLA WEST	OCM and Audit Committee fees 27 April 2022		330.00
LW270422	27/04/2022	LALLA WEST	OCM fees 27 April 2022, Audit Committee fees 27 April 2022	330.00	
EFT4162	27/04/2022	PRESTON THOMAS	3rd Quarter Deputy President allowance		375.00
PT270422	27/04/2022	PRESTON THOMAS	3rd Quarter Deputy President allowance	375.00	
EFT4163	27/04/2022	JOYLENE FRAZER	OCM and Audit Committee fees 27 April 2022		330.00
JF270422	27/04/2022	JOYLENE FRAZER	OCM fees 27 April 2022, Audit Committee fees 27 April 2022	330.00	
EFT4164	27/04/2022	DEBRA FRAZER	OCM and Audit Committee fees 27 April 2022		330.00
DF270422	27/04/2022	DEBRA FRAZER	OCM fees 27 April 2022, Audit Committee fees 27 April 2022	330.00	

EFT4165	29/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Warburton to Blackstone Road		302,341.33
1818	20/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Warakurna Access Road	6,144.38	
1819	20/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjukurla Road	6,144.38	
1820	20/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	24,577.52	
1821	20/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Wanarn Access Road	6,144.38	
1822	20/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Warburton to Blackstone Road	98,987.87	
1831	27/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	36,866.28	
1832	27/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Warburton Access Road	6,144.38	
1833	27/04/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Warburton to Blackstone Road	117,332.14	
PAY	30/03/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	47,420.94	47,420.94
DD2183.1	02/04/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA EFTPOS merchant facility fee February 2022		50.09
CBA030322	03/03/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA EFTPOS merchant facility fee February 2022	50.09	
DD2184.1	03/04/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges February 2022		469.00
3237458	04/03/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges February 2022	469.00	
DD2210.1	16/04/2022	FAC Westpac Credit Card	FAC Westpac credit card February 2022		501.72
FAC170322	17/03/2022	FAC Westpac Credit Card	Internet charge for Shire office for January 2022, CEO/WE/EHO Residence internet charge for January 2022, FAC credit card fee February 2022	501.72	
DD2210.3	16/04/2022	DIS Westpac Credit Card	DIS Westpac credit card February 2022		10.00
DIS170322	17/03/2022	DIS Westpac Credit Card	DIS Credit card fee February 2022	10.00	
DD2210.4	16/04/2022	CEO Westpac Credit Card	CEO Westpac credit card February 2022		82.00
CEO170322	17/03/2022	CEO Westpac Credit Card	West Australian Subscription, CEO credit card fee February 2022	82.00	
DD2210.5	17/04/2022	DGC Westpac Credit Card	DGC Westpac Credit Card February 2022		1,779.37
DGC170322	17/03/2022	DGC Westpac Credit Card	Fridge freezer for WE/EHO Prado 1HLA156, Flight for DGC Laverton to Perth 25 February 2022, First aid kit and cleaning equipment for Exec Landcruiser 1HED882, Diesel fuel for WE/EHO Prado 1HLA156, Diesel fuel for WE/EHO Prado 1HLA156, Accommodation and Leonora Motor Inn for DGC 21 February 2022, DGC credit card fee February 2022	1,779.37	
DD2219.1	14/04/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges March 2022		469.00
3257759	15/03/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges March 2022	469.00	
PAY	13/04/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	46,732.10	46,732.10
DD2224.1	13/04/2022	Aware Super	Payroll deductions		3,957.29
SUPER	13/04/2022	Aware Super	Superannuation contributions	3,532.68	
DEDUCTION	13/04/2022	Aware Super	Payroll deductions	320.80	
DEDUCTION	13/04/2022	Aware Super	Payroll deductions	103.81	
DD2224.2	13/04/2022	VISION SUPER	Superannuation contributions		843.67
SUPER	13/04/2022	VISION SUPER	Superannuation contributions	843.67	
DD2224.3	13/04/2022	HOST PLUS	Superannuation contributions		71.56
SUPER	13/04/2022	HOST PLUS	Superannuation contributions	71.56	
DD2224.4	13/04/2022	The Trustee For Care Super	Superannuation contributions		274.32
SUPER	13/04/2022	The Trustee For Care Super	Superannuation contributions	274.32	
DD2224.5	13/04/2022	REST	Superannuation contributions		235.41
SUPER	13/04/2022	REST	Superannuation contributions	235.41	
DD2224.6	13/04/2022	MLC Superannuation	Superannuation contributions		290.04
SUPER	13/04/2022	MLC Superannuation	Superannuation contributions	290.04	
DD2224.7	13/04/2022	Local Government Super, NSW	Superannuation contributions		634.62
SUPER	13/04/2022	Local Government Super, NSW	Superannuation contributions	634.62	
DD2224.8	13/04/2022	CBUS SUPERANNUATION	Superannuation contributions		335.88
SUPER	13/04/2022	CBUS SUPERANNUATION	Superannuation contributions	335.88	
DD2225.1	26/04/2022	TELSTRA CORPORATION LTD	Telstra landline account for March 2022		996.38
K703442180-8	27/03/2022	TELSTRA CORPORATION LTD	Telstra account for March 2022	996.38	
PAY	27/04/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	44,038.51	44,038.51
DD2235.1	27/04/2022	Aware Super	Payroll deductions		3,988.87
SUPER	27/04/2022	Aware Super	Superannuation contributions	3,564.26	
DEDUCTION	27/04/2022	Aware Super	Payroll deductions	320.80	
DEDUCTION	27/04/2022	Aware Super	Payroll deductions	103.81	
DD2235.2	27/04/2022	VISION SUPER	Superannuation contributions		843.67
SUPER	27/04/2022	VISION SUPER	Superannuation contributions	843.67	

DD2235.3	27/04/2022	HOST PLUS	Superannuation contributions		35.78
SUPER	27/04/2022	HOST PLUS	Superannuation contributions	35.78	
DD2235.4	27/04/2022	The Trustee For Care Super	Superannuation contributions		291.05
SUPER	27/04/2022	The Trustee For Care Super	Superannuation contributions	291.05	
DD2235.5	27/04/2022	REST	Superannuation contributions		235.41
SUPER	27/04/2022	REST	Superannuation contributions	235.41	
DD2235.6	27/04/2022	MLC Superannuation	Superannuation contributions		290.04
SUPER	27/04/2022	MLC Superannuation	Superannuation contributions	290.04	
DD2235.7	27/04/2022	Local Government Super, NSW	Superannuation contributions		634.62
SUPER	27/04/2022	Local Government Super, NSW	Superannuation contributions	634.62	
DD2235.8	27/04/2022	CBUS SUPERANNUATION	Superannuation contributions		335.88
SUPER	27/04/2022	CBUS SUPERANNUATION	Superannuation contributions	335.88	
DD2236.1	08/04/2022	FAC Westpac Credit Card	FAC Westpac credit card March 2022		501.72
FAC080422	08/04/2022	FAC Westpac Credit Card	Internet charge for Shire office for February 2022, CEO/WE/EHO residence internet charges for February 2022, FAC Credit card fee February 2022	501.72	
DD2236.2	08/04/2022	DGC Westpac Credit Card	DGC Westpac credit card March 2022		177.12
DGC080422	08/04/2022	DGC Westpac Credit Card	Diesel fuel for Exec Landcruiser 1HED882, Adobe Acrobat subscription February 2022, DGC Credit card fee March 2022	177.12	
DD2236.3	08/04/2022	DCEO Westpac Credit Card	DCEO Westpac credit card March 2022		200.20
DCEO084022	08/04/2022	DCEO Westpac Credit Card	Dropbox 12 month subscription fee, DCEO credit card fee March 2022	200.20	
DD2236.4	08/04/2022	CEO Westpac Credit Card	CEO Westpac credit card March 2022		526.09
CEO080422	08/04/2022	CEO Westpac Credit Card	Adobe acrobat subscription fee 27 February 2022 - 26 February 2023, Zoom subscription fee 11 March 2022 - 10 March 2023, CEO credit card fee March 2022	526.09	
DD2236.5	08/04/2022	DIS Westpac Credit Card	DIS Westpac credit card March 2022		10.00
DIS080422	08/04/2022	DIS Westpac Credit Card	DIS Credit Card Fee March 2022	10.00	
			TOTALS	972,442.74	972,442.74



Your accounts

Edit view



Transfer funds

Make a payment

Westpac Business One Flexi

036-016 831911

\$1,165,191.52

Westpac Business One

036-016 831946

\$0.00

Westpac 31 Day Notice Account

036-125 520231

\$2,332,636.41

Available \$0.00

Westpac 90 Day Notice Account

036-125 521074

\$4,875,162.08

Available \$0.00

Shire of Ngaanyatjaraku						Investment Register
Amount	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Total Cash
\$500,000	2 months	A-1+	CBA	0.43%	14-Jun-22	\$500,359.32
\$500,000	4 months	A-1+	CBA	0.82%	12-Aug-22	\$501,347.95
\$500,000	6 months	A-1+	CBA	1.15%	11-Oct-22	\$502,835.62
\$500,000	8 months	A-1+	CBA	1.43%	14-Dec-22	\$504,779.73
\$500,000	10 months	A-1+	CBA	1.68%	8-Feb-23	\$506,904.11
\$1,000,000	12 months	A-1+	CBA	1.91%	14-Apr-23	\$1,019,100
\$3,500,000						\$3,535,326.73
		31 day Notice	Westpac	0.35%		
		31 day Notice	Westpac	0.10%		
		90 day Notice	Westpac	0.60%		
		90 day Notice	Westpac	0.25%		

SHIRE OF NGAANYATJARRAKU

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 April 2022

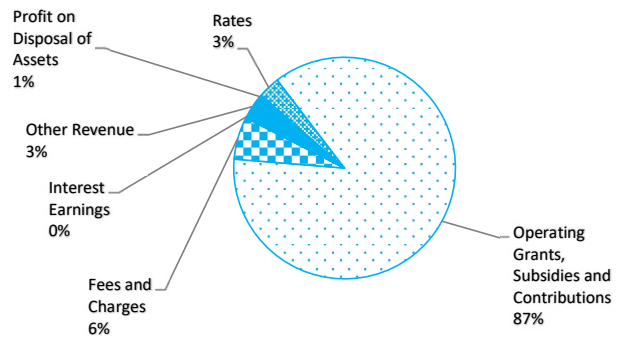
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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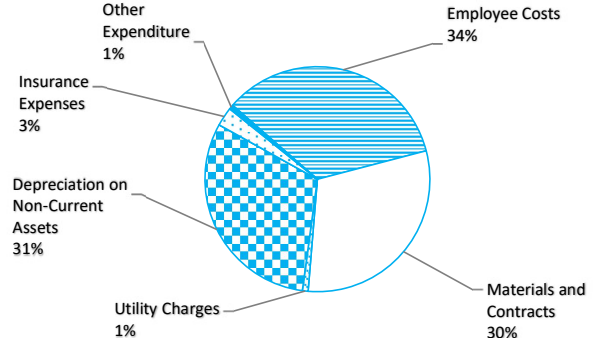
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OPERATING ACTIVITIES

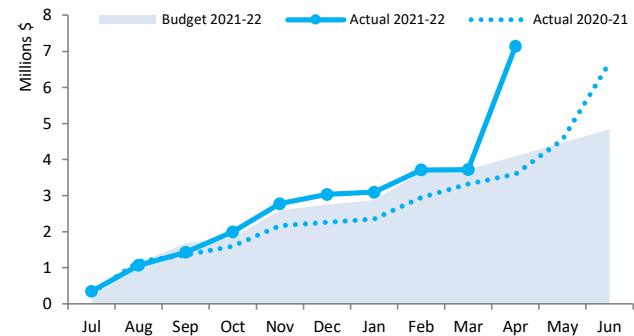
OPERATING REVENUE



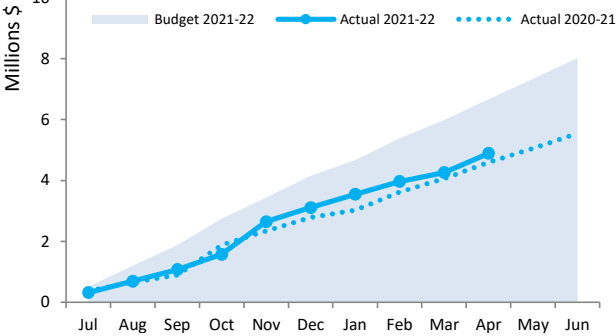
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

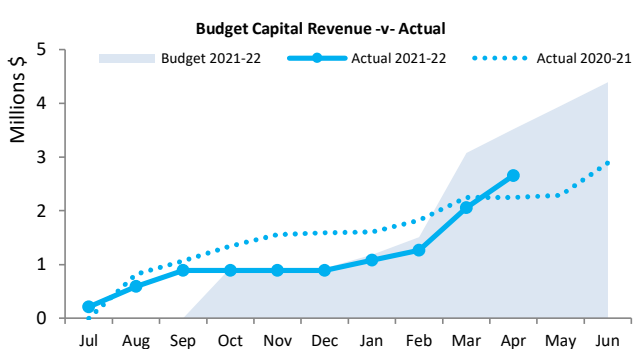


Budget Operating Expenses -v-YTD Actual

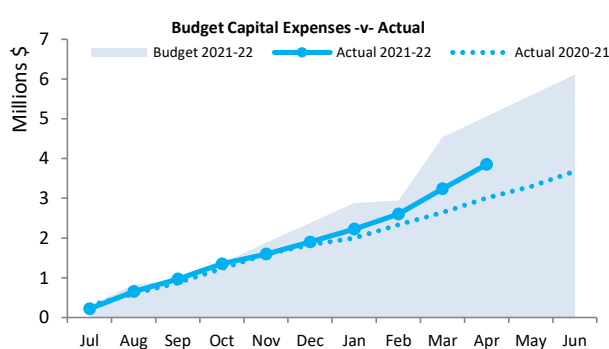


INVESTING ACTIVITIES

CAPITAL REVENUE

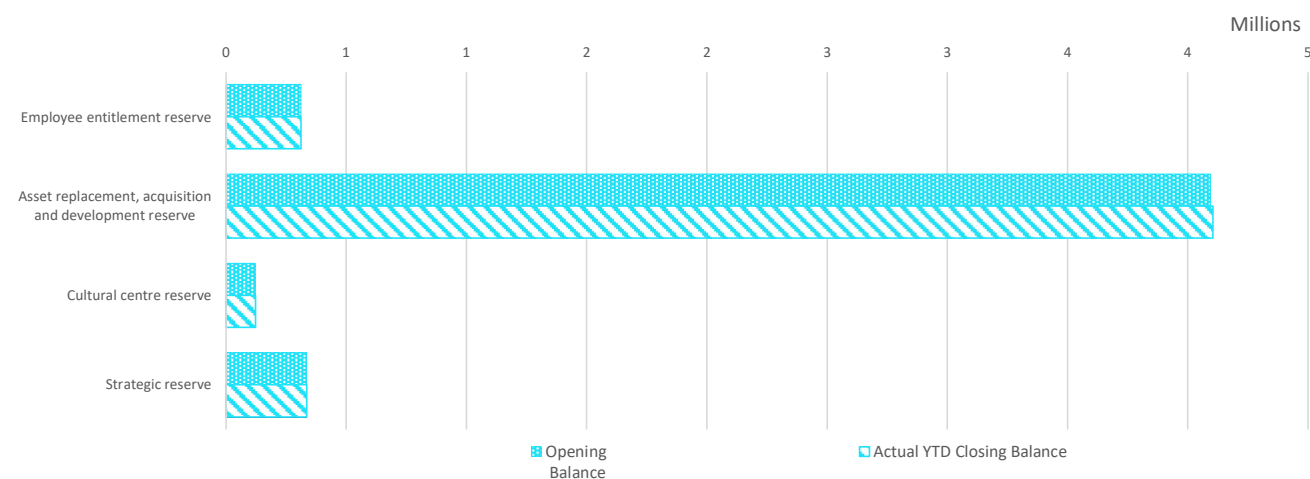


CAPITAL EXPENSES



FINANCING ACTIVITIES

RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.15 M	\$3.15 M	\$3.15 M	\$0.00 M
Closing	\$0.00 M	\$1.20 M	\$5.67 M	\$4.47 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$11.45 M	% of total
Unrestricted Cash	\$6.58 M	57.4%
Restricted Cash	\$4.88 M	42.6%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.40 M	% Outstanding
Trade Payables	\$0.30 M	
0 to 30 Days		93.1%
30 to 90 Days		6.8%
Over 90 Days		0.2%
Refer to Note 5 - Payables		

Receivables		
	\$0.48 M	% Collected
Rates Receivable	\$0.02 M	89.5%
Trade Receivable	\$0.45 M	% Outstanding
30 to 90 Days		0.0%
Over 90 Days		0.4%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.49 M)	(\$1.13 M)	\$3.73 M	\$4.85 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$0.23 M	% Variance
YTD Budget	\$0.23 M	0.0%
Refer to Note 6 - Rate Revenue		

Operating Grants and Contributions		
YTD Actual	\$6.19 M	% Variance
YTD Budget	\$3.54 M	74.9%
Refer to Note 11 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.44 M	% Variance
YTD Budget	\$0.34 M	29.9%
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)
(\$0.96 M)	(\$0.81 M)	(\$1.19 M)	(\$0.38 M)
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.04 M	%
Amended Budget	\$0.04 M	100.0%
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$3.85 M	% Spent
Amended Budget	\$6.29 M	61.1%
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$2.62 M	% Received
Amended Budget	\$5.30 M	49.4%
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)
(\$0.70 M)	(\$0.01 M)	(\$0.01 M)	\$0.00 M
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M
Refer to Note 8 - Borrowings	

Reserves	
Reserves balance	\$4.88 M
Interest earned	\$0.01 M
Refer to Note 9 - Cash Reserves	

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

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

PROGRAM NAME AND OBJECTIVES
GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

ACTIVITIES

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure safer and environmentally conscious community.

Supervision and enforcement of various laws relating to aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, and a waste pick-up service Warburton.

EDUCATION AND WELFARE

To provide services to children and youth.

Nil

HOUSING

To provide and maintain staff housing.

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, litter control; Warburton

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well-being of the community.

Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depot and traffic control. Cleaning of streets and maintenance of street trees.

ECONOMIC SERVICES

To help promote the shire and its economic well-being.

Tourism and area promotion and building control.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private works operation, plant repairs, operation costs and administrative costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,149,420	3,149,420	3,149,420	0	0.00%	
Operating Activities							
Revenue from operating activities							
Governance		207,041	206,701	207,007	306	0.15%	
General purpose funding - general rates	6	230,465	230,465	230,465	0	0.00%	
General purpose funding - other		1,479,708	1,111,836	3,368,191	2,256,355	202.94%	▲
Law, order and public safety		440	440	440	0	0.00%	
Health		320	0	0	0	0.00%	
Education and welfare		102,000	76,500	78,000	1,500	1.96%	
Housing		145,000	108,750	158,727	49,977	45.96%	▲
Community amenities		130,925	130,835	130,779	(56)	(0.04%)	
Recreation and culture		248,926	194,756	253,017	58,261	29.91%	▲
Transport		1,877,525	1,564,583	2,708,850	1,144,267	73.14%	▲
Economic services		3,530	2,920	3,530	610	20.89%	
		4,425,880	3,627,786	7,139,006	3,511,220		
Expenditure from operating activities							
Governance		(11,075)	(9,229)	(89,039)	(79,810)	(864.77%)	▼
Law, order and public safety		(42,332)	(8,963)	(6,824)	2,139	23.86%	
Health		(306,202)	(244,829)	(189,480)	55,349	22.61%	▲
Education and welfare		(61,612)	(47,402)	(40,837)	6,565	13.85%	
Housing		(414,836)	(308,658)	(204,554)	104,104	33.73%	▲
Community amenities		(318,908)	(227,190)	(182,161)	45,029	19.82%	▲
Recreation and culture		(652,929)	(484,331)	(411,308)	73,023	15.08%	▲
Transport		(5,583,312)	(4,652,600)	(3,581,793)	1,070,807	23.02%	▲
Economic services		(304,129)	(253,391)	(138,961)	114,430	45.16%	▲
Other property and services		0	0	(41,378)	(41,378)	0.00%	▼
		(7,695,335)	(6,236,593)	(4,886,335)	1,350,258		
Non-cash amounts excluded from operating activities	1(a)	1,780,261	1,483,470	1,476,420	(7,050)	(0.48%)	
Amount attributable to operating activities		(1,489,194)	(1,125,337)	3,729,091	4,854,428		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	5,295,093	4,412,567	2,618,066	(1,794,501)	(40.67%)	▼
Proceeds from disposal of assets	7	38,636	38,636	38,636	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(6,293,664)	(5,262,337)	(3,848,346)	1,413,991	26.87%	▲
Amount attributable to investing activities		(959,935)	(811,134)	(1,191,644)	(380,510)		
Financing Activities							
Transfer to reserves	9	(700,291)	(13,026)	(13,026)	0	0.00%	
Amount attributable to financing activities		(700,291)	(13,026)	(13,026)	0		
Closing funding surplus / (deficit)	1(c)	0	1,199,923	5,673,841			

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$20,000 or 10.00% whichever is the greater.

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

Note: General purpose funding - other revenue includes \$2,257,043 relating to the 2022/2023 Financial Assistance Grant allocation.

Note: Transport revenue includes \$880,777 relating to the 2022/2023 Financial Assistance Grant allocation.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 APRIL 2022

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,149,420	3,149,420	3,149,420	0	0.00%	
Operating Activities							
Revenue from operating activities							
Rates	6	230,465	230,465	230,465	0	0.00%	
Operating grants, subsidies and contributions	11	3,463,932	2,782,600	6,188,634	3,406,034	122.40%	▲
Fees and charges		442,620	339,850	441,371	101,521	29.87%	▲
Interest earnings		25,179	20,940	20,251	(689)	(3.29%)	
Other revenue		230,231	226,061	224,832	(1,229)	(0.54%)	
Profit on disposal of assets	7	33,453	27,870	33,453	5,583	20.03%	
		4,425,880	3,627,786	7,139,006	3,511,220		
Expenditure from operating activities							
Employee costs		(2,478,624)	(1,937,208)	(1,688,171)	249,037	12.86%	▲
Materials and contracts		(3,136,844)	(2,555,109)	(1,484,921)	1,070,188	41.88%	▲
Utility charges		(70,350)	(57,425)	(40,380)	17,045	29.68%	
Depreciation on non-current assets		(1,813,714)	(1,511,340)	(1,509,873)	1,467	0.10%	
Interest expenses		(1,500)	0	0	0	0.00%	
Insurance expenses		(131,731)	(129,137)	(131,413)	(2,276)	(1.76%)	
Other expenditure		(62,572)	(46,374)	(31,577)	14,797	31.91%	
		(7,695,335)	(6,236,593)	(4,886,335)	1,350,258		
Non-cash amounts excluded from operating activities	1(a)	1,780,261	1,483,470	1,476,420	(7,050)	(0.48%)	
Amount attributable to operating activities		(1,489,194)	(1,125,337)	3,729,091	4,854,428		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	5,295,093	4,412,567	2,618,066	(1,794,501)	(40.67%)	▼
Proceeds from disposal of assets	7	38,636	38,636	38,636	0	0.00%	
Payments for property, plant and equipment	8	(6,293,664)	(5,262,337)	(3,848,346)	1,413,991	26.87%	▲
Amount attributable to investing activities		(959,935)	(811,134)	(1,191,644)	(380,510)		
Financing Activities							
Transfer to reserves	9	(700,291)	(13,026)	(13,026)	0	0.00%	
Amount attributable to financing activities		(700,291)	(13,026)	(13,026)	0		
Closing funding surplus / (deficit)	1(c)	0	1,199,923	5,673,841			

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

Note: Operating grants, subsidies and contributions include \$3,137,820 relating to the 2022/2023 Financial Assistance Grant allocation.

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.

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 13 May 2022

(a) Non-cash items excluded from operating activities

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

	Notes	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	(33,453)	(27,870)	(33,453)
Add: Depreciation on assets		1,813,714	1,511,340	1,509,873
Total non-cash items excluded from operating activities		1,780,261	1,483,470	1,476,420

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

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

		Last Year Closing 30 June 2021	This Time Last Year 30 April 2021	Year to Date 30 April 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(4,862,136)	(3,857,800)	(4,875,162)
Total adjustments to net current assets		(4,862,136)	(3,857,800)	(4,875,162)

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

Current assets				
Cash and cash equivalents	2	10,059,898	6,990,522	8,453,033
Financial assets at amortised cost	2	0	0	3,000,000
Rates receivables	3	0	31	24,191
Receivables	3	41,312	237,222	451,702
Other current assets	4	70,629	50,497	57,029
Less: Current liabilities				
Payables	5	(452,494)	(68,208)	(396,850)
Contract liabilities	10	(670,832)	(1,120,581)	(481,092)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	10	(833,421)	0	(355,474)
Provisions	10	(203,536)	(154,226)	(203,536)
Less: Total adjustments to net current assets	1(b)	(4,862,136)	(3,857,800)	(4,875,162)
Closing funding surplus / (deficit)		3,149,420	2,077,457	5,673,841

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash and Financial Assets \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash Advance	Cash and cash equivalents	2,600	0	2,600	0	Cash on Hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	92,635	0	92,635	0	Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	2,982,636	0	2,982,636	0	Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	500,000	0	500,000	0	CBA	0.43%	Jun-22
Cash at Bank - Municipal	Financial assets at amortised cost	500,000	0	500,000	0	CBA	0.82%	Aug-22
Cash at Bank - Municipal	Financial assets at amortised cost	500,000	0	500,000	0	CBA	1.15%	Oct-22
Cash at Bank - Municipal	Financial assets at amortised cost	500,000	0	500,000	0	CBA	1.43%	Dec-22
Cash at Bank - Municipal	Financial assets at amortised cost	500,000	0	500,000	0	CBA	1.68%	Feb-23
Cash at Bank - Municipal	Financial assets at amortised cost	1,000,000	0	1,000,000	0	CBA	1.91%	Apr-23
Cash at Bank - Reserve	Cash and cash equivalents	0	4,875,162	4,875,162	0	Westpac	Variable	Nil
Total		6,577,871	4,875,162	11,453,033	0			
Comprising								
Cash and cash equivalents		3,577,871	4,875,162	8,453,033	0			
Financial assets at amortised cost		3,000,000	0	3,000,000	0			
		6,577,871	4,875,162	11,453,033	0			

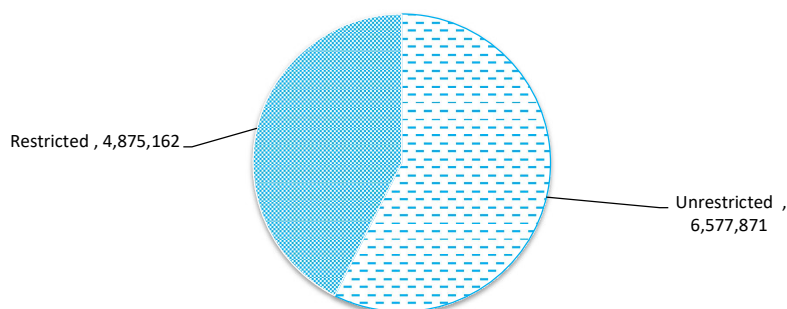
KEY INFORMATION

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

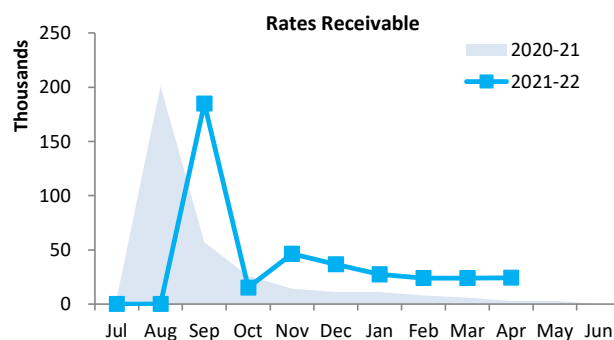
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2021	30 Apr 2022
	\$	\$
Gross rates in arrears previous year	4,833	0
Levied this year	172,589	230,465
Less - collections to date	(177,422)	(206,274)
Net rates collectable	0	24,191
% Collected	100%	89.5%

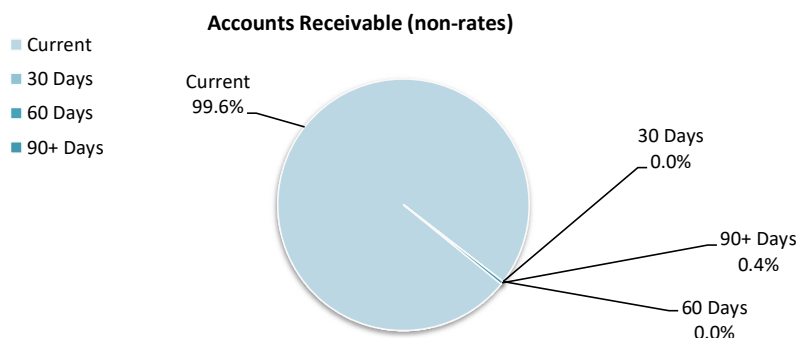


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	363,649	0	0	1,392	365,041
Percentage		99.6%	0%	0%	0.4%	
Balance per trial balance						
Sundry receivable						365,041
GST receivable						86,661
Total receivables general outstanding						451,702

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 April 2022
Other current assets	\$	\$	\$	\$
Inventory				
Stock on hand	57,029	0	0	57,029
Other current assets				
Accrued income	13,600	0	(13,600)	0
Total other current assets	70,629	0	(13,600)	57,029
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

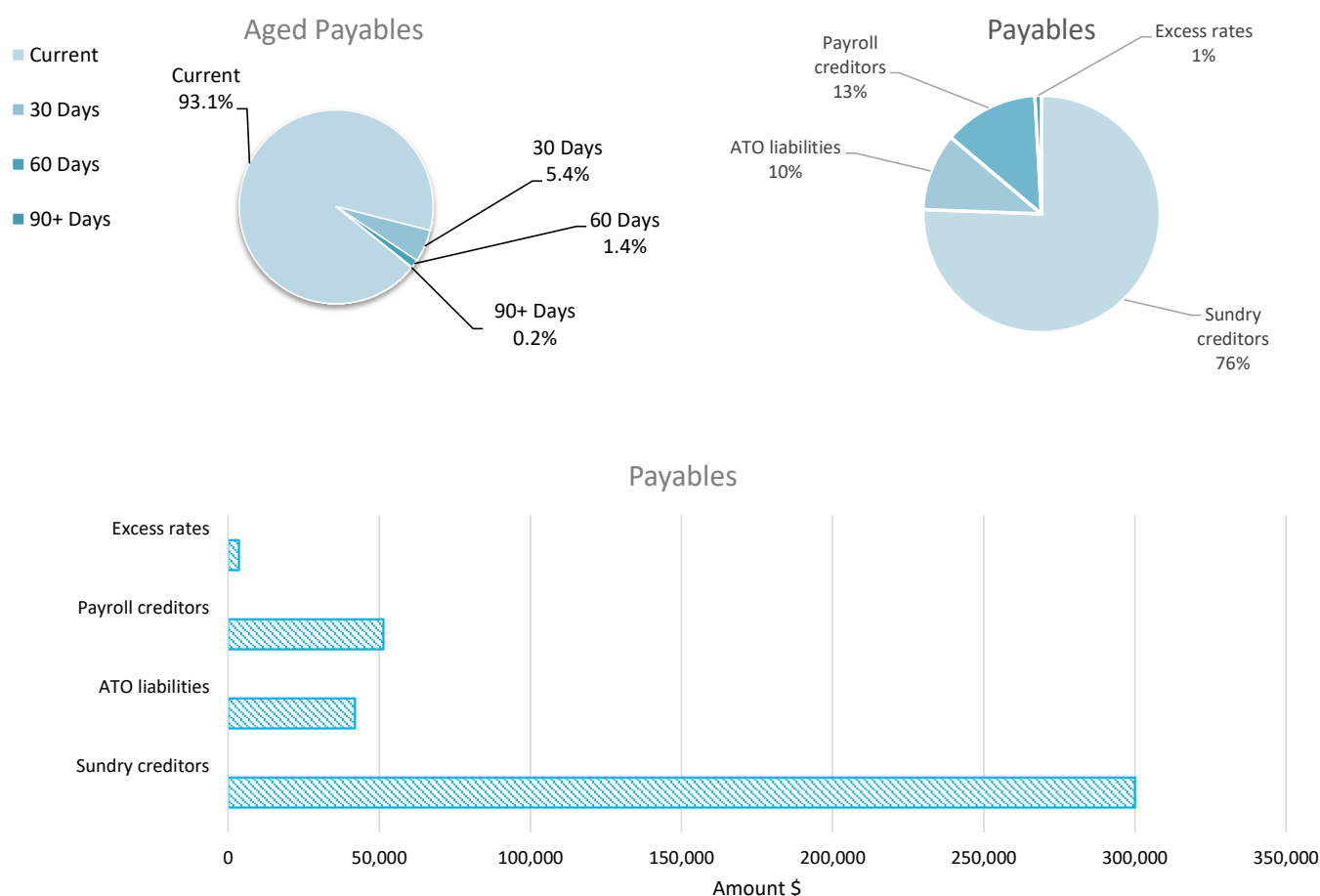
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	279,318	16,145	4,088	475	300,026
Percentage		93.1%	5.4%	1.4%	0.2%	
Balance per trial balance						
Sundry creditors						300,026
ATO liabilities						41,910
Payroll creditors						51,361
Excess rates						3,553
Total payables general outstanding						396,850

Amounts shown above include GST (where applicable)

KEY INFORMATION

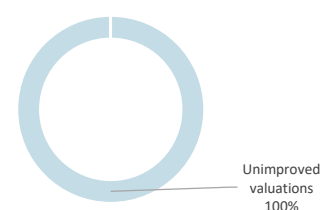
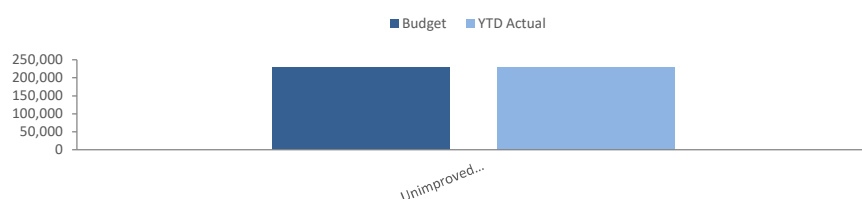
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



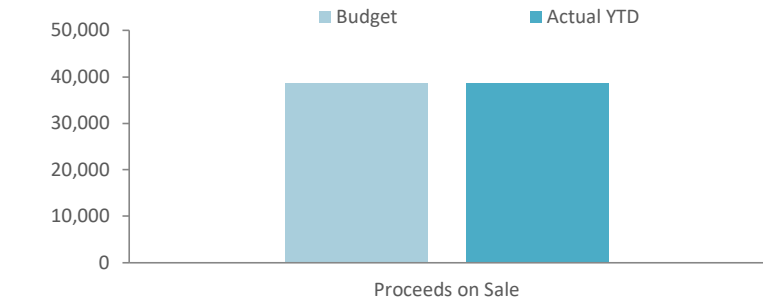
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Unimproved value											
Unimproved valuations	0.2100	28	898,344	184,356	41,350	3,779	229,485	184,356	41,350	3,779	229,485
Sub-Total		28	898,344	184,356	41,350	3,779	229,485	184,356	41,350	3,779	229,485
Minimum payment											
Unimproved value											
Unimproved valuations	245	4	3,471	980	0	0	980	980	0	0	980
Sub-total		4	3,471	980	0	0	980	980	0	0	980
Total general rates							230,465				230,465

KEY INFORMATION

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



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Toyota Prado - PE052	5,183	38,636	33,453	0	5,183	38,636	33,453	0
		5,183	38,636	33,453	0	5,183	38,636	33,453	0



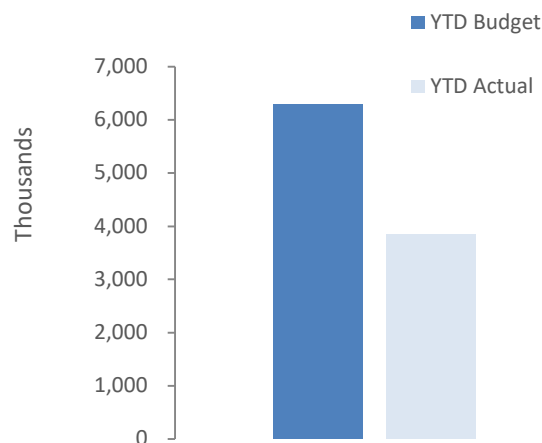
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

	Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions	\$	\$	\$	\$
Land & Buildings	282,185	237,175	80,595	(156,580)
Furniture & Equipment	80,000	64,000	50,035	(13,965)
Plant & Equipment	233,782	212,282	103,844	(108,438)
Infrastructure - Roads	5,692,697	4,743,880	3,611,991	(1,131,889)
Infrastructure - Recreation	5,000	5,000	1,881	(3,119)
Payments for Capital Acquisitions	6,293,664	5,262,337	3,848,346	(1,413,991)
Total Capital Acquisitions	6,293,664	5,262,337	3,848,346	(1,413,991)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	5,295,093	4,412,567	2,618,066	(1,794,501)
Other (disposals & C/Fwd)	38,636	38,636	38,636	0
Contribution - operations	959,935	811,134	1,191,644	380,510
Capital funding total	6,293,664	5,262,337	3,848,346	(1,413,991)

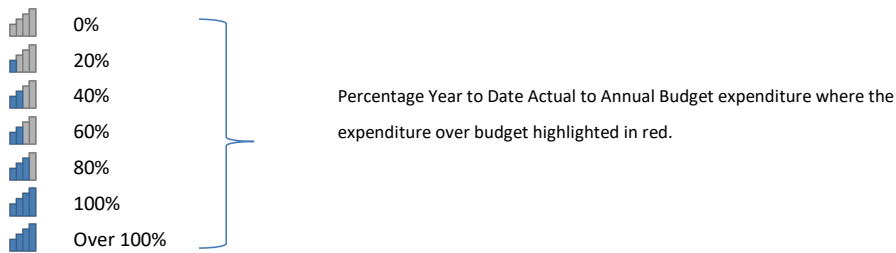
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



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

Account Description		Amended Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Land & Buildings					
	092500 Housing CapEx	12,185	12,185	12,185	0
	121200 Storage Compound (Land & Buildings - new)	270,000	224,990	68,410	(156,580)
	Land & Buildings Total	282,185	237,175	80,595	(156,580)
Furniture & Equipment					
	042562 Furniture & Equipment - Computer	80,000	64,000	50,035	(13,965)
	Furniture & Equipment Total	80,000	64,000	50,035	(13,965)
Plant & Equipment					
	042565 Plant & Equipment	60,000	60,000	59,062	(938)
	102100 Plant & Equipment (New)	44,782	44,782	44,782	0
	123007 Plant & Equipment Purchases	129,000	107,500	0	(107,500)
	Plant & Equipment Total	233,782	212,282	103,844	(108,438)
Infrastructure - Roads					
	121008 Wanarn Access	838,779	698,980	389,369	(309,611)
	121400 Great Central Road - MRWA Capex	2,089,849	1,741,540	954,859	(786,681)
	147612 Warburton Blackstone (RRG)	1,779,081	1,482,560	1,586,284	103,724
	147622 Warburton Bypass - MRWA	88,500	73,740	13,106	(60,634)
	147625 Giles Mulga Park (RRG)	495,000	412,500	397,985	(14,515)
	147631 Warburton Town Roads - renewal / upgrade	101,488	84,570	101,488	16,918
	147633 Tjirrkal community access, install causeways	300,000	249,990	168,900	(81,090)
	Infrastructure - Roads Total	5,692,697	4,743,880	3,611,991	(1,131,889)
Infrastructure - Recreation					
	147564 Warbon Oval Shade Structure	5,000	5,000	1,881	(3,119)
	Infrastructure - Recreation Total	5,000	5,000	1,881	(3,119)
	Grand Total	6,293,664	5,262,337	3,848,346	(1,413,991)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**OPERATING ACTIVITIES
NOTE 9
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlement reserve	311,532	0	834	0	0	0	0	311,532	312,366
Asset replacement, acquisition and development reserve	4,093,527	0	10,967	700,291	0	0	0	4,793,818	4,104,494
Cultural centre reserve	122,077	0	327	0	0	0	0	122,077	122,404
Strategic reserve	335,000	0	898	0	0	0	0	335,000	335,898
	4,862,136	0	13,026	700,291	0	0	0	5,562,427	4,875,162

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				30 April 2022
	\$		\$	\$	\$
Other liabilities					
- Contract liabilities	670,832	0	1,069,785	(1,259,525)	481,092
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	833,421	0	1,724,000	(2,201,947)	355,474
Total other liabilities	1,504,253	0	2,793,785	(3,461,472)	836,566
Provisions					
Provision for annual leave	108,414	0	0	0	108,414
Provision for long service leave	95,122	0	0	0	95,122
Total Provisions	203,536	0	0	0	203,536
Total other current liabilities	1,707,789	0	2,793,785	(3,461,472)	1,040,102
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2022	Current Liability 30 Apr 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
General Grants (Untied)	0	0	0	0	0	1,454,529	1,090,896	3,347,940
Community amenities								
Grant income	99,405	0	(99,405)	0	0	99,405	99,405	99,405
Recreation and culture								
Grant-Others	0	0	0	0	0	10,000	0	10,000
Grant-Ministry Sport & Recreation	0	0	0	0	0	50,000	50,000	50,000
Transport								
Grants - Direct	0	0	0	0	0	185,918	154,930	185,918
Govt Grant - RA, Ab Access (Operating)	412,517	689,785	(805,186)	297,116	297,116	1,531,517	1,276,260	883,569
MRWA Grant - GCR Maintenance	158,910	380,000	(354,934)	183,976	183,976	538,909	449,090	354,934
Fed, Roads Grant (untied)	0	0	0	0	0	493,600	411,330	1,250,977
	670,832	1,069,785	(1,259,525)	481,092	481,092	4,363,878	3,531,911	6,182,743
Operating contributions								
Governance								
Licensing Commission	0	0	0	0	0	2,000	1,660	1,966
Recreation and culture								
Contributions	0	0	0	0	0	3,926	3,926	3,925
	0	0	0	0	0	5,926	5,586	5,891
TOTALS	670,832	1,069,785	(1,259,525)	481,092	481,092	4,369,804	3,537,497	6,188,634

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2021	Liability	Liability	30 Apr 2022	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Transport								
Grants - MRWA GCR income for CapEx	589,849	520,000	(889,849)	220,000	220,000	2,009,849	1,674,870	889,849
Grants - Stimulus Funding	243,572	0	(243,572)	0	0	393,253	327,710	243,572
Grant - Special Projects	0	1,204,000	(1,068,526)	135,474	135,474	2,475,872	2,063,227	1,068,526
Grant-Roads to Recovery	0	0	0	0	0	416,119	346,760	416,119
	833,421	1,724,000	(2,201,947)	355,474	355,474	5,295,093	4,412,567	2,618,066

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	Budget adoption		Opening surplus	0	(2,370)	0
030196	Interim rates	30/03/22 - Item 10.2	Operating Revenue	41,500	0	41,500
030197	Rates general	30/03/22 - Item 10.2	Operating Revenue	0	(4,296)	37,204
030199	Back Rates	30/03/22 - Item 10.2	Operating Revenue	3,779	0	40,983
030197	Rates General Interest	30/03/22 - Item 10.2	Operating Revenue	300	0	41,283
030302	Interest on Investments - Municipal Fund	30/03/22 - Item 10.2	Operating Revenue	0	(1,805)	39,478
030303	Interest on Investment - Reserves	30/03/22 - Item 10.2	Operating Revenue	1,534	0	41,012
030301	General Grants (Untied)	30/03/22 - Item 10.2	Operating Revenue	0	(38,807)	2,205
055005	Tfr to Asset Replace/Acq/Dev Res Fund	30/03/22 - Item 10.2	Capital Expenses	0	(560,000)	(557,795)
042398	Reimbursements	30/03/22 - Item 10.2	Operating Revenue	202,391	0	(355,404)
041321	Contributions & Reimbursements	30/03/22 - Item 10.2	Operating Revenue	400	0	(355,004)
041040	Election expenses	30/03/22 - Item 10.2	Operating Expenses	19,300	0	(335,704)
041093	Attendance Fees - Other Meetings	30/03/22 - Item 10.2	Operating Expenses	0	(500)	(336,204)
041094	Meetings - Other Costs	30/03/22 - Item 10.2	Operating Expenses	1,000	0	(335,204)
041150	Insurance	30/03/22 - Item 10.2	Operating Expenses	0	(748)	(335,952)
041160	Subscriptions	30/03/22 - Item 10.2	Operating Expenses	0	(2,500)	(338,452)
041281	Elected member professional development	30/03/22 - Item 10.2	Operating Expenses	2,000	0	(336,452)
041541	Administration Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	1,278	0	(335,174)
042010	Salaries	30/03/22 - Item 10.2	Operating Expenses	0	(27,500)	(362,674)
042044	Relief Staff Travelling	30/03/22 - Item 10.2	Operating Expenses	0	(500)	(363,174)
042051	Office Maintenance/Operations	30/03/22 - Item 10.2	Operating Expenses	6,700	0	(356,474)
042053	Office Gardens Maintenance	30/03/22 - Item 10.2	Operating Expenses	0	(11,613)	(368,087)
042080	Telephone/Fax Charges	30/03/22 - Item 10.2	Operating Expenses	0	(2,000)	(370,087)
042100	Advertising	30/03/22 - Item 10.2	Operating Expenses	2,000	0	(368,087)
042120	Bank Charges	30/03/22 - Item 10.2	Operating Expenses	0	(200)	(368,287)
042150	Accounting / Compliance Services	30/03/22 - Item 10.2	Operating Expenses	0	(55,000)	(423,287)
042160	Other Office Expenses	30/03/22 - Item 10.2	Operating Expenses	6,500	0	(416,787)
042164	Maintenance of Communications Equipment	30/03/22 - Item 10.2	Operating Expenses	1,000	0	(415,787)
042170	Vehicle Expenses - Operating	30/03/22 - Item 10.2	Operating Expenses	1,925	0	(413,862)
042180	Travelling and Accommodation	30/03/22 - Item 10.2	Operating Expenses	5,000	0	(408,862)
042182	Staff Leave Travelling Expenses	30/03/22 - Item 10.2	Operating Expenses	0	(2,500)	(411,362)
042200	Audit Fees	30/03/22 - Item 10.2	Operating Expenses	10,000	0	(401,362)
042211	Lands Service Review	30/03/22 - Item 10.2	Operating Expenses	40,000	0	(361,362)
042212	National Redress Scheme	30/03/22 - Item 10.2	Operating Expenses	2,000	0	(359,362)
042213	Information Technology / Management	30/03/22 - Item 10.2	Operating Expenses	11,000	0	(348,362)
042220	Valuation Expenses	30/03/22 - Item 10.2	Operating Expenses	10,000	0	(338,362)
042222	Uniforms & Personal Protective Equipment	30/03/22 - Item 10.2	Operating Expenses	0	(1,000)	(339,362)
042232	Legal Expenses - Other	30/03/22 - Item 10.2	Operating Expenses	0	(20,000)	(359,362)
042260	Insurance	30/03/22 - Item 10.2	Operating Expenses	1,306	0	(358,056)
042400	Less Administration Expenses Allocated to Other Pr	30/03/22 - Item 10.2	Operating Expenses	173,206	0	(184,850)
042562	Furniture & Equipment - Computer	30/03/22 - Item 10.2	Capital Expenses	40,000	0	(144,850)
042562	Furniture & Equipment - Computer	30/03/22 - Item 10.2	Capital Expenses	0	(65,000)	(209,850)
042565	Plant & Equipment	30/03/22 - Item 10.2	Capital Revenue	30,000	0	(179,850)
051051	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	0	(725)	(180,575)
051283	FESA Emergency Services Levy	30/03/22 - Item 10.2	Operating Expenses	368	0	(180,207)
051400	FESA Emergency Services Contribution	30/03/22 - Item 10.2	Operating Revenue	0	(2)	(180,209)
051401	FESA Emergency Services Levy	30/03/22 - Item 10.2	Operating Revenue	16	0	(180,193)
074010	Health Inspections	30/03/22 - Item 10.2	Operating Expenses	0	(51,009)	(231,202)
074040	Vehicle Running Expenses	30/03/22 - Item 10.2	Operating Expenses	2,028	0	(229,174)
074281	Administration Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	0	(17,087)	(246,261)
074284	Other Expenses	30/03/22 - Item 10.2	Operating Expenses	0	(19,000)	(265,261)
075020	Pest Control	30/03/22 - Item 10.2	Operating Expenses	0	(1,131)	(266,392)
075021	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	0	(226)	(266,618)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
074271	School Health Education Programme	30/03/22 - Item 10.2	Operating Expenses	3,000	0	(263,618)
074278	Analytical Expenses	30/03/22 - Item 10.2	Operating Expenses	0	(2,000)	(265,618)
077272	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	54	0	(265,564)
083321	EYC Building Maintenance / Operations	30/03/22 - Item 10.2	Operating Expenses	200	0	(265,364)
083322	Early Years Administration Expense Allocated	30/03/22 - Item 10.2	Operating Expenses	0	(656)	(266,020)
091100	Staff Housing Operations	30/03/22 - Item 10.2	Operating Expenses	20,553	0	(245,345)
092048	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	337	0	(245,008)
092100	Other Housing - Operations	30/03/22 - Item 10.2	Operating Expenses	23,915	0	(221,093)
092400	Rent - Shire Housing	30/03/22 - Item 10.2	Operating Revenue	5,000	0	(216,093)
092500	Housing CapEx	30/03/22 - Item 10.2	Capital Expenses	0	(12,185)	(228,278)
101021	Wages	30/03/22 - Item 10.2	Operating Expenses	156,216	0	(72,062)
101026	Plant Operation Costs	30/03/22 - Item 10.2	Operating Expenses	4,596	0	(67,466)
101028	Communication expenses	30/03/22 - Item 10.2	Operating Expenses	0	(1,000)	(68,466)
101030	Refuse Site Maintenance	30/03/22 - Item 10.2	Operating Expenses	25,000	0	(43,466)
101050	Travelling Expenses	30/03/22 - Item 10.2	Operating Expenses	5,000	0	(38,466)
101070	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	19,112	0	(19,354)
101410	Charges - Rubbish Removals	30/03/22 - Item 10.2	Operating Revenue	1,800	0	(19,287)
102100	Plant & Equipment (New)	30/03/22 - Item 10.2	Capital Expenses	55,218	0	35,931
111021	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	3,266	0	39,197
111030	Contribution - Cultural Centre	30/03/22 - Item 10.2	Operating Expenses	8,000	0	47,197
111031	Community Resource Centre - Repairs & Mtce	30/03/22 - Item 10.2	Operating Expenses	14,400	0	61,597
111100	Buildings (Upgrade)	30/03/22 - Item 10.2	Capital Expenses	20,000	0	81,597
112020	Contribution-Swimming Centre	30/03/22 - Item 10.2	Operating Expenses	20,000	0	101,597
113055	Lighting-Grassed Ovals	30/03/22 - Item 10.2	Operating Expenses	5,000	0	106,597
113280	Salaries- Sports & Recreation Officer	30/03/22 - Item 10.2	Operating Expenses	27,052	0	133,649
113284	Relocation Expenses	30/03/22 - Item 10.2	Operating Expenses	2,000	0	135,649
113285	Travel & Accommodation Expenses	30/03/22 - Item 10.2	Operating Expenses	1,500	0	137,149
113286	Motor Vehicle Running Expenses	30/03/22 - Item 10.2	Operating Expenses	3,000	0	140,149
113291	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	1,442	0	141,591
113294	Contract Relief	30/03/22 - Item 10.2	Operating Expenses	100	0	141,691
113301	Conferences & Staff Training	30/03/22 - Item 10.2	Operating Expenses	2,000	0	143,691
113312	Drop-In Centre Equipment	30/03/22 - Item 10.2	Operating Expenses	0	(20,000)	123,691
113313	Youth/DIC Misc. Equipment	30/03/22 - Item 10.2	Operating Expenses	0	(495)	123,196
113319	Youth Festivals & Events	30/03/22 - Item 10.2	Operating Expenses	5,000	0	128,196
113502	Grant-Others	30/03/22 - Item 10.2	Operating Revenue	10,000	0	138,196
113505	Contributions	30/03/22 - Item 10.2	Operating Revenue	3,926	0	142,122
113508	Grant-Ministry Sport & Recreation	30/03/22 - Item 10.2	Operating Revenue	50,000	0	192,122
147564	Warbon Oval Shade Structure	30/03/22 - Item 10.2	Operating Expenses	3,119	0	195,241
114280	Contribution-TV/Radio Community Facilities	30/03/22 - Item 10.2	Operating Expenses	3,400	0	198,641
144300	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	197	0	198,838
116260	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	1,156	0	199,994
116271	Contribution-Promotion of Aboriginal Art	30/03/22 - Item 10.2	Operating Expenses	3,000	0	202,994
116272	Exhibitions	30/03/22 - Item 10.2	Operating Expenses	6,000	0	208,994
116295	Centre Maintenance	30/03/22 - Item 10.2	Operating Expenses	9,400	0	218,394
116312	Cafe Maintenance	30/03/22 - Item 10.2	Operating Expenses	0	(4,441)	213,953
116314	Equipment Maintenance & Repairs-Cafe	30/03/22 - Item 10.2	Operating Expenses	3,000	0	216,953
116315	Purchase of Goods for Resale-Retail	30/03/22 - Item 10.2	Operating Expenses	2,000	0	218,953
116333	Gallery Maintenance	30/03/22 - Item 10.2	Operating Expenses	0	(4,200)	214,753
121301	Grants - Stimulus Funding	30/03/22 - Item 10.2	Operating Revenue	0	(905,872)	(691,119)
121008	Wanarn Access	30/03/22 - Item 10.2	Capital Expenses	0	(438,779)	(1,129,898)
147612	Warburton Blackstone (RRG)	30/03/22 - Item 10.2	Capital Expenses	0	(300,000)	(1,429,898)
147622	Warburton Bypass - MRWA	30/03/22 - Item 10.2	Capital Expenses	0	(88,500)	(1,518,398)
147631	Warburton Town Roads - renewal / upgrade	30/03/22 - Item 10.2	Capital Expenses	914,384	0	(604,014)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
147633	Tjirrkali community access, install causeways	30/03/22 - Item 10.2	Capital Expenses	0	(300,000)	(904,014)
123007	Plant & Equipment Purchases	30/03/22 - Item 10.2	Capital Expenses	0	(35,000)	(939,014)
122360	Grant - Special Projects	30/03/22 - Item 10.2	Capital Revenue	900,000	0	(39,014)
121000	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	0	(179,648)	(218,662)
122004	Other Minor Road Works	30/03/22 - Item 10.2	Operating Expenses	63,868	0	(154,794)
122009	Warburton Bypass Road	30/03/22 - Item 10.2	Operating Expenses	3,500	0	(151,294)
122027	Patjarr Community Access	30/03/22 - Item 10.2	Operating Expenses	0	(24,000)	(175,294)
122202	Road Supervision / Mgmt	30/03/22 - Item 10.2	Operating Expenses	42,471	0	(132,823)
122280	AMP Review	30/03/22 - Item 10.2	Operating Expenses	2,500	0	(130,323)
122281	R2030 Survey Centre Line MRWA	30/03/22 - Item 10.2	Operating Expenses	5,000	0	(125,323)
122282	Roman Road Inventory System - System Mtce	30/03/22 - Item 10.2	Operating Expenses	0	(2,000)	(127,323)
122289	Plant Operation Costs	30/03/22 - Item 10.2	Operating Expenses	0	(1,425)	(128,748)
122295	Travelling Expenses	30/03/22 - Item 10.2	Operating Expenses	0	(5,000)	(133,748)
122373	Fed, Roads Grant (untied)	30/03/22 - Item 10.2	Operating Revenue	197,650	0	46,251
027019	Proceeds Sale of Assets	30/03/22 - Item 10.2	Capital Revenue	0	(36,364)	28,340
131000	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	0	(2,862)	25,478
132200	Tourism Consultancy	30/03/22 - Item 10.2	Operating Expenses	5,000	0	30,478
132289	Tourism Expenditure - Other (Minor)	30/03/22 - Item 10.2	Operating Expenses	0	(3,000)	27,478
131001	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses	1,157	0	28,635
133010	Building Inspections	30/03/22 - Item 10.2	Operating Expenses	9,031	0	37,666
133400	Building Commission Fees	30/03/22 - Item 10.2	Operating Revenue	1,072	0	38,738
133410	Charges Building Fees	30/03/22 - Item 10.2	Operating Revenue	1,458	0	40,196
055005	Tfr to Asset Replace/Acq/Dev Res Fund	30/03/22 - Item 10.2	Capital Expenses	0	(38,635)	1,561
				3,291,581	(3,291,581)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2022**

**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$20,000 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	2,256,355	202.94%	▲	Early receipt of FAGS income		
Housing	49,977	45.96%	▲	While timing accounts for some of this variance. A permanent \$13,000 will remain at year end		
Recreation and culture	58,261	29.91%	▲	Timing is also part of this variance but \$9,489 is over anticipated budget		
Transport	1,144,267	73.14%	▲	Adjustment required to budgeting of non-operating income		
Expenditure from operating activities						
Governance	(79,810)	(864.77%)	▼		Under expenditure in various accounts is causing an underallocation of Admin expenses, this is flowing through to some other programs.	
Health	55,349	22.61%	▲	Employee related expenditure is currently under budget, new EHO has now commenced. Admin allocations are also contributing to this variance.		
Education and welfare	6,565	13.85%				
Housing	104,104	33.73%	▲	Staff maintenance work on housing is causing this variance and the underallocation of admin expenses is the other contributor.		
Community amenities	45,029	19.82%	▲	Salaries are the big contributor to this variance. Waste consultancy is behind schedule.		
Recreation and culture	73,023	15.08%	▲	Salaries and related costed in the Sport & Rec program are causing this variance.		
Transport	1,070,807	23.02%	▲	Work on the road program continues to lag, projects will be carried forward to 22.23 budget where necessary.		
Economic services	114,430	45.16%	▲	The Tourism Consultancy project has fallen well behind the anticipated budget.		
Other property and services	(41,378)	0.00%	▼	A journal is required to move this to employee costs in the transport program.		
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,794,501)	(40.67%)	▼		Adjustment required to budgeting of non-operating income. Revenue recognition is contributing - see Note 11	
Payments for property, plant and equipment and infrastructure	1,413,991	26.87%	▲	The work on the storage compound is well behind anticipated. Road works also continues to be behind schedule.		

GVROC RCA Project Contributions									GVROC LGAs \$ CONTRIBUTION									
Project	GVROC LGAs	GEDC	RDAGE	DWER/Water Corporation	Other Stakeholders	WALGA/DWER RCA Program Grants	TOTAL	Timeline	Ngaanyatjarraku	Wiluna	Menzies	Laverton	Leonora	Coolgardie	Dundas	Esperance	Kalgoorlie Boulder	GVROC contribution
2022																		
Carbon Emissions Regional Audit	29,000	10,000				50,000	89,000	June-Dec 2022	1000	2500	2500	2500	2500	2500	2500	6500	6500	29000
Renewable Energy Audit	17,000	10,000	10,000			10,000	47,000	June-Dec 2022	1000	2000	2000	2000	2000	2000	2000	2000	2000	17000
2023																		
Water Security	43,000	100,000		TBC		50,000	193,000	Jan-June 2023	3000	5000	5000	5000	5000	5000	5000	5000	5000	43000
Waste strategic review	35,000				TBC	TBC		Jan-Dec 2023	3000	4000	4000	4000	4000	4000	4000	4000	4000	35000
Natural Disasters Audit	TBC				TBC	TBC		Jan-Dec 2023										TBC
TOTAL	124000	120000	10000		0	110000	329000		8000	13500	13500	13500	13500	13500	13500	17500	17500	124000

Notes:

1. GVROC LGA \$ contributions are an up to amount that could be less based on other contributions to be sourced and partnership established for contributions.
2. Note that LGA contributions have been considered on a sliding scale with the larger LGAs of CoKB and Esperance contributing more based on their greater population sizes and thus impact to climate change.
3. For the Water Project it will be pushed hard that the State Government e.g. DWER/Water Corporation should contribute significantly to the proposed cost towards this work. This is still to be understood.
4. There is also potential grant funding that will be sought from the Federal government around the water security issues, which could reduce the amount of contributions required from individual LGAs.
5. The scope and costings for the waste strategic review and natural disaster audit are still to be determined and may well require further LGA contributions.
6. Based on above figures request GVROC RCA Working Group members take these current figures back to their Councils seeking approval to fund up to these amounts.

ACTION SHEET

Works Engineer – Peter Kerp

Dates on Site 6th May – 18th May 2022

Next site visit: 3rd June – 10th June 2022

Date	Subject	Action Taken
MAY 2022	2021/2022 Annual Road Construction Program	<p>Gravel sheeting on Papulankutja Rd SLK31 to SLK35 completed on 3/5/22. Gravel sheeting on GCR SLK229 to SLK243.1 started 6/5/22 Works to be completed by 30/6/2022. Maintenance graders and operators added to the construction crew. RFQ awarded for:</p> <ul style="list-style-type: none"> Wanarn Rd SLK1.00 to SLK3.90 and SLK4.90 to SLK7.70 Tjirrkarli Rd SLK88.70 to SLK88.70 <p>Works will commence on these projects on 29th May 2022 and completion is expected by 30th June 2022. Capital Work Projects completed to date include:</p> <ul style="list-style-type: none"> Great Central Road SLK 243.10 to SLK255.00 Wanarn Road SLK12.50 to SLK15.00 and SLK7.00 to SLK9.70 Warburton Shire Depot Compound hard stand Third Street SLK 0.26 to SLK1.00 Papulankutja Rd SLK189.25 to SLK194.25 Papulankutja Rd SLK160.90 to SLK165.90 Irrunytju Rd SLK112.00 to SLK116.00 Papulankutja Rd SLK31.00 to SLK35.00 Tjirrkarli Rd SLK88.67 to SLK89.21 4 RCP installations <p>ACTION: Works Engineer/Works Officer continue to complete construction program.</p>
MAY 2022	Talis Engineering Consultants Shire Road Network Condition Surveys	<p>Talis Consultants engaged by WALGA to undertake Road Condition Survey of specified roads in the Goldfields - Esperance LGs including remote aboriginal access roads. Shire negotiated with Talis to undertake road condition survey of the 10 community's road networks. All sealed and unsealed roads data has been uploaded into the Shire's RAMM database. Inspection of the database showed the following issues still to be addressed by Talis:</p> <ol style="list-style-type: none"> A separate report for the Aboriginal access roads regarding the maintenance and improvement strategy for each road or road segment. For example, urgent grading required, clear side drains, 150mm re-gravelling required, widen to 9.0m, upgrade from unformed to formed, reconstruct floodways etc. Report pending Video and survey data in the form of a custom online or dedicated web portal. This medium is likely to be available to the Shire April 2022 following completion of the survey of the Goldfields regions. Portal site to be created in early 2022 <p>ACTION: Works Engineer uploading construction data from gravel sheeting projects into RAMM database.</p>
MAY 2022	Traffic Counts RAMM	<p>Traffic count data to be progressively uploaded into RAMM database system as data</p> <p>ACTION: Works Engineer to progress traffic count uploads into RAMM as traffic counts are completed on individual roads</p>
MAY 2022	RAMM Data Base	<p>Works Engineer reviewed data uploaded into RAMM since initial road condition survey undertaken in 2015 and follow-up visual road condition survey in 2021. The road data is collected and recorded in the multiple applications in the RAMM database. The RAMM Pavement and Surfacing application is where the road pavement and surface layers can be view and maintained. This application</p>

Date	Subject	Action Taken
		<p>records initial construction, and new pavement and surfacing renewal works. It is this application that allows contiguous lengths of road that have the same characteristics for valuation purposes to be merged and valued as a single record for IP&R purposes.</p> <p>ACTION: Works Engineer to continue reviewing RAMM Pavement and Surfacing application.</p>
MAY 2022	Warburton Bypass	<p>Pegging of the proposed centreline completed on 6/5/22. Conditional Vegetation Clearing Permit has been granted by DWER (currently subject to an Appeal). The proposed route is not within 3km of any heritage locations, therefore, there is ample scope to vary the routing of the road to avoid impacts on the conservation-significant flora which had been observed in the flora survey. 3m height markers have been placed over the surveyed centreline to assist plant operators of the road alignment and to ensure vegetation clearing is contained within the approved Clearing Permit. With an average width of 30m corridor, the proposed clearing area of 45 hectares will be well within the 60.32 hectares of native vegetation within a road development envelope totalling 75.4ha. The development envelope is required to create 14.8km long road corridor that comprises a 16 metre (m) wide road and between 15- to 17-metre-wide road shoulders for associated table drain and offshoot drainage located intermittently along the road. The new gravel road is proposed to be built as an alternative to the existing road (Great Central Road) that traverses the Warburton Community. The heavy vehicle traffic is expected to increase substantially with the commencement of a new mining project in the area, increasing the danger to community residents. The new road is proposed to act as a Bypass to divert this heavy vehicle traffic to improve the safety of the community. Warburton Bypass has been formally approved by Landgate. Most of the Warburton alignment is dominated by mulga woodlands and grasslands. The vegetation condition throughout the Warburton alignment was assessed in the Flora Survey by GHD Consultants as generally in Very Good to Excellent condition, with minimal evidence of any human interaction outside those areas directly cleared for access roads/tracks. Four introduced flora were recorded during the survey with Buffel Grass being prominent but none of the four weeds are listed as Declared Plants under the <i>Biosecurity and Management Act 2007</i> or Weeds of National Significance.</p> <p>Two (2) flora species listed under the <i>Environment Protection and Biosecurity Conservation Act 1999</i>, and <i>Biodiversity Conservation Act 2016</i> were recorded within the alignment survey area and listed as Priority 2 plant species (identified as poorly know ecological communities or communities with restricted distribution). The Conditional Clearing Permit will remove one of three listed <i>Goodenia virgata</i> individuals found within the application area. The Clearing Permit notes removal of one individual is considered unlikely to have detrimental impact on the conservation of the species. To mitigate further impact, a flora management condition has been put in place to retain and protect the two <i>Goodenia Virgata</i> individuals occurring within the application that can be avoided.</p> <ul style="list-style-type: none"> • a 10m clearing buffer around the two locations of the Priority 2 <i>Goodenia virgata</i> <p>Avoidance of the third individual location of <i>Goodenia virgata</i> in the middle of the proposed road alignment would have required a significant realignment into area not surveyed. The Conditional Clearing Permit acknowledges retention of the two individuals located within 8.5m from the edge of the realignment is achievable and is considered adequate to minimise impacts to the species and further ensure records of this species remain in the bioregion. Shire</p>

Date	Subject	Action Taken
		<p>officers have pegged and flagged the 10m buffer around the two individual locations is in compliance to the Conditional Clearing Permit.</p> <p>Action: Works Engineer to be on site for clearing of 30m corridor width when clearing works undertaken by Breakaway Earthmoving to ensure compliance to the Vegetation Clearing Permit when granted by the Department Water and Environmental Regulation.</p>
MAY 2022	Various Road Signage	<p>Street name signs proposed for installation at following locations:</p> <ol style="list-style-type: none"> 1. Nyinnga Rd street name sign at junction with Papulankutja Rd and Mantamaru Rd respectively. 2. Mantamaru Rd street name sign at junction with GCR and Nyinnga Rd respectively 3. Irrunytju Rd street name sign at junction with GCR and Papulankutja Rd respectively 4. Papulankutja Rd street name sign at junction with Irrunytju Rd <p>Installation delayed due to difficulty in obtaining an additional person to assist Works Officer with sign installation</p> <p>Action: Works Officer install remaining street signs as time and staff assistance permits.</p>
MAY 2022	Gravel Pits Great Central Road	<p>MRWA seek information of material types and pit locations along Great Central Road for its gravel sheeting projects within the LGA. Works Engineer is collating this data in respect of SLK's, GPS co-ordinates of the pit accesses, photos of pit and the gravel material sourced. Shire advised MRWA all existing pits along Great Central Road have not been laboratory tested for their characteristics. The basic function of a road pavement is to support the traffic loading with acceptable ride quality and without undue deterioration, which the gravels being used in the LGA meet satisfactorily. The current method of the Shire's production and supply of gravel from various material sources for pavement construction does not involve crushing and screening. The current method of winning the road base material from existing pits simply involves the use of a reasonable size dozer to undertake gravel extraction ready for transportation to the job site.</p> <p>Action: Works Engineer to progress data collection of existing gravel pits along Great Central Road for presentation to MRWA</p>

ACTION SHEET

Operations Coordinator – Joseph Joseph

20th May 2022.

Date	Subject	Action Taken
Waste Management and Yard Maintenance		
May 2022	Team Cohesion	Daily instructions conveyed. In average only 2 staff working due to sickness. Action: OC to continue holding regular daily review.
May 2022	Inspections	Daily inspection and monitoring of bins being carried out. Lids supply, replacing and fixing has started. Action: OC to continue to monitor Rubbish Bins; Lids fixing to continue.
May 2022	Plant Maintenance	Tyre repairs done on Navara. Organised consumables for TRUCK & UTE servicing. Action: OC to continue to ensure that all plant is maintained and operational when required.
May 2022	Yard maintenance and Rubbish pickup	A schedule of rubbish collections and yard maintenance is now being implemented. Action: OC continue to implement rubbish collection and yard maintenance schedule.
Building Management		
May 2022	Building Inspections	All occupied buildings have been inspected in line with the Building Management Manual, Warakurna & Wanarn units Cleaned and Cleared of debris. Action: OC continue to inspect all properties under the care and control of the Shire.
May 2022	Building Repairs	All defects identified during the inspections are in the process of being repaired in line with the Building Management Manual. Action: OC continue to organise repairs to properties.