



SHIRE OF MORAWA
ORDINARY COUNCIL MEETING
ATTACHMENTS

Thursday, 16 March 2023



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Confidential Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

16 March 2023

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***Attachment 1- 11.1.2a Shire of Morawa Cost Estimate
and Willingness to Conduct Election
Letter from WAEC***

Item 11.1.2- Adoption of 2023 Council Election Processes



LGE 028

Mr Scott Wildgoose
Chief Executive Officer
Shire of Morawa
PO Box 14
MORAWA WA 6623

Dear Mr Wildgoose

Local Government Ordinary Election: 2023

I refer to your email of 27 February 2023 in which you request a cost estimate for the Shire of Morawa 2023 Local Government Election to be conducted as a postal election.

The estimated cost for the 2023 election if conducted as a postal ballot is \$12,000 inc GST, which has been based on the following assumptions:

- 400 electors
- response rate of approximately 50%
- 3 vacancies
- count to be conducted at the offices of the Shire of Morawa
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$90 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

In your email you also asked for a cost estimate if the election did not go pass nomination stage (all vacancies elected unopposed). We are unable to provide a cost estimate for this as we won't know the costs involved up to the close of nominations until the actual costs are incurred. As a guide however, the cost to a similar size local government in 2021 (that finished at the close of nominations) was just under \$6,000.

The Commission is required by the *Local Government Act 1995* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. These include increased costs from the Commission arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Morawa in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Morawa also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March 2023 council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Morawa in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely

A handwritten signature in black ink, appearing to read 'R Kennedy', with a stylized, cursive script.

Robert Kennedy
ELECTORAL COMMISSIONER

28 February 2023

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- Attachment 1- 11.1.5a Shire of Morawa Bushfire Risk Management Plan***
- Attachment 2- 11.1.5b Communications Plan***
- Attachment 3- 11.1.5c Local Government Wide Controls***
- Attachment 4- 11.1.5d Notification of approved BRM Plan by OBRM***
- Item 11.1.5- Shire of Morawa Bushfire Risk Management Plan 2023-2028***
-



Bushfire Risk Management Plan 2023-2028



Golden Grevillea – Morawa's Floral Emblem

Acknowledgement of Country

The Shire of Morawa acknowledges the traditional custodians, the Yamatji People, and recognises the contribution of Yamatji elders past, present and future, in working together for the future of Morawa.

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Document Control

| | | | |
|-------------------|--|------------------|-----------------|
| Document Name | Bushfire Risk Management Plan | Current Version | Final Draft |
| Document Owner | Shire of Morawa Chief Executive Officer | Issue Date | 7 February 2023 |
| Document Location | Shire of Morawa Administration Centre | Next Review Date | 7 February 2028 |

Document Endorsements

The Shire of Morawa Council endorses that the Bushfire Risk Management Plan (BRM Plan) has been reviewed and assessed by the Office of Bushfire Risk Management as consistent with the standard for bushfire risk management planning in Western Australia, the *'Guidelines for Preparing a Bushfire Risk Management Plan'*.

The Shire of Morawa is the owner of this document and has responsibility, as far as is reasonable, to manage the implementation of the BRM Plan and facilitate the implementation of bushfire risk management treatments by risk owners. The approval of the BRM Plan by the Shire of Morawa Council satisfies their endorsement obligations under State Hazard Plan – Fire.

| Local Government | Representative | Signature | Date |
|------------------|------------------|-----------|------|
| Shire of Morawa | Cr Karen Chappel | | |

Amendment List

| Version | Date | Author | Section |
|------------|---------------|--------|-------------------------------------|
| Draft v1.0 | February 2022 | DW | Initial Draft |
| Draft v1.1 | December 2022 | DW | Update sections following QA review |

Publication Information

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Disclaimer

In approving this BRM Plan, the Shire of Morawa Council is acknowledging the assets that have been identified within their local community and the risk ratings and treatment priorities assigned. Approval of the plan is a commitment by the Shire of Morawa to work with land owners and managers to address unacceptable risk within the community. Endorsement of this plan is not an acceptance of responsibility or commitment by the Shire of Morawa to treat risks occurring on land that is not owned or managed by the Shire.

¹ Guidelines for Preparing a Bushfire Risk Management Plan. November 2020

1. Introduction

1.1. Background

Under the *State Hazard Plan - Fire* an integrated Bushfire Risk Management (BRM) Plan is to be developed for local government areas with significant bushfire risk. This BRM Plan has been prepared for the Shire of Morawa in accordance with the requirements of the Guidelines for Preparing a Bushfire Risk Management Plan (the Guidelines) from the Office of Bushfire Risk Management (OBRM) within the Department of Fire and Emergency Services (DFES). The risk management processes used to develop this BRM Plan are aligned to the key principles of *AS/NZS ISO 31000:2009 Risk Management – Principles and Guidelines* and those described in the National Emergency Risk Assessment Guidelines. This approach is consistent with State Emergency Management (SEM) Policy and SEM Prevention Mitigation Procedure 1.

This BRM Plan is a strategic document that facilitates a coordinated approach towards the identification, assessment and treatment of assets exposed to bushfire risk. The Treatment Schedule sets out a broad program of coordinated multi-agency treatments to address risks identified in the BRM Plan. Government agencies and other land managers responsible for implementing treatments participate in developing the BRM Plan and Treatment Schedule to ensure treatment strategies are collaborative and efficient, regardless of land tenure.

1.2. Aim and Objectives

The aim of the BRM Plan is to effectively manage bushfire risk in order to protect people, assets and other things of local value in the Shire of Morawa. The objectives of this BRM Plan are to:

- Guide and coordinate a tenure blind, multi-agency BRM program over a five year period;
- Document the process used to identify, analyse and evaluate risk, determine priorities and develop a plan to systematically treat risk;
- Facilitate the effective use of the financial and physical resources available for BRM activities;
- Integrate BRM into the business processes of local government, land owners and other agencies;
- Ensure there is integration between land owners, BRM programs and activities; and
- Document processes used to monitor and review the implementation of treatment plans to ensure they are adaptable and that risk is managed at an acceptable level.

1.3. Legislation, Policy and Standards

The following legislation, policy and standards were considered to be applicable in the development and implementation of the BRM Plan.

1.3.1. Legislation and Policy

- *Aboriginal Heritage Act 1972*
- *Aboriginal Cultural Heritage Act 2021*
- *Biodiversity Conservation Act 2016*
- *Building Act 2011*
- *Bush Fires Act 1954*
- *Conservation and Land Management Act 1984*
- *Country Areas Water Supply Act 1947*
- *Emergency Management Act 2005*
- *Environmental Protection Act 1986*
- *Environmental Protection and Biodiversity Conservation Act 1999 (Cth)*
- *Fire Brigades Act 1942*
- *Fire and Emergency Service Act 1998*
- *Metropolitan Water Supply, Sewerage and Drainage Act 1909*
- *National Trust of Australia (WA) Act 1964*
- *Native Title Act 1993*
- *Bush Fires Regulations 1954*
- *Emergency Management Regulations 2006*
- *Planning and Development (Local Planning Scheme) Regulations 2015*
- *SEM Plan (State Emergency Management Committee (SEMC) 2022)*
- *SEM Policy (SEMC 2022)*
- *SEM Procedure (SEMC 2022)*
- *State Hazard Plan Fire (SEMC 2022)*
- *State Planning Policy 3.4: Natural Hazards and Disasters Western Australian Planning Commission (WAPC 2016)*
- *State Planning Policy 3.7: Planning in Bushfire Prone Areas (WAPC 2015, as amended)*

1.3.2. Other Related Documents

- *A Capability Roadmap: Enhancing Emergency Management in Australia 2016 (Australasian Fire and Emergency Services Authorities Council 2016)*
- *A Guide to Constructing and Maintaining Fire Breaks (DFES 2018)*
- *AS 3959-2009 Construction of Buildings in Bushfire-Prone Areas (Standards Australia 2009)*

- AS/NZS ISO 31000:2009 - Risk Management – Principles and Guidelines (Standards Australia 2009)
- Australian Disaster Resilience Handbook 10: National Emergency Risk Assessment Guidelines (Australian Institute for Disaster Resilience 2015)
- Bushfire Risk Management Planning Handbook (DFES 2018)
- Code of Practice for Timber Plantations in Western Australia (Forest Products Commission (FPC) 2006)
- Guidelines for Preparing a Bushfire Risk Management Plan 2020 (DFES 2020)
- Guidelines for Planning in Bushfire Prone Areas (WAPC 2017)
- Guidelines for Plantation Fire Protection (DFES 2011)
- National Disaster Risk Reduction Framework (Department of Home Affairs 2018)
- National Strategy for Disaster Resilience (Attorney-General's Department 2011)
- Public Service Circular No. 88 use of Herbicides in Water Catchment Areas (Department of Health 2007)
- Western Australian Emergency Risk Management Guide (SEMC 2015)

1.3.3. Shire of Morawa Related Documents

- Annual Firebreak Notice
- Asset Management Policy (ENG03)
- Bushfire Brigade Local Law 2018
- Bushfire Policy (ENG02)
- Community Strategic Plan 2022-2032
- Corporate Business Plan 2019-2023
- Growth and Implementation Plan 2012
- Local Emergency Management Arrangements 2018
- Local Recovery Plan
- Planning Scheme No. 3
- Planning Strategy 2021
- Tourism Plan 2022-2027 (Draft)

2. The Risk Management Process

The risk management processes used to identify and address risk in this BRM Plan are aligned with the international standard for risk management, *AS/NZS ISO 31000:2009 Risk Management – Principles and Guidelines*. This process is outlined in Figure 1.

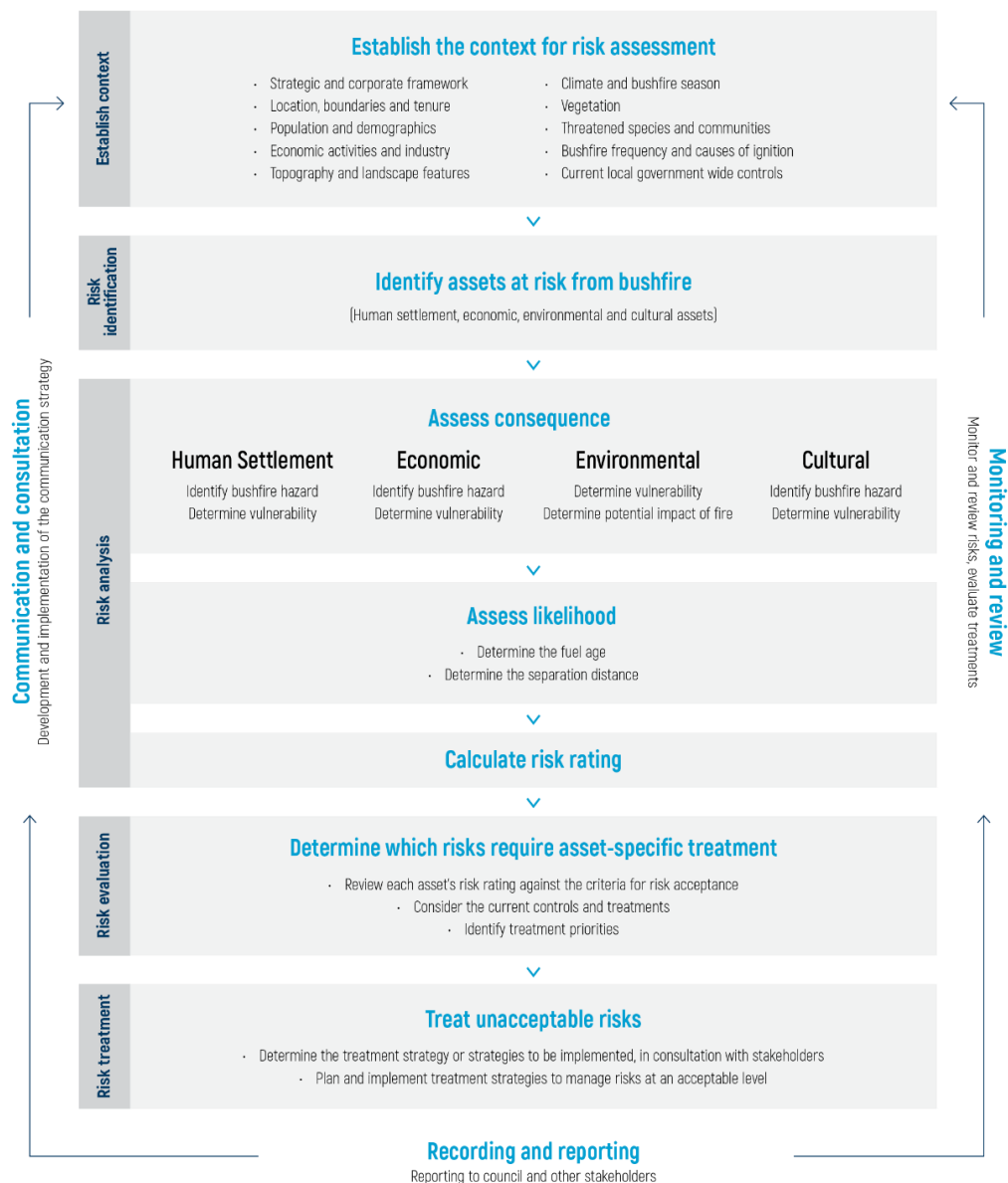


Figure 1 - An overview of the risk management process²

² Adapted from: AS 3959:2009, with permission from SAI Global under Licence number 1510-c081.

2.1. Roles and Responsibilities

The roles and responsibilities of the key stakeholders involved in the development of the BRM Plan are outlined in Table 1.

Table 1 – Roles and Responsibilities

| Stakeholder Name | Roles and Responsibilities |
|--|--|
| Local Government | <ul style="list-style-type: none"> • Custodian of the Bushfire Risk Management Plan (BRM Plan) • Coordinate the development and ongoing review of the integrated BRM Plan • Negotiate a commitment from landowners to treat risks identified in the BRM Plan • Undertake treatments on lands owned or managed by them • Submit the draft BRM Plan to DFES's Office of Bushfire Risk Management (OBRM) for review and endorsement • Submission of the OBRM endorsed BRM Plan to council for their approval and adoption. |
| Department of Fire and Emergency Services | <ul style="list-style-type: none"> • Participate in and contribute to the development and implementation of BRM Plans • Support to local government through expert knowledge and advice in relation to the identification, prevention and treatment of bushfire risk • Facilitate local government engagement with state and federal government agencies in the local planning process • Undertake treatments on Unmanaged Reserves and Unallocated Crown Land within gazetted town site boundaries • In accordance with Memorandums of Understanding and other agreements, implement treatment strategies for other land owners • Review BRM Plans for consistency with the Guidelines prior to final approval by council • Administer and coordinate the Mitigation Activity Fund Grants Program. |
| Department of Biodiversity, Conservation and Attractions | <ul style="list-style-type: none"> • Participate in and contribute to the development and implementation of BRM Plans • Provide advice for the identification of environmental assets that are vulnerable to fire and planning appropriate treatment strategies for their protection • Undertake treatments on department managed land, and Unmanaged Reserves and Unallocated Crown Land outside |

| Stakeholder Name | Roles and Responsibilities |
|--|---|
| | gazetted town site boundaries and land in which they have an agreement for. |
| Forest Products Commission | <ul style="list-style-type: none"> • Participate in and contribute to the development and implementation of BRM Plans • Provide information about their assets and current risk treatment programs • Undertake treatments on lands owned or managed by them. |
| Department of Planning, Lands and Heritage | <ul style="list-style-type: none"> • Provide advice for the identification of their assets and infrastructure, specifically Aboriginal and European heritage. |
| Other State and Federal Government Agencies and Public Utilities | <ul style="list-style-type: none"> • Provide information about their assets and current risk treatment programs • Participate in and contribute to the development and implementation of BRM Plans • Undertake treatments on lands they manage. |
| Corporations and Private Land Owners | <ul style="list-style-type: none"> • Provide information about their assets and current risk treatment programs. |

2.2. Communication and Consultation

Communication and consultation throughout the risk management process is fundamental to the development, implementation and review of the BRM Plan. To ensure appropriate and effective communication occurred with relevant stakeholders at each stage of the BRM planning process, a *Communication Strategy* was prepared (**Appendix 1**).

3. Establishing the Context

3.1. Description of the Local Government and Community Context

The Shire of Morawa has a rich cultural past and the land comprising the area is referred to as *Yamatji* country meaning ‘man’ or ‘human being’. Traditionally, within the Yamatji region Aboriginal groups comprised a cultural bloc unified by dialects of common languages and similar patterns of social organisation, as well as ritual, religious and mythological beliefs. Widi Mob as one of these groups lived a nomadic life of following the food cycle and seeking shelter in the natural features of the land and are the recognised group for the land Morawa is now located on. Members of Widi Mob continue to honour their heritage and continue to practice age old traditions and maintenance on country that is now within the Morawa Shire.

In 1894, the Midland Railway linking Perth and Geraldton was completed which brought the first agricultural settlers into the northern wheatbelt districts. Gradually, agricultural settlement spread out and the opening of the Government Railway through Wubin, Perenjori and Morawa in 1913 brought further settlers and development to the area.

In 1912, the townsite of Morawa was formally declared in the Upper Irwin Road Board. In 1916, the Perenjori-Morawa Road Board formed, as sections of the Upper Irwin Road district were excised into more localised divisions. In 1928, the Morawa Road District was formed which became known as the Shire of Morawa in 1961, following the enactment of the Local Government Act.

The Council consists of seven elected members that reflect the scope of the community. The townsite of Morawa is centrally located in the Shire, and offers residents education, medical, sporting and administrative amenities, surrounded by the agricultural and mining industry of the Shire³.

3.1.1. Strategic and Corporate Framework

The Shire of Morawa’s Strategic Community Plan 2022-2032 is a long-term planning document that sets out the community’s vision and aspirations for the future, and an overview of the key strategies to be focussed on to achieve these aspirations. It endeavours to be a plan for all and moves away from operational or goal specific to the local government and looks more holistically at what the community aspires to be. The community vision has been revised to emphasise the uniqueness of Morawa and Council.

³ Shire of Morawa – <https://www.morawa.wa.gov.au/shire/overview.aspx>

The Shires Vision and Aspirations within the Strategic Community Plan 2022-2032 are shown in Figure 2.



Figure 2 – Shire of Morawa Vision and Aspirations⁴

Bushfire has been identified as one of the Shire's key hazards in their Local Emergency Management Arrangements and through the State Risk Project. In addition, the issue of bushfire hazard mitigation is acknowledged in the Shire of Morawa *Corporate Business Plan 2019-2023* and the *Local Planning Strategy (2018)*.

In the Integrated Planning and Reporting Framework of the Shire, the BRM Plan is considered a purpose-specific strategy to address community concerns around safety, fire and emergency management. The plan and the planning process contribute to achievement and growth in each of the four pillars of the Corporate Business Plan 2019-2023:

- Economic
- Environment
- Social Connection
- Leadership and Governance

The purpose and outcomes of the BRM Plan align with the following objectives and strategies from the Corporate Business Plan as shown in Table 2.

⁴ Shire of Morawa Strategic Community Plan – 2022-2032

Table 2 – Linkages of the Strategic and Corporate Framework to Bushfire Risk Planning⁵

| Strategic Plan Element | Link to BRM Planning |
|--|---|
| <p>Objective 1 – A diverse, resilient and innovative economy</p> <p>Outcome 1.7 – Well maintained local roads and ancillary infrastructure</p> <ul style="list-style-type: none"> • Strategy 1.7.4 – Control roadside vegetation | <ul style="list-style-type: none"> • Reduce fuel loads on road reserves by using a variety of hazard reduction methods |
| <p>Objective 2 – Protect and enhance the natural environment</p> <p>Outcome 2.2 – Enhance and promote rehabilitation of our native vegetation</p> <ul style="list-style-type: none"> • Strategy 2.2.2 – Rehabilitate, protect and conserve Shire controlled land, with greater emphasis on controlling Declared Pest Plants • Strategy 2.2.3 – Support and promote environmental management practices | <ul style="list-style-type: none"> • Environmental considerations and protection of TEC's when mitigation strategies are developed and works undertaken to reduce fuel loads in natural areas, parks and reserves • Weed management supports fire objectives through removal of fine fuels • Mitigation works undertaken reduce likelihood of increased weed species |
| <p>Objective 3 – A community that is friendly, healthy and inclusive</p> <p>Outcome 3.1 – Services and facilities that meet the needs of the community</p> <ul style="list-style-type: none"> • Strategy 3.1.2 – Advocate and support the maintenance of adequate police and emergency services <p>Outcome 3.3 – Retain a safe environment</p> <ul style="list-style-type: none"> • Strategy 3.3.1 – Continue to support visiting Ranger Services | <ul style="list-style-type: none"> • Volunteer brigades are engaged and valued in the planning and undertaking of mitigation works in their brigade areas using local knowledge and experience • BRM Planning and implementation is integral to the management of bushfire risk. The BRM Plan will be linked with existing structures such as the Local Emergency Management Committee (LEMC), Bush Fire Advisory Committee (BFAC) and Ranger Services • Firebreak inspection program undertaken by Ranger Services and identifying high bushfire risk areas |

⁵ Shire of Morawa Corporate Business Plan 2019-2023

| Strategic Plan Element | Link to BRM Planning |
|---|--|
| <p>Objective 4 – A connected community with strong leadership</p> <p>Outcome 4.1 – A well informed, connected and engaged community that actively participates</p> <ul style="list-style-type: none"> • Strategy 4.1.1 – Develop a communication strategy | <ul style="list-style-type: none"> • Engaging the community in a wide range of ways is critical to ensuring the success of BRM Planning. • The communication of bushfire risk, property preparation and other elements of emergency management utilising social media platforms will be a feature of the Shire’s community engagement activities |

The *Local Planning Strategy* incorporates a vision, aspirational goals and objectives principles, and a series of precinct plans to address the key opportunities, issues and challenges within the Shire. The BRM Plan will strengthen the Shire’s capacity to achieve the following strategy objectives:

- C4 – Provision of sufficient land to accommodate required range of emergency services;
- E5 – Maximise retention and rehabilitation of native vegetation within Morawa and support the retention of natural landform;
- E8 - Seek to minimise the potential impact of bushfire on property and infrastructure; and
- G1 - Maximise community involvement in planning strategy and policy formation.

The BRM Plan is a hazard specific plan with a primary objective to reduce unacceptable bushfire risks and facilitate the safe and perpetual development of the Shire into the future. The BRM Plan identifies assets within the Shire exposed to significant bushfire risk and aims to reduce the potential impacts from bushfire across all land tenures within the Shire. This will be facilitated using prudent planning and coordinated land treatment strategies. The application of treatment strategies will be across community assets that are exposed to bushfire risk. The treatments when implemented, will reduce the potential loss and damage resulting from bushfires and help protect human life and local assets within the Shire.

The Shire of Morawa recognises the importance of leadership and coordination in emergency management, as demonstrated through their Local Emergency Management Arrangements (LEMA), which highlights the multi-agency approach to emergency management across the Shire. The committee provides an important forum for the BRM Plan to consult and support the development of the BRM Plan as a tenure blind, strategic document.

The Shire's LEMC and BFAC are identified as key stakeholders in the development, implementation and review of the BRM Plan. Their input and advice is highly valuable to the bushfire risk management process and will provide an important forum for consultation, joint-agency partnerships and the resolution of local issues.

The BRM Plan will assist by improving community awareness of bushfire risk and treatment activities planned in their area. Identification of treatment priorities will assist with forward planning and budgeting for treatment activities. Bushfire risk management has primarily been focussed on the response and recovery from bushfires however, there has been a gradual change in recent years to a risk management approach that also includes bushfire prevention and preparedness activities.

The prevention and preparedness treatment strategies currently employed to reduce the bushfire risk within the Shire include:

- reducing fuel loads through annual works programs
- proactively addressing risk identified on Shire managed land; and
- controlled burns on Shire managed reserves where appropriate.

These treatment strategies are managed within their budgetary and human resource constraints.

The following challenges are identified for the Shire, of which have the potential to impact the objectives of this BRM Plan. Consequently, special consideration should be given to these matters during the life of this plan:

- changes to agricultural practices that result in increased bushfire risk or ignitions;
- ageing population and its impact on volunteerism, service delivery, community preparedness and emergency planning for vulnerable / special risk groups and facilities within the community; and
- attraction and retention of residents and its impact on succession planning within the emergency services volunteer brigades.

Ultimately, the Shire's Chief Executive Officer (CEO) is responsible for the BRM Plan process, sustainability and continuity, noting that the CEO can delegate all or some of these responsibilities. There are multiple stakeholders involved in the effective implementation of the BRM Plan. The Shire's responsibility is to address the risk within its scope and facilitate the management of bushfire risk in the wider community in accordance with the *Bush Fires Act 1954* and relevant local laws and may involve officers across the Shire's departments, as outlined in Figure 3.



Figure 3 – Shire of Morawa organisational structure

The Shire has access to the services of a Community Emergency Services Manager (CESM). This position is shared across neighbouring local governments being the Shires of Murchison, Perenjori and Yalgoo and is supported by the DFES, managed by a Memorandum of Understanding.

The CESM position will have a supporting role throughout the implementation, monitoring and review phases of this BRM Plan, particularly in relation to the Shire's mitigation program. This position has strong support from the emergency services volunteers, including advice from the Chief Bushfire Control Officer, BFAC and LEMC when determining bushfire risk, treatment strategies and priorities.

However, given the changing priorities, funding limitations and political landscape, the current arrangements supporting the CESM position may be subject to change in the future. Should this position not continue, the CESM responsibilities will be allocated to another officer within the Shire that is tasked with responsibilities for emergency management, noting however, that the capability of the Shire will be reduced overall, as there would no longer be a dedicated resource available to support these functions.

3.1.2. Location, Boundaries and Tenure

Morawa is an Aboriginal name, first shown on maps of the area for a rock hole in 1920. It is possibly derived from “Morowa” or Morowar”, the Dalgite, a small marsupial which burrows into the earth. A Dalgite is a type of bilby. Another possible meaning is “the place where men are made”. This is probably a reference to initiation ceremonies conducted in the area by the Aboriginal inhabitants.

The Shire of Morawa is approximately 396 km north of Perth and located within the North Midlands sub-region, which forms part of the broader Mid-West Region. The region covers approximately 478,000 km² and accounts for almost one fifth of the State’s land mass. The Mid-West economy is one of WA’s most diverse and is built around mining, agriculture, fishing and tourism. Covering a total area of approximately 3,528 km², the Shire includes the township of Morawa and the rural localities of Canna, Gutha, Koolanooka, Merkanooka and Pintharuka. These rural localities were historically established to service the rural hinterland and some of these contain receival bins for CBH.

The Shire is bordered by the City of Greater Geraldton to the north, the Shires of Mingenew and Three Springs to the west, the Shire of Perenjori to the south and the Shire of Yalgoo to the east. Morawa is a sub-regional centre which is intended to provide services to those living in surrounding settlements within the Mid-West region. Figure 4 shows the location of Morawa within the wider context of the region and Western Australia.

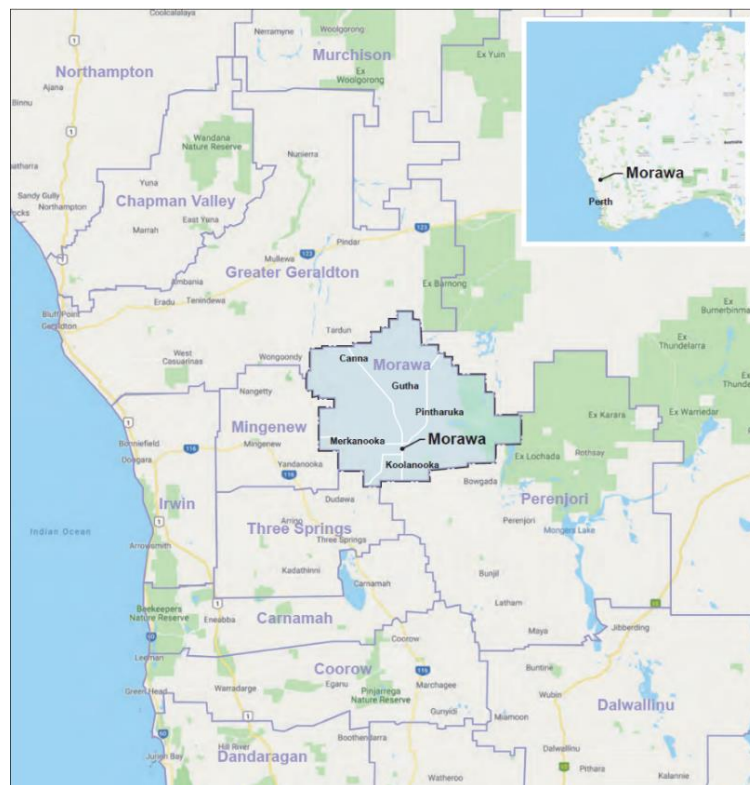


Figure 4 – The Shire of Morawa’s location in broader context

Morawa has a rich blend of historic and modern attractions scattered throughout the town against the backdrop of a spectacular wildflower season display. The town services the surrounding farms with a grain receival facility, railway line and small shopping facilities. The town has grown to include a primary school, district high school, agricultural college, medical centre, district hospital and Shire administration centre.

Morawa also boasts the Church of the Holy Cross designed by the famous architect-priest Monsignor John Hawes. A variety of sporting facilities including an 18 hole golf course, speedway, community gymnasium, an Olympic sized swimming pool, a recreational centre with indoor and outdoor basketball courts, squash courts and tennis courts.

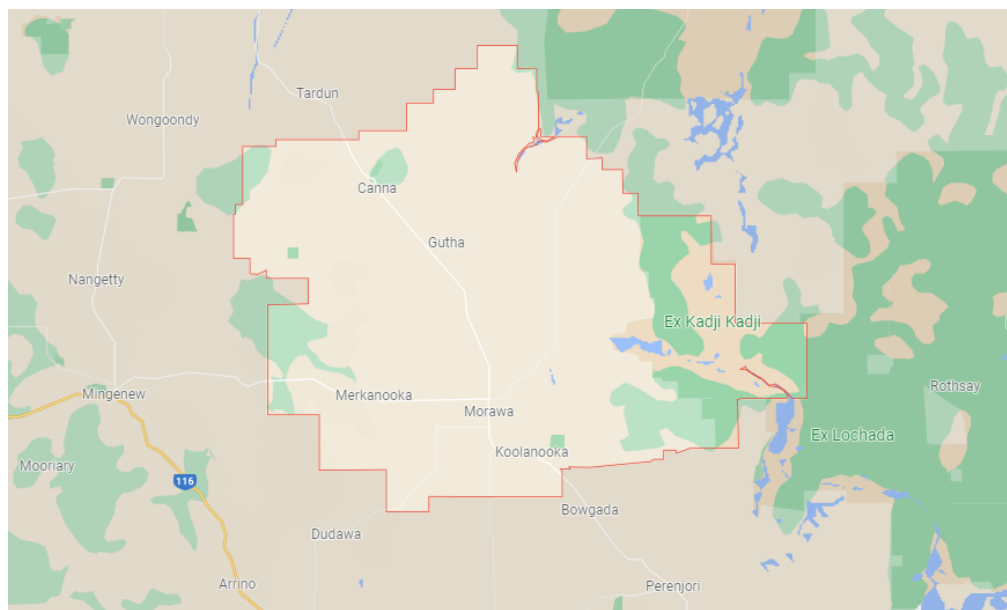


Figure 5 - Shire of Morawa boundary and localities

The Shire is located in the northern portion of the Avon Wheatbelt region and a significant portion of its land is used for agricultural activities. This requires a significant management resource during fire season to mitigate the escape of crop burning. This can be a challenge as many of the local volunteers are also farmers who are harvesting during this time. The high proportion of agricultural activities mean that there are large areas of continuous farming land that can carry large fires. Much of this land is mixed agriculture with patches of native vegetation.

Beyond the farming belt to the east of the Shire, much of the land is made up of pastoral leases, Unallocated Crown Land (UCL) or areas of conservation. The Department of Biodiversity, Conservation and Attractions (DBCA) is responsible for the management of natural reserves, National Parks and State Forests.

There are 13 areas of conservation tenure/proposed tenure within the Shire with the existing reserves managed by DBCA. The area of former Kadji Kadji Station is now UCL and managed under a Memorandum of Understanding between DBCA and Department of Planning, Lands and Heritage (DPLH). These are listed in Table 3.

Table 3 – DBCA managed conservation tenure within the Shire of Morawa⁶

| Reserve Number | Reserve Tenure | Reserve Name |
|----------------|--|--------------------------------|
| R 36334 | Nature Reserve | Pintharuka Nature Reserve |
| R13032 | Nature Reserve | Pintharuka Well Nature Reserve |
| R 16070 | Nature Reserve | Koolanooka Dam Nature Reserve |
| R 40161 | Nature Reserve | Bowgada Nature Reserve |
| R 29289 | Nature Reserve | Canna Nature Reserve |
| R 11776 | Nature Reserve | Unnamed Reserve |
| R 16329 | Nature Reserve | Koolanooka Nature Reserve |
| R12958 | Nature Reserve | Mount Nunn Nature Reserve |
| R 783 | Nature Reserve | Unnamed Reserve |
| R 20644 | Nature Reserve | Doutha Soak Nature Reserve |
| - | UCL – former leasehold proposed for conservation. Dual tenure with TR 1/10 and 2/10h | Ex Kadji Kadji |
| TR 1/10 | Timber Reserve | Unnamed Reserve |
| TR 2/10 | Timber Reserve | Unnamed Reserve |

The Shire is the land and treatment manager for those reserves under its care, control and management, which is a combination of private freehold and Crown land. There are 60 reserves vested in the Shire of Morawa which are made up of remnant vegetation, community orientated services such as drainage, emergency services sites, public open spaces and recreational purposes.

⁶ Shire of Morawa Local Planning Strategy 2021

These reserves total 1775 ha vested with the Shire of Morawa which places considerable pressure on local government and its rate payers to adequately maintain bushfire strategic mitigation strategies without additional resources, both financially and capability based.

With just under 75%, private land is the largest land tenure comprising of a number of individual land owners and stakeholders involved in land and fire management. This means that there is a range of people and land managers to engage with and can present a challenge to the Shire to ensure that communications regarding bushfire risk management are timely, effective and targeted. An overview of the land tenure and management within the Shire is shown in Table 4.

Table 4 – Overview of Land Tenure and Management within the BRM Plan Area⁷

| Land Manager/Agency | Percentage of Local Government Area |
|--|-------------------------------------|
| Local Government | 9.9% |
| Private Land | 74.3% |
| Department of Biodiversity, Conservation and Attractions | 1.5% |
| Unallocated Crown Land/Unmanaged Reserves | 8.7% |
| Other* | 5.6% |
| Total | 100% |

* Tenure is made up of other State Govt land, DPLH and Utilities and excludes roads and railways

The Shire includes 195 km of sealed roads, 850 km of unsealed roads and is responsible for the maintenance and management of minor roads throughout, including unsealed roads and accessways. Main arterial roads and routes are managed by Main Roads.

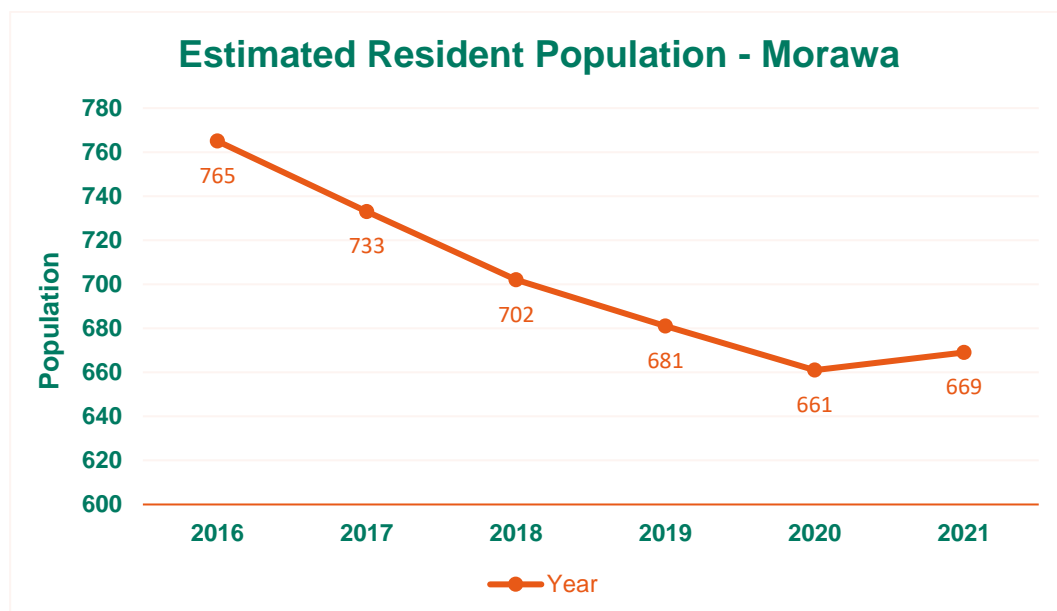
The *Native Title Act 1993* recognises the traditional rights and interests to land and waters of Aboriginal and Torres Strait Islander people. Native title may exist on UCL, reserve land or water bodies that are not privately owned. There is one registered native title claim for the Shire of Morawa area, being a claim for the Amangu people (WAD6002/04).

⁷ Landgate tenure data

3.1.3. Population and Demographics

The most comprehensive population count available in Australia is derived from the Population and Household Census conducted every 5 years by the Australian Bureau of Statistics (ABS). This population figure includes overseas visitors but excludes Australians overseas. However, the Census count is not the official population of an area. To provide a more accurate population figure the ABS also produces "Estimated Resident Population" (ERP) numbers.

The ERP data for Morawa as of June 2021 is 669 persons. Since 2016, there has been a steady decline of population as shown in Graph 1 below. The ERP also showed that the gender diversity is a near even split with 51.8% of males and 48% of females. Approximately 10.7% of the Shire are identifying as being of Aboriginal or Torres Strait Island people.



Graph 1 – Shire of Morawa Population Growth 2016-2021⁸

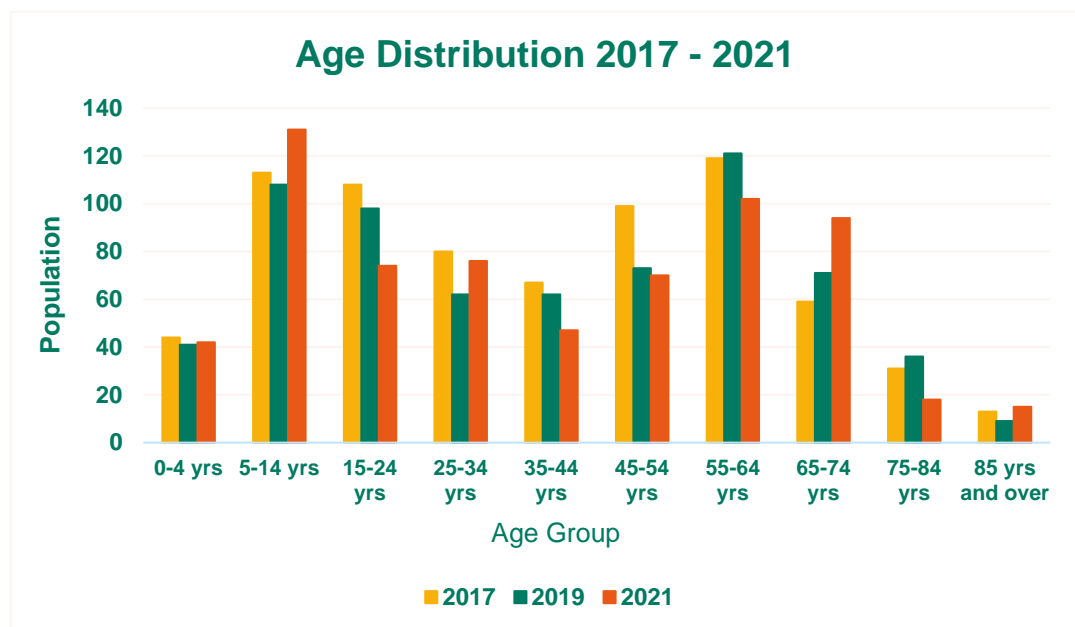
The median age of Morawa's population is 39.2 years, which is older than the median age for Western Australia (38 years). The working age population (15 to 64 years) in 2021 was 55.2% with a steady decrease since 2016. The largest age cohort in the Shire however is the 5-14 years which could account for the primary and secondary schooling facilities located in Morawa. There is also a higher presence of young people aged 15-24 years, which can, in part, be attributed to residential/boarding students at the Morawa Agricultural College and mining operations at Karara.

⁸ Australian Bureau of Statistics – Regional Summary - Morawa

In contrast, the second largest cohort is the 55-64 years which shows signs of an ageing population as forecasted by WA Tomorrow comparing 2016 actuals with 2031 projections. They estimate that the number of residents below the age of 64 years will shift from approximately 91% in 2016 to 78% in 2031 with the number of residents 65 years and above will shift from 9% in 2016 to 23% in 2031. This provides a steady base to draw on for bushfire response at present, and strongly suggests an ageing volunteer base could be a challenge for the Shire in the coming years.

Some thought could be given to developing effective strategies to engage younger people in volunteering, to maintain the volunteer numbers required to manage bushfire response and transfer the knowledge currently held by older and/or experienced volunteers, considering population forecasts. A large proportion of volunteers are farm-based which lends itself to a greater capacity to respond quickly to bushfire events with farm-based equipment and local brigades. This does however, present potential issues with turn out times, isolation during bushfire events and fire response as a competing priority with seeding, harvesting and stock husbandry responsibilities.

The Shire experiences a reduction in residents generally between Christmas and early February, as locals' holiday during the school holiday period. This can reduce the capability of the local brigade to respond to incidents. The age breakdown for residents in the Shire of Morawa is shown in Graph 2.



Graph 2 – Shire of Morawa Age Distribution

In terms of population distribution, significantly more of the Shire's residents (approx. 70%) live in Morawa town, than in the surrounding localities. Residences outside of town tend to be surrounded by broadacre farming lots, with notable distance between residents and significant seasonal fuel loads.

This could present a challenge during response to a bushfire incident, which may be initially managed by the availability of farm fire-fighting equipment. The distance between localities and the differing nature of land use and tenure presents challenges for the local government in disseminating consistent bushfire preparedness information, adherence to the Fire Control Notice and general engagement with the community regarding bushfire risk.

Community values regarding fire risk and mitigation should be understood and incorporated into engagement programs to maximise the effectiveness of engagement efforts. The Morawa community however, is generally resilient and well versed in responding to changing weather and climate conditions.

Large numbers of tourists travel annually through the Shire during wildflower season (June to October) with wildflowers, Astro-tourism and agriculture providing consistent tourism interests. It is common for travellers to stay overnight for one or multiple nights in the Shire, at caravan and camping accommodation. Tourists are an important consideration, as travel continues to occur in bushfire season, and visitors may be unfamiliar with the area and unsure how to respond in a bushfire emergency.

3.1.4. Economic Activities and Industry

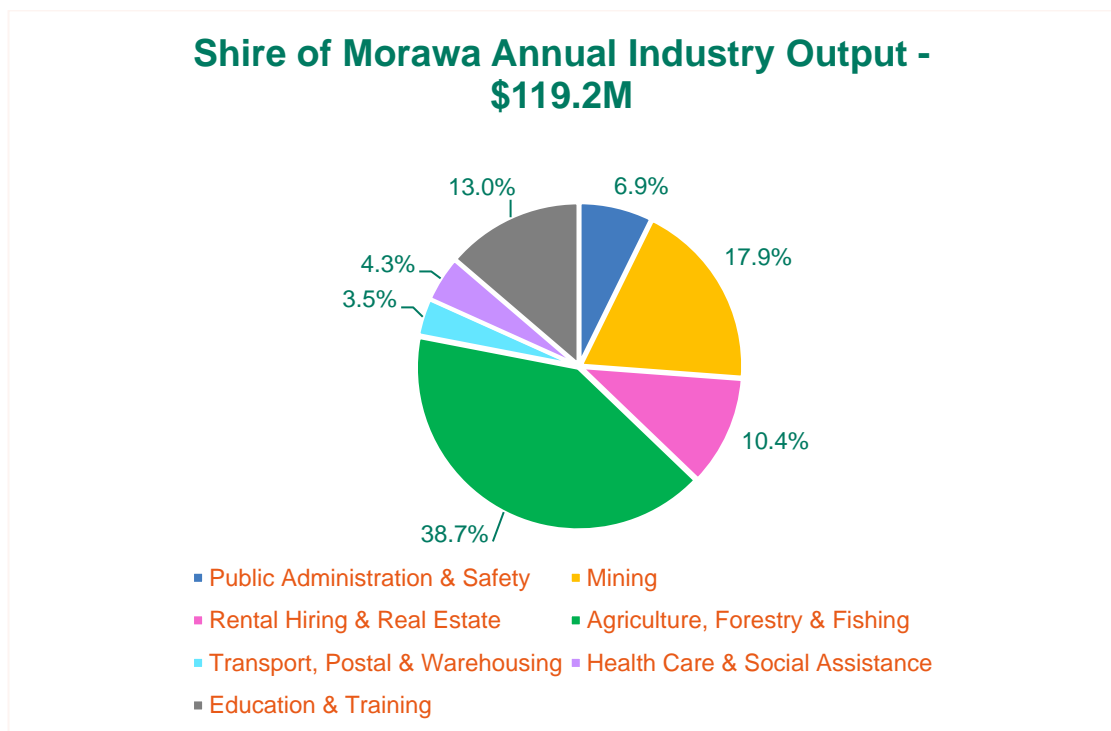
The Shire is comprised almost exclusively of broadacre farming lots with the exception of mining ventures at Koolanooka and residential density lots in Morawa town. The 211,959ha total area of agricultural holdings is operated by 50 agricultural businesses and produced agricultural commodities worth \$84,018,042 gross value in 2020/2021.⁹

Wheat, pulses and legumes continue to remain as the dominant crops in the Morawa region. However, with changing rainfall patterns, farms in some instances are having to diversify their crops in order to maintain a resilient business structure. Generally, wheat, pulse and legume crops will remain on productive agricultural land with less viable land being utilised for alternative crops such as carbon farming and sandalwood.

The ABS 2019/2020 National Input Output Tables indicates that the Shire of Morawa generates an estimated \$119 million in output. Output data represents the gross revenue generated by businesses/organisations in each of the industry sectors. Agriculture, Forestry & Fishing is the biggest contributor accounting for 38.7% of the Shire's economy followed by Mining with 17.9%, Education & Training (13.0%) and Rental, Hiring & Real Estate Services (10.4%), and Public Administration & Safety with 6.9%¹⁰ as shown in Graph 3.

⁹ <https://www.abs.gov.au/statistics/industry/agriculture/value-agricultural-commodities-produced-australia/2020-21>

¹⁰ Remplan - Midwest Region – Economic Output - Morawa



Graph 3 – Total Gross Revenue by Industry

The economy of the Shire of Morawa depends primarily on agriculture and related services. The 2021 Census data indicates that the Agriculture, Forestry & Fishing industry is also the largest employing industry in the Shire which employs 31.5% of the working population. This is significantly higher than the regional WA average, emphasising Morawa's rural based economy. Local farming includes the production of cereal crops (wheat, pulses, legumes) and livestock (primarily sheep).

Longer term trends in the aggregation of farms, modern farming methods and prolonged periods of drought has impacted on populations in agricultural regions such as the North Midlands. However, agriculture still remains the largest employer in the region and provides a significant export industry from which the local economy can build upon and further develop.

The heavy economic reliance on agricultural and mining industries contributes to increased bushfire risk and therefore elevates the importance of managing risk. A severe bushfire would have a crippling impact on these industries, through the destruction of crops, feed sources, impacts to transport corridors and production rates.

The agricultural landscape provides a variable risk and fires in this area can significantly impact the Shires economics. The period of October through to January is when crops have matured and cured, ready for harvest. Before harvest, dried crops are particularly flammable, which increases the fuel load. Added to this abundance of fine, dry fuel is the increased use of machinery in the paddocks during this period.

Fires can start easily and creating an environment for a fast moving fire that can cover large areas in a short amount of time. This can result in considerable financial losses of crops and infrastructure (fences, machinery, wind breaks), and increase the risk of topsoil erosion by wind and rain causing possible additional financial loss in the future.

3.1.4.1. Major Transport Routes

The Mid West Region is well serviced with a network of major sealed roads connecting Geraldton to Perth, the North West and the hinterland, which provides extensive use by double and triple road trains.

The Morawa townsite is directly accessible from the south and north via the Mullewa-Wubin Road. This road is under the jurisdiction of Main Roads and provides an inter-town link between Wubin, Perenjori, Morawa and Mullewa. It also acts as a feeder for traffic into Geraldton, via Geraldton-Mt Magnet Road, and into Perth via Great Northern Highway. This road caters for heavy seasonal grain and fertilizer cartage as well as tourists during the wildflower season.

The Mingenew-Morawa Road approaches the town from the west and the Morawa-Yalgoo Road from the east. These roads form part of an east-west link from the agricultural pastoral regions to the Geraldton Port, various recreation areas and a major grain receival point at Mingenew. In the event of a large-scale bushfire impacting major road networks within the Shire, the potential impact could be reduction of supplies, commodities and exports to outlying areas, neighbouring towns and disruptions to services.

The Perenjori Rail Line, which runs through the town, was once used for passenger services but is now used for freight services, including transporting of iron ore. Whilst initially only transporting 5 trips per week of grain during season, recent iron ore transport has increased the use of this railway.

Both Main Roads and Arc Infrastructure who manage major road and rail networks within the Shire have bushfire mitigation programs in place. These strategies are aimed to reduce bushfire risk from vegetated corridors through hazard separation whilst considering the protection of and minimising any environmental impacts.

3.1.4.2. Tourism

Morawa is a Shire with scenic beauty and ambiance of a truly agricultural district. It is prominently located in the central east of 'Wildflower Country' and is incorporated into the path of the popular 'Wildflower Way' self-guided tour. Known as the 'Heart of the Wildflowers', Morawa is one of the most prolific areas for native flowering plants during late winter and early October.

Carpets of everlastings are a feature and attraction however the area is known world-wide for the unique and distinctive Wreath Flower (*Leschenaultia macrantha*)¹¹. Large numbers of tourists travel annually through the Shire in search of vibrant wildflower displays and picturesque camping locations.

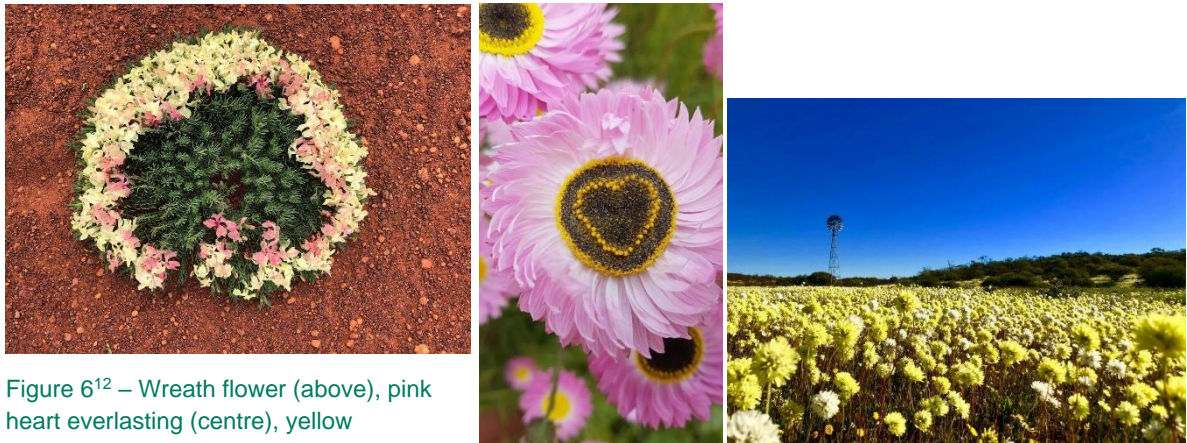


Figure 6¹² – Wreath flower (above), pink heart everlasting (centre), yellow everlastings at Koolanooka Springs (right)

Astro-tourism also draws visitors to Morawa, who take advantage of the clear dark skies to view the Milky Way, Southern Cross and Magellanic Clouds, amongst others. In addition, the beautiful Aboriginal constellation referred to as the ‘Emu in the Sky’ can be seen here. The Strategic Tourism Plan project initiated by the Wildflower Committee is to develop a strategic vision for the future of tourism in the shires of the Mid-West Region. Currently, tourism generates approximately \$1.2 million.

The Shire has partnered with local regional Council’s to promote the wildflower region and in addition to wildflower trails, the region is known for the following tourism activities:

- Nature based – including bushwalking, bird watching, photography, camping
- Culture and heritage – including historic towns, Aboriginal heritage sites, museums
- Festivals and events – including Agricultural Expos, Arts and Crafts Expos, individual iconic town events
- Diverse range of industry in the area
- A unique rural way of life

A number of events are held within the Shire with the largest event being the Biennial Art Awards & Exhibitions held in August every two years. The Morawa Speedway holds regular events from March through to October with the Russell Ormesher and the Clinton Flavel weekends being the most popular. The Shire also hold Naidoc Week, Anzac Day, Christmas and Australia Day celebrations each year.

¹¹ www.morawa.wa.gov.au/tourism/what-to-do/wildflowers.aspx

¹² Photo credits: Katrina Sasse (left), Lilian Silva (centre), Ellie Cuthbert (right)

The period from October through to the end of November when tourists are still travelling in and around the Shire, particularly in the more remote camping locations is the highest risk in the event of a fire. Whilst tourists have little impact on the cause of a fire during their travels in Morawa, in the event of a large fire, consideration needs to be made for an additional large volume of people in the area that may require support.

3.2. Description of the Environment and Bushfire Context

3.2.1. Topography and Landscape Features

Covering approximately 3,528 km², the land within the Shire comprises of pastoral farmland, mining leases, Crown land and townsites, and is within the Yarra Yarra catchment area. The landscape varies from large flat plains, to rolling hills and rugged breakaway country. Approximately 12.8 km² of land is salt affected or salt lakes.

The mid-western boundary of the Shire lies on Wangina sandstone formations, formed in the Permian period from sedimentary and volcanic rocks and comprised of fine to medium grained clayey quartz sandstone, minor conglomerate, shale, siltstone and coal. The south-western portion lies on the Coomberdale subgroup, formed during the Mesoproterozoic era from sedimentary and volcanic rocks and comprised of sandstone, siltstone, dolomite rock and stromatolitic dolomite rock. The Billeranga subgroup, formed during the Mesoproterozoic era from sedimentary and volcanic rock comprises of sandstone, siltstone, basalt and volcanic sandstone, forms the eastern scarp of the Coomberdale subgroup.

The remainder of the Shire, including the town of Morawa, lies within the Yilgarn Craton with extensive granitoid rocks formed in the Neoarchean era. The Yilgarn Craton includes the Youanmi terrain which is comprised of rocks rich in magnesium and iron along with sills of gabbro and dolerite. Undulating sandplains intersect with low rocky rises and narrow limestone ridges. Narrow drainage lines connect salt plains and saline lakes.¹³

The district in which Morawa is located lies on the Darling Plateau, a gently undulating surface approximately 300 m above sea level relieved by some low hills and resistant rocks which reach 375 m in the Billeranga Hills, 370 m in the Moonagin Range and 434 m at Koolonooka. Morawa town generally is sloping to the south-east, towards the extensive salt lake system located south and east of the townsite. The district is generally described as having large areas of undulating country with long, narrow valleys and rock outcrops on hill crests as well as extensive areas of sandplain.

¹³ Narvis.com.au/shire_profile/shire-of-morawa

Topography can have a significant effect on bushfire behaviour and its management. Undulating sandplains, rocky outcrops and breakaway country can limit access to the landscape reducing suppression effects. Fires that start in the east of the Shire can increase in size and intensity due to the rugged and remote landscape and distances to travel for fire suppression. These complex landscape features of the Shire can influence the potential for long distance spot fires from winds channelling through the narrow valleys and hill crests. Limitations arising from access and egress for fire fighters as well as localised weather patterns and wind effects can make fires a challenge to predict and control. Mitigation options in these landscapes may also increase the cost and/or feasibility and the range of mitigation activities will need to be considered and, in some cases alternative treatment solutions may have to be explored.

The Shire has a vast mosaic of different soils with two primary soil landscape units, being 'Morawa' (Mw) and 'Noolabbbi' (Ng), and a further unit 'Saline Drainage' (Sd) to the south-east of Morawa (Rogers 1996). The major drainage systems have level to very gently sloping valley floors with extensive adjacent lower slopes.

3.2.2. Climate and Bushfire Season

The Shire of Morawa is classified, using a modified Köppen climate classification¹⁴, as grassland, with hot, dry summers (November to April) and mild, wet winters (May to October). This is reflected in temperature and rainfall data obtained by the Bureau of Meteorology (BoM). Monthly averages collected over the last 25 years indicate that mean maximum temperatures range from 18.8°C in July to 37.4°C in January and mean minimum temperature range from 6.1°C in July to 20.4°C in February.

Monthly rainfall averages range from 43.2 mm in July, to 8.6 mm in December. The Shire has a clearly defined winter season in June to August, and a clearly defined summer season in December to February. Annual average rainfall for the Morawa area is 333 mm a year, with the wettest month generally in July. However, rainfall patterns have changed over the last ten years, with a decrease in rainfall of approximately 20 per cent. An example of this was in 2019 when Morawa experienced one of its driest years recording only 191 mm of rainfall at the Morawa Airport weather station.

Overall evaporation within the area generally exceeds rainfall, however evaporation is highest during summer, when the least rainfall occurs, and lowest during winter when rainfall is greatest. The most significant winter rains are generally associated with frontal systems from the southwest, which weaken considerably by the time they reach the Morawa district.

¹⁴ http://www.bom.gov.au/jsp/ncc/climate_averages/climate-classifications/index.jsp?maptype=kpngp#maps

Summer rains are in the form of heavy showers derived from thunderstorms. The summer rainfall is therefore unreliable, local and erratic whereas the winter rains are reliable and widespread.

Morawa averages eight dry months, giving a classification of Dry Warm Mediterranean, a typical West Australian wheatbelt climate. In a north-easterly direction as rainfall decreases and mean temperature increase, there is change to a semi-desert Mediterranean type of climate. This change occurs approximately at the 300 mm isohyet and marks the outer limit of farming country.

Rainfall in this semi-arid region either infiltrates into the substrate, runs off in creeks or evaporates. High temperatures and high evaporation rates associated with summer conditions ensure a much drier climate during the summer months. Consistent winter rainfall drives vegetation growth, and coupled with drying conditions in spring, can lead to consistently high fuel loads in summer, the high threat period for bushfires in the Shire. Understanding rainfall and temperature patterns is critical not only for understanding fuel loads and the timing of bushfire season, but also for the planning of appropriate mitigation activities.

A BoM Automatic Weather Station (AWS) is located at Morawa Airport where the following graphs reflect the mean rainfall and temperature from this site.

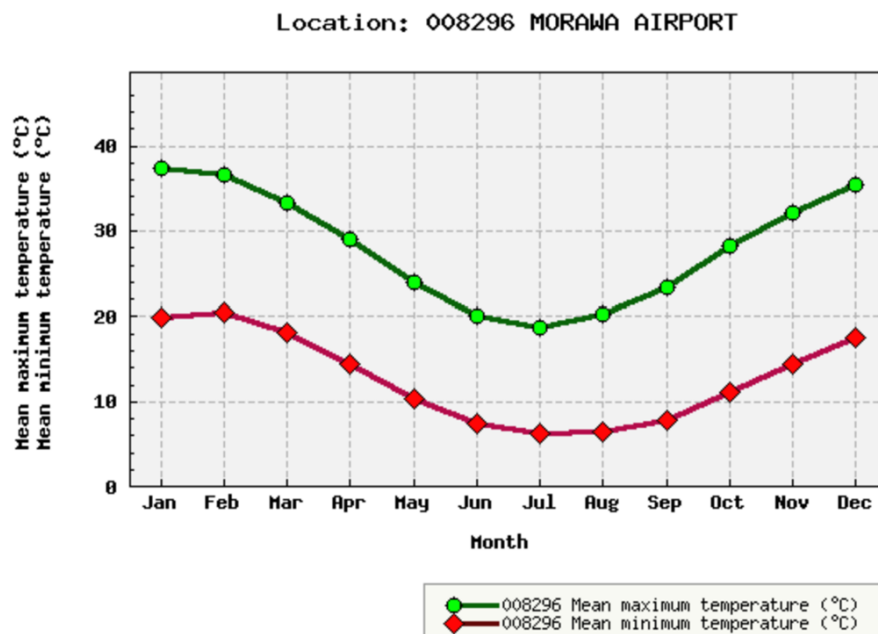


Figure 7 – Monthly mean temperatures from 1997-2022¹⁵

¹⁵ Bureau of Meteorology (Site No. 008296) www.bom.wa.gov.au

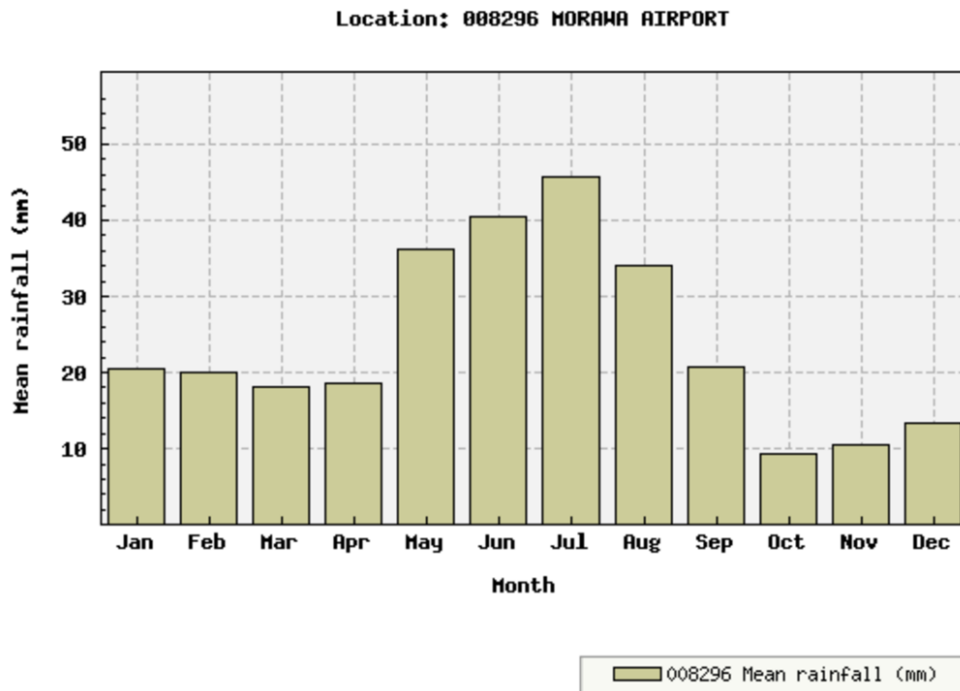


Figure 8 – Monthly mean rainfall from 1997-2022

From October to February (spring and summer), the prevailing wind pattern is generally from the south, while from March (winter/spring) the prevailing wind pattern is generally from the east, south-east and from June to September (winter-spring) the prevailing wind pattern is generally from the west, north-west.

Morawa is significantly inland and is known for its windy conditions, with average wind speeds since 2010 consistently between 10 and 15 km/h and maximum gust speeds in excess of 150 km/h. Winds tend predominantly from the west, south-west and south-west sectors, with notable gusts from the north, north-west and north sectors, as reflected in Figure 9. Winds are mainly from the east, north-east in the morning. Afternoon wind patterns are more varied but tend strongly from the west and south-west. Wind direction and speeds are depicted in Figure 10.

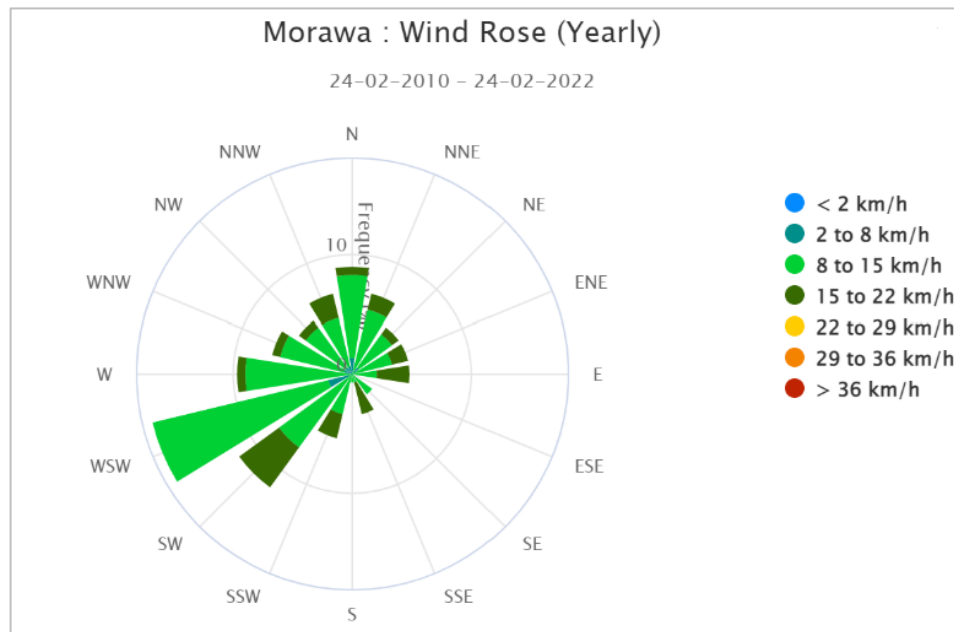


Figure 9 - Morawa Wind Rose¹⁶

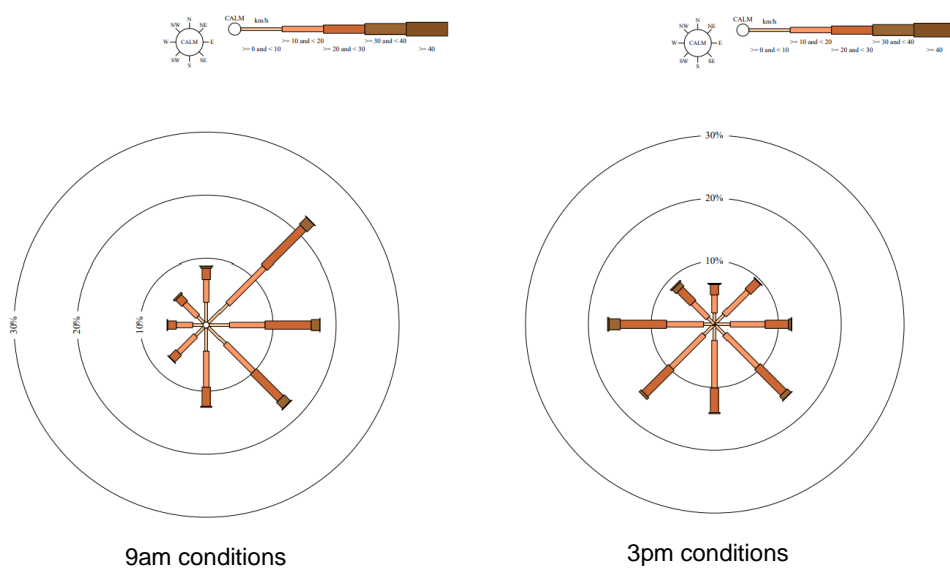


Figure 10 – Wind speed vs direction plot, Morawa¹⁷

¹⁶ <https://weather.agric.wa.gov.au/station/MO>

¹⁷ [annual wind speed vs. direction plot 9am and 3pm](#)

Relative humidity is commonly used to measure atmospheric moisture. The BoM defined it as “the ratio of the amount of water vapour measured to what the air could hold at saturation point”. Low relative humidity can cause vegetation to dry out and become more flammable. Relative humidity in the Shire indicates that minimum humidity levels since 2009 range from 0.1% - 7.5%, average humidity levels range from 48.2–59.4% and maximum humidity levels range from 95%-100.2%. Low humidity levels occur during the high-threat period from October to March, where vegetation that has grown through the winter rainfall months begins to dry and contributes to the level of bushfire risk. During a bushfire, low relative humidity will ensure that a fire begins quickly and burns more vigorously.

Bushfire Season

Bushfires can happen all year round but the risk is much higher during the hotter and drier times of the year. The BoM identifies the Shire of Morawa as having a spring-summer/summer bushfire season, shown in Figure 11. This supports the understanding that in the mid-west, fuel load development is driven by wet weather in the winter months, and fire risk occurs during dry and hot conditions in the spring/summer. This is coupled with seasonal fire risk associated with crop harvesting. Bushfire season and risk are measured and informed by the Forest Fire Danger Index (FFDI) and the Grassland Fire Danger Index (GFDI).



Figure 11 – Fire Danger Seasons (Bureau of Meteorology)¹⁸

¹⁸ <http://reg.bom.gov.au/weather-services/fire-weather-centre/bushfire-weather/index.shtml>

Generally, the bushfire season for Southern WA is from October through to April, however seasonal factors may influence and vary these times. The greatest danger is between late spring and early autumn when fuels have dried after the winter rains. During the summer months anti-cyclones move along the southern edge of the continent directing easterly winds across the south-west, accompanied by the development of a west coast trough. Winds associated with this synoptic pattern are predominately easterly overnight and during the morning and may be strong and gusty close to the escarpment and on adjacent parts of the coastal plain.

Weather conditions influence the size, intensity, speed and predictability of bushfires and how dangerous they can be to the community. Vegetation growth can be encouraged by periods of wet weather, increasing the amount of fuel available (grass, leaf litter, twigs, bark). When the weather is hot, the humidity is low and there has been little recent rain, this vegetation dries out and becomes more flammable. A fire is more likely to start, and continue to burn in hot, dry and windy conditions. Strong gusty winds help fan the flames and cause a fire to spread faster across the landscape. Strong winds can carry hot embers long distances, these can start spot fires many kilometres ahead of the main fire front. Changes in wind directions can bring periods of dangerous bushfire activity.

Consideration could be given to the changes in climatic conditions over time that may impact bushfire conditions in the future. Recent projections indicate that average temperatures will continue to increase in all seasons, and more hot days are expected. When this is combined with the expectation of a continued decrease in winter and spring rainfall, it further supports a continued trend of harsher fire weather climate in the future.

Mitigation activities should also be considered in the broader context of changing weather patterns, as current practices may not always be possible in the coming years. Hazard reduction burning, which relies heavily on favourable weather conditions, may become increasingly difficult as appropriate burning windows are impacted by changes in rainfall, temperature and humidity. Particular attention should also be paid to how remnant vegetation is managed, as available habitat for wildlife and endemic plant species continues to be impacted by changes in land use and weather patterns.

Consideration could also be given to emerging agricultural trends, practices and principles, to ensure risk management is embedded as part of a holistic approach to land management.

Fire Danger Ratings

Fire Danger Ratings (FDR) describe the potential level of danger should a bushfire start. They are important because they provide people with information so that they can take action to protect themselves and others from potentially dangerous impacts of bushfires. Ratings are calculated using a combination of weather forecasting and information about vegetation that could fuel a fire. They do not indicate the chance of a fire occurring.

FDRs are issued on days when there is a fire risk. Each rating will have a clear set of messages, including the actions the community can take to reduce their risk. The BoM issue fire weather warnings when forecast weather conditions are likely to be dangerous. Warnings are issued for the following day via radio news broadcasts and other media platforms. These warnings are issued for the areas delineated by fire weather districts and knowledge of these districts is beneficial for local bushfire brigades, the community and in particular, the rural farming communities.

Until recently, the Shire of Morawa was within the Inland Central West – North, fire weather district of the Southwest Land Division. Over the past six years, the Shire has experienced an average of 69.5 days per year above ‘Very High’ Fire Danger, however fires can still occur at the lower fire danger ratings. During this period there were no ‘Catastrophic’ days recorded.

Table 5 shows the FDR for the Inland Central West – North, fire weather districts from 2015 to 2021. The data is taken from the 4pm forecast only, not including any updates or revision that occur in the evening or early morning. The data is per financial year and is not intended as a direct indicator of future conditions.

Table 5 – Number of FDR Ratings above Very High for the Inland Central West – North fire district from 2015 - 2021

| | | 2015- 2016 | 2016- 2017 | 2017- 2018 | 2018- 2019 | 2019- 2020 | 2020- 2021 |
|-----------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|
| District | FDR | | | | | | |
| Inland | Very High | 34 | 45 | 55 | 56 | 47 | 46 |
| Central West | Severe | 15 | 13 | 15 | 18 | 34 | 28 |
| - North | Extreme | 1 | 1 | 0 | 2 | 5 | 2 |

On the 1 September 2022, FDRs changed nationally to align with the Australian Fire Danger Rating System (AFDRS). The AFDRS will enhance public safety and reduce the impacts of bushfires by improving the scientific accuracy behind fire danger predictions and improving how fire danger is communicated. AFDRS uses the latest scientific understanding about weather, fuel and how fire behaves in different types of vegetation to improve the reliability of fire danger forecasts. This strengthens the ability of those working in emergency services to be better prepared, make improved decisions and provide better advice to the community.

This will replace the GFDI and FFDI and reduce the FDR from six to four action orientated ratings as shown below.

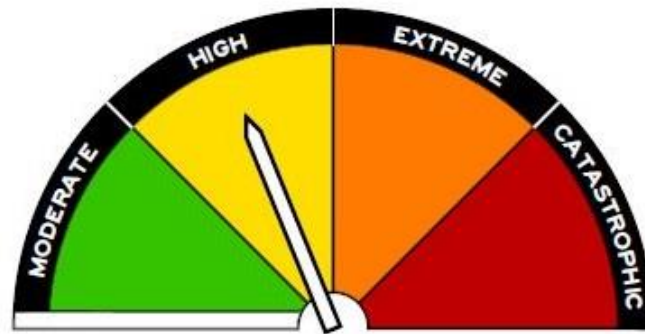


Figure 12 – The new FDR used in the Australian Fire Danger Rating System implemented from 1 September 2022

There are four levels of fire danger in the new system:

1. **Moderate:** Plan and prepare
2. **High:** Be ready to act.
3. **Extreme:** Take action now to protect your life and property.
4. **Catastrophic:** For your survival, leave bush fire risk areas.

In addition to the new FDR, a review of the current Fire Weather Districts was conducted by the DFES and BoM to improve how FDR's are communicated. The new boundaries consider many factors such as fuel types, climate, population and alignment with local government boundaries. The new Fire Weather Districts were introduced with the release of the ADFRS.

On the 1 September 2022, the Fire Weather District for the Shire of Morawa changed to the Midwest Inland fire district of the South West Land Division.

Total Fire Bans

A Total Fire Ban (TFB) is declared on days when fires are most likely to threaten lives and property. This is because of predicted extreme fire weather or when there are already widespread fires and firefighting resources are stretched. Occasionally, TFBs may be declared outside of a fire season (such as in May or June) due to other factors such as higher temperatures and expected strong winds preceding a storm front. A TFB is declared by DFES following consultation with local governments. TFBs apply to the whole local government boundary and often apply to more than one local government area.

A total of 77 TFBs affecting the Shire of Morawa were declared over the period 2017 to 2022 as seen in Table 6.

Table 6 – TFBs declared in the Shire of Morawa between 2017 and 2022

| Shire | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------|---------|---------|---------|---------|---------|
| Morawa | 2 | 8 | 18 | 16 | 33 |

The statistics in Table 6 show that the 2019-20 through to 2021-22 fire seasons recorded the highest number of TFBs declared which aligns with the extreme climatic conditions for those years. Climate data for Western Australia recorded 2019 as the warmest and driest year on record followed by 2020 as the second warmest year on record.¹⁹

The hot conditions combined with the dry landscape and strong winds produced dangerous fire weather during December 2019 into early January 2020 continuing a run of three consecutive months of highest accumulated FFDI on record.

Harvest and Vehicle Movement Bans

Harvest and Vehicle Movement Bans (HVMB) are imposed by local governments under the *Bush Fires Regulations 1954* Section 38A, and/or Section 24C, when prevailing and/or anticipated weather conditions and/or availability and/or response capacity of the local firefighting resources are reduced. The local government can issue HVMBs to restrict the use of vehicles and machinery that have an increased risk of igniting a fire.

HVMBs are issued from the advice of the Shire's Chief Bush Fire Control Officer (CBFCO) when the use of engines, vehicles, plant or machinery during the Limited Burning Times is likely to cause a fire or contribute to the spread of a bushfire. A HVMB may be imposed for any length of time but is generally imposed for the 'heat of the day' periods and may be extended or revoked by the local government, should weather conditions change.

On average, the Shire of Morawa issues five to six HVMBs per year. No harvesting operations are permitted on Christmas Day, Boxing Day and New Year's Day. In addition, all burning is prohibited on days when the FDR is Very High or above, a TFB is declared or a HVMB is enforced. A free SMS service is available to residents notifying them when there is a variation to the Limited Burning Times and/or when a HVMB is enforced. The SMS alerts are an opt-in service for members of the community who wish to receive these notifications.

¹⁹ Bureau of Meteorology/Annual Climate Summary for Western Australia

3.2.3. Vegetation

The majority of the Shire has been primarily cleared for agricultural purposes including broad acre cropping and grazing. Large areas of low open woodlands and crop paddocks are found around the townsites. Contained within the farming paddocks are smaller pockets of proteaceous scrub or low woodland vegetation depending on the landscape.

Morawa is found within the Avon Wheatbelt Interim Biogeographic Regionalisation for Australia (IBRA) region and within the Ancient Drainage subregion. The majority of the Avon Wheatbelt IBRA area has been extensively cleared with an estimated 13% of the original remnant vegetation remaining.

Located within the Talling (YAL01) and Merredin (AVW01) IBRA sub-regions, the vegetation within the Shire is characterised by low, open woodlands and proteaceous scrub. It includes the plant assemblages of the Billeranga, Koolanooka and Moonagin Systems which are Threatened Ecological Communities (TECs) protected under the *Biodiversity Conservation Act 2016*. These plant assemblages are characterised by Acacia, Eucalypt and Allocasuarina scrub and all three are listed under Western Australia's environmental law.

Regional scale mapping indicates that Morawa forms part of two main vegetation systems being the Perenjori and the Jibberding Systems with several smaller systems across the landscape. Vegetation systems consist of a particular series of plant communities recurring in a connected sequence or mosaic pattern linked to topographic and/or geological features. Both systems are very similar however the Jibberding System is located towards the eastern boundary of the Shire and has lower and less reliable rainfall.

The Perenjori System covers the moister western part of the Darling Plateau on granite and gneiss where the rainfall is higher. Vegetation is described as Casuarina thicket, Eucalyptus woodland and salt country complex. Characteristic native plant species in this landscape consist of York Gum, Jam, Gimlet, Sandalwood and Salmon Gum with shrubs and understorey of Shrubby Sheoak, Mallee, Grevillea, Wattles and Samphire around salt pans.

The Jibberding System is very similar to the Perenjori System but has lower and less reliable rainfall as it is situated on the eastern portion of the Shire. Vegetation is also similar with the difference being the Acacia thicket is more dominant than the Casuarina. Native species include York Gum, Jam, Salmon Gum, Red Mallee, Pixie Bush with understorey of Grevillea, Myrtles, Wattles with Samphire and Myrtle around the vicinity of the salt lakes.

To the south west of Morawa town site, the Billeranga system comprises of sandstone, siltstone, shale and conglomerate. The plant communities include dense thicket of Tammar, Shrubby Sheoak, Grevillea and Myrtle, open mallee of York Gum and Jam with a mixed understorey of Jam and Dodonaea inaequifolia.

A number of taxa within the Billeranga System are listed as Priority and are either totally confined to the Billeranga Hills or are very restricted in their distribution in Western Australia.

To the south east of the Shire, the Koolanooka system covers the Koolanooka Hills and their surrounding footslopes and ranges. These ranges are formed of Archaean metamorphic rocks included banded iron-stones which have been mined at Koolanooka and are highly ferruginous. Plant cover consists of open woodland of Rock Sheoak, Sandplain Mallee, Jam and *Dodonaea inaequifolia*, interspersed with thickets of *Casuarina campestris*, Jam, *Grevillea*s and Myrtles. On the footslopes the pattern becomes York Gum woodland interspersed with patches of the same thicket.

The Moonagin system covers a relatively small area on the Moonagin and Milhun Ranges north-east of Morawa. The landscape consists of rounded hills of some fine-grained Archaean rock which weathers to a red soil covered with *Acacia* scrub, and red loam flats at the foot of the hills which carry either *Acacia* scrub with scattered *Eucalypts* or *Eucalypt* woodland. There are also areas of Boom Bush thickets along creek lines and Salmon Gum on clay patches on the summits of the lower hills.

The alluvial plains associated with drainage lines are dominated by *Eucalypts*, *Casuarina*'s, York Gum and Jam Wattle woodlands. Proteaceous scrub-heath and *Acacia-casuarina* *Melaleuca* thickets occur on the sandplains.

Fire management of woodlands must consider the appropriate fire regime intervals of the understorey, regeneration of the *eucalypt* species and maintenance of the native fauna habitat. Dry *Eucalypt* woodlands typically have sparse understorey which does not usually carry hot fire. This is particularly so for woodlands with Saltbush and Samphire understorey as these shrubs develop foliage with low flammability due to high salt content.

In the areas where rainfall is higher, woodlands with low medium density shrubs of *Acacia* and *Allocasuarina*, *Hakea* and *Melaleuca* have a higher fuel load and continuity. Low woodlands of Rock Sheoak and Jam are fire prone but regenerate well following fire if grazing pressure is managed. Fire frequency in these woodlands is likely to be low following above average rainfall years.

For many plant species in this semi-arid region, fire is a cue or stimulus for regeneration, while other species have evolved ways of avoiding fire. Inappropriate fire regimes may result in local extinctions of plants and animals

Remnant vegetation in the Shire equates to 22,224 ha of private land, 54,007 ha of public land and 15,825 ha of private land modified for grazing purposes. All remnant vegetation is considered important for biodiversity and landscape integrity (i.e. minimising the impacts of salinity). A large proportion of Morawa townsite appears to contain remnant vegetation.

Within the Shire, there are 30 'Beard' vegetation associations (Beard Vegetation Survey of Western Australia 1976). Table 7 shows the extent of each vegetation associated with the Morawa Shire.

Table 7 – Native vegetation associations recorded within the Shire and the comparative extent of each²⁰

| Beard Vegetation Association | Pre-European Extent (Ha) | Current Extent (Ha) | % Remaining | Current Extent Protected for Conservation* (Ha) | % Current Extent Protected for Conservation* (Proportion of Pre-European Extent) |
|------------------------------|--------------------------|---------------------|-------------|---|--|
| 40 | 2,079.01 | 1,346.90 | 64.79 | | |
| 125 | 744.40 | 744.40 | 100.00 | | |
| 142 | 73,567.92 | 7,292.44 | 9.91 | 140.63 | 0.19 |
| 352 | 28,284.90 | 8,063.15 | 28.51 | 175.83 | 0.62 |
| 354 | 973.35 | 306.74 | 31.51 | | |
| 355 | 4,946.56 | 3,829.42 | 77.42 | | |
| 358 | 273.94 | 213.47 | 77.92 | | |
| 364 | 6,864.24 | 6,864.24 | 100.00 | | |
| 365 | 4,037.60 | 2,213.01 | 54.81 | | |
| 374 | 898.55 | 757.29 | 84.28 | 105.23 | 11.71 |
| 380 | 1,667.12 | 191.26 | 11.47 | | |
| 385 | 1,220.93 | 37.43 | 3.07 | | |
| 392 | 243.68 | 135.40 | 55.57 | | |
| 412 | 301.11 | 100.40 | 33.34 | | |
| 419 | 24,928.96 | 16,556.91 | 66.42 | | |
| 420 | 10,883.92 | 4,379.17 | 40.24 | | |
| 437 | 13,220.64 | 4,986.60 | 37.72 | 1,026.41 | 7.76 |
| 438 | 278.91 | 156.99 | 56.29 | | |
| 551 | 16,154.60 | 2,861.60 | 17.71 | 329.84 | 2.04 |
| 631 | 18,484.50 | 10,885.14 | 58.89 | | |
| 676 | 10,177.43 | 1,357.76 | 13.34 | 4.15 | 0.04 |
| 683 | 3,452.70 | 3,452.70 | 100.00 | | |
| 684 | 80,152.18 | 19,883.80 | 24.81 | 502.52 | 0.63 |
| 686 | 1,938.88 | 148.93 | 7.68 | | |
| 692 | 2,695.43 | 1,640.15 | 60.85 | 73.92 | 2.74 |
| 693 | 2,774.37 | 2,284.74 | 82.35 | | |
| 988 | 3,112.62 | 2,870.45 | 92.22 | | |
| 1155 | 4,033.39 | 2,158.97 | 53.53 | | |
| 1413 | 20,175.73 | 3,912.46 | 19.39 | 14.58 | 0.07 |
| 2081 | 12,461.57 | 2,337.40 | 18.76 | | |

*Land protected for conservation is defined as Crown reserves having an international Union for Conservation of Nature (ICN) category of I – IV.

²⁰ Shire of Morawa Local Planning Strategy 2021

The National Objectives and Targets for Biodiversity Conservation 2001-2005 (Commonwealth of Australia 2001) suggests that the retention of 30% or more of the pre-clearing extent of each ecological community is necessary if Australia's biological diversity is to be protected. The threshold level which species loss appears to accelerate exponentially is outlined in the above table.

3.2.4. Threatened Species and Communities

An Ecological Community is defined as naturally occurring biological assemblages that occur in a particular type of habitat. TECs are ecological communities that have been assessed and assigned to one of four categories related to the status of the threat to the community, i.e Presumed Totally Destroyed, Critically Endangered, Endangered and Vulnerable. Some TECs are protected under the *Environmental Protection and Biodiversity Conservation Act 1999 (Cth)*. This includes the nationally registered TEC – *Eucalypt Woodlands of the Western Australian Wheatbelt* located within the Shire.

Eucalypt woodlands are an iconic part of the wheatbelt landscape and are made up of 62 different vegetation communities, each with different species or structures. The main overstorey trees are eucalypts that have a single trunk (not mallees) and they have a diverse and variable understorey, ranging from bare and grass to shrubby. The ecological community provides habitat for many plants and animals that rely on Eucalypt woodlands for their homes and food. They also offer numerous ecosystem services including maintaining current water table levels and salinity.

Table 8 shows the Threatened Ecological Communities (TECs) located within the Shire.

Table 8 – TECs recorded within the Shire of Morawa

| Community Name | TEC/PEC Status |
|--|-----------------------------|
| Eucalypt Woodlands of the Western Australian Wheatbelt | TEC (Critically Endangered) |
| Plant assemblages of the Billeranga System | TEC (Vulnerable) |
| Plant assemblages of the Koolanooka System | TEC (Vulnerable) |
| Plant assemblages of the Moonagin System | TEC (Vulnerable) |

A further consideration in relation to both bushfire protection and response strategies is the potential spread of weeds or diseases. Fungal-borne diseases can be spread through soil movement from vehicles, animals, water and feet. This risk must be considered in the context of planned prevention and response strategies and the risk minimised wherever possible.

Flora

Threatened flora are plants which have been assessed as being at risk of extinction. In Western Australia, the term Declared Rare Flora (DRF) is applied to threatened flora. The DRF designator reflects that the plant needs to be specifically protected because they are under identifiable threat of extinction, are rare, or otherwise in need of special protection. There are a number of priority species within the Shire recorded and nine species of DRF. The DRF species are listed at Table 9:

Table 9 – DRF flora recorded in the Shire of Morawa²¹

| Species | Common Name | Conservation Status |
|---|----------------------------|---------------------|
| <i>Androcalva adenothalia</i> | | T (CE) |
| <i>Eremophila nivea</i> | Silky Eremophila | T (EN) |
| <i>Eucalyptus synandra</i> | Jingymia Mallee | T (VU) |
| <i>Grevillea bracteosa</i> subsp. <i>howatharra</i> | | T (CE) |
| <i>Grevillea murex</i> | | T (EN) |
| <i>Gyrostemon reticulatus</i> | Net-veined Gyrostemon | T (CE) |
| <i>Schoenia filifolia</i> subsp. <i>subulifolia</i> | Showy Everlasting | T (EN) |
| <i>Tecticornia bulbosa</i> | Large-articled Samphire | T (VU) |
| <i>Verticordia spicata</i> subsp. <i>squamosa</i> | Scaly-leaved Featherflower | T (EN) |

EN – Endangered, CE – Critically Endangered, VU - Vulnerable



Figure 13 – *Tecticornia bulbosa* (left) and *Androcalva adenothalia* (right)²²

²¹ Florabase.dpaw.wa.gov.au

²² Photo credits: Leonie Aspin

Fauna

The *Biodiversity Conservation Act 2016* defines threatened fauna as fauna that is rare or is likely to become extinct. Threatened fauna is listed on the basis that it has been adequately surveyed and is deemed to be rare, in danger of extinction, or otherwise in need of special protection.

Other fauna that are specifically protected under the *Biodiversity Conservation Act 2016* include migratory birds protected under the international agreements, presumed extinct species, and other specially protected fauna. Threatened and specially protected fauna within the Shire are listed in Table 10.

Table 10 – Threatened fauna within the Shire of Morawa²³

| Species | Common Name | Conservation Status |
|------------------------------------|-------------------------------|---------------------|
| <i>Calyptorhynchus latirostris</i> | Carnaby's Cockatoo | T (EN) |
| <i>Egernia stokesli badia</i> | Western Spiny-tailed Skink | T (EN) |
| <i>Idiosoma nigrum</i> | Shield-backed Trapdoor Spider | T (VU) |
| <i>Leipoa acellata</i> | Malleefowl | T (VU) |



Figure 14 – Carnaby's Cockatoo (Left), and the Malleefowl (right)

Frequently burnt areas are unsuitable for some of these species and while managing bushfire risk forms an important part of preserving these species, consideration must be given to the potential impact of treatments, to ensure they do not have adverse outcomes.

Due to the sensitive nature of information around protected flora and fauna, some discretion has been applied to the amount of information recorded so further advice will need to be sought from subject matter experts to confirm the location of environmental assets with the Shire and the potential impact of both mitigation and response strategies.

²³ EPBC Act Protected Matters Report – LGA Shire of Morawa

Flora and Fauna represent particular significance for the Shire as they are not only recognised environmental assets in their own right, but also impact the treatment options available for identified risks in relation to other assets. The selection of treatments must consider the impact to environmental and heritage sensitivities.

Poor treatment selection could result in detrimental impacts such as damage to environmentally sensitive areas, loss of biodiversity, destruction of habitat and /or damage to natural, historic and indigenous values. All treatments need to be assessed in line with the requirements of the identified flora and/or fauna detailed below with care given to ensure appropriate authorities are consulted prior to any mitigation work commencing.

The Shire will, where possible, remind landowners/managers of their obligation to obtain appropriate clearances and approvals prior to commencing vegetation based treatments. This includes:

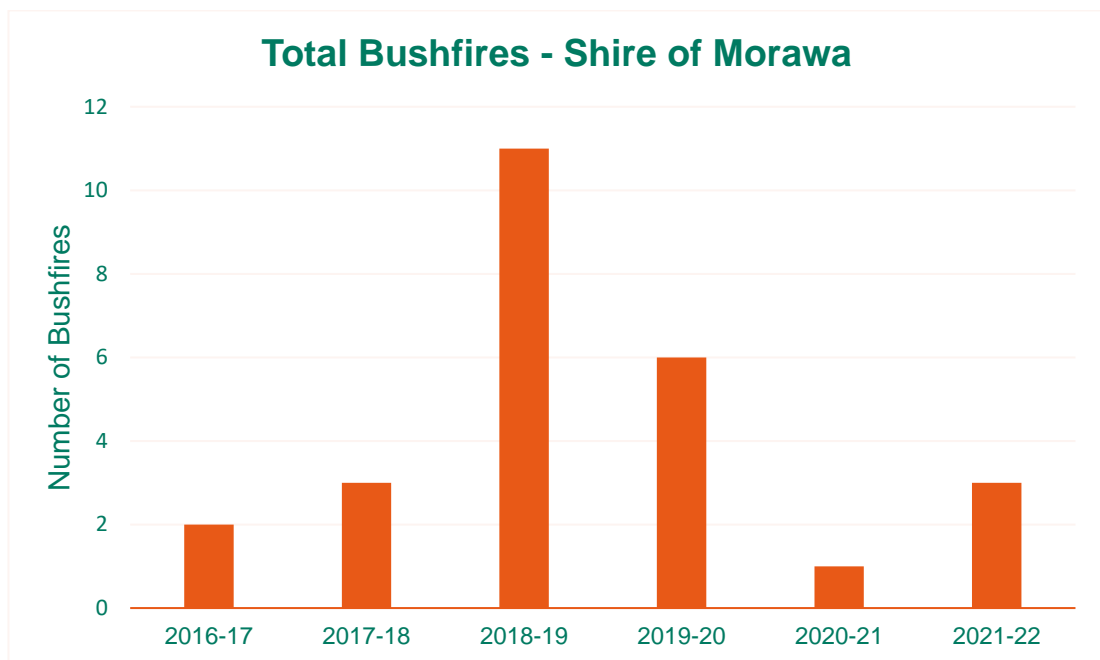
- Environmentally Sensitive Areas
- Threatened Fauna and Declared Rare Flora
- TECs

3.2.5. Bushfire Frequency and Causes of Ignition

Fires are recorded using the DFES Incident Reporting System (IRS). The data retrieved however, has its limitations and not all ignitions are reported and recorded within the IRS. The figures may also not reflect all incidents attended only by the DBCA – Parks and Wildlife Service within the Shire of Morawa.

A bushfire is considered to be any vegetation fire (bush, grass, scrub, forest) of any size. Fire (large) is a bushfire more than one hectare in size.

Between 1 July 2016 and 30 June 2022, a total of 26 bushfire incidents were recorded within the Shire of Morawa. Weather conditions - lightning/weather was the primary source of ignition over this period with a total of 13 incidents reported. Unreported and suspicious/deliberate fires were the second highest contributors, accounting for an additional 6 fires combined. Most fire incidents occurred in the areas of Morawa (8), Merkanooka (7) and Canna (6).



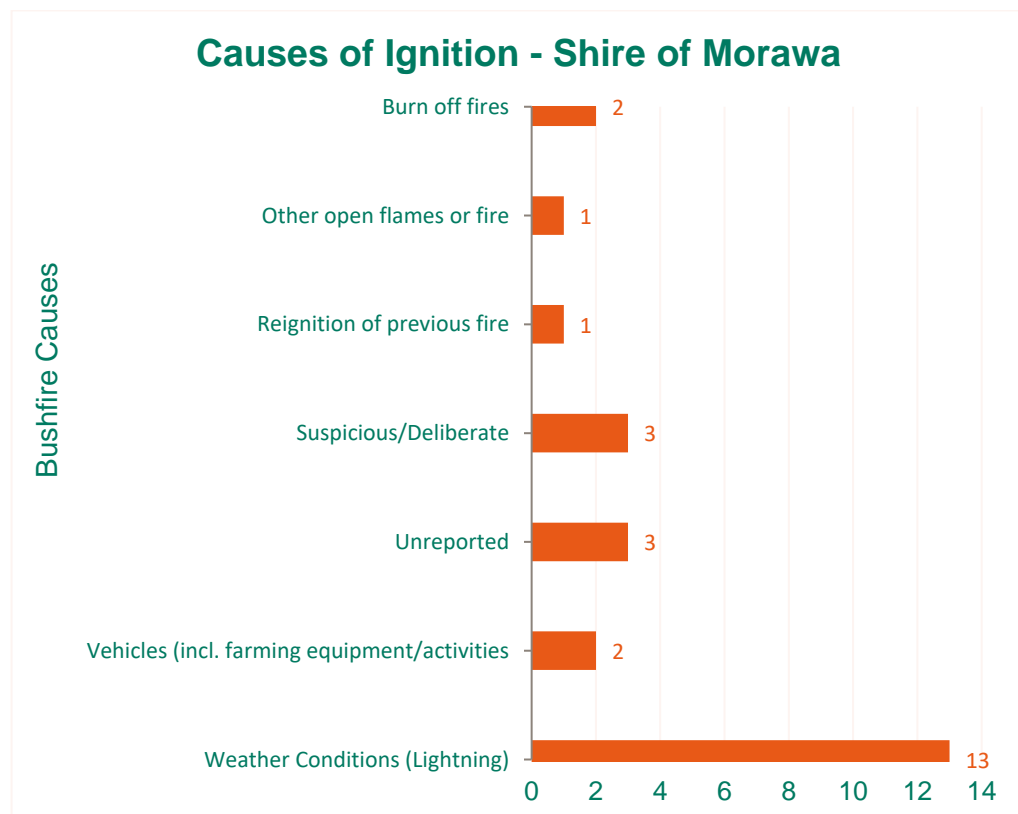
Graph 4 – Total Number of Bushfires within the Shire of Morawa²⁴

There are a number of reasons why bushfires occur. Graph 5 shows that 50% of all ignitions across the Shire are caused by weather conditions – Lightning which is conducive to the weather patterns within the Mid-West region during the bushfire season.

Lightning strikes during summer are common in agricultural areas and fires can travel rapidly in open cereal and stubble paddocks. Firefighting resources are usually able to attend these fires quickly and minimise the areas burnt.

Suspicious/deliberate and Unreported fires account for 23% followed by vehicles (incl farming equipment/activities) and burn off fires with 15%. Re-ignition of previous fires and open flame fires account for the remaining 7% of all ignitions.

²⁴ DFES Operational Information Systems Branch



Graph 5 – Summary of Bushfire Causes of Ignition²⁵ (2016/17 to 2021/22)

This fire history data may serve to influence the decision making process by identifying potential areas where fires are more likely to start and why, contributing to the implementation of appropriate treatment strategies.

Targeted education and prevention programs are just one example of allocating resources effectively to implement strategies in the BRM Plan where, for example, suspicious/deliberate fires, burn off fires and re-ignition of previous fires are occurring most.

Figure 14 shows the ignition causes by map location for the period 1 July 2016 to 30 June 2022.

²⁵ DFES Operational Information Systems Branch

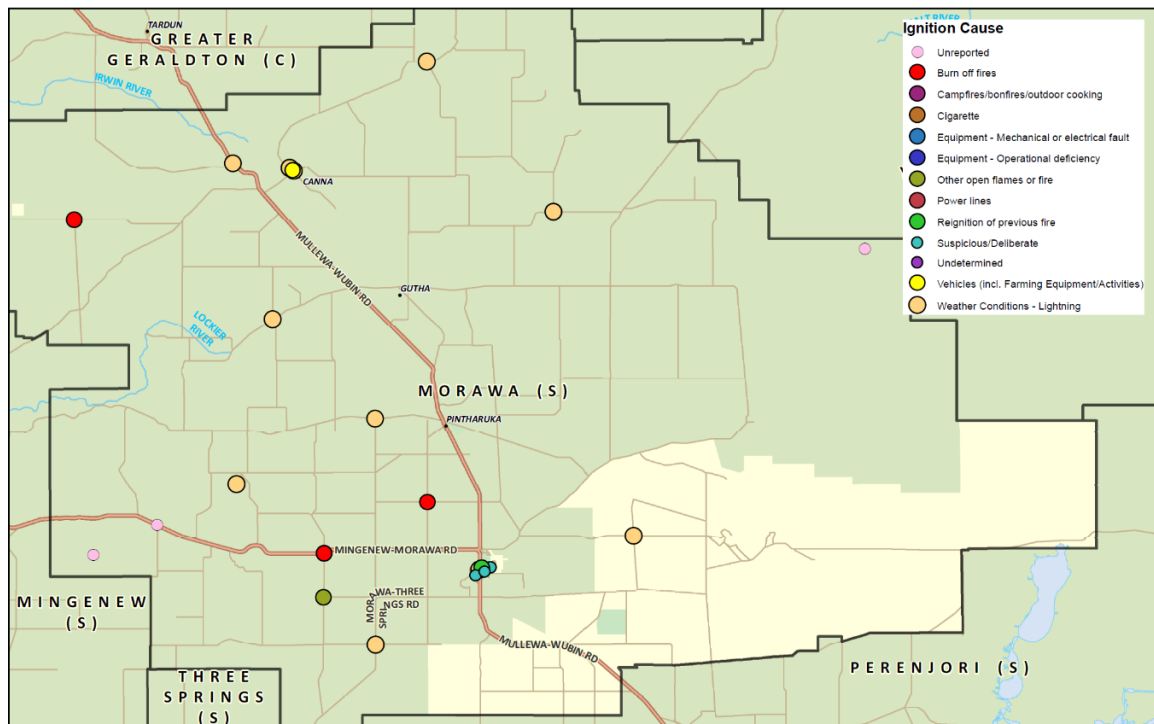


Figure 15 – Total Number of Bushfires within the Shire of Morawa

The risk of a fire outbreak is significantly greater prior to, and during harvesting. This increase in bushfire risk is driven by an increase in readily available fuel in the form of curing crops and grasses, coupled with frequently windy, warm and dry weather conditions. The situation is compounded further by the possibility of ignition from the machinery used for harvesting. As a result, any harvesting activity is required to be accompanied by a fire appliance containing a minimum water capacity of 400 litres and an engine powered pump²⁶. Fuel loads and fire risk are significantly reduced following harvest, and the burning of stubble and windrows is generally undertaken outside of the fire season to further manage bushfire risk.

3.2.6. Current Bushfire Management Activities

The Shire of Morawa aims to mitigate the destructiveness of bushfire. The Shire is responsible for the inspection and management of fire mitigation/hazard reduction measures on land owned by, or vested to, the Shire which includes local parks and reserves, road reserves, recreation and drainage reserves. Annually, the Shire implements their Fire Prevention Program and undertakes hazard reduction works on land it owns and controls which include mechanical works, slashing, chemical spraying and pruning.

²⁶ Shire of Morawa Firebreak Notice

Prescribed burning is also undertaken where required to reduce fuel loads and support biodiversity.

Map of Bushfire Prone Areas

The intent of the WA Government's Bushfire Prone Planning Policy is to implement effective risk-based land use planning and development to preserve life and reduce the impact of bushfire on property and infrastructure. The *State Planning Policy 3.7 – Planning for Bushfire Prone Areas* ensures bushfire risk is given due consideration in all future planning and development decisions.

This policy does not apply retrospectively, however the BRM Plan can help address this risk for existing development and establishing an effective treatment plan to manage the broader landscape and any unacceptable community risks. The Shire of Morawa bushfire prone areas are shown in Figure 15. Broad-scale mapping of bushfire prone areas indicates significant risk exists in the outer areas of the Shire, particularly towards the eastern and western boundaries, with many smaller bushfire prone areas providing connectivity across the district. Bushfire Prone Areas are subject to increased planning and construction requirements.

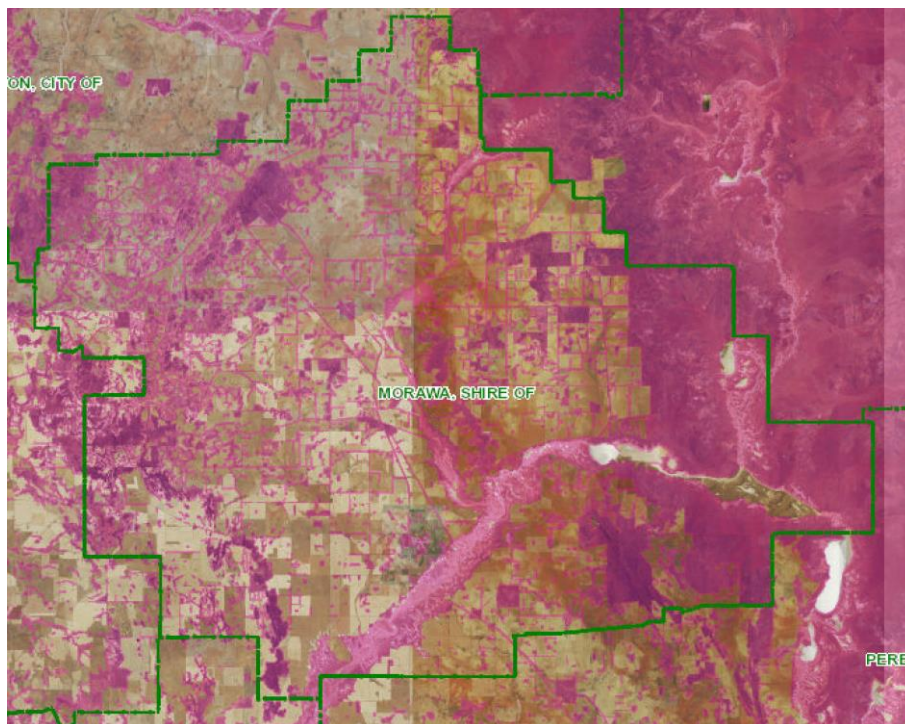


Figure 16 – Map of Bushfire Prone Areas within the Shire of Morawa²⁷

²⁷ maps.slip.wa.gov.au/landgate/locate

Volunteer Fire Brigades

Bushfire response in the Shire of Morawa is wholly undertaken by volunteers. The following brigades exist within the district:

- Canna-Gutha Volunteer Bush Fire Brigade
- Koolanooka Volunteer Bush Fire Brigade (farmer response)
- Morawa Volunteer Fire and Emergency Service
- Morawa West Volunteer Bush Fire Brigade (farmer response)
- Pintharuka Volunteer Bush Fire Brigade (farmer response)

If additional resources are required to support bushfire response in the local government, they may be available through the DBCA – Parks and Wildlife Service, other DFES brigades and neighbouring local government bushfire brigades, at request.

The rate of volunteerism within the Shire is notably higher than the State average. This is of significant benefit to the community in the depth of local knowledge, confidence and connection around bushfire and response in the community. An ageing volunteer population may bring forward issues with crew turnaround and longevity. If recruitment and retention of younger volunteers slows over the coming years, this will remain a challenge for the Shire.

The Shire has a volunteer Chief Bushfire Control Officer (CBFCO) appointed by the Local Government under the *Bush Fires Act 1954*. The CBFCO is the most senior Fire Control Officer (FCO) in the Shire. The primary responsibility of the Chief is to manage, control and direct all operational bush fire-fighting activities within the district. Duties of the CBFCO include:

- Providing leadership to volunteer bush fire brigades;
- Liaising with the local government concerning fire prevention / suppression matters generally and to provide directions issued by the local government to bush fire control officers, bush fire brigades or brigade officers; and
- Issue directions as necessary to a FCO or a brigade member that is planning or conducting burning operations in the district.

Burning Restrictions

The *Bush Fires Act 1954*, s.17 and s.18 provide for the 'declaration and gazettal' of Prohibited and Restricted Burning Times (PBT & RBT), as well as the ability to adjust burning times to suit changing weather conditions.

The Shire's limited burning times are as follows:

- RBT 1 October to 14 October, and 1 March to 15 March
- PBT 15 October to 28 February

Permits to Set Fire to the Bush ('Permits') are issued by the Shire of Morawa during the RBT each year. Permits are issued in an effort to prevent the escape of controlled burns and to ensure property owners safely plan and carry out their burning activities.

Bush Fires Act 1954 section 33 Fire Management Notices

The Shire issues an annual Firebreak Notice in accordance with section 33 of the *Bush Fires Act 1954*. Also included is information on:

- FCO contacts;
- Dates of RBT and PBT;
- Communications and radio networks;
- Firebreak requirements and guidance; and
- Harvesting operation requirements

This notice is sent to residents each year with their Rates Notice, requiring the installation of compulsory firebreaks on or before 15 September. The intention of the Firebreak Notice is to ensure that private properties have clear access to their properties maintained during the high threat period, to ensure accessibility for responding personnel in the event of a fire. It also serves as an opportunity to educate residents on other requirements (bans, permits etc) to manage and reduce overall risk in the community during high threat periods.

Community Engagement Activities

Currently, the Shire does not lead any formal community engagement programs regarding bushfire safety, awareness or planning. The section 33 notices are supplied alongside Rates notices, ensuring strong visibility of compliance requirements and local bushfire brigade volunteers, as members of the community, share knowledge and information with other community members. Additionally, roadside banners are used to promote firebreak compliance and bushfire risk awareness. The Shire may choose to promote existing State-wide activations that encourage personal bushfire planning and bushfire safety and awareness to increase community resilience in the future. Consideration needs to be given to the costs of resourcing effective community engagement campaigns and the reasonable capacity of local governments to support their delivery.

Other Current Local Government Wide Controls

This BRM Plan is a hazard specific plan that addresses significant bushfire risk within the local government. It aims to integrate bushfire risk management programs and activities into the business processes of the Shire, other agencies and land owners. The outcomes of this Plan will be used to inform the Shire when preparing and then implementing bushfire mitigation strategies for Shire managed land. Bushfire is the highest risk factor to the community from an emergency management perspective in the Shire.

The increased fire risk to the community due to a drying climate and existing developments within and around high fuel load areas places increasing pressure on fire brigade volunteers to support fire response requirements. Existing and future bushfire risk management programs, such as the annual Firebreak notice issued under s.33 *Bush Fires Act 1954*, will utilise the BRM Plan to prioritise resources and influence the decision making process.

The use of social media platforms to communicate bushfire alerts and warnings to the community and provide information about prevention and preparedness is a popular tool with an increasing uptake of subscribers and views. The Shire uses their website, Facebook and Twitter accounts to keep the community informed.

Further information about the Local Government Wide Controls and how they will support the treatment of bushfire risk can be found in section 6.1 – Local Government Wide Controls.

4. Asset Identification and Risk Assessment

4.1. Planning Areas

The Shire of Morawa has a single planning area based on the Electoral Ward boundaries, which encompasses the whole Shire.

4.2. Asset Identification

Asset identification and risk assessment has been conducted at the local level using the methodology described in the Guidelines using Bushfire Risk Management System (BRMS). Identified assets are categorised into the following categories and subcategories provided in Table 11.

Table 11 – Asset Categories and Subcategories

| Asset Category | Asset Subcategories |
|------------------|---|
| Human Settlement | <p>Residential areas</p> <p>Residential areas, including dwellings in rural areas and the rural urban interface.</p> <p>Places of temporary occupation</p> <p>Commercial and industrial areas, mining sites or camps and other locations where people may work or gather.</p> <p>Special risk and critical facilities</p> <p>Locations and facilities where occupants may be especially vulnerable to bushfire for one or more of the following reasons:</p> <ul style="list-style-type: none"> • Occupants may have limited knowledge about the impact of bushfires; • Occupants may have a reduced capacity to evaluate risk and respond adequately to bushfire event; • Occupants may be more vulnerable to stress and anxiety arising from a bushfire event or the effects of smoke; • There may be significant communication barriers with occupants; • Relocation and/or management of occupants may present unique challenges or difficulties, such as transportation, or providing alternative accommodation, healthcare or food supplies; or • Facilities that are critical to the community during a bushfire emergency. |
| Economic | <p>Agricultural</p> <p>Areas under production, such as pasture, livestock, crops, viticulture, horticulture and associated infrastructure.</p> |

| Asset Category | Asset Subcategories |
|----------------|---|
| Environmental | Commercial and industrial Major industry, waste treatment plants, mines (economic interest), mills, processing and manufacturing facilities and cottage industry. |
| | Critical infrastructure Power lines and substations, water pumping station, tanks/bores and pipelines, gas pipelines, telecommunications infrastructure, railways, bridges, port facilities and waste water treatments plants. |
| | Tourist and recreational Tourist attractions, day-use-areas and recreational sites that generate significant tourism and/or employment within the local area. These assets are different to tourist accommodation described as a Human Settlement Asset (see above). |
| | Commercial forests and plantations Plantations and production native forests. |
| | Drinking water catchments Land and infrastructure associated with drinking water catchments. |
| | Protected Flora, fauna and ecological communities that are listed as a: <ul style="list-style-type: none"> • Critically Endangered, Endangered or Vulnerable species under the Environmental Protection and Biodiversity Conservation Act 1999 (Cth) (EPBC Act 1999) (including associated critical habitat); • Critically Endangered, Endangered or Vulnerable species under the Biodiversity Conservation Act 2016; • Critically Endangered, Endangered or Vulnerable ecological community under the EPBC Act 1999 (Cth); • Critically Endangered, Endangered or Vulnerable Threatened Community (TEC) endorsed by the Minister for Environment (WA); • Fauna protected under international conventions; and • Ramsar wetlands of international importance. |
| | Priority Flora, fauna and ecological communities that are a: <ul style="list-style-type: none"> • Priority species listed on the Priority Flora or Priority Fauna Lists held by DBCA (Priority 1-5); • Priority Ecological Community (PEC) (Priority 1-5), and • Wetlands of national or state importance. |
| | Locally important Species, populations, ecological communities or habitats that the local community or independent scientific experts consider important for the area and for which there is some scientific evidence that protection would be beneficial. |

| Asset Category | Asset Subcategories |
|----------------|--|
| Cultural | Wetlands of local importance. Sites being used for scientific research. |
| | Aboriginal heritage Places of indigenous significance identified by the DPLH or the local community. |
| | Recognised heritage Non-indigenous heritage assets afforded legislative protection through identification by the National Trust, State Heritage List or Local Planning Scheme Heritage List. |
| | Local heritage Assets identified in a Municipal Heritage Inventory or by the community as being significant to local heritage. |
| | Other Other assets of cultural value to the local community, for example community halls, churches, clubs and recreation facilities. |

4.3. Assessment of Bushfire Risk

Risk assessments have been undertaken for each asset or group of assets identified using the methodology described in the Guidelines. The Asset Risk Register will be maintained in BRMS. This information is not included in the plan because information captured through BRMS includes data considered personal in nature including the names and addresses of landholders, and there is the potential for the data collected through the BRMS to be used for purposes other than bushfire risk mitigation

The Shire's CEO is to be consulted prior to any Bushfire Risk Management Planning data being released to the public domain. To actively encourage and support the implementation, monitoring and review of agreed actions, the Shire of Morawa as a matter of course or upon requests, will provide reports to key stakeholders that detail the assets and treatments that the stakeholders, (land owners/managers) have responsibility for.

The number of identified assets within the local government in each asset category at the time of BRM Plan endorsement is shown in the following table.

Table 12 – Asset Category Proportions

| Asset Category | Number of identified assets |
|------------------|-----------------------------|
| Human Settlement | 161 |
| Economic | 23 |
| Environmental | 8 |
| Cultural | 7 |

4.3.1. Consequence Assessment

Consequence is described as the outcome or impact of a bushfire event. The approach used to determine the consequence rating is different for each asset category: Human Settlement, Economic, Environmental and Cultural.

The methodology used to determine the consequence rating for each asset category is based on the following:

- **Consequence Rating – Human Settlement, Economic and Cultural Assets**

The outcome or impact of a bushfire event on the asset, or a group of assets, measured by the hazard posed by the classified vegetation and the vulnerability of the asset.

- **Consequence Rating – Environmental Assets**

The outcome or impact of a bushfire event on the asset, or a group of assets, measured by the vulnerability of the asset and the potential impact of a bushfire or fire regime.

4.3.2. Likelihood Assessment

Likelihood is described as the potential of a bushfire igniting, spreading and reaching an asset. The approach used to determine the likelihood rating is the same for each asset category: Human Settlement, Economic, Environmental and Cultural.

4.3.3. Assessment of Environmental Assets

Using available biological information and fire history data, environmental assets with a known minimum fire threshold were assessed to determine if they were at risk from bushfire, within the five year life of the BRM Plan. Environmental assets that would not be adversely impacted by bushfire within the five year period have not been included and assessed in the BRM Plan.

The negative impact of a fire on these assets (within the period of this BRM Plan), was determined to be minimal and may even be of benefit to the asset and surrounding habitat.

4.3.4. Local Government Asset Risk Summary

A risk profile for the local government is provided in the summary table below. This table shows the proportion of assets at risk from bushfire in each risk category at the time the BRM Plan was endorsed.

Table 13 – Local Government Asset Risk Summary

| | | Risk Rating | | | | |
|----------------|------------------|-------------|--------|-------|-----------|---------|
| Asset Category | | Low | Medium | High | Very High | Extreme |
| | Human Settlement | 6.5% | 25.1% | 28.2% | 14.1% | 7.0% |
| | Economic | 2.0% | 6.1% | 1.5% | 2.0% | 0.0% |
| | Environmental | 0.5% | 2.5% | 1.0% | 0.0% | 0.0% |
| | Cultural | 0.5% | 0.5% | 1.0% | 1.5% | 0.0% |

5. Risk Evaluation

5.1. Evaluating Bushfire Risk

The risk rating for each asset has been assessed against the likelihood and consequence descriptions to ensure:

- The rating for each asset reflects the relative seriousness of the bushfire risk to the asset;
- Consequence and likelihood ratings assigned to each asset are appropriate, and;
- Local issues have been considered.

5.2. Risk Acceptability

Risks below a certain level were not considered to require specific treatment during the life of this BRM Plan. They will be managed by routine local government wide controls and monitored for any significant change in risk.

In most circumstances risk acceptability and treatment will be determined by the land owner, in collaboration with local government and fire agencies. However, as a general rule, the following courses of action have been adopted for each risk rating.

Table 14 – Criteria for Acceptance of Risk and Course of Action

| Risk Rating | Criteria for Acceptance of Risk | Course of Action |
|----------------|--|--|
| Extreme | <p>Requires the application of asset specific treatment strategies.</p> <p>Treatment action is required within the first two years of this plan being endorsed.</p> <p>CEO may specify criteria.</p> <p>It is unlikely that Local Government wide controls would be adequate to manage the risk.</p> | <p>Routine controls are not enough to adequately manage the risk.</p> <p>Specific action is required in the first two years of BRM Plan where resourcing and funding permits.</p> <p>Treatments will be approached by:</p> <ul style="list-style-type: none"> • Priorities will be made for treatments that will have maximum benefit to multiple assets and critical infrastructure; • Identification of partnerships with other agencies for strategic mitigation; • Treatments that benefit vulnerable communities will be given priority; and |

| | | |
|-------------------------|--|---|
| | | <ul style="list-style-type: none"> • Communication with stakeholders as identified in the Communications Plan. <p>Assets will be reviewed post treatment.</p> |
| <p>Very High</p> | <p>Requires the application of asset specific treatment strategies.</p> <p>Treatment action is required within the first three years of this plan being endorsed.</p> <p>CEO may specify criteria.</p> <p>It is unlikely that Local Government wide controls would be adequate to manage the risk.</p> | <p>Routine controls are not enough to adequately manage the risk.</p> <p>Specific action is required in the first three years of BRM Plan where resourcing and funding permits.</p> <p>Treatments will be approached by:</p> <ul style="list-style-type: none"> • Prioritisation of treatments that will have maximum benefit to multiple assets and critical infrastructure; • Identification of partnerships with other agencies for strategic mitigation; and • Communication with stakeholders as identified in the Communications Plan. <p>Assets will be reviewed post treatment.</p> |
| <p>High</p> | <p>Asset specific treatment strategies may be required to adequately manage the risk.</p> <p>CEO may specify criteria.</p> <p>Local Government wide controls may contribute to management of risk.</p> | <p>Routine controls may not be enough to adequately manage the risk.</p> <p>Specific action is required during the life of the BRM Plan where resourcing and funding permits.</p> <p>Treatments will be approached by:</p> <ul style="list-style-type: none"> • Priorities will be made for treatments that will have maximum benefit to multiple assets and critical infrastructure; • Where assets fall adjacent to Extreme or Very High assets, treatments may be extended and included where there may be strategic benefit; and • Communication with stakeholders as identified in the Communications Plan. |

| | | |
|--------|--|---|
| | | Assets will be reviewed post treatment. Risk assessments to be reviewed at least once within the life of the BRM Plan. |
| Medium | Risk rating is considered acceptable with adequate controls. Asset specific treatments are not required, but risk should be monitored. Local Government wide controls should be sufficient to manage risk. | A specific action is not required. Risk will be managed with routine controls and monitored as required. Risk assessments to be reviewed at least once within the life of the BRM Plan. |
| Low | Risk rating is considered acceptable with adequate controls. Treatment action is not required but risk must be monitored. | Specific actions are not required. Risk will be managed with routine controls and monitored as required. |

5.3. Treatment Priorities

The treatment priority for each asset has been automatically assigned by BRMS and recorded in the Treatment Schedule, based on the asset's risk rating. Table 15 shows how consequence and likelihood combine to give the risk rating and subsequent treatment priority for an asset.

Table 15 – Treatment Priorities

| | | Consequence | | | |
|------------|----------------|----------------|-------------------|-------------------|-------------------|
| | | Minor | Moderate | Major | Catastrophic |
| Likelihood | Almost Certain | 3D (High) | 2C (Very High) | 1C (Extreme) | 1A (Extreme) |
| | Likely | 4C (Medium) | 3A (High) | 2A (Very High) | 1B (Extreme) |
| | Possible | 5A (Low) | 4A (Medium) | 3B (High) | 2B (Very High) |
| | Unlikely | 5C (Low) | 5B (Low) | 4B (Medium) | 3C (High) |

6. Risk Treatment

The purpose of risk treatment is to reduce the likelihood of a bushfire occurring and/or the potential impact of a bushfire on the social, economic, built and natural environments. This is achieved by implementing treatments that modify the characteristics of the hazard, the community or the built and natural environment.

There are many strategies available to treat bushfire risk. The treatment strategy (or combination of treatment strategies) selected will depend on the level of risk and the type of asset being treated. Not all treatment strategies will be suitable in every circumstance.

6.1. Local Government-Wide Controls

Local government wide controls are activities that are non-asset specific, rather they reduce the overall bushfire risk within the local government. The following controls are currently in place across the Shire:

- *Bush Fires Act 1954*, Section 33 notices, including applicable fuel management requirements, firebreak standards and annual enforcement programs;
- Declaration and management of Limited Burning Times for the local government area;
- Declaration and management of HVMBs for the local government area;
- TFBs declared and managed by DFES;
- Public education campaigns and the use of DBCA and DFES state-wide programs, tailored to suit local needs; including programs such as 5 Minute Fire Chat, Bushfire Action Month and Are You Ready Campaign;
- State planning framework and local planning schemes, implementation of appropriate land subdivision and building standards in line with DFES, Department of Planning and Building Commission policies and standards;
- Monitoring performance against the BRM Plan and reporting annually to the local government Council and OBRM;
- BFAC meetings as required to review current practices and contemporary bushfire management concepts; and
- Quarterly LEMC meetings.

A local government wide controls, multi-agency work plan has been developed (**Appendix 2**). The plan details work to be undertaken as part of normal business, improvements to current controls and new controls to be implemented to better manage bushfire risk across the local government area.

6.2. Asset-Specific Treatment Strategies

Asset-specific treatments are implemented to protect an individual asset or group of assets, identified and assessed in the BRM Plan as being at risk from bushfire. There are five asset specific treatment strategies:

- **Fuel management** – Treatment reduces or modifies the bushfire fuel through manual, chemical and planned burning methods;
- **Ignition management** – Treatment aims to reduce potential human and infrastructure sources of ignition in the landscape;
- **Preparedness** – Treatments aim to improve access and water supply arrangements to assist firefighting operations;
- **Planning** - Treatments focus on developing plans to improve the ability of firefighters and the community to respond to bushfire, and;
- **Community Engagement** – Treatments seek to build relationships, raise awareness and change the behaviour of people exposed to bushfire risk.

6.3. Development of the Treatment Schedule

The treatment schedule is a list of bushfire risk treatments recorded within BRMS. The Shire of Morawa will be focusing on developing a program of works that covers activities to be undertaken within the first year after the approval of the BRM Plan. The Treatment Schedule will evolve and develop throughout the life of the BRM Plan.

The treatment schedule will be developed in broad consultation with land owners and other stakeholders including DFES and DBCA.

Land owners are ultimately responsible for treatments implemented on their own land. This includes any costs associated with the treatment and obtaining the relevant approvals, permits or licences to undertake an activity. Where agreed, another agency may manage a treatment on behalf of a land owner. However, the onus is still on the land owner to ensure treatments detailed in this BRM Plan's Treatment Schedule are completed.

7. Monitoring and Review

Monitoring and review processes are in place to ensure that the BRM Plan remains current and valid. These processes are detailed below to ensure outcomes are achieved in accordance with the *Communication Strategy* and *Treatment Schedule*.

7.1. Review

A comprehensive review of this BRM Plan will be undertaken at least once every five years, from the date of Council approval. Significant circumstances that may warrant an earlier review of the BRM Plan include:

- Changes to organisational responsibilities or legislation;
- Changes to the bushfire risk profile of the local government; or
- Following a major fire event.

7.2. Monitoring

BRMS will be used to monitor the risk ratings for each asset identified in the BRM Plan and record the treatments implemented. Risk ratings are reviewed on a regular basis as described in Table 14 – Criteria for Acceptance of Risk and course of Action. New assets will be added to the *Asset Risk Register* when they are identified.

7.3. Reporting

The Shire of Morawa will be requested to contribute information relating to their fuel management activities to assist in the annual OBRM *Fuel Management Activity Report*. Reporting the progress of mitigation works and the management of bushfire risk through the BRM Plan to the Council sub-committees being the BFAC, LEMC and other relevant working groups will be made by the CEO or an appropriate delegate, annually or more often as the need dictates.

7.3.1. Privacy and Release of Information

Information captured through the BRMS includes data considered 'personal' in nature including the names and addresses of landholders. There is therefore the potential for the data collected through the BRMS to be used for purposes other than bushfire risk mitigation. The Chief Executive Officer is to be consulted prior to any Bushfire Risk Management data being released to the public domain.

8. Glossary

| | |
|--|--|
| Asset | A term used to describe anything of value that may be adversely impacted by bushfire. This may include residential houses, infrastructure, commercial, agriculture, industry, environmental, cultural and heritage sites. |
| Asset Category | There are four categories that classify the type of asset – Human Settlement, Economic, Environmental and Cultural. |
| Asset Owner | The owner, occupier or custodian of the asset itself. Note: this may differ from the owner of the land the asset is located on, for example a communication tower located on leased land or private property. |
| Asset Register | A component within the Bushfire Risk Management System (BRMS) used to record the details of assets identified in the Bushfire Risk Management Plan (BRM Plan). |
| Asset Risk Register | A report produced within the BRMS that details the consequence, likelihood, risk rating and treatment priority for each asset identified in the BRM Plan. |
| Bushfire | Unplanned vegetation fire. A generic term which includes grass fires, forest fires and scrub fires both with and without a suppression objective. |
| Bushfire Hazard | The hazard posed by the classified vegetation, based on the vegetation category, slope and separation distance. |
| Bushfire Risk Management Plan | A development related document that sets out short, medium and long term bushfire risk management strategies for the life of a development. |
| Bushfire Risk | The chance of a bushfire igniting, spreading and causing damage to the community or the assets they value. |
| Bushfire Risk Management | A systematic process to coordinate, direct and control activities relating to bushfire risk with the aim of limiting the adverse effects of bushfire on the community. |
| Consequence | The outcome or impact of a bushfire event. |
| Draft Bushfire Risk Management Plan | The finalised draft BRM Plan is submitted to the Office of Bushfire Risk Management (OBRM) for review. Once the OBRM review is complete, the BRM Plan is called the 'Final BRM Plan' and can be progressed to local government council for approval. |
| Geographic Information System (GIS) | A data base technology, linking any aspect of land-related information to its precise geographic location. |

| | |
|------------------------------|--|
| Land Owner | The owner of the land, as listed on the Certificate of Title; or leaser under a registered lease agreement; or other entity that has a vested responsibility to manage the land. |
| Likelihood | The chance of something occurring. In this instance, it is the potential of a bushfire igniting, spreading and impacting on an asset. |
| Locality | The officially recognised boundaries of suburbs (in cities and larger towns) and localities (outside cities and larger towns). |
| Map | The mapping component of the BRMS. Assets, treatments and other associated information is spatially identified, displayed and recorded within the Map. |
| Planning Area | A geographic area determined by the local government which is used to provide a suitable scale for risk assessment and stakeholder engagement. |
| Priority | See Treatment Priority. |
| Recovery Cost | The capacity of an asset to recover from the impacts of a bushfire. |
| Risk Acceptance | The informed decision to accept a risk, based on the knowledge gained during the risk assessment process. |
| Risk Analysis | The application of consequence and likelihood to an event in order to determine the level of risk. |
| Risk Assessment | The systematic process of identifying, analysing and evaluating risk. |
| Risk Evaluation | The process of comparing the outcomes of risk analysis to the risk criteria in order to determine whether a risk is acceptable or tolerable. |
| Risk identification | The process of recognising, identifying and describing risks. |
| Risk Register | A component within the BRMS used to record, review and monitor risk assessments and treatments associated with assets recorded in the BRM Plan. |
| Risk Treatment | A process to select and implement appropriate measures undertaken to modify risk. |
| Rural | Any area where in residences and other developments are scattered and intermingled with forest, range, or farmland and native vegetation or cultivated crops. |
| Rural Urban Interface | The line or area where structures and other human development adjoin or overlap with undeveloped bushland. |
| Slope | The angle of the ground's surface measured from the horizontal. |
| Tenure Blind | An approach where multiple land parcels are considered as a whole, regardless of individual ownership or management arrangements. |

| | |
|---------------------------------|---|
| Treatment | An activity undertaken to modify risk, for example a prescribed burn. |
| Treatment Objective | The specific aim to be achieved or action to be undertaken, in order to complete the treatment. Treatment objectives should be specific and measurable. |
| Treatment Manager | The organisation, or individual, responsible for all aspects of a treatment listed in the <i>Treatment Schedule</i> of the BRM Plan, including coordinating or undertaking work, monitoring, reviewing and reporting. |
| Treatment Planning Stage | The status or stage of a treatment as it progresses from proposal to implementation. |
| Treatment Priority | The order, importance or urgency for allocation of funding, resources and opportunity to treatments associated with a particular asset. The treatment priority is based on an asset's risk rating. |
| Treatment Schedule | A report produced within the BRMS that details the treatment priority of each asset identified in the BRM Plan and the treatments scheduled. |
| Treatment Strategy | The broad approach that will be used to modify risk, for example fuel management. |
| Treatment Type | The specific treatment activity that will be implemented to modify risk, for example a prescribed burn. |
| Vulnerability | The susceptibility of an asset to the impacts of bushfire. |

9. Common Abbreviations

| | |
|------------|--|
| AFAC | Australasian Fire and Emergency Services Authorities Council |
| APZ | Asset Protection Zone |
| BFAC | Bush Fire Advisory Committee |
| BRM | Bushfire Risk Management |
| BRM Branch | Bushfire Risk Management Branch (DFES) |
| BRM Plan | Bushfire Risk Management Plan |
| BRMS | Bushfire Risk Management System |
| BRPC | Bushfire Risk Planning Coordinator |
| CALD | Culturally and Linguistically Diverse |
| CBFCO | Chief Bush Fire Control Officer |
| CEO | Chief Executive Officer |
| CBH | Cooperative Bulk Handling |
| CESM | Community Emergency Services Manager |
| DBCA | Department of Biodiversity, Conservation and Attractions |
| DFES | Department of Fire and Emergency Services |
| DPLH | Department of Planning, Lands and Heritage |
| EPBC Act | Environmental Protection and Biodiversity Conservation Act |
| FCO | Fire Control Officer |
| FDI | Fire Danger Rating |
| FFDI | Forest Fire Danger Index |
| FMP / BMP | Fire Management Plan / Bushfire Management Plan |
| GFDI | Grassland Fire Danger Index |
| GIS | Geographic Information System |
| HSZ | Hazard Separation Zone |

| | |
|-------|---|
| JAFFA | Juvenile and Family Fire Awareness |
| LEMA | Local Emergency Management Arrangements |
| LEMC | Local Emergency Management Committee |
| LG | Local Government |
| LMZ | Land Management Zone |
| MoU | Memorandum of Understanding |
| OBRM | Office of Bushfire Risk Management |
| PEC | Priority Ecological Community |
| PWS | Parks and Wildlife Service |
| SEMC | State Emergency Management Committee |
| SLIP | Shared Land Information Platform |
| TEC | Threatened Ecological Community |
| UCL | Unallocated Crown Land |
| UMR | Unmanaged Reserve |
| WA | Western Australia |
| WAPC | Western Australian Planning Commission |

10. Appendices

10.1. Communications Strategy

10.2. Local Government Wide Controls



Bushfire Risk Management Planning
Communication Strategy

Document Control

| | | | |
|-------------------|--|------------------|-----------------|
| Document Name | Bushfire Risk Management Plan Communication Strategy | Current Version | Final Draft |
| Document Owner | Shire of Morawa Chief Executive Officer | Issue Date | 7 February 2023 |
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Related Documents

| Title | Version | Date |
|--|---------|---------------|
| Shire of Morawa Bushfire Risk Management Plan | Draft | February 2023 |
| Shire of Morawa Local Government Wide Controls | Draft | February 2023 |

Amendment List

| Version | Date | Author | Section |
|------------|---------------|--------|--|
| Draft v1 | February 2022 | DW | All – Initial Draft |
| Draft v1.1 | November 2022 | DW | Amended sections following OBRM feedback |

1. Introduction

A Bushfire Risk Management Plan (BRM Plan) is a strategic document that outlines the approach to the identification, assessment and treatment of assets exposed to bushfire risk within the Shire of Morawa. This Communication Strategy accompanies the BRM Plan for the Shire of Morawa.

It documents the:

- communication objectives;
- roles and responsibilities for communication;
- key stakeholders;
- stakeholders engaged in the development of the BRM Plan and Treatment Schedule; and
- Communication Plan for the implementation and review of the BRM Plan including target audiences and key messages at each project stage; communication risks and strategies for their management; and communication monitoring and evaluation procedures.

2. Communications Overview

2.1. Communication Objectives

The communication objectives for the development, implementation and review of the BRM Plan for the Shire of Morawa are as follows:

1. Key stakeholders understand the purpose of the BRM Plan and their role in the BRM planning process.
2. Stakeholders who are essential to the BRM planning process, or can supply required information, are identified and engaged in a timely and effective manner.
3. Relevant stakeholders are involved in decisions regarding risk acceptability and treatment.
4. Key stakeholders engage in the review of the BRM Plan as per the schedule in place for the local government.
5. The community and other stakeholders engage with the bushfire risk management planning process and as a result are better informed about bushfire risk and understand their responsibilities to address bushfire risk on their own land.

2.2. Communication Roles and Responsibilities

The Shire of Morawa is responsible for the development, implementation and review of the Communication Strategy. Key stakeholders support local government by participating in the development and implementation of the Communications Strategy as appropriate. An overview of communication roles and responsibilities follows:

- Chief Executive Officer, Shire of Morawa, responsible for endorsement of the BRM Plan Communications Strategy,
- Community Emergency Services Manager (CESM), responsible for internal and external communication with the Local Government Authority, monitoring and reporting on the BRM Plan and Communication Strategy.
- CESM, responsible for operational-level communication between the Shire and the Department of Fire and Emergency Services (DFES) at the cessation of the Bushfire Risk Planning Coordinator contract.
- Bushfire Risk Management Officer, DFES, responsible for operational-level communication between the Shire, DFES and the Office of Bushfire Risk Management (OBRM).
- Chief and Deputy Bushfire Control Officer's, Shire of Morawa, responsible for communicating BRM Plan to Shire Volunteer Bushfire Brigades.

2.3. Key Stakeholders for Communication

The following table identifies key stakeholders in BRM planning process, its implementation and review. These are stakeholders that are identified as having a significant role or interest in the planning process or are likely to be significantly impacted by the outcomes

| Stakeholder | Role or interest | Level of impact of outcomes | Level of engagement |
|---|--|-----------------------------|---|
| Shire of Morawa | Significant role in plan and treatment development; Facilitation of BRM Plan, Land Managers | High | Consult, involve, collaborate, inform and empower |
| Local Governments bordering the Shire of Morawa | Significant role in plan and treatment development; Facilitation of BRM Plan, Land Managers | High | Consult, involve, collaborate, inform and empower |
| Department of Fire and Emergency Services (DFES) | Assist LG with development of BRM Plan, technical advice and expertise | High | Consult, collaborate, involve and inform |
| Office of Bushfire Risk Management (OBRM) | Plan governance and advice | Medium | Consult, involve and inform |
| Department of Biodiversity, Conservation and Attractions (DBCA) | Significant role in plan and treatment development; asset identification, land manager responsible for treatments | High | Consult, involve and inform |
| Main Roads WA | Role in plan and treatment development, asset identification; implementation and review, land manager responsible for treatments | Medium | Consult, involve, collaborate, inform and empower |
| Bush Fire Advisory Committee (BFAC) | Major role in plan and treatment development, implementation and review | High | Consult, involve, collaborate, inform and empower |
| Local Emergency Management Committee (LEMC) | Major role in plan and treatment development, implementation and review | High | Consult, involve, collaborate, inform and empower |
| Private landowners | Role in plan and treatment development, asset identification; implementation and review, land manager responsible for treatments | High | Consult, involve, collaborate, inform and empower |
| Asset owners | Land Managers/impact of bushfire on business | Low | Consult, inform and empower |
| CBH Group | Role in plan and treatment development for assets and areas surrounding assets, asset identification, implementation and review | Medium | Consult, involve, collaborate, inform and empower |

| Stakeholder | Role or interest | Level of impact of outcomes | Level of engagement |
|--|--|-----------------------------|---|
| Interest Groups | Awareness of BRM Plan, Consultation and expert advice | Low | Consult, inform and empower |
| Telstra | Role in plan and treatment development for assets and areas surrounding assets, asset identification; implementation and review | Medium | Consult, involve, collaborate, inform and empower |
| Department of Planning, Lands and Heritage | Land manager responsible for treatments; Role in plan and treatment development implementation and review | Medium | Consult, involve, collaborate, inform and empower |
| Landcorp | Role in plan and treatment development implementation and review | Medium | Consult, involve, collaborate, inform and empower |
| Department of Water and Environmental Regulation | Role in plan and treatment development, asset identification; implementation and review, land manager responsible for treatments | Medium | Consult, involve, collaborate, inform and empower |
| Water Corporation | Role in plan and treatment development, asset identification; implementation and review, land manager responsible for treatments | Medium | Consult, involve, collaborate, inform and empower |
| Western Power | Role in plan and treatment development along powerline corridors and implementation of treatments | Medium | Consult, involve, collaborate, inform and empower |
| Landcare, Local Community Conservation groups | Advisory role in biodiversity/bushfire issues, fuel reduction (weeding/spraying) treatments, implementation and review | Medium | Consult, involve, collaborate, inform and empower |

3. Communications Log – Development of the BRM Plan and Treatment Schedule

| Timing of Communication | Stakeholders | Purpose | Summary | Communication Method | Lesson Identified | Follow up |
|-----------------------------|---|---|---|----------------------------------|--------------------------------------|---|
| Development of the BRM Plan | | | | | | |
| 10 February 2022 | Shire of Morawa Executive Staff and Councillors | Informed, consulted, accountable or responsible | Provide overview of the BRM Plan and Council commitment to the project | Face to face Meetings | Time constraints Unclear messages | Feedback, questions and level of support received |
| 19 December 2022 | | Review and input into Plan | Discuss current reserve management Request feedback from executive staff | Powerpoint presentation Email | | |
| 4 February 2022 | DFES | Informed, consulted, accountable or responsible | Discuss project timelines, sourcing of information | Email Telephone | Time constraints Unclear messages | Feedback, questions and level of support received |
| 9 February 2022 | | Review and input into Plan | Mapping and Risk assessment process Field assessments with CESM | Face to face | | |
| 31 March 2022 | | | Feedback request on fire behaviour in vegetation relevant to the LG Project update and discussion relevant to the LG | Meetings | | |

| Timing of Communication | Stakeholders | Purpose | Summary | Communication Method | Lesson Identified | Follow up |
|-----------------------------------|--|--|--|---|--|---|
| Development of the BRM Plan | | | | | | |
| 6-7 July 2022 | | | Field assessments with CESM | Face to face | | |
| 5 September 2022 | | | Discuss status of BRM and treatment strategies | Face to face | | |
| 19 December 2022 | | | Request feedback on draft BRM Plan | Email | | |
| 1 April 2022 | DBCA | Informed, consulted, accountable or responsible. Review and input into Plan | Request for information on vegetation and threatened flora and fauna in LG | Email | Incorrect information Lack of understanding | Feedback, questions, and level of support |
| 24 March 2021 23 February 2022 | LEMC | Informed, consulted, accountable or responsible | Inform of the BRMP process and provide overview and status updates | Quarterly Meetings Provide status report | Time constraints Unclear messages | Feedback, questions, and level of support received by the Committee |
| 23 February 2023 | BFAC | Informed, consulted, accountable or responsible | Request for comment/feedback on draft BRM Plan | Email | Time constraints Unclear messages | Feedback, questions, and level of support received by the Committee |
| 23 February 2023 | Chief Bush Fire Control Officer Fire Control Officers | Engage in process of BRMP risk analysis and treatment schedule | Discussion of planning areas within BRM Plan | Face to face | Time constraints Unclear messages | Feedback, treatments negotiated and supported |

| Timing of Communication | Stakeholders | Purpose | Summary | Communication Method | Lesson Identified | Follow up |
|-----------------------------|-------------------|---|--|----------------------|--|--|
| Development of the BRM Plan | | | | | | |
| 22 February 2023 | Land Managers | Informed, consulted, accountable or responsible | Arc Infrastructure – discuss mitigation strategies along rail corridors | Telephone Email | Limited Resources Limited engagement from Stakeholder | Engaged throughout process Feedback received Success of outcomes |
| 23 February 2022 | Asset Owners | Informed, consulted, accountable or responsible | Discussion with Education Department Rep (Principal) regarding mitigation around schools | Face to face | Conservation issues Timing of mitigation | Engaged throughout process Feedback received Success of outcomes |
| 9 March 2022 | Service Providers | Informed, consulted | Landgate – request for reserve and tenure data | Email Telephone | Conservation issues | Feedback, questions and level of received |
| 9 March 2022 | | | Midwest Development Commission – request for community profile data | Email | Lack of understanding | |

| Timing of Communication | Stakeholders | Purpose | Summary | Communication Method | Lesson Identified | Follow up |
|---------------------------------------|--|--|--|----------------------------|--|---|
| Development of the Treatment Schedule | | | | | | |
| | Shire of Morawa Executive Staff and Councillors | Risk analysis and prioritised strategic treatments | Councillor Briefing | Face to face presentation | Incorrect information Lack of understanding | Feedback, questions and level of support received |
| 4 October 2022 | DFES | Risk analysis and prioritised strategic treatments | Discuss mitigation Strategies – Discuss UCL in Gazetted townsites | Email Telephone Meeting | Incorrect information Lack of understanding | Feedback, questions and level of support received |
| | DBCA | Risk analysis and prioritised strategic treatments | Discuss mitigation strategies | Emails Telephone | Incorrect information Lack of understanding | Feedback, questions and level of support received |
| | BFAC | Risk analysis and prioritised strategic treatments | Progress report and discussion of treatment priorities | Annual meeting | Incorrect information Lack of understanding | Feedback on treatments received and supported |
| | Chief Bush Fire Control Officer Fire Control Officers | Risk analysis and prioritised strategic treatments | Discuss mitigation strategies | Email Face to face | Incorrect information Lack of understanding | Feedback on treatments received and supported |
| | Land Managers | Treatment schedule and risk analysis | Discuss current and future treatments | Face to face Telephone | Incorrect information | Engaged throughout process |

| Timing of Communication | Stakeholders | Purpose | Summary | Communication Method | Lesson Identified | Follow up |
|---------------------------------------|-------------------|---|--|----------------------|---|--|
| Development of the Treatment Schedule | | | | | | |
| | | Negotiation of treatments | | | Lack of understanding Limited engagement from stakeholder Limited resources | Feedback and commitment received to implement agreed controls |
| | Asset Owners | Empowerment through provision of risk analysis information | Discussion current and future treatments | Telephone Emails | Incorrect information Lack of understanding Limited engagement from stakeholders Limited resources | Feedback and commitment received to implement agreed controls Success of outcomes |
| | Service Providers | Provision of risk analysis and prioritised strategic treatments | Meeting to discuss treatment schedules | Meeting Emails | Incorrect information Lack of understanding Limited engagement from stakeholder Limited resources | Feedback and commitment received to implement agreed controls |

4. Communications Plan – Implementation and Review of the BRM Plan

This Communications Plan outlines the key communication initiatives that will be undertaken during the implementation and review of the BRM Plan.

| Timing of Communication | Stakeholders | Communication Objective(s) | Communication Method | Key Message or Purpose | Responsibility | Identified Risks to Communication | Strategy to Manage Risks | Monitoring and Evaluation Method |
|--------------------------------|------------------------------------|----------------------------|---|---|-----------------|---|--|--|
| Implementation of the BRM Plan | | | | | | | | |
| Annually | OBRM | All (1-5) | Reports, emails, telephone, face to face meetings | Progress reporting Approve minor updates to the BRM plan Compliance | Shire of Morawa | Poor reporting and recording of information | Shire of Morawa to record data and information appropriately within BRMS | Work completed as a result of BRM Plan |
| Bi Annually | Shire of Morawa Councillors, staff | All (1-5) | Reports, emails, telephone, face to face meetings | Progress reporting Endorse minor updates to the BRM Plan Compliance | Shire of Morawa | Poor reporting and recording of information | Shire of Morawa to record data and information appropriately within BRMS | Feedback from Council received Work completed as a result of BRM Plan |

| Timing of Communication | Stakeholders | Communication Objective(s) | Communication Method | Key Message or Purpose | Responsibility | Identified Risks to Communication | Strategy to Manage Risks | Monitoring and Evaluation Method |
|-------------------------|---------------|----------------------------|---|---|-----------------|---|--|---|
| Bi Annually | BFAC | All (1-5) | Reports, emails, telephone, face to face meetings | Progress reporting Endorse minor updates to BRM Plan | Shire of Morawa | Poor reporting and recording of information | Shire of Morawa to record data and information appropriately within BRMS | Feedback from BFAC Work completed as a result of BRM Plan |
| Quarterly | LEMC | All (1-5) | Reports, emails, telephone, face to face meetings | Progress reporting Endorse minor updates to BRM Plan | Shire of Morawa | Poor reporting and recording of information | Shire of Morawa to record data and information appropriately within BRMS | Feedback from LEMC Work completed as a result of BRM Plan |
| Annually | Land Managers | All (1-5) | Reports, emails, face to face meetings, telephone | Compliance | Shire of Morawa | Poor reporting and recording of information | Shire of Morawa to record data and information appropriately within BRMS | Feedback from Land Managers Work completed as a result of BRM Plan |

| Timing of Communication | Stakeholders | Communication Objective(s) | Communication Method | Key Message or Purpose | Responsibility | Identified Risks to Communication | Strategy to Manage Risks | Monitoring and Evaluation Method |
|-------------------------|-------------------|----------------------------|---|--------------------------------------|-----------------|---|--|---|
| Annually | Asset Owners | All (1-5) | Reports, emails, face to face meetings, telephone calls | Compliance | Shire of Morawa | Poor reporting and recording of information | Shire of Morawa to record data and information appropriately within BRMS | Feedback from Asset Owners Work completed as a result of BRM Plan |
| Annually | Service Providers | All (1-5) | Reports, emails, face to face meetings, telephone calls | Progress reporting Compliance | Shire of Morawa | Poor reporting and recording of information | Shire of Morawa to record data and information appropriately within BRMS | Feedback from Service Providers Work completed as a result of BRM Plan |

| Timing of Communication | Stakeholder (s) | Communication Objective(s) | Communication Method | Key Message or Purpose | Responsibility | Identified Risks to Communication | Strategy to Manage Risks | Monitoring and Evaluation Method |
|----------------------------|---|----------------------------|--|--|-----------------|---|---|---|
| Review of the BRM Plan | | | | | | | | |
| Major Review every 5 years | OBRM | All (1-5) | Reports, emails, telephone calls | Monitor timelines for BRM Plan review Endorse minor updates to the BRM plan Compliance | Shire of Morawa | Poor reporting and recording of information Review not completed by due date | Shire of Morawa | Feedback from OBRM |
| Major Review every 5 years | Shire of Morawa Councillors, staff and stakeholders | All (1-5) | Reports, emails, telephone calls, face to face meetings, social media platforms, Shire website, Community workshops and forums | Conduct major review and additions to BRM Plan | Shire of Morawa | Lack of response for requests for feedback | Maintain engagement with stakeholders by demonstrating effectiveness / benefits of plan | Feedback from Council / Stakeholders Review completed and improvement acted upon |



Bushfire Risk Management Plan

Local Government Wide Controls

Bushfire Risk Management Planning - Local Government-Wide Controls

This template is provided to record the programs and activities (controls) currently undertaken by local government and other stakeholders across the local government area in relation to managing bushfire risk. Refer to section 6.1 of the *Bushfire Risk Management Plan Template* and section 2.5.2 of the *Guidelines for Preparing a Bushfire Risk Management Plan*.

| ID | Control | Action or Activity Description | Lead Agency | Other Stakeholder(s) | Notes and Comments |
|----|---------------|--|---|----------------------|---|
| 01 | Risk Analysis | Bushfire Risk Management Planning (BRMP) extreme risks priority for treatment | Shire of Morawa Department of Fire and Emergency Services (DFES) | All | Treatments planned for all extreme risks and included in BRMP Treatment Schedule. The review periods are detailed in Part 5.3 –Risk Acceptability. |
| 02 | | Maintain and refine BRMP | Shire of Morawa | All | As per State Hazard Plan – Fire a collaboration with DFES and Department of Biodiversity, Conservation and Attractions (DBCA) |
| 03 | | Shire of Morawa and Unallocated Crown Land (UCL) / Unmanaged Reserves (UMR) Inspection Program | Shire of Morawa DFES DBCA | | Fuel reduction program on all Shire of Morawa, UCL and UMR reserves. This includes firebreak installation and maintenance, weed reduction (slashing, spraying), vegetation thinning and removal and prescribed burning. |

| ID | Control | Action or Activity Description | Lead Agency | Other Stakeholder(s) | Notes and Comments |
|-----------|----------------------------|--|-----------------|---|---|
| 04 | | Performance monitoring and reporting of BRMP outcomes to the Council and Office of Bushfire Risk Management (OBRM) | Shire of Morawa | All | Annual reports to the Shire of Morawa and OBRM as required. |
| 05 | Town Planning | Shire of Morawa Planning Strategy 2021 | Shire of Morawa | Western Australian Planning Commission (WAPC) | Land developers are required to implement a Bushfire Management Plan to ensure risk is managed and other controls implemented and monitored. |
| 06 | | State Planning Policy 3.7: Planning in Bushfire Prone Areas | Shire of Morawa | WAPC DFES | Shire formally recognises bush fire prone areas within the Shire. Bushfire prone mapping reviewed annually. Shire submits amendments through OBRM. |
| 07 | | Australian Standard 3959 – <i>Construction of Buildings in Bushfire-Prone Areas</i> | Shire of Morawa | | Shire requires all buildings in bush fire prone areas to be constructed in accordance with AS3959. |
| 08 | <i>Bush Fires Act 1954</i> | Firebreak notice – s.33(1) | Shire of Morawa | Bush Fire Advisory Committee (BFAC) | Review firebreak notice to ensure it remains contemporary. Publish firebreak notice as required. |
| 09 | | Annual firebreak inspection program – s.33 | Shire of Morawa | Fire Control Officers (FCO) | Inspection program is in place to ensure compliance to the firebreak notice and fines apply for non-compliance. Remedial works are also carried out at the owners expense on non-compliant properties |

| ID | Control | Action or Activity Description | Lead Agency | Other Stakeholder(s) | Notes and Comments |
|----|----------------------|---|-----------------|-------------------------|--|
| 10 | | Restricted and Prohibited Burn Times – s.17 & 18 (RBT & PBT) | Shire of Morawa | DFES | Review and update RBT & PBT times as required. Make seasonal variations depending on prevailing weather conditions. Any changes to be published in local newspaper and Shire's website and social media platforms. |
| 11 | | Total Fire Bans (TFB) – s.22A | DFES | Shire of Morawa | All TFBs declared are communicated to the Chief Bush Fire Control Officer and Shire and broadcasted to the wider community. |
| 12 | | Harvest and Vehicle Movement Bans – s.38 | Shire of Morawa | DFES FCOs | All bans will be communicated via Shires SMS system, and ABC local Radio (720AM) at 10.05am, 11.05am, 12.35pm and 2.05pm daily |
| 13 | | Permits to set fire to the bush – s.18 & r.15B | Shire of Morawa | FCOs | Issuing of permits by authorised FCOs is completed during the restricted burn times. |
| 14 | Community Engagement | Community engagement initiatives / program's | DFES | Shire of Morawa DBCA | "Are You Ready" State-wide campaign and targeted campaigns tailored to suit local needs. |
| 15 | | Community Bushfire Ready groups (preparedness, education and information) | DFES | Shire of Morawa | DFES Community Engagement Initiatives/programs (Bushfire Awareness workshops, Bushfire Information booths, Farm Safe workshops, DFES Monthly themes, Media releases and promotions). |

| ID | Control | Action or Activity Description | Lead Agency | Other Stakeholder(s) | Notes and Comments |
|----|-------------------------------|---|---------------------------------|-------------------------|--|
| 16 | Fuel Management | Fuel reduction of UCL/UMR | DFES DBCA Shire of Morawa | | Fuel management of UCL/UMR outside gazetted townsites. Fuel management of UCL/UMR inside gazetted town sites. |
| 17 | | Mitigation of rail corridors | Arc Infrastructure | | Fuel management of rail corridors with priority in townsites |
| 18 | | Mitigation of Main Road corridors | Main Roads | | Fuel management of road verges along main arterial roads within the Shire |
| 19 | | Shire of Morawa annual works program | Shire of Morawa | | Firebreak installation and maintenance, weed reduction (slashing, spraying), vegetation thinning and removal. |
| 20 | | Bushfire brigade prescribed burning | Shire of Morawa | | Fuel reduction burning on Shire reserves where appropriate. |
| 21 | | Fuel reduction, asset protection zones, hazard separation zone. | Private Landowners | Shire of Morawa FCOs | Fuel reduction undertaken by private landowners to comply with the requirements of the Firebreak Notice. |
| 22 | Reduction of Ignition Sources | Power line / pole maintenance | Western Power | Private Landowners | |
| | | Arson control | DFES WA Police DBCA | All | Shire actively participates in campaigns for arson prevention. |



ES.SPR.1
Ref: OCR231913

7 March 2023

Mr Chris Dunne
Acting Director
Office of Bushfire Risk Management
PO Box P1174
PERTH WA 6844

Dear Chris

Bushfire Risk Management Plan 2023-2028 – Shire of Morawa

The Shire of Morawa is pleased to provide the Office of Bushfire Risk Management (OBRM) with a copy of the final Bushfire Risk Management Plan 2023-2028 for approval.

Once approved by OBRM, the final Bushfire Risk Management Plan will be submitted to Council for their endorsement.

Should you have any queries, comments or require any further information, please do not hesitate to contact Bushfire Risk Planning Coordinator, Mrs Donna Walker.

Yours faithfully

Scott Wildgoose
Chief Executive Officer

Ordinary Council Meeting 16 March 2023

Attachment 1- 11.2.1a Monthly Financial Report for the period ending 28 February 2023

Attachment 2- 11.2.1b Bank Reconciliation for the period ending 28 February 2023

Attachment 3- 11.2.1c List of Accounts Paid for the period ending 28 February 2023

Item 11.2.1- Statement of Financial Activity – February 2023



SHIRE OF MORAWA

STATEMENT OF FINANCIAL ACTIVITY

FOR THE YEAR ENDING
30 JUNE 2023



SHIRE OF MORAWA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2023

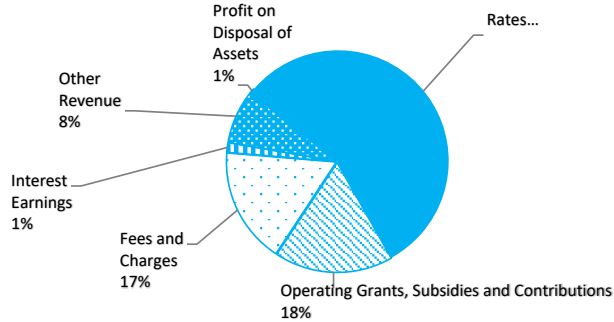
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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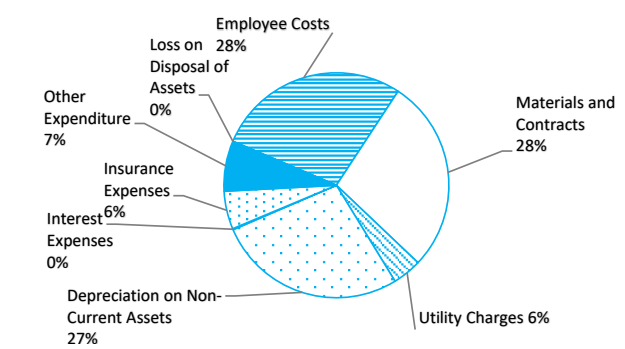
| | |
|--|----|
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OPERATING ACTIVITIES

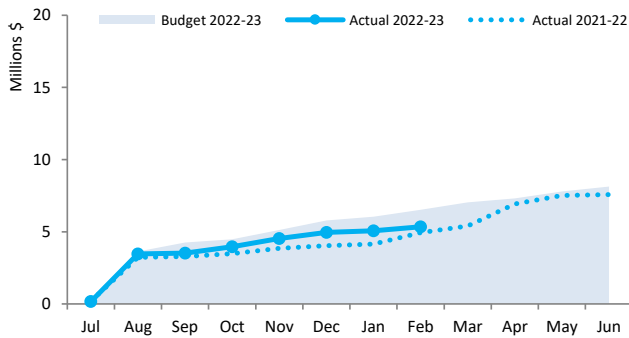
OPERATING REVENUE



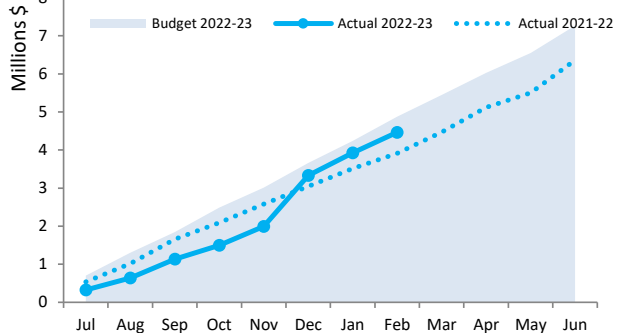
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

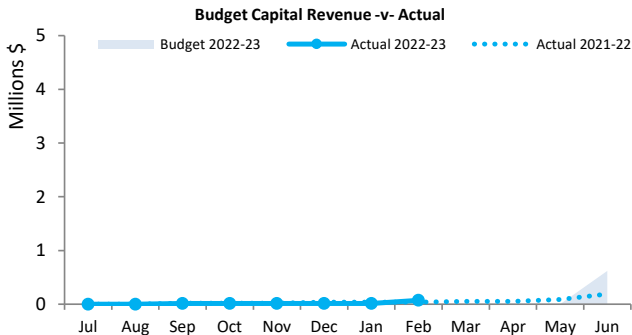


Budget Operating Expenses -v- YTD Actual

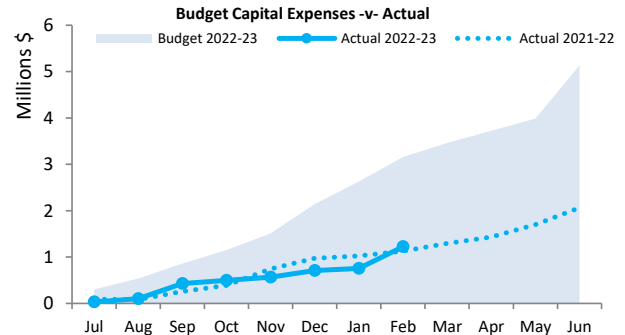


INVESTING ACTIVITIES

CAPITAL REVENUE



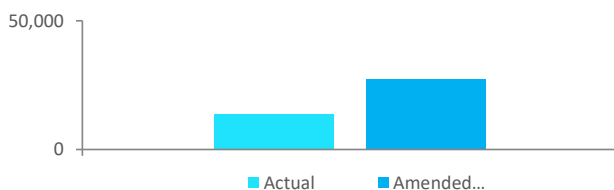
CAPITAL EXPENSES



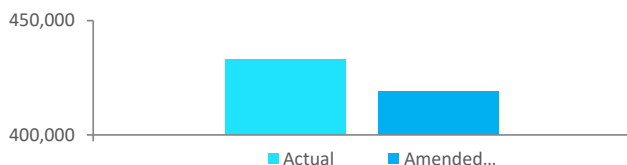
FINANCING ACTIVITIES

BORROWINGS

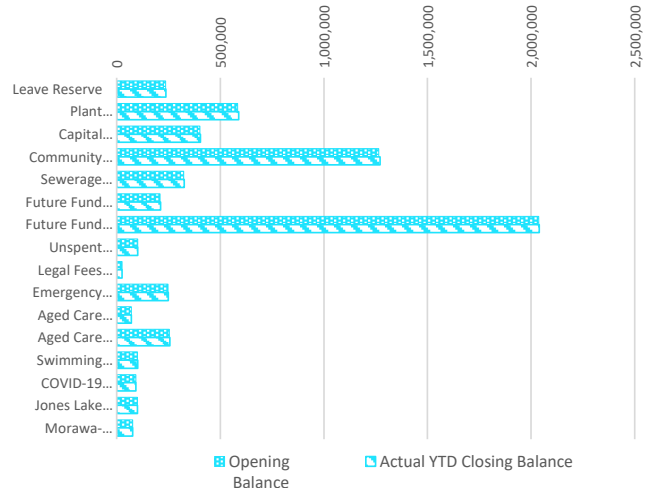
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

| Funding surplus / (deficit) | | | | |
|--|-----------------------|-----------------------|-----------------------|------------------------|
| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$2.38 M | \$2.38 M | \$2.38 M | \$0.00 M |
| Closing | \$0.33 M | \$1.93 M | \$3.24 M | \$1.31 M |
| Refer to Statement of Financial Activity | | | | |

| Cash and cash equivalents | | |
|---|-----------------|-------------------|
| | \$9.41 M | % of total |
| Unrestricted Cash | \$3.25 M | 34.6% |
| Restricted Cash | \$6.16 M | 65.4% |
| Refer to Note 2 - Cash and Financial Assets | | |

| Payables | | |
|----------------------------|-----------------|----------------------|
| | \$0.26 M | % Outstanding |
| Trade Payables | (\$0.00 M) | |
| 0 to 30 Days | | 17.4% |
| 30 to 90 Days | | 82.6% |
| Over 90 Days | | 0% |
| Refer to Note 5 - Payables | | |

| Receivables | | |
|-------------------------------|-----------------|--------------------|
| | \$0.89 M | % Collected |
| Rates Receivable | \$0.68 M | 81.1% |
| Trade Receivable | \$0.21 M | % Outstanding |
| 30 to 90 Days | | 2.8% |
| Over 90 Days | | 7% |
| Refer to Note 3 - Receivables | | |

Key Operating Activities

| Amount attributable to operating activities | | | |
|--|-----------------------|----------|------------------------|
| Amended Budget | YTD Budget (a) | | Var. \$ (b)-(a) |
| \$0.30 M | \$1.26 M | \$1.36 M | \$0.10 M |
| Refer to Statement of Financial Activity | | | |

| Rates Revenue | | |
|--------------------------------|-----------------|-------------------|
| YTD Actual | \$2.57 M | % Variance |
| YTD Budget | \$2.56 M | 0.6% |
| Refer to Note 6 - Rate Revenue | | |

| Operating Grants and Contributions | | |
|---|-----------------|-------------------|
| YTD Actual | \$0.81 M | % Variance |
| YTD Budget | \$1.33 M | (39.1%) |
| Refer to Note 13 - Operating Grants and Contributions | | |

| Fees and Charges | | |
|--|-----------------|-------------------|
| YTD Actual | \$0.79 M | % Variance |
| YTD Budget | \$0.79 M | 0.4% |
| 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) |
| (\$2.08 M) | (\$1.68 M) | (\$0.45 M) | \$1.24 M |
| Refer to Statement of Financial Activity | | | |

| Proceeds on sale | | |
|--------------------------------------|-----------------|----------|
| YTD Actual | \$0.07 M | % |
| Amended Budget | \$0.18 M | (59.5%) |
| Refer to Note 7 - Disposal of Assets | | |

| Asset Acquisition | | |
|--|-----------------|----------------|
| YTD Actual | \$1.22 M | % Spent |
| Amended Budget | \$4.42 M | (72.4%) |
| Refer to Note 8 - Capital Acquisitions | | |

| Capital Grants | | |
|--|-----------------|-------------------|
| YTD Actual | \$0.70 M | % Received |
| Amended Budget | \$2.17 M | (67.5%) |
| Refer to Note 8 - Capital Acquisitions | | |

Key Financing Activities

| Amount attributable to financing activities | | | |
|--|-----------------------|-----------------------|------------------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.27 M) | (\$0.03 M) | (\$0.06 M) | (\$0.03 M) |
| Refer to Statement of Financial Activity | | | |

| Borrowings | |
|------------------------------|----------|
| Principal repayments | \$0.01 M |
| Interest expense | \$0.01 M |
| Principal due | \$0.43 M |
| Refer to Note 9 - Borrowings | |

| Reserves | | |
|----------------------------------|----------|------|
| Reserves balance | \$6.16 M | |
| Interest earned | \$0.03 M | 0.0% |
| Refer to Note 11 - Cash Reserves | | |

| Lease Liability | |
|--------------------------------------|----------|
| Principal repayments | \$0.01 M |
| Interest expense | \$0.00 M |
| Principal due | \$0.01 M |
| Refer to Note 10 - Lease Liabilities | |

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

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 28 FEBRUARY 2023**

STATUTORY REPORTING PROGRAMS

| | Ref | YTD Budget | YTD Actual | Var. \$ | Var. % | Var. |
|---|------|--------------------|--------------------|--------------------|--------------------|------------|
| | Note | Adopted Budget | Amended Budget | (b)-(a) | (b)-(a)/(a) | |
| | | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 2,025,977 | 2,379,523 | 2,379,523 | 0 | 0.00% |
| Revenue from operating activities | | | | | | |
| Governance | | 25 | 25 | 0 | 1,783 | 0.00% |
| General purpose funding - general rates | 6 | 2,556,796 | 2,556,796 | 2,557,132 | 14,534 | 0.57% |
| General purpose funding - other | | 1,348,320 | 1,348,320 | 1,010,171 | (520,084) | (51.48%) ▼ |
| Law, order and public safety | | 176,435 | 176,435 | 120,961 | 9,046 | 7.48% |
| Health | | 7,050 | 7,050 | 4,050 | (711) | (17.57%) ▼ |
| Education and welfare | | 7,000 | 13,000 | 11,328 | 32,395 | 285.97% ▲ |
| Housing | | 100,800 | 106,800 | 70,996 | (7,985) | (11.25%) ▼ |
| Community amenities | | 493,741 | 493,741 | 481,364 | (12,625) | (2.62%) ▼ |
| Recreation and culture | | 86,200 | 102,200 | 81,084 | 19,982 | 24.64% ▲ |
| Transport | | 700,326 | 700,326 | 470,300 | (14,889) | (3.17%) ▼ |
| Economic services | | 239,572 | 239,572 | 159,640 | 11,962 | 7.49% |
| Other property and services | | 219,300 | 219,300 | 118,442 | 22,468 | 18.97% ▲ |
| | | 5,935,565 | 5,963,565 | 5,085,468 | 4,641,342 | (444,126) |
| Expenditure from operating activities | | | | | | |
| Governance | | (527,195) | (527,195) | (336,740) | (263,794) | 72,946 |
| General purpose funding | | (283,311) | (283,311) | (184,360) | (152,831) | 31,529 |
| Law, order and public safety | | (260,489) | (260,489) | (175,903) | (133,333) | 42,570 |
| Health | | (195,834) | (195,834) | (129,283) | (144,506) | (15,223) |
| Education and welfare | | (195,625) | (201,625) | (137,824) | (68,176) | 69,648 |
| Housing | | (219,445) | (219,445) | (152,211) | (162,316) | (10,105) |
| Community amenities | | (775,914) | (775,914) | (490,528) | (319,500) | 171,028 |
| Recreation and culture | | (1,564,330) | (1,575,330) | (1,067,370) | (1,003,858) | 63,512 |
| Transport | | (2,322,932) | (2,322,932) | (1,525,406) | (1,518,429) | 6,977 |
| Economic services | | (801,809) | (801,809) | (539,708) | (387,488) | 152,220 |
| Other property and services | | (102,215) | (102,215) | (137,539) | (310,153) | (172,614) |
| | | (7,249,099) | (7,266,099) | (4,876,872) | (4,464,385) | 412,487 |
| Non-cash amounts excluded from operating activities | 1(a) | 1,601,192 | 1,601,192 | 1,055,064 | 1,185,379 | 130,315 |
| Amount attributable to operating | | 287,658 | 298,658 | 1,263,660 | 1,362,336 | 98,676 |
| Investing Activities | | | | | | |
| Proceeds from non-operating grants, subsidi | 14 | 2,083,602 | 2,167,330 | 1,442,213 | 703,474 | (738,739) |
| Proceeds from disposal of assets | 7 | 178,200 | 178,200 | 0 | 72,200 | 72,200 |
| Payments for Infrastructure | 9 | (2,529,370) | (2,648,698) | (2,081,047) | (625,477) | 1,455,570 |
| Payments for property, plant and equipment | 8 | (1,774,867) | (1,774,867) | (1,043,790) | (597,510) | 446,280 |
| | | (2,042,435) | (2,078,035) | (1,682,624) | (447,313) | 1,235,311 |
| Amount attributable to investing | | (2,042,435) | (2,078,035) | (1,682,624) | (447,313) | 1,235,311 |
| Financing Activities | | | | | | |
| Transfer from reserves | 11 | 441,640 | 441,640 | 0 | 0 | 0 |
| Payments for principal portion of lease liabilities | 10 | (28,922) | (28,922) | (14,460) | (14,479) | (19) |
| Repayment of debentures | 9 | (27,355) | (27,355) | (16,205) | (13,579) | 2,626 |
| Transfer to reserves | 11 | (656,564) | (656,564) | (976) | (31,284) | (30,308) |
| Amount attributable to financing activities | | (271,201) | (271,201) | (31,641) | (59,342) | (27,701) |
| Closing funding surplus / (deficit) | 1(c) | 0 | 328,945 | 1,928,918 | 3,235,205 | |

KEY INFORMATION

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

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

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 28 FEBRUARY 2023

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 28 FEBRUARY 2023**

BY NATURE OR TYPE

| | Ref Note | Adopted Budget | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|---|-------------|--------------------|--------------------|----------------------|----------------------|--------------------|-----------------------|------|
| | | \$ | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 2,025,977 | 2,379,523 | 2,379,523 | 2,379,523 | 0 | 0.00% | |
| Revenue from operating activities | | | | | | | | |
| Rates | 6 | 2,556,796 | 2,556,796 | 2,557,132 | 2,571,666 | 14,534 | 0.57% | |
| Operating grants, subsidies and contributions | 13 | 1,795,291 | 1,801,291 | 1,332,087 | 810,864 | (521,223) | (39.13%) | ▼ |
| Fees and charges | | 918,363 | 939,363 | 788,595 | 791,468 | 2,873 | 0.36% | |
| Interest earnings | | 63,564 | 63,564 | 47,440 | 65,709 | 18,269 | 38.51% | ▲ |
| Other revenue | | 571,425 | 572,425 | 360,214 | 368,200 | 7,986 | 2.22% | |
| Profit on disposal of assets | 7 | 30,126 | 30,126 | 0 | 33,435 | 33,435 | 0.00% | ▲ |
| | | 5,935,565 | 5,963,565 | 5,085,468 | 4,641,342 | (444,126) | | |
| Expenditure from operating activities | | | | | | | | |
| Employee costs | | (2,122,849) | (2,122,849) | (1,440,853) | (1,243,609) | 197,244 | 13.69% | ▲ |
| Materials and contracts | | (2,386,532) | (2,403,532) | (1,581,867) | (1,242,755) | 339,112 | 21.44% | ▲ |
| Utility charges | | (377,375) | (377,375) | (252,784) | (186,981) | 65,803 | 26.03% | ▲ |
| Depreciation on non-current assets | | (1,582,699) | (1,582,699) | (1,055,064) | (1,216,949) | (161,885) | (15.34%) | ▼ |
| Interest expenses | | (16,757) | (16,757) | (11,160) | (7,024) | 4,136 | 37.06% | |
| Insurance expenses | | (243,898) | (243,898) | (235,530) | (244,154) | (8,624) | (3.66%) | |
| Other expenditure | | (476,318) | (476,318) | (299,614) | (322,914) | (23,300) | (7.78%) | |
| Loss on disposal of assets | 7 | (42,671) | (42,671) | 0 | 0 | 0 | 0.00% | |
| | | (7,249,099) | (7,266,099) | (4,876,872) | (4,464,385) | 412,487 | | |
| Non-cash amounts excluded from operating activities | 1(a) | 1,601,192 | 1,601,192 | 1,055,064 | 1,185,379 | 130,315 | 12.35% | ▲ |
| Amount attributable to operating activities | | 287,658 | 298,658 | 1,263,660 | 1,362,336 | 98,676 | | |
| Investing activities | | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 14 | 2,083,602 | 2,167,330 | 1,442,213 | 703,474 | (738,739) | (51.22%) | ▼ |
| Proceeds from disposal of assets | 7 | 178,200 | 178,200 | 0 | 72,200 | 72,200 | 0.00% | ▲ |
| Payments for infrastructure | 8 | (2,529,370) | (2,648,698) | (2,081,047) | (625,477) | 1,455,570 | (69.94%) | |
| Payments for property, plant and equipment | 8 | (1,774,867) | (1,774,867) | (1,043,790) | (597,510) | 446,280 | (42.76%) | ▲ |
| | | (2,042,435) | (2,078,035) | (1,682,624) | (447,313) | 1,235,311 | | |
| Amount attributable to investing activities | | (2,042,435) | (2,078,035) | (1,682,624) | (447,313) | 1,235,311 | | |
| Financing Activities | | | | | | | | |
| Transfer from reserves | 11 | 441,640 | 441,640 | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | 10 | (28,922) | (28,922) | (14,460) | (14,479) | (19) | (0.13%) | |
| Repayment of debentures | 9 | (27,355) | (27,355) | (16,205) | (13,579) | 2,626 | 16.21% | |
| Transfer to reserves | 11 | (656,564) | (656,564) | (976) | (31,284) | (30,308) | (3105.28%) | ▼ |
| Amount attributable to financing activities | | (271,201) | (271,201) | (31,641) | (59,342) | (27,701) | | |
| Closing funding surplus / (deficit) | 1(c) | 0 | 328,945 | 1,928,918 | 3,235,205 | | | |

KEY INFORMATION

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

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2023

(a) Non-cash items excluded from operating activities

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

| | Notes | Adopted Budget | Amended Budget | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|------------------|------------------|------------------|
| Non-cash items excluded from operating activities | | | | | |
| | | \$ | \$ | \$ | \$ |
| Adjustments to operating activities | | | | | |
| Less: Profit on asset disposals | 7 | (30,126) | (30,126) | 0 | (33,435) |
| Less: Movement in liabilities associated with restricted cash | | 5,948 | 5,948 | 0 | 1,865 |
| Add: Loss on asset disposals | 7 | 42,671 | 42,671 | 0 | 0 |
| Add: Depreciation on assets | | 1,582,699 | 1,582,699 | 1,055,064 | 1,216,949 |
| Total non-cash items excluded from operating activities | | 1,601,192 | 1,601,192 | 1,055,064 | 1,185,379 |

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

| | | Last Year Closing | This Time Last Year | Year to Date |
|---|----|--------------------|---------------------|--------------------|
| | | 30 June 2022 | 28 Feb 2022 | 28 Feb 2023 |
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 11 | (6,127,967) | (5,540,587) | (6,159,251) |
| Add Back: Component of Leave Liability not Required to be Fun | 12 | 235,895 | 230,716 | 237,760 |
| Add: Borrowings | 9 | 27,355 | 13,385 | 13,776 |
| Add: Lease liabilities | 10 | 28,922 | 14,407 | 14,443 |
| Total adjustments to net current assets | | (5,835,795) | (5,282,079) | (5,893,271) |

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

| | | | | |
|--|-------------|--------------------|--------------------|--------------------|
| Current assets | | | | |
| Cash and cash equivalents | 2 | 9,144,743 | 8,392,898 | 9,412,918 |
| Rates receivables | 3 | 519,427 | 654,626 | 644,343 |
| Receivables | 3 | 25,085 | 21,718 | 212,953 |
| Other current assets | 4 | 113,542 | 13,879 | 32,546 |
| Less: Current liabilities | | | | |
| Payables | 5 | (646,048) | (206,482) | (260,961) |
| Borrowings | 9 | (27,355) | (13,385) | (13,776) |
| Contract liabilities | 12 | (528,111) | (4,655) | (528,111) |
| Lease liabilities | 10 | (28,922) | (14,407) | (14,443) |
| Provisions | 12 | (357,043) | (325,812) | (357,043) |
| Less: Total adjustments to net current assets | 1(b) | (5,835,795) | (5,282,079) | (5,893,271) |
| Closing funding surplus / (deficit) | | 2,379,523 | 3,236,301 | 3,235,156 |

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each

asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as at current if expected to be settled within the next 12 months, being the Council's operational cycle.

| Description | Classification | Unrestricted \$ | Restricted \$ | Total Cash \$ | Trust \$ | Institution | Interest Rate | Maturity Date |
|--|---------------------------|--------------------|------------------|---------------------|--------------|-------------|------------------|------------------|
| Cash on hand | | | | | | | | |
| Cash On Hand | Cash and cash equivalents | 400 | | 400 | | | NIL | On Hand |
| At Call Deposits | | | | | | | | |
| Municipal Cash at Bank | Cash and cash equivalents | 2,217,719 | | 2,217,719 | | Bankwest | 0.10% | At Call |
| Muni Business Telenet Saver | Cash and cash equivalents | 1,035,549 | | 1,035,549 | | Bankwest | 0.10% | At Call |
| CAB - Future Fund Grant (Interest) Reserve | Cash and cash equivalents | 0 | 211,762 | 211,762 | | Bankwest | 0.10% | At Call |
| CAB - Leave Reserve Account | Cash and cash equivalents | 0 | 237,760 | 237,760 | | Bankwest | 0.10% | At Call |
| CAB - Swimming Pool Reserve | Cash and cash equivalents | 0 | 101,743 | 101,743 | | Bankwest | 0.10% | At Call |
| CAB - Plant Replacement Reserve | Cash and cash equivalents | 0 | 588,918 | 588,918 | | Bankwest | 0.10% | At Call |
| CAB - Capital Works Reserve | Cash and cash equivalents | 0 | 404,346 | 404,346 | | Bankwest | 0.10% | At Call |
| CAB - Sewerage Reserve | Cash and cash equivalents | 0 | 326,137 | 326,137 | | 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 | 771,205 | 771,205 | | Bankwest | 0.10% | At Call |
| CAB - Future Funds (Principal) Reserve | Cash and cash equivalents | 0 | 439,810 | 439,810 | | Bankwest | 0.10% | At Call |
| CAB - Legal Reserve | Cash and cash equivalents | 0 | 26,403 | 26,403 | | Bankwest | 0.10% | At Call |
| CAB - Emergency Response Reserve | Cash and cash equivalents | 0 | 249,751 | 249,751 | | Bankwest | 0.10% | At Call |
| CAB - Aged Care Units 1-4 (JVA) Reserve | Cash and cash equivalents | 0 | 71,430 | 71,430 | | Bankwest | 0.10% | At Call |
| CAB - Aged Care Units (Excl. 1-4) Reserve | Cash and cash equivalents | 0 | 256,612 | 256,612 | | Bankwest | 0.10% | At Call |
| CAB - COVID-19 Emergency Response Reserve | Cash and cash equivalents | 0 | 93,149 | 93,149 | | Bankwest | 0.10% | At Call |
| CAB - Jones Lake Road Rehab Reserve | Cash and cash equivalents | 0 | 100,877 | 100,877 | | Bankwest | 0.10% | At Call |
| CAB - Morawa-Yalgoo Road Maintenance Reserve | Cash and cash equivalents | 0 | 77,708 | 77,708 | | Bankwest | 0.10% | At Call |
| Term Deposits | | 0 | | | | | | |
| TD: ... 8410 (Future Funds 1) | Cash and cash equivalents | 0 | 800,000 | 800,000 | | Bankwest | 1.85% | 30/03/2023 |
| TD: ... 8428 (Future Funds 2) | Cash and cash equivalents | 0 | 800,000 | 800,000 | | Bankwest | 1.85% | 30/03/2023 |
| TD: ... 8436 (Community Development Fund) | Cash and cash equivalents | 0 | 500,000 | 500,000 | | Bankwest | 1.85% | 30/03/2023 |
| Trust Deposits | | | | | | | | |
| Trust Bank | Cash and cash equivalents | 0 | | | 8,413 | | 0.10% | At Call |
| Total | | 3,253,667 | 6,159,251 | 9,412,918 | 8,413 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 3,253,667 | 6,159,251 | 9,412,918 | 8,413 | | | |
| | | 3,253,667 | 6,159,251 | 9,412,918 | 8,413 | | | |

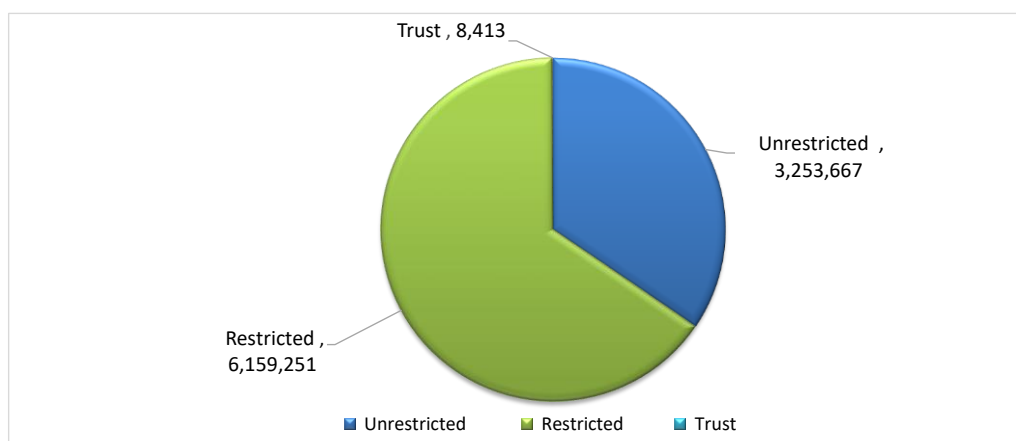
KEY INFORMATION

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.

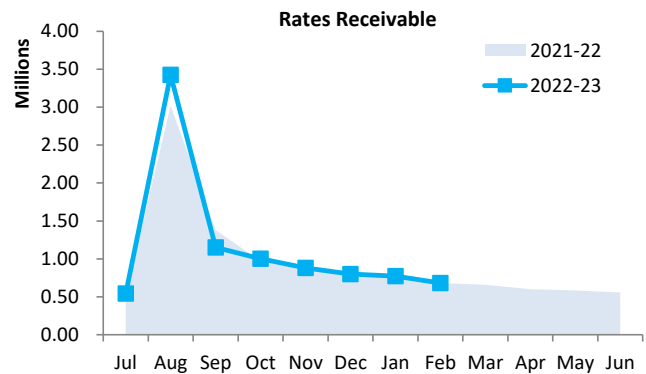
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

| Rates receivable | 30 June 2022 | 28 Feb 2023 |
|-----------------------------------|----------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 527,201 | 555,518 |
| Levied this year | 2,590,351 | 3,052,880 |
| Less - collections to date | (2,562,035) | (2,927,964) |
| Equals current outstanding | 555,518 | 680,434 |
| Net rates collectable | 555,518 | 680,434 |
| % Collected | 82.2% | 81.1% |



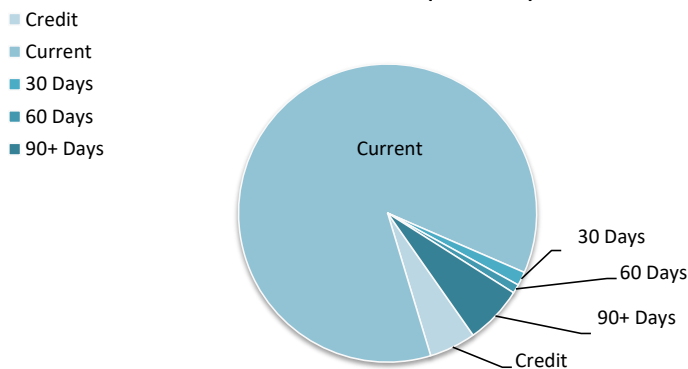
| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (2,793) | 47,626 | 825 | 535 | 3,479 | 49,672 |
| Percentage | (5.6%) | 95.9% | 1.7% | 1.1% | 7% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | | | | | | 49,672 |
| GST receivable | | | | | | 164,606 |
| Increase in Allowance for impairment of receivables from contracts with customers | | | | | | (25,012) |
| Total receivables general outstanding | | | | | | 212,953 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

Accounts Receivable (non-rates)



| | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 28 Feb 2023 |
|---|-----------------------------------|-------------------|--------------------|-----------------------------------|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel, Oils and Materials on Hand | 20,965 | 0 | 0 | 20,965 |
| Other current assets | | | | |
| Accrued income | 92,578 | 0 | (80,997) | 11,581 |
| Total other current assets | 113,543 | 0 | (80,997) | 32,546 |
| Amounts shown above include GST (where applicable) | | | | |

KEY INFORMATION

Inventory

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

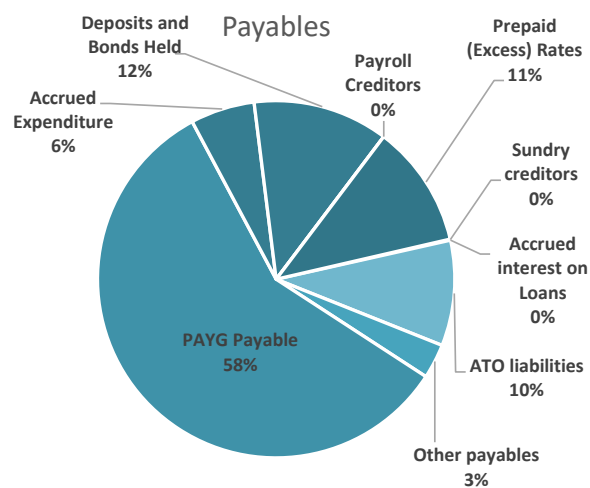
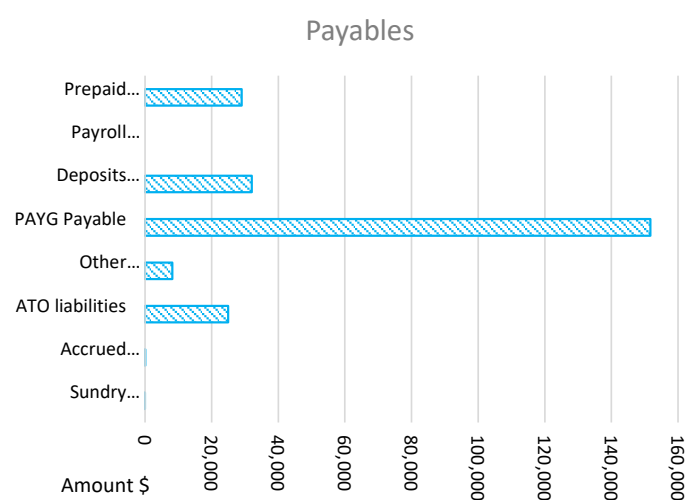
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | (49) | 0 | (233) | 0 | (281) |
| Percentage | 0% | 17.4% | 0% | 82.6% | 0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | (233) |
| Accrued interest on Loans | | | | | | 27 |
| ATO liabilities | | | | | | 24,972 |
| Other payables | | | | | | 8,205 |
| PAYG Payable | | | | | | 151,706 |
| Accrued Expenditure | | | | | | 15,193 |
| Deposits and Bonds Held | | | | | | 32,062 |
| Payroll Creditors | | | | | | 0 |
| Prepaid (Excess) Rates | | | | | | 29,028 |
| Total payables general outstanding | | | | | | 260,961 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



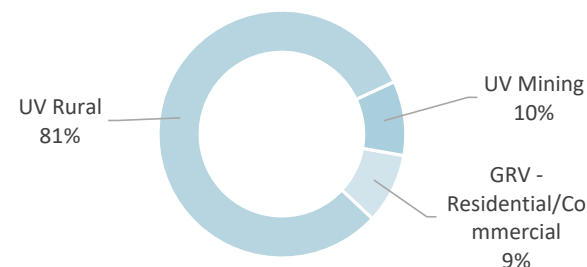
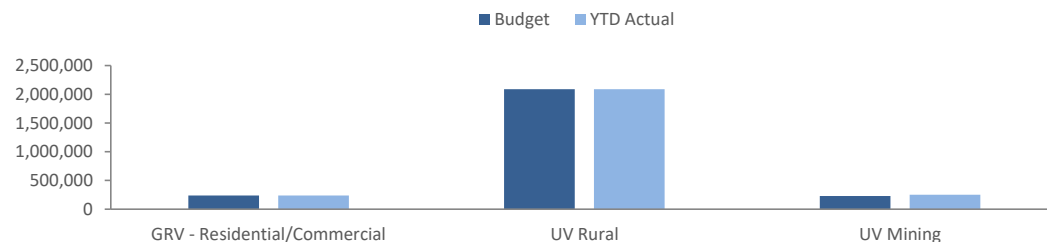
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

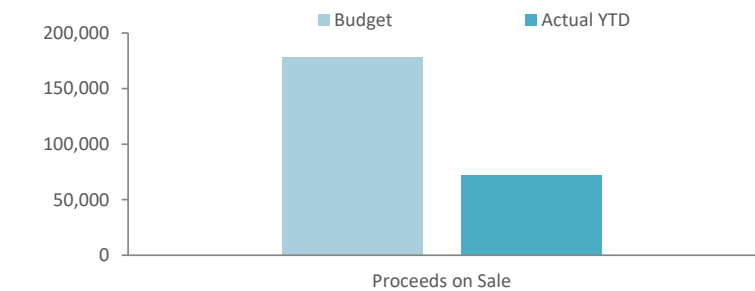
| General rate revenue | Budget | | | | | | | YTD Actual | | | |
|----------------------------------|-----------------------|-------------------------|-------------------|------------------|-----------------|--------------|------------------|------------------|------------------|---------------|------------------|
| | Rate in \$ (cents) | Number of Properties | Rateable Value | Rate Revenue | Interim Rate | Back Rate | Total Revenue | Rate Revenue | Interim Rates | Back Rates | Total Revenue |
| RATE TYPE | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| General Rate | | | | | | | | | | | |
| Gross rental valuations | | | | | | | | | | | |
| GRV - Residential/Commercial | 0.084538 | 268 | 2,799,272 | 236,645 | 0 | 0 | 236,645 | 236,645 | 0.00 | 0.00 | 236,645 |
| Unimproved value | | | | | | | | | | | |
| UV Rural | 0.024439 | 207 | 85,452,000 | 2,088,313 | 0 | 0 | 2,088,313 | 2,088,362 | 0.00 | 0.00 | 2,088,362 |
| UV Mining | 0.301974 | 31 | 827,575 | 231,376 | 0 | 0 | 231,376 | 249,906 | 0.00 | 0.00 | 249,906 |
| Sub-Total | | 506 | 89,078,847 | 2,556,334 | 0 | 0 | 2,556,334 | 2,574,912 | 0 | 0 | 2,574,912 |
| Minimum payment | Minimum \$ | | | | | | | | | | |
| Gross rental valuations | | | | | | | | | | | |
| GRV - Residential/Commercial | 324.50 | 46 | 27,993 | 14,927 | 0 | 0 | 14,927 | 14,927 | 0 | 0 | 14,927 |
| Unimproved value | | | | | | | | | | | |
| UV Rural | 324.50 | 9 | 54,070 | 2,920 | 0 | 0 | 2,920 | 2,921 | 0 | 0 | 2,921 |
| UV Mining | 683.00 | 9 | 9,082 | 6,147 | 0 | 0 | 6,147 | 6,147 | (4,257) | 0 | 1,890 |
| Sub-total | | 64 | 91,145 | 23,994 | 0 | 0 | 23,994 | 23,995 | (4,257) | 0 | 19,738 |
| | | 570 | 89,169,992 | 2,580,328 | 0 | 0 | 2,580,328 | 2,598,907 | (4,257) | 0 | 2,594,650 |
| Discount | | | | | | | (29,200) | | | | (31,610) |
| Amount from general rates | | | | | | | 2,551,128 | | | | 2,563,041 |
| Rates Written Off | | | | | | | (1,000) | | | | (1,141) |
| Ex-gratia rates | | | | | | | 6,668 | | | | 9,766 |
| Total general rates | | | | | | | 2,556,796 | | | | 2,571,666 |

KEY INFORMATION

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



| Asset Ref. | Asset description | Updated Budget | | | | YTD Actual | | | |
|------------|----------------------------|----------------|----------------|---------------|-----------------|---------------|---------------|---------------|----------|
| | | Value | Proceeds | Profit | (Loss) | Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | |
| | Transport | | | | | | | | |
| | Iveco 6700 Powerstar | 24,252 | 45,000 | 20,748 | 0 | 23,074 | 45,000 | 21,926 | 0 |
| | Isuzu Truck | 6,261 | 13,200 | 6,939 | 0 | 4,890 | 13,200 | 8,310 | 0 |
| | Kubota F3680 & Catcher | 11,561 | 14,000 | 2,439 | 0 | 10,800 | 14,000 | 3,200 | 0 |
| | Nissan Navara - 000 MO | 20,065 | 15,000 | 0 | (5,065) | 0 | 0 | 0 | 0 |
| | Fuel Tanker | 1,046 | 1,000 | 0 | (46) | 0 | 0 | 0 | 0 |
| | John Deere Grader 670 GP | 127,560 | 90,000 | 0 | (37,560) | 0 | 0 | 0 | 0 |
| | | 190,745 | 178,200 | 30,126 | (42,671) | 38,765 | 72,200 | 33,435 | 0 |



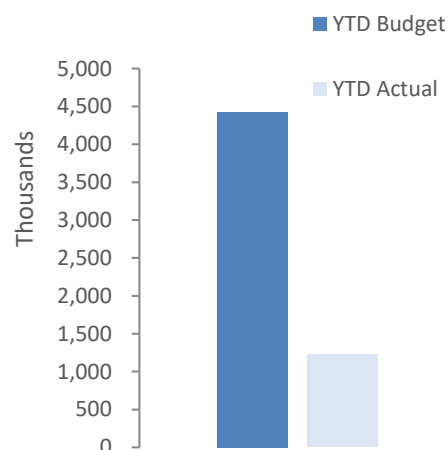
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

| Capital acquisitions | Adopted Budget | Amended Budget | YTD Budget | YTD Actual | YTD Actual Variance |
|---|-------------------|-------------------|------------------|------------------|------------------------|
| | | \$ | \$ | \$ | \$ |
| Land and Buildings | 870,000 | 870,000 | 500,874 | 156,080 | (344,794) |
| Furniture and equipment | 0 | 0 | 0 | 50,000 | 50,000 |
| Plant and equipment | 904,867 | 904,867 | 542,916 | 391,430 | (151,486) |
| Infrastructure - roads | 1,632,000 | 1,677,000 | 1,582,980 | 475,400 | (1,107,580) |
| Infrastructure - Footpaths | 126,520 | 126,520 | 126,520 | 122,007 | (4,513) |
| Infrastructure - Drainage | 50,000 | 50,000 | 50,000 | 0 | (50,000) |
| Infrastructure - Parks & Ovals | 131,640 | 131,640 | 50,820 | 996 | (49,824) |
| Infrastructure - Sewerage | 60,000 | 60,000 | 20,002 | 0 | (20,002) |
| Infrastructure - Playground Equipment | 90,000 | 90,000 | 0 | 0 | 0 |
| Infrastructure - Other | 275,854 | 350,182 | 152,721 | 26,976 | (125,745) |
| Infrastructure - Airfields | 163,356 | 163,356 | 98,004 | 98 | (97,906) |
| Payments for Capital Acquisitions | 4,304,237 | 4,423,565 | 3,124,837 | 1,222,987 | (1,901,850) |
| Total Capital Acquisitions | 4,304,237 | 4,423,565 | 3,124,837 | 1,222,987 | (1,901,850) |
| Capital Acquisitions Funded By: | | | | | |
| | | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 2,083,602 | 2,167,330 | 1,442,213 | 703,474 | (738,739) |
| Other (disposals & C/Fwd) | 178,200 | 178,200 | 0 | 72,200 | 72,200 |
| Cash backed reserves | | | | | |
| Plant Replacement Reserve | 300,000 | 300,000 | 0 | 0 | 0 |
| Future Fund Grants (Interest) Reserve | 0 | 40,000 | 0 | 0 | 0 |
| ST-N/Midlands Solar Thermal Power Reserve | 0 | 101,640 | 0 | 0 | 0 |
| Contribution - operations | 1,742,435 | 1,636,395 | 1,682,624 | 447,313 | (1,235,311) |
| Capital funding total | 4,304,237 | 4,423,565 | 3,124,837 | 1,222,987 | (1,901,850) |

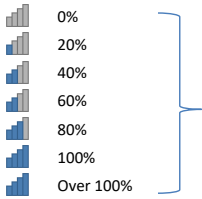
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



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

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

| | | Adopted | Amended | | | |
|---|--|-------------|-------------|-------------|-------------|------------------------|
| Account/Job Description | | Budget | Budget | YTD Budget | YTD Actual | Variance (Under)/ Over |
| Buildings | | | | | | |
| Land & Buildings Renewal - Other Culture | | (20,000) | (20,000) | 0 | 0 | 0 |
| Purchase Land & Buildings | | (70,000) | (70,000) | (41,994) | (117,041) | (75,047) |
| Purchase Land & Buildings - Other Housing | | 0 | 0 | 0 | (5,622) | (5,622) |
| Town Hall & Old Chambers | | 0 | 0 | 0 | (16) | (16) |
| Old Roads Board Building - Storage, entrance, water tank | | (200,000) | (200,000) | (111,105) | (101) | 111,004 |
| Recreation Centre - Renewals | | (500,000) | (500,000) | (277,775) | 0 | 277,775 |
| Purchase Land and Buildings | | (20,000) | (20,000) | (10,000) | 0 | 10,000 |
| Caravan Park Chalets/Units - Renewals | | (60,000) | (60,000) | (60,000) | (33,300) | 26,700 |
| | | (870,000) | (870,000) | (500,874) | (156,080) | 344,794 |
| Plant & Equipment | | | | | | |
| Purchase Plant & Equipment - Road Plant Purchases | | (904,867) | (904,867) | (542,916) | (391,430) | 151,486 |
| | | (904,867) | (904,867) | (542,916) | (391,430) | 151,486 |
| Furniture & Equipment | | | | | | |
| Purchase Playground Equipment | | (90,000) | (90,000) | 0 | 0 | 0 |
| Purchase Furniture & Equipment - Other Recreation & Sport | | 0 | 0 | 0 | (50,000) | (50,000) |
| | | (90,000) | (90,000) | 0 | (50,000) | (50,000) |
| Infrastructure Other | | | | | | |
| Other Infrastructure | | (80,000) | (80,000) | (48,000) | 0 | 48,000 |
| Other Infrastructure - Fire Prevention | | 0 | (74,328) | (49,552) | (9,981) | 39,571 |
| Infrastructure Other - Solar Initiatives | | (20,000) | (20,000) | (19,998) | (1,731) | 18,267 |
| Cemetery Entrance & Landscaping | | (175,854) | (175,854) | (35,171) | (15,264) | 19,907 |
| | | (275,854) | (350,182) | (152,721) | (26,976) | 125,745 |
| Infrastructure Sewerage | | | | | | |
| Sewerage Upgrade | | (60,000) | (60,000) | (20,002) | 0 | 20,002 |
| | | (60,000) | (60,000) | (20,002) | 0 | 20,002 |
| Infrastructure Parks & Ovals | | | | | | |
| Electric Vehicle Charging Stations | | (30,000) | (30,000) | 0 | 0 | 0 |
| Netball Courts - Shed Replacement | | (101,640) | (101,640) | (50,820) | (32) | 50,788 |
| Purchase Infrastructure parks & Gardens | | 0 | 0 | 0 | (964) | (964) |
| | | (131,640) | (131,640) | (50,820) | (32) | 50,788 |
| Infrastructure Roads | | | | | | |
| Morawa Yalgoo Road | | (450,000) | (450,000) | (449,992) | (2,107) | 447,885 |
| Nanekine Road | | (450,000) | (450,000) | (449,997) | (80,840) | 369,157 |
| Canna North East Road | | (300,000) | (300,000) | (299,997) | (116,991) | 183,006 |
| Gutha West Rd | | (100,000) | (100,000) | (99,999) | (141,867) | (41,868) |
| White Road - Gravel Resheeting | | (112,000) | (112,000) | (111,995) | (87,475) | 24,520 |
| Black Spot Evaside Rd Expenditure | | 0 | (45,000) | (30,000) | 0 | 30,000 |
| Main Street Lighting Upgrade | | (110,000) | (110,000) | (55,000) | (230) | 54,770 |
| Townsite Construction - Valentine Street | | (60,000) | (60,000) | (36,000) | 0 | 36,000 |
| Kerbing Construction - Townsite Roads | | (50,000) | (50,000) | (50,000) | (45,890) | 4,110 |
| | | (1,632,000) | (1,677,000) | (1,582,980) | (475,400) | 1,107,580 |
| Infrastructure Footpaths | | | | | | |
| Granville Street - Footpath | | (65,584) | (65,584) | (65,584) | (61,493) | 4,091 |
| Shared Pathway Construction - Grant Funded | | 0 | 0 | 0 | (3,597) | (3,597) |
| Dreghorn Street - Footpath | | (60,936) | (60,936) | (60,936) | (56,917) | 4,019 |
| | | (126,520) | (126,520) | (126,520) | (122,007) | 4,513 |
| Infrastructure Drainage | | | | | | |
| Drainage Construction | | (50,000) | (50,000) | (50,000) | 0 | 50,000 |
| | | (50,000) | (50,000) | (50,000) | 0 | 50,000 |
| Infrastructure Aerodrome | | | | | | |
| Community Stewardship Grant Exp - Airport Vermin Fencing | | (163,356) | (163,356) | (98,004) | (98) | 97,906 |
| | | (163,356) | (163,356) | (98,004) | (98) | 97,906 |
| | | (4,304,237) | (4,423,565) | (3,124,837) | (1,222,505) | 1,902,332 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

| Information on borrowings | | | New Loans | | | Principal Repayments | | | Principal Outstanding | | | Interest Repayments | | |
|----------------------------------|----------|-------------|-----------|----------------|----------------|----------------------|----------------|----------------|-----------------------|----------------|----------------|---------------------|----------------|----------------|
| Particulars | Loan No. | 1 July 2022 | 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 | 264,472 | 0 | 0 | 0 | 7,519 | 15,186 | 15,186 | 256,952 | 249,286 | 249,286 | 5,815 | 12,046 | 12,046 |
| Recreation and culture | | | | | | | | | | | | | | |
| Netball Courts Redevelopment | 139 | 182,112 | 0 | 0 | 0 | 6,060 | 12,169 | 12,169 | 176,053 | 169,943 | 169,943 | 1,185 | 4,509 | 4,509 |
| Total | | 446,584 | 0 | 0 | 0 | 13,579 | 27,355 | 27,355 | 433,005 | 419,229 | 419,229 | 7,000 | 16,555 | 16,555 |
| | | | | | | | | | | | | | | |
| Current borrowings | | 27,355 | | | | | | | 13,776 | | | | | |
| Non-current borrowings | | 419,229 | | | | | | | 419,229 | | | | | |
| | | 446,584 | | | | | | | 433,005 | | | | | |

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

| Particulars | Date Borrowed | Unspent Balance 30/06/2022 | Borrowed During Year | Expended During Year | Unspent Balance 28 Feb 2023 |
|-------------|---------------|----------------------------|----------------------|----------------------|-----------------------------|
| | | \$ | \$ | \$ | \$ |
| New Shed | 1 Sep 2020 | 101,640 | 0 | 0 | 101,640 |
| | | 101,640 | 0 | 0 | 101,640 |

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 28 FEBRUARY 2023**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

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

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Cash backed reserve

| Reserve name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|--|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Leave Reserve | 235,895 | 948 | 1,865 | 5,000 | 0 | 0 | 0 | 241,843 | 237,760 |
| Plant Replacement Reserve | 584,297 | 1,734 | 4,620 | 300,000 | 0 | (300,000) | 0 | 586,031 | 588,918 |
| Capital Works Reserve | 401,174 | 1,912 | 3,172 | 100,000 | 0 | 0 | 0 | 503,086 | 404,346 |
| Community & Economic Development Reserve | 1,264,779 | 5,010 | 6,425 | 0 | 0 | 0 | 0 | 1,269,789.32 | 1,271,205 |
| Sewerage Reserve | 323,579 | 1,125 | 2,559 | 60,000 | 0 | 0 | 0 | 384,703.57 | 326,137 |
| Future Fund Grants (Interest) Reserve | 209,080 | 6,660 | 2,681 | 0 | 0 | (40,000) | 0 | 175,740 | 211,762 |
| Future Fund (Principal) Reserve | 2,036,179 | 2,049 | 3,631 | 0 | 0 | 0 | 0 | 2,038,228 | 2,039,810 |
| Unspent Loans Reserve | 101,640 | 0 | 0 | 0 | 0 | (101,640) | 0 | (0) | 101,640 |
| Legal Fees Reserve | 26,196 | 107 | 207 | 10,000 | 0 | 0 | 0 | 36,303 | 26,403 |
| Emergency Response Reserve | 247,792 | 813 | 1,959 | 10,000 | 0 | 0 | 0 | 258,605 | 249,751 |
| Aged Care Units 1-4 (JVA) Reserve | 70,870 | 291 | 560 | 0 | 0 | 0 | 0 | 71,161 | 71,430 |
| Aged Care Units (Excl. 1-4) Reserve | 254,599 | 375 | 2,013 | 10,000 | 0 | 0 | 0 | 264,974 | 256,612 |
| Swimming Pool Reserve | 100,945 | 333 | 798 | 20,000 | 0 | 0 | 0 | 121,278 | 101,743 |
| COVID-19 Emergency Response Reserve | 93,149 | 0 | 0 | 0 | 0 | 0 | 0 | 93,149 | 93,149 |
| Jones Lake Road Rehab Reserve | 100,085 | 207 | 791 | 50,000 | 0 | 0 | 0 | 150,292 | 100,877 |
| Morawa-Yalgoo Road Maintenance Reserve | 77,708 | 0 | 0 | 70,000 | 0 | 0 | 0 | 147,708 | 77,708 |
| | 6,127,967 | 21,564 | 31,284 | 635,000 | 0 | (441,640) | 0 | 6,342,891 | 6,159,251 |

| | | Opening Balance | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance |
|--|------|--------------------|--|-----------------------|------------------------|--------------------|
| Other current liabilities | Note | 1 July 2022 | | | | 28 Feb 2023 |
| | | \$ | | \$ | \$ | \$ |
| Other liabilities | | | | | | |
| - Contract liabilities | | 528,111 | 0 | 0 | 0 | 528,111 |
| Total other liabilities | | 528,111 | 0 | 0 | 0 | 528,111 |
| Provisions | | | | | | |
| Provision for annual leave | | 186,070 | 0 | 0 | 0 | 186,070 |
| Provision for long service leave | | 170,973 | 0 | 0 | 0 | 170,973 |
| Total Provisions | | 357,043 | 0 | 0 | 0 | 357,043 |
| Total other current liabilities | | 885,154 | 0 | 0 | 0 | 885,154 |
| Amounts shown above include GST (where applicable) | | | | | | |

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

| Operating grants, subsidies and contributions revenue | | | | | |
|--|------------------------------|--------------------------|------------------|----------------------|--------------------------|
| Provider | Adopted Budget Revenue | Amended YTD Budget | Annual Budget | Budget Variations | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ |
| Operating grants, contributions and subsidies | | | | | |
| General purpose funding | | | | | |
| Grants- FAGS WALGGC - General | 842,773 | 632,079 | 842,773 | 337,654 | 294,425 |
| Grants- FAGS WALGGC - Local Roads | 427,983 | 320,988 | 427,983 | 216,012 | 104,976 |
| Law, order, public safety | | | | | |
| Grant - ESL BFB Operating Grant | 20,000 | 15,000 | 20,000 | (3,299) | 18,299 |
| Grant - ESL BFB Operating Grant - Bushfire Risk Planning | 149,785 | 99,856 | 149,785 | (11,487) | 111,343 |
| Education and welfare | | | | | |
| Grant - Youth Events | 2,000 | 8,000 | 8,000 | 500 | 7,500 |
| Other Income | 1,500 | 1,000 | 1,500 | (33,099) | 34,099 |
| Community amenities | | | | | |
| Grants/Contributions | 20,000 | 15,000 | 20,000 | 10,455 | 4,545 |
| Drummuster Contribution | 250 | 0 | 250 | 0 | 0 |
| Recreation and culture | | | | | |
| Grant - NAIDOC week | 2,000 | 0 | 2,000 | 0 | 0 |
| Australia Day Grant | 12,000 | 6,000 | 12,000 | (18,000) | 24,000 |
| Transport | | | | | |
| Black Spot Grant Income | 0 | 0 | 30,000 | 0 | 0 |
| Grant - Main Roads - Direct | 151,000 | 151,000 | 151,000 | (13,489) | 164,489 |
| Street Light Subsidy | 10,000 | 5,000 | 10,000 | 5,000 | 0 |
| Maintenance Contribution -Silverlake - Morawa Yalgoo Road | 100,000 | 50,000 | 100,000 | 2,813 | 47,187 |
| Road Maintenance Contribution | 55,000 | 27,500 | 55,000 | 27,500 | 0 |
| Other property and services | | | | | |
| Income related to Unclassified | 1,000 | 664 | 1,000 | 664 | 0 |
| TOTALS | 1,795,291 | 1,332,087 | 1,831,291 | 521,223 | 810,864 |

Non operating grants, subsidies and contributions revenue

| Provider | Adopted Budget Revenue | Amended Budget Revenue | Amended YTD Budget | Budget Variations | YTD Revenue Actual |
|---|------------------------------|------------------------------|--------------------------|----------------------|--------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | |
| Law, order, public safety | | | | | |
| Grant - Dept Water & Environment | 0 | 53,728 | 35,816 | 30,443 | 5,373 |
| Community amenities | | | | | |
| Grants - LRCIP GEN | 175,854 | 175,854 | 117,232 | 117,232 | 0 |
| Grants - RACWA Holdings - Non Government | 0 | 0 | 0 | (20,000) | 20,000 |
| Recreation and culture | | | | | |
| Grant - LRCIP - Old Roads Board Building | 200,000 | 200,000 | 133,328 | 104,962 | 28,366 |
| Grant Income - LRCIP | 422,000 | 422,000 | 281,328 | 252,961 | 28,367 |
| Transport | | | | | |
| Grant - Regional Road Group - Road Projects | 600,000 | 600,000 | 600,000 | 312,000 | 288,000 |
| Grant - Roads to Recovery | 499,971 | 499,971 | 149,991 | (128,393) | 278,384 |
| Grant - WA Bicycle Network | 63,260 | 63,260 | 63,260 | 8,276 | 54,984 |
| CSG Grant - Airport Vermin Fencing | 122,517 | 122,517 | 61,258 | 61,258 | 0 |
| | 2,083,602 | 2,137,330 | 1,442,213 | 738,739 | 703,474 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**NOTE 15
TRUST FUND**

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

| Description | Opening Balance | Amount | Amount | Closing Balance |
|--------------------|--------------------|--------------|----------|-----------------|
| | 1 July 2022 | Received | Paid | 28 Feb 2023 |
| | \$ | \$ | \$ | \$ |
| Drug Action Group | 660 | 0 | 0 | 660 |
| Youth Fund Raising | 865 | 0 | | 865 |
| BRB/BCITF | 3,144 | 3,743 | 0 | 6,887 |
| | 4,669 | 3,743 | 0 | 8,413 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

| | | | Explanation of positive variances | | Explanation of negative variances | |
|---|-----------|------------|-----------------------------------|---|-----------------------------------|---|
| Reporting Program | Var. \$ | Var. % | Timing | | Permanent | |
| | \$ | % | | | | |
| Revenue from operating activities | | | | | | |
| General purpose funding - other | (520,084) | (51.48%) | ▼ | | | The phasing of the Financial Assistance Grant income budget differs from the actuals. |
| Education and welfare | 32,395 | 285.97% | ▲ | Unbudgeted Income received from Silverlake | | |
| Recreation and culture | 19,982 | 24.64% | ▲ | Music, Art Fest and Swimming Pool Admissions coming in higher than budget at this point in time. | | |
| Other property and services | 22,468 | 18.97% | ▲ | DRFAWA Claims received in November 22, budgeted for in Dec 22 & June 23. | | |
| Expenditure from operating activities | | | | | | |
| Governance | 72,946 | 21.66% | ▲ | The phasing of various expenditure account budgets differ from the actuals. | | |
| General purpose funding | 31,529 | 17.10% | ▲ | All Rate Expenditure tracking lower than budget to date. | | |
| Law, order and public safety | 42,570 | 24.20% | ▲ | Fire Services Manager x4, Fire Hydrate Maintenance and Bushfire Risk Planning Co-Ordinator tracking GL's tracking lower than budgeted. This should be reviewed as part of the 22/23 Mid Year Budget Review. | | |
| Health | (15,223) | (11.78%) | ▼ | | | Environmental Health Officer GL is tracking lower than budgeted, but the allocation of maintenance expenditure on Doctors residents is creating a negative variance and should be review as part to the 22-23 Mid Year Budget Review. |
| Education and welfare | 69,648 | 50.53% | ▲ | Other Welfare expenditure is tracking lower than budgeted. | | |
| Community amenities | 171,028 | 34.87% | ▲ | The Community Amenities whole programme is tracking lower than budgeted. With Other Community Amenities showing the largest variance. This should be review a part of the 22-23 Mid Year Budget Review. | | |
| Economic services | 152,220 | 28.20% | ▲ | The phasing of various expenditure account budgets differ from the actuals this should be review as part of the 22/23 Mid Year Budget Review. | | |
| Other property and services | (172,614) | (125.50%) | ▼ | | | Public Works Overheads, Plant Operation Cost are tracking substantially higher than budgeted. These should be reviewed as part of the 22/23 Mid Year Budget Review. |
| Investing activities | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (738,739) | (51.22%) | ▼ | | | The phasing of the LRCIP Grant income budgets differs from the actuals. |
| Payments for Infrastructure | 1,455,570 | 69.94% | ▲ | The phasing of various expenditure account budgets differ from the actuals. Should be reviewed as part of the 22/23 Mid Year Budget Review. | | |
| Payments for property, plant and equipment | 446,280 | 42.76% | ▲ | The phasing of various expenditure account budgets differ from the actuals. Should be reviewed as part of the 22/23 Mid Year Budget Review. | | |
| Financing activities | | | | | | |
| Transfer to reserves | (30,308) | (3105.28%) | ▼ | | | Transfer to Reserve happens at end on year. |

NOTE 17
BUDGET AMENDMENTS

[illegible]

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 28 February 2023

| | | | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|-------|--|---------------------------|-------------------|---------------------------|-------------------|-----------------------|------------------|------------------------|------------------|
| | | | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING | | | | | | | | | | |
| General Purpose Funding | 03 | | 3,905,116 | 283,311 | 3,905,116 | 283,311 | 3,567,303 | 184,360 | 3,061,753 | 173,820 |
| Governance | 04 | | 25 | 527,195 | 25 | 527,195 | - | 336,740 | 1,783 | 263,794 |
| Law, Order, Public Safety | 05 | | 176,435 | 260,489 | 230,163 | 260,489 | 156,777 | 175,903 | 135,380 | 133,333 |
| Health | 07 | | 7,050 | 195,834 | 7,050 | 195,834 | 4,050 | 129,283 | 3,339 | 144,554 |
| Education & Welfare | 08 | | 7,000 | 195,625 | 13,000 | 201,625 | 11,328 | 137,824 | 43,723 | 68,492 |
| Housing | 09 | | 100,800 | 219,445 | 106,800 | 219,445 | 70,996 | 152,211 | 63,011 | 183,310 |
| Community Amenities | 10 | | 669,595 | 775,914 | 669,595 | 775,914 | 598,596 | 490,528 | 488,739 | 321,906 |
| Recreation & Culture | 11 | | 708,200 | 1,564,330 | 724,200 | 1,575,330 | 495,740 | 1,067,370 | 157,799 | 1,052,264 |
| Transport | 12 | | 1,986,074 | 2,322,932 | 2,016,074 | 2,322,932 | 1,344,809 | 1,525,406 | 1,076,778 | 1,523,659 |
| Economic Services | 13 | | 239,572 | 801,809 | 239,572 | 801,809 | 159,640 | 539,708 | 171,602 | 389,911 |
| Other Property & Services | 14 | | 219,300 | 102,215 | 219,300 | 102,215 | 118,442 | 137,539 | 140,910 | 338,393 |
| TOTAL - OPERATING | | | 8,019,167 | 7,249,099 | 8,130,895 | 7,266,099 | 6,527,681 | 4,876,872 | 5,344,816 | 4,593,436 |
| CAPITAL | | | | | | | | | | |
| General Purpose Funding | 03 | | 0 | 10,107 | 0 | 10,107 | 0 | 0 | 0 | 207 |
| Governance | 04 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law, Order, Public Safety | 05 | | 0 | 0 | 0 | 74,328 | 0 | 49,552 | 0 | 9,981 |
| Health | 07 | | 0 | 446 | 0 | 446 | 0 | 0 | 0 | 0 |
| Education & Welfare | 08 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Housing | 09 | | 0 | 95,852 | 0 | 95,852 | 0 | 52,114 | 0 | 132,756 |
| Community Amenities | 10 | | 0 | 347,186 | 0 | 347,186 | 0 | 55,173 | 0 | 18,614 |
| Recreation & Culture | 11 | | 101,640 | 1,023,064 | 101,640 | 1,023,064 | 0 | 480,243 | 0 | 74,181 |
| Transport | 12 | | 300,000 | 3,279,290 | 300,000 | 3,324,290 | 0 | 2,410,420 | 0 | 995,514 |
| Economic Services | 13 | | 40,000 | 153,719 | 40,000 | 153,719 | 0 | 108,000 | 0 | 46,037 |
| Other Property & Services | 14 | | 0 | 107,414 | 0 | 107,414 | 0 | 976 | 0 | 5,038 |
| TOTAL - CAPITAL | | | 441,640 | 5,017,078 | 441,640 | 5,136,406 | 0 | 3,156,478 | 0 | 1,282,329 |
| | | | 8,460,807 | 12,266,177 | 8,572,535 | 12,402,505 | 6,527,681 | 8,033,350 | 5,344,816 | 5,875,765 |
| Less Depreciation Written Back | | | | (1,582,699) | | (1,582,699) | | (1,055,064) | | (1,216,949) |
| Less Profit/Loss Written Back | | | (30,126) | (42,671) | (30,126) | (42,671) | 0 | 0 | (33,435) | 0 |
| Less Movement in Leave Reserve - REC INT | 72101 | | | (5,948) | | (5,948) | | 0 | | (1,865) |
| Plus Proceeds from Sale of Assets | | | 178,200 | | 178,200 | | 0 | | 72,200 | |
| TOTAL REVENUE & EXPENDITURE | | | 8,608,881 | 10,634,859 | 8,720,609 | 10,771,187 | 6,527,681 | 6,978,286 | 5,383,581 | 4,656,951 |
| Surplus/Deficit July 1st B/Fwd | | | 2,025,977 | | 2,379,523 | | 2,379,523 | | 2,379,523 | |
| | | | 10,634,858 | 10,634,859 | 11,100,132 | 10,771,187 | 8,907,204 | 6,978,286 | 7,763,104 | 4,656,951 |
| Surplus/Deficit C/Fwd | | | | (2) | | 328,945 | | 1,928,918 | | 3,106,153 |
| | | | 10,634,858 | 10,634,858 | 11,100,132 | 11,100,132 | 8,907,204 | 8,907,204 | 7,763,104 | 7,763,104 |

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|-------------------------------------|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Rates | | 221,198 | | 221,198 | | 142,960 | | 139,780 |
| Other General Purpose Funding | | 62,113 | | 62,113 | | 41,400 | | 34,041 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Rates | 2,602,796 | | 2,602,796 | | 2,593,196 | | 2,621,594 | |
| Other General Purpose Funding | 1,302,320 | | 1,302,320 | | 974,107 | | 440,158 | |
| SUB-TOTAL | 3,905,116 | 283,311 | 3,905,116 | 283,311 | 3,567,303 | 184,360 | 3,061,753 | 173,820 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Rates | | 0 | | 0 | | 0 | | 0 |
| Other General Purpose Funding | | 10,107 | | 10,107 | | 0 | | 207 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| Rates | 0 | | 0 | | 0 | | 0 | |
| Other General Purpose Funding | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 10,107 | 0 | 10,107 | 0 | 0 | 0 | 207 |
| TOTAL - | 3,905,116 | 293,418 | 3,905,116 | 293,418 | 3,567,303 | 184,360 | 3,061,753 | 174,027 |

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
28 February 2023

| RATE REVENUE | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 03100 ABC Allocation - Rates | | 198,448 | | 198,448 | | 132,296 | | 114,371 |
| 03101 Expenses - Rate Revenue | | 6,000 | | 6,000 | | 4,000 | | 1,289 |
| 03102 Legal Costs, Debt Collection | | 10,000 | | 10,000 | | 6,664 | | 23,105 |
| 03103 Rate Notice Stationery Expense | | 750 | | 750 | | 0 | | 774 |
| 03104 Valuation / Title Searches Expense | | 6,000 | | 6,000 | | 0 | | 242 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 03121 Uv - Rural Rates | 2,088,313 | | 2,088,313 | | 2,088,313 | | 2,088,362 | |
| 03122 Uv - Minimum Rates | 2,920 | | 2,920 | | 2,920 | | 2,920 | |
| 03123 Grv - Townsite Rates | 236,645 | | 236,645 | | 236,645 | | 236,645 | |
| 03124 Grv - Minimum Rates | 14,927 | | 14,927 | | 14,927 | | 14,927 | |
| 03126 Mining - Uv Tenements | 231,376 | | 231,376 | | 231,376 | | 249,906 | |
| 03127 Mining - Minimum Rates | 6,147 | | 6,147 | | 6,147 | | 6,147 | |
| 03129 Interim Rates - Uv | 0 | | 0 | | 0 | | (4,257) | |
| 03131 Less Rates Discount Allowed | (29,200) | | (29,200) | | (29,200) | | (31,610) | |
| 03132 Ex-Gratia Rates Received | 6,668 | | 6,668 | | 6,668 | | 9,766 | |
| 03133 Penalty Interest Raised On Rates | 28,000 | | 28,000 | | 23,100 | | 20,736 | |
| 03134 Rates Legal Charges | 10,000 | | 10,000 | | 6,664 | | 21,126 | |
| 03135 Rates Written-Off | (1,000) | | (1,000) | | (664) | | (1,141) | |
| 03136 Instalment Interest Received | 4,000 | | 4,000 | | 3,300 | | 4,215 | |
| 03137 Account Enquiries Income | 3,000 | | 3,000 | | 2,000 | | 2,730 | |
| 03138 Rates Administration Fee | 1,000 | | 1,000 | | 1,000 | | 1,125 | |
| SUB-TOTAL | 2,602,796 | 221,198 | 2,602,796 | 221,198 | 2,593,196 | 142,960 | 2,621,594 | 139,780 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - RATE REVENUE | 2,602,796 | 221,198 | 2,602,796 | 221,198 | 2,593,196 | 142,960 | 2,621,594 | 139,780 |

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
28 February 2023

| OTHER GEN. PURPOSE FUNDING | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|---------------|---------------------------|---------------|-----------------------|---------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 03200 ABC Allocation - GP Funding | | 62,098 | | 62,098 | | 41,392 | | 34,041 |
| 03203 Rounding Adjustment Account | | 15 | | 15 | | 8 | | (0) |
| 03204 Loss On Fv Valuation Of Assets | | 0 | | 0 | | 0 | | 0 |
| OPERATING REVENUE | | | | | | | | |
| 03220 Grants Commission Grant - General | 842,773 | | 842,773 | | 632,079 | | 294,425 | |
| 03221 Grants Commission Grant - Local Road | 427,983 | | 427,983 | | 320,988 | | 104,976 | |
| 03223 Interest Received - Municipal Account | 10,000 | | 10,000 | | 6,664 | | 9,474 | |
| 03224 Interest Received - Reserve Accounts | 21,564 | | 21,564 | | 14,376 | | 31,284 | |
| 03225 Other Income | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 1,302,320 | 62,113 | 1,302,320 | 62,113 | 974,107 | 41,400 | 440,158 | 34,041 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 03401 Transfer To Reserves | | 10,000 | | 10,000 | | 0 | | 0 |
| 03402 Transfer To Legal Fees Reserve | | 107 | | 107 | | 0 | | 207 |
| CAPITAL REVENUE | | | | | | | | |
| 03721 Transfers From Reserves | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 10,107 | 0 | 10,107 | 0 | 0 | 0 | 207 |
| TOTAL - OTHER GEN. PURPOSE FUNDING | 1,302,320 | 72,220 | 1,302,320 | 72,220 | 974,107 | 41,400 | 440,158 | 34,248 |

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|-------------------------------------|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Members of Council | | 423,495 | | 423,495 | | 279,286 | | 248,578 |
| Governance General | | 103,700 | | 103,700 | | 57,454 | | 15,216 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Members of Council | 25 | | 25 | | 0 | | 900 | |
| Governance General | 0 | | 0 | | 0 | | 883 | |
| SUB-TOTAL | 25 | 527,195 | 25 | 527,195 | 0 | 336,740 | 1,783 | 263,794 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Members of Council | | 0 | | 0 | | 0 | | 0 |
| Governance General | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| Members of Council | 0 | | 0 | | 0 | | 0 | |
| Governance General | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PROGRAMME SUMMARY | 25 | 527,195 | 25 | 527,195 | 0 | 336,740 | 1,783 | 263,794 |

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
28 February 2023

| MEMBERS OF COUNCIL | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--------------------------------------|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 04100 ABC Allocation - Members | | 242,142 | | 242,142 | | 161,424 | | 133,634 |
| 04101 Council Election Expenses | | 0 | | 0 | | 0 | | 0 |
| 04103 Refreshments & Receptions | | 12,500 | | 12,500 | | 8,328 | | 4,880 |
| 04104 Presidential Allowances | | 21,788 | | 21,788 | | 10,894 | | 16,341 |
| 04105 Members Sitting Fees | | 65,600 | | 65,600 | | 32,800 | | 49,200 |
| 04106 Members Travelling | | 200 | | 200 | | 100 | | 0 |
| 04107 Members Conference Expenses | | 16,000 | | 16,000 | | 8,000 | | 3,207 |
| 04108 Other Expenses | | 2,000 | | 2,000 | | 1,328 | | 513 |
| 04109 Members Training | | 10,000 | | 10,000 | | 5,000 | | 0 |
| 04110 Insurance | | 7,765 | | 7,765 | | 7,764 | | 4,932 |
| 04111 Subscriptions, Donations | | 40,000 | | 40,000 | | 40,000 | | 35,140 |
| 04112 Maintenance - Council Chambers | | 1,500 | | 1,500 | | 984 | | 732 |
| 04115 Expenses Relating To Members | | 4,000 | | 4,000 | | 2,664 | | 0 |
| 04124 Depreciation - Members | | 0 | | 0 | | 0 | | 0 |
| OPERATING REVENUE | | | | | | | | |
| 04131 Members - Other Income | 25 | | 25 | | 0 | | 900 | |
| SUB-TOTAL | 25 | 423,495 | 25 | 423,495 | 0 | 279,286 | 900 | 248,578 |
| CAPITAL EXPENDITURE | | | | | | | | |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - MEMBERS OF COUNCIL | 25 | 423,495 | 25 | 423,495 | 0 | 279,286 | 900 | 248,578 |

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
28 February 2023

| GOVERNANCE - GENERAL | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 04201 Public Relations | | 5,000 | | 5,000 | | 3,328 | | 0 |
| 04202 Audit Fees Expense | | 55,000 | | 55,000 | | 27,500 | | 2,400 |
| 04203 Statutes & Publications | | 5,000 | | 5,000 | | 3,328 | | 0 |
| 04207 IPR Expenses | | 20,000 | | 20,000 | | 13,334 | | 11,272 |
| 04208 Update Council'S Website | | 10,000 | | 10,000 | | 5,000 | | 0 |
| 04209 Scholarships, Prizes Etc | | 3,000 | | 3,000 | | 2,000 | | 1,000 |
| 04210 Statutory Advertising | | 700 | | 700 | | 464 | | 544 |
| 04212 Community Grant Fund - < \$1000 | | 5,000 | | 5,000 | | 2,500 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 04230 Other Income - Governance General | 0 | | 0 | | 0 | | 883 | |
| SUB-TOTAL | 0 | 103,700 | 0 | 103,700 | 0 | 57,454 | 883 | 15,216 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - GOVERNANCE - GENERAL | 0 | 103,700 | 0 | 103,700 | 0 | 57,454 | 883 | 15,216 |

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

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|-------------------------------------|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Fire Prevention | | 218,628 | | 218,628 | | 148,023 | | 110,397 |
| Animal Control | | 40,856 | | 40,856 | | 27,216 | | 19,573 |
| Other Law, Order & Public Safety | | 1,005 | | 1,005 | | 664 | | 3,363 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Fire Prevention | 173,785 | | 227,513 | | 154,672 | | 135,015 | |
| Animal Control | 2,650 | | 2,650 | | 2,105 | | 365 | |
| Other Law, Order & Public Safety | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 176,435 | 260,489 | 230,163 | 260,489 | 156,777 | 175,903 | 135,380 | 133,333 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Fire Prevention | | 0 | | 74,328 | | 49,552 | | 9,981 |
| Animal Control | | 0 | | 0 | | 0 | | 0 |
| Other Law, Order & Public Safety | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| Fire Prevention | 0 | | 0 | | 0 | | 0 | |
| Animal Control | 0 | | 0 | | 0 | | 0 | |
| Other Law, Order & Public Safety | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 0 | 0 | 74,328 | 0 | 49,552 | 0 | 9,981 |
| TOTAL - PROGRAMME SUMMARY | 176,435 | 260,489 | 230,163 | 334,817 | 156,777 | 225,455 | 135,380 | 143,314 |

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
28 February 2023

| FIRE PREVENTION | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 05100 ABC Allocation - Fire Prev | | 7,680 | | 7,680 | | 5,120 | | 3,753 |
| 05102 Mtce Of Vehicles & Trailers - Brigades | | 3,000 | | 3,000 | | 2,000 | | 2,611 |
| 05103 Mtce Of Land & Buildings - Brigades | | 1,000 | | 1,000 | | 664 | | 2,881 |
| 05104 Clothing & Accessories - Brigades | | 6,000 | | 6,000 | | 6,000 | | 4,281 |
| 05105 Utilities, Rates - Brigades | | 1,100 | | 1,100 | | 728 | | 992 |
| 05106 Other Goods & Services - Brigades | | 3,170 | | 3,170 | | 2,112 | | 458 |
| 05107 Insurances - Brigades | | 7,880 | | 7,880 | | 7,879 | | 5,969 |
| 05108 Plant & Equip. <\$1,500 - Brigades | | 0 | | 0 | | 0 | | 0 |
| 05110 Depreciation - Fire Prevention | | 19,013 | | 19,013 | | 12,672 | | 13,180 |
| 05112 Fire Services Manager X 4 Shires | | 18,000 | | 18,000 | | 9,000 | | 0 |
| 05113 Fire Hydrant Maintenance | | 2,000 | | 2,000 | | 2,000 | | 0 |
| 05115 Bushfire Risk Planning Co-Ordinator | | 149,785 | | 149,785 | | 99,848 | | 76,271 |
| OPERATING REVENUE | | | | | | | | |
| 05120 Other Income - Fire Prevention | 20,000 | | 20,000 | | 15,000 | | 18,299 | |
| 05121 Esl Admin Fee (From Dfes) | 4,000 | | 4,000 | | 4,000 | | 0 | |
| 05123 Grant/Contribution Income | 149,785 | | 149,785 | | 99,856 | | 111,343 | |
| 05124 Grant/Contribution Income | 0 | | 53,728 | | 35,816 | | 5,373 | |
| SUB-TOTAL | 173,785 | 218,628 | 227,513 | 218,628 | 154,672 | 148,023 | 135,015 | 110,397 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 05151 Plant & Equip | | 0 | | 0 | | 0 | | 0 |
| 05152 Other Infrastructure - Fire Prevention | | 0 | | 74,328 | | 49,552 | | 9,981 |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 74,328 | 0 | 49,552 | 0 | 9,981 |
| TOTAL - FIRE PREVENTION | 173,785 | 218,628 | 227,513 | 292,956 | 154,672 | 197,575 | 135,015 | 120,378 |

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
28 February 2023

| ANIMAL CONTROL | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---------------------------------------|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 05200 ABC Allocation - Animal Control | | 10,856 | | 10,856 | | 7,232 | | 5,576 |
| 05201 Pound Maintenance | | 3,000 | | 3,000 | | 1,992 | | 52 |
| 05202 Ranger Expenses | | 24,000 | | 24,000 | | 16,000 | | 13,439 |
| 05203 Cat/Dog Other Expenses | | 3,000 | | 3,000 | | 1,992 | | 507 |
| 05205 Depreciation - Animal Control | | 0 | | 0 | | 0 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 05220 Fines And Penalties | 500 | | 500 | | 328 | | 100 | |
| 05221 Dog Registration Fees | 1,250 | | 1,250 | | 1,097 | | 56 | |
| 05222 Pound Maintenance Fees | 500 | | 500 | | 328 | | 209 | |
| 05224 Cat Licenses | 400 | | 400 | | 352 | | 0 | |
| SUB-TOTAL | 2,650 | 40,856 | 2,650 | 40,856 | 2,105 | 27,216 | 365 | 19,573 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - ANIMAL CONTROL | 2,650 | 40,856 | 2,650 | 40,856 | 2,105 | 27,216 | 365 | 19,573 |

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
28 February 2023

| OTHER LAW, ORDER, PUBLIC SAFETY | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|---------|--------------------|---------|-----------------------|---------|------------------------|---------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 05300 ABC Allocation - Other Law, Order, Safety | | 905 | | 905 | | 600 | | 414 |
| 05301 SMS Alert Service Account | | 100 | | 100 | | 64 | | 2,949 |
| 05311 Depreciation - Oth Law And Order | | 0 | | 0 | | 0 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 1,005 | 0 | 1,005 | 0 | 664 | 0 | 3,363 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 05353 Infrastructure Other | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY | 0 | 1,005 | 0 | 1,005 | 0 | 664 | 0 | 3,363 |

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| Preventative Services - Meat Inspection | | 350 | | 350 | | 232 | | 0 |
| Preventative Services - Inspections & Admin | | 52,251 | | 52,251 | | 34,832 | | 7,400 |
| Preventative Services - Pest Control | | 6,104 | | 6,104 | | 4,056 | | 4,444 |
| Other Health | | 137,129 | | 137,129 | | 90,163 | | 132,710 |
| OPERATING REVENUE | | | | | | | | |
| Preventative Services - Meat Inspection | 350 | | 350 | | 350 | | 0 | |
| Preventative Services - Inspections & Admin | 700 | | 700 | | 700 | | 348 | |
| Preventative Services - Pest Control | 0 | | 0 | | 0 | | 0 | |
| Other Health | 6,000 | | 6,000 | | 3,000 | | 2,990 | |
| SUB-TOTAL | 7,050 | 195,834 | 7,050 | 195,834 | 4,050 | 129,283 | 3,339 | 144,554 |
| CAPITAL EXPENDITURE | | | | | | | | |
| Preventative Services - Meat Inspection | | 0 | | 0 | | 0 | | 0 |
| Preventative Services - Inspections & Admin | | 0 | | 0 | | 0 | | 0 |
| Preventative Services - Pest Control | | 0 | | 0 | | 0 | | 0 |
| Other Health | | 446 | | 446 | | 0 | | 0 |
| CAPITAL REVENUE | | | | | | | | |
| Preventative Services - Meat Inspection | 0 | | 0 | | 0 | | 0 | |
| Preventative Services - Inspections & Admin | 0 | | 0 | | 0 | | 0 | |
| Preventative Services - Pest Control | 0 | | 0 | | 0 | | 0 | |
| Other Health | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 446 | 0 | 446 | 0 | 0 | 0 | 0 |
| TOTAL - PROGRAMME SUMMARY | 7,050 | 196,280 | 7,050 | 196,280 | 4,050 | 129,283 | 3,339 | 144,554 |

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
28 February 2023

| PREV SERVICES - MEAT INSPECTION | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| <u>OPERATING EXPENDITURE</u> | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 07300 Other Expenses | | 350 | | 350 | | 232 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 07330 Other Income | 350 | | 350 | | 350 | | 0 | |
| SUB-TOTAL | 350 | 350 | 350 | 350 | 350 | 232 | 0 | 0 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PREV SERVICES - MEAT INSPECTION | 350 | 350 | 350 | 350 | 350 | 232 | 0 | 0 |

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
28 February 2023

| PREV SRVCS - ADMIN & INSPECTION | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 07400 ABC Allocation - Admin & Inspection | | 6,001 | | 6,001 | | 4,000 | | 3,620 |
| 07410 Analytical Expenses | | 1,250 | | 1,250 | | 832 | | 360 |
| 07416 Environmental Health Officer | | 45,000 | | 45,000 | | 30,000 | | 3,420 |
| 07420 Covid-19 Expenditure | | 0 | | 0 | | 0 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 07430 Other Income | 700 | | 700 | | 700 | | 348 | |
| SUB-TOTAL | 700 | 52,251 | 700 | 52,251 | 700 | 34,832 | 348 | 7,400 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 07453 Transfer To Covid-19 Reserve | | 0 | | 0 | | 0 | | 0 |
| 07454 Trf Interest To Covid-19 Emergency Response Reserve | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| 07472 Trf From Covid-19 Emergency Response Reserve | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PREV SRVCS - ADMIN & INSPECTION | 700 | 52,251 | 700 | 52,251 | 700 | 34,832 | 348 | 7,400 |

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
28 February 2023

| PREV SRVCS - PEST CONTROL | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|--------------|--------------------|--------------|-----------------------|--------------|------------------------|--------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 07500 ABC Allocation - Pest Control | | 3,704 | | 3,704 | | 2,464 | | 2,068 |
| 07501 Other Expenses | | 2,400 | | 2,400 | | 1,592 | | 2,376 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 07530 Other Income | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 6,104 | 0 | 6,104 | 0 | 4,056 | 0 | 4,444 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PREV SRVCS - PEST CONTROL | 0 | 6,104 | 0 | 6,104 | 0 | 4,056 | 0 | 4,444 |

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
28 February 2023

| OTHER HEALTH | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|----------------|--------------------|----------------|-----------------------|---------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 07700 ABC Allocation - Other Health | | 12,098 | | 12,098 | | 8,064 | | 7,027 |
| 07701 Ambulance/Emergency Services | | 2,500 | | 2,500 | | 1,664 | | 5,922 |
| 07702 Drs Surgery Maintenance | | 6,500 | | 6,500 | | 4,320 | | 1,981 |
| 07703 Drs Surgery Operating Exp | | 15,300 | | 15,300 | | 10,651 | | 8,267 |
| 07704 Drs Vehicle Allowance | | 20,000 | | 20,000 | | 10,000 | | 13,333 |
| 07706 Doctor Office Expenses | | 30,000 | | 30,000 | | 20,000 | | 21,786 |
| 07709 Housing Costs Allocated | | 9,000 | | 9,000 | | 6,000 | | 35,673 |
| 07710 Telephone - Medical Centre | | 0 | | 0 | | 0 | | 0 |
| 07711 Other Expenses | | 6,000 | | 6,000 | | 4,000 | | 14,012 |
| 07712 Depreciation - Other Health | | 16,731 | | 16,731 | | 11,152 | | 14,361 |
| 07714 Old Hospital Building | | 14,000 | | 14,000 | | 9,312 | | 10,349 |
| 07718 Mobile Dental Clinic Accommodation | | 5,000 | | 5,000 | | 5,000 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 07730 Other Income - Other Health | 6,000 | | 6,000 | | 3,000 | | 2,990 | |
| SUB-TOTAL | 6,000 | 137,129 | 6,000 | 137,129 | 3,000 | 90,163 | 2,990 | 132,710 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 07755 Land & Buildings - Dr'S Surgery | | 0 | | 0 | | 0 | | 0 |
| 07767 Trf To Capital Works Reserve | | 446 | | 446 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 446 | 0 | 446 | 0 | 0 | 0 | 0 |
| TOTAL - OTHER HEALTH | 6,000 | 137,575 | 6,000 | 137,575 | 3,000 | 90,163 | 2,990 | 132,710 |

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|-------------------------------------|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Other Education | | 6,976 | | 6,976 | | 5,604 | | 5,135 |
| Care of Families & Children | | 13,726 | | 13,726 | | 9,112 | | 8,167 |
| Other Welfare | | 174,923 | | 180,923 | | 123,108 | | 55,191 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Other Education | 0 | | 0 | | 0 | | 0 | |
| Care of Families & Children | 3,500 | | 3,500 | | 2,328 | | 2,124 | |
| Other Welfare | 3,500 | | 9,500 | | 9,000 | | 41,599 | |
| SUB-TOTAL | 7,000 | 195,625 | 13,000 | 201,625 | 11,328 | 137,824 | 43,723 | 68,492 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Other Education | | 0 | | 0 | | 0 | | 0 |
| Care of Families & Children | | 0 | | 0 | | 0 | | 0 |
| Other Welfare | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| Other Education | 0 | | 0 | | 0 | | 0 | |
| Care of Families & Children | 0 | | 0 | | 0 | | 0 | |
| Other Welfare | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PROGRAMME SUMMARY | 7,000 | 195,625 | 13,000 | 201,625 | 11,328 | 137,824 | 43,723 | 68,492 |

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
28 February 2023

| OTHER EDUCATION | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|--------------|--------------------|--------------|-----------------------|--------------|------------------------|--------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 08200 ABC Allocation - Other Education | | 4,108 | | 4,108 | | 2,736 | | 2,382 |
| 08202 Insurance | | 2,868 | | 2,868 | | 2,868 | | 2,753 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 08230 Other Income | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 6,976 | 0 | 6,976 | 0 | 5,604 | 0 | 5,135 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - OTHER EDUCATION | 0 | 6,976 | 0 | 6,976 | 0 | 5,604 | 0 | 5,135 |

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
28 February 2023

| CARE OF FAMILIES & CHILDREN | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|---------------|--------------------|---------------|-----------------------|--------------|------------------------|--------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 08300 Other Expenses | | 0 | | 0 | | 0 | | 0 |
| 08301 Building Mtce - Day Care Centre | | 9,000 | | 9,000 | | 5,968 | | 2,911 |
| 08305 Depreciation - Child Care | | 4,726 | | 4,726 | | 3,144 | | 5,255 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 08302 Other Income | 3,500 | | 3,500 | | 2,328 | | 2,124 | |
| SUB-TOTAL | 3,500 | 13,726 | 3,500 | 13,726 | 2,328 | 9,112 | 2,124 | 8,167 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 08351 Land & Building Renewals | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - CARE OF FAMILIES & CHILDREN | 3,500 | 13,726 | 3,500 | 13,726 | 2,328 | 9,112 | 2,124 | 8,167 |

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
28 February 2023

| OTHER WELFARE | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--------------------------------------|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 08600 ABC Allocation - Other Welfare | | 31,545 | | 31,545 | | 21,024 | | 9,413 |
| 08602 Salaries and Wages | | 73,342 | | 73,342 | | 50,770 | | 21,958 |
| 08605 Youth Development Projects | | 20,000 | | 20,000 | | 13,328 | | 7,121 |
| 08606 Youth Centre Other Equipment | | 9,000 | | 9,000 | | 5,992 | | 0 |
| 08607 Other Expenses - Youth | | 5,000 | | 5,000 | | 3,328 | | 27 |
| 08608 Depreciation - Other Welfare | | 8,036 | | 8,036 | | 5,352 | | 5,213 |
| 08609 Maintenance - Youth Centre | | 28,000 | | 28,000 | | 19,322 | | 10,469 |
| 08611 Morawa Blue Tree Project | | 0 | | 0 | | 0 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 08630 Other Income | 1,500 | | 1,500 | | 1,000 | | 34,099 | |
| 08631 Blue Tree Project | 0 | | 0 | | 0 | | 0 | |
| 08661 Grant Income - Youth | 2,000 | | 8,000 | | 8,000 | | 7,500 | |
| SUB-TOTAL | 3,500 | 174,923 | 9,500 | 180,923 | 9,000 | 123,108 | 41,599 | 55,191 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - OTHER WELFARE | 3,500 | 174,923 | 9,500 | 180,923 | 9,000 | 123,108 | 41,599 | 55,191 |

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|-------------------------------------|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Staff Housing | | 89,051 | | 89,051 | | 63,524 | | 79,025 |
| Other Housing | | 84,102 | | 84,102 | | 57,080 | | 64,809 |
| Aged Housing | | 46,292 | | 46,292 | | 31,607 | | 39,477 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Staff Housing | 10,500 | | 16,500 | | 11,000 | | 14,495 | |
| Other Housing | 22,300 | | 22,300 | | 14,692 | | 9,930 | |
| Aged Housing | 68,000 | | 68,000 | | 45,304 | | 38,586 | |
| SUB-TOTAL | 100,800 | 219,445 | 106,800 | 219,445 | 70,996 | 152,211 | 63,011 | 183,310 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Staff Housing | | 85,186 | | 85,186 | | 52,114 | | 124,560 |
| Other Housing | | 0 | | 0 | | 0 | | 5,622 |
| Aged Housing | | 10,666 | | 10,666 | | 0 | | 2,574 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| Staff Housing | 0 | | 0 | | 0 | | 0 | |
| Other Housing | 0 | | 0 | | 0 | | 0 | |
| Aged Housing | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 95,852 | 0 | 95,852 | 0 | 52,114 | 0 | 132,756 |
| TOTAL - PROGRAMME SUMMARY | 100,800 | 315,297 | 106,800 | 315,297 | 70,996 | 204,325 | 63,011 | 316,066 |

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
28 February 2023

| STAFF HOUSING | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 09100 ABC Allocation - Staff Housing | | 59,503 | | 59,503 | | 39,664 | | 37,779 |
| 09103 Maint - Lot 375 (20) Barnes Street | | 15,000 | | 15,000 | | 10,244 | | 10,579 |
| 09104 Maint - Lot 377 (24) Barnes Street | | 8,000 | | 8,000 | | 5,593 | | 2,545 |
| 09105 Maint - Lot 347 (11) Broad Avenue | | 10,000 | | 10,000 | | 6,927 | | 12,286 |
| 09106 Maint - Lot 350 (17) Broad Avenue | | 8,000 | | 8,000 | | 5,597 | | 3,146 |
| 09107 Maint - Reserve 3931 Oval House | | 7,000 | | 7,000 | | 4,797 | | 2,050 |
| 09108 Maint - Lot 372 (7) White Avenue | | 10,000 | | 10,000 | | 6,910 | | 2,751 |
| 09109 Maint - Lot 36 (44) Winfield Street (Shoebbox) | | 4,000 | | 4,000 | | 2,732 | | 2,517 |
| 09110 Maint - Lot 149 (41) Dregghorn Street | | 9,000 | | 9,000 | | 6,246 | | 1,573 |
| 09111 Maint - 18 A Evans/Richter | | 10,000 | | 10,000 | | 6,997 | | 7,372 |
| 09112 Maint - Lot 2 (45) Solomon Tce | | 10,000 | | 10,000 | | 7,097 | | 7,544 |
| 09113 Maint - 17 Solomon Tce | | 8,000 | | 8,000 | | 5,668 | | 6,069 |
| 09114 Maint - 2 Broad (Lot 1&2 Milloy Street) | | 9,000 | | 9,000 | | 6,313 | | 8,962 |
| 09115 Maint - 18B Evans St | | 10,000 | | 10,000 | | 6,989 | | 5,179 |
| 09116 Maint - 41 Solomon Tce | | 0 | | 0 | | 0 | | 0 |
| 09117 Maint - 2 Caulfield Street | | 10,000 | | 10,000 | | 7,064 | | 5,752 |
| 09119 Maint - 24 Harley Street | | 10,000 | | 10,000 | | 6,990 | | 4,509 |
| 09120 Depreciation - Staff Housing | | 35,748 | | 35,748 | | 23,832 | | 31,797 |
| 09122 Interest On Loan 136 | | 12,046 | | 12,046 | | 8,024 | | 5,815 |
| Recovered Amounts | | | | | | | | |
| 09199 Less Staff Housing Costs Recovered | | (156,246) | | (156,246) | | (104,160) | | (79,427) |
| OPERATING REVENUE | | | | | | | | |
| 09130 Housing Rental Income | 3,000 | | 3,000 | | 2,000 | | 0 | |
| 09131 Reimbursements - Staff Housing | 7,500 | | 7,500 | | 5,000 | | 3,460 | |
| 09132 Income - 17 Solomon Tce | 0 | | 6,000 | | 4,000 | | 11,036 | |
| SUB-TOTAL | 10,500 | 89,051 | 16,500 | 89,051 | 11,000 | 63,524 | 14,495 | 79,025 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 09150 Furniture & Equipment | | 0 | | 0 | | 0 | | 0 |
| 09151 Land & Buildings | | 70,000 | | 70,000 | | 41,994 | | 117,041 |
| 09142 Transfer Interest to Building Reserve | | 0 | | 0 | | 0 | | 0 |
| 09152 Transfer To Reserves | | 0 | | 0 | | 0 | | 0 |
| 09263 Principal Repayments Loan 136 | | 15,186 | | 15,186 | | 10,120 | | 7,519 |
| CAPITAL REVENUE | | | | | | | | |
| 09155 Transfer From Capital Works Reserve | 0 | | 0 | | 0 | | 0 | |
| 09660 Loan Proceeds - Staff Housing | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 85,186 | 0 | 85,186 | 0 | 52,114 | 0 | 124,560 |
| TOTAL - STAFF HOUSING | 10,500 | 174,237 | 16,500 | 174,237 | 11,000 | 115,638 | 14,495 | 203,585 |

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
28 February 2023

| OTHER HOUSING | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|---------------|--------------------|---------------|-----------------------|---------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 09200 ABC Allocation - Other Housing | | 40,607 | | 40,607 | | 27,064 | | 27,479 |
| 09201 Maint Single Units | | 11,000 | | 11,000 | | 7,608 | | 5,112 |
| 09204 Maint Lot 345 Grove Street | | 9,000 | | 9,000 | | 6,340 | | 10,311 |
| 09205 Maint - 78 Yewers Avenue | | 8,000 | | 8,000 | | 5,479 | | 5,208 |
| 09208 Other Expenses | | 8,000 | | 8,000 | | 5,328 | | 3,640 |
| 09209 Maint - 23 Waddilove Street | | 9,000 | | 9,000 | | 6,269 | | 47,205 |
| 09223 Depreciation - Other Housing | | 7,495 | | 7,495 | | 4,992 | | 6,205 |
| Recovered Amounts | | | | | | | | |
| 09222 Less Other Housing Recovered | | (9,000) | | (9,000) | | (6,000) | | (40,351) |
| OPERATING REVENUE | | | | | | | | |
| 09230 Income From Single Units | 16,000 | | 16,000 | | 10,664 | | 9,784 | |
| 09232 Income From Lot 345 Grove Street | 5,000 | | 5,000 | | 3,328 | | 146 | |
| 09233 Income From Lot 78 Yewers | 300 | | 300 | | 200 | | 0 | |
| 09236 Other Housing - Other Income | 1,000 | | 1,000 | | 500 | | 0 | |
| SUB-TOTAL | 22,300 | 84,102 | 22,300 | 84,102 | 14,692 | 57,080 | 9,930 | 64,809 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 09251 Land & Buildings | | 0 | | 0 | | 0 | | 5,622 |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,622 |
| TOTAL - OTHER HOUSING | 22,300 | 84,102 | 22,300 | 84,102 | 14,692 | 57,080 | 9,930 | 70,431 |

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
28 February 2023

| AGED HOUSING | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|---------------|--------------------|---------------|-----------------------|---------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 09331 Aged Care Units Operations | | 15,000 | | 15,000 | | 10,895 | | 12,849 |
| 09333 Aged Care Units Maintenance | | 20,500 | | 20,500 | | 13,520 | | 12,053 |
| 09350 Depreciation - Aged Housing | | 10,792 | | 10,792 | | 7,192 | | 14,574 |
| OPERATING REVENUE | | | | | | | | |
| 09335 Aged Care Unit 1 Income | 9,000 | | 9,000 | | 6,000 | | 5,249 | |
| 09336 Aged Care Unit 2 Income | 7,000 | | 7,000 | | 4,664 | | 3,568 | |
| 09337 Aged Care Unit 3 Income | 7,000 | | 7,000 | | 4,664 | | 3,777 | |
| 09338 Aged Care Unit 4 Income | 8,000 | | 8,000 | | 5,328 | | 4,480 | |
| 09339 Aged Care Unit 5 Income | 7,000 | | 7,000 | | 4,664 | | 3,264 | |
| 09340 Aged Care Unit 6 Income | 2,000 | | 2,000 | | 1,328 | | 0 | |
| 09341 Aged Care Unit 7 Income | 13,000 | | 13,000 | | 8,664 | | 9,000 | |
| 09342 Aged Care Unit 8 Income | 2,000 | | 2,000 | | 1,328 | | 0 | |
| 09343 Aged Care Unit 9 Income | 13,000 | | 13,000 | | 8,664 | | 9,247 | |
| SUB-TOTAL | 68,000 | 46,292 | 68,000 | 46,292 | 45,304 | 31,607 | 38,586 | 39,477 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 09351 Land & Buildings | | 0 | | 0 | | 0 | | 0 |
| 09352 Trf To Aged Care Units (Excl. 1-4) Reserve | | 10,000 | | 10,000 | | 0 | | 0 |
| 09355 Trf Int to Aged Care Units 1-4 (JVA) Reserve | | 291 | | 291 | | 0 | | 560 |
| 09356 Trf Int to Aged Care Units (Excl. 1-4) Reserve | | 375 | | 375 | | 0 | | 2,013 |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 10,666 | 0 | 10,666 | 0 | 0 | 0 | 2,574 |
| TOTAL - AGED HOUSING | 68,000 | 56,958 | 68,000 | 56,958 | 45,304 | 31,607 | 38,586 | 42,050 |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--------------------------------------|---------------------------|------------------|---------------------------|------------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Sanitation - Household Refuse | | 232,324 | | 232,324 | | 154,840 | | 123,177 |
| Sanitation - Other | | 168,176 | | 168,176 | | 90,408 | | 30,977 |
| Sewerage | | 133,950 | | 133,950 | | 87,694 | | 74,297 |
| Urban Stormwater Drainage | | 9,500 | | 9,500 | | 32 | | 0 |
| Town Planning & Regional Development | | 66,003 | | 66,003 | | 43,992 | | 38,193 |
| Other Community Amenities | | 165,961 | | 165,961 | | 113,562 | | 55,263 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Sanitation - Household Refuse | 111,903 | | 111,903 | | 111,395 | | 109,957 | |
| Sanitation - Other | 73,288 | | 73,288 | | 73,037 | | 72,108 | |
| Sewerage | 277,248 | | 277,248 | | 275,748 | | 276,941 | |
| Urban Stormwater Drainage | 0 | | 0 | | 0 | | 0 | |
| Town Planning & Regional Development | 4,000 | | 4,000 | | 2,664 | | 3,151 | |
| Other Community Amenities | 203,156 | | 203,156 | | 135,752 | | 26,582 | |
| SUB-TOTAL | 669,595 | 775,914 | 669,595 | 775,914 | 598,596 | 490,528 | 488,739 | 321,906 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Sanitation - Household Refuse | | 50,207 | | 50,207 | | 0 | | 791 |
| Sanitation - Other | | 0 | | 0 | | 0 | | 0 |
| Sewerage | | 121,125 | | 121,125 | | 20,002 | | 2,559 |
| Urban Stormwater Drainage | | 0 | | 0 | | 0 | | 0 |
| Other Community Amenities | | 175,854 | | 175,854 | | 35,171 | | 15,264 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 347,186 | 0 | 347,186 | 0 | 55,173 | 0 | 18,614 |
| TOTAL - PROGRAMME SUMMARY | 669,595 | 1,123,100 | 669,595 | 1,123,100 | 598,596 | 545,701 | 488,739 | 340,520 |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
28 February 2023

| SANITATION - HOUSEHOLD REFUSE | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 10100 ABC Allocations - Sanitation | | 53,682 | | 53,682 | | 35,784 | | 32,249 |
| 10101 Domestic Refuse Collection | | 42,000 | | 42,000 | | 28,000 | | 15,893 |
| 10102 Landfill Maintenance Costs | | 45,000 | | 45,000 | | 29,984 | | 10,959 |
| 10105 Street Bins Collected | | 7,600 | | 7,600 | | 5,064 | | 2,134 |
| 10106 Purchase Bins For Resale | | 1,000 | | 1,000 | | 664 | | 0 |
| 10107 Depreciation - Sanitation Refuse | | 5,542 | | 5,542 | | 3,688 | | 6,201 |
| 10110 Refuse/Transfer Stn Office Maintenance | | 2,500 | | 2,500 | | 1,656 | | 420 |
| 10112 Landfill / Transfer Station Management | | 75,000 | | 75,000 | | 50,000 | | 55,321 |
| 10113 Opex New Landfill Site Investigations | | 0 | | 0 | | 0 | | 0 |
| OPERATING REVENUE | | | | | | | | |
| 10130 Domestic Rubbish Collection Charges | 110,403 | | 110,403 | | 110,403 | | 109,557 | |
| 10131 Sale Of Bins | 1,000 | | 1,000 | | 664 | | 400 | |
| 10132 Refuse Site Dumping Charges | 500 | | 500 | | 328 | | 0 | |
| SUB-TOTAL | 111,903 | 232,324 | 111,903 | 232,324 | 111,395 | 154,840 | 109,957 | 123,177 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 10156 Transfer Interest to Rehab Reserve | | 207 | | 207 | | 0 | | 791 |
| 10157 Transfer to Rehab Reserve | | 50,000 | | 50,000 | | 0 | | 0 |
| 10158 Record Not Found | | 0 | | 0 | | 0 | | 0 |
| CAPITAL REVENUE | | | | | | | | |
| 10140 Transfer from Refuse Reserve | 0 | | 0 | | 0 | | 0 | |
| 10141 Transfer from Rehab Reserve | 0 | | 0 | | 0 | | 0 | |
| 10142 Record Not Found | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 50,207 | 0 | 50,207 | 0 | 0 | 0 | 791 |
| TOTAL - SANITATION - HOUSEHOLD REFUSE | 111,903 | 282,531 | 111,903 | 282,531 | 111,395 | 154,840 | 109,957 | 123,968 |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
28 February 2023

| SANITATION - OTHER | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 10200 ABC Allocation - Other Sanitation | | 12,176 | | 12,176 | | 8,112 | | 7,766 |
| 10201 Drummuster Expenses | | 0 | | 0 | | 0 | | 0 |
| 10202 Commercial Refuse Collection | | 40,000.00 | | 40,000.00 | | 26,664.00 | | 22,729.63 |
| 10203 Town Clean Day/S | | 13,000.00 | | 13,000.00 | | 8,640.00 | | 175.09 |
| 10204 Litter Control Expenses - Other | | 18,000.00 | | 18,000.00 | | 11,992.00 | | 306.14 |
| 10205 Waste Management Strategy | | 25,000.00 | | 25,000.00 | | 5,000.00 | | 0.00 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 10230 Drummuster Income | 250.00 | | 250.00 | | 0.00 | | 0.00 | |
| 10231 Commercial Rubbish Collection Charges | 72,037.50 | | 72,037.50 | | 72,037.00 | | 72,037.50 | |
| 10235 Reimbursements - Sanitation | 1,000.00 | | 1,000.00 | | 1,000.00 | | 0.00 | |
| SUB-TOTAL | 73,287.50 | 168,176 | 73,288 | 168,176 | 73,037 | 90,408 | 72,108 | 30,977 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 10250 Plant & Equipment | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - SANITATION - OTHER | 73,288 | 168,176 | 73,288 | 168,176 | 73,037 | 90,408 | 72,108 | 30,977 |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
28 February 2023

| SEWERAGE | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 10300 ABC Allocation - Sewerage | | 15,098 | | 15,098 | | 10,064 | | 9,347 |
| 10301 Sewerage Scheme Maintenance | | 76,000 | | 76,000 | | 52,398 | | 41,513 |
| 10302 Sewerage Audit & License Fees | | 5,000 | | 5,000 | | 0 | | 0 |
| 10303 Depreciation - Sewerage | | 37,852 | | 37,852 | | 25,232 | | 23,436 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 10330 Vacant Land Sewerage Fees | 10,205 | | 10,205 | | 10,205 | | 10,205 | |
| 10332 Fixed Sewerage Fees (Non Rateable) | 11,324 | | 11,324 | | 11,324 | | 11,325 | |
| 10333 Additional Sewerage Fees (Non Rateable) | 40,802 | | 40,802 | | 40,802 | | 41,689 | |
| 10334 Residential Sewerage Fees | 173,942 | | 173,942 | | 173,942 | | 173,942 | |
| 10335 Commercial Sewerage Fees | 39,475 | | 39,475 | | 39,475 | | 39,475 | |
| 10338 Contributions To Sewerage | 1,500 | | 1,500 | | 0 | | 0 | |
| SUB-TOTAL | 277,248 | 133,950 | 277,248 | 133,950 | 275,748 | 87,694 | 276,941 | 74,297 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 10304 Transfer Interest to Sewerage Reserve | | 1,125 | | 1,125 | | 0 | | 2,559 |
| 10314 Transfer to Reserve | | 60,000 | | 60,000 | | 0 | | 0 |
| 10325 Sewerage Upgrade | | 60,000 | | 60,000 | | 20,002 | | 0 |
| 10350 Plant & Equipment | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| 10340 Transfers to reserve | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 121,125 | 0 | 121,125 | 0 | 20,002 | 0 | 2,559 |
| TOTAL - SEWERAGE | 277,248 | 255,075 | 277,248 | 255,075 | 275,748 | 107,696 | 276,941 | 76,855 |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
28 February 2023

| URBAN STORMWATER DRAINAGE | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 10400 Expenses - Urban Stormwater | | 9,500 | | 9,500 | | 32 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 10401 Income - Urban Stormwater | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 9,500 | 0 | 9,500 | 0 | 32 | 0 | 0 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 10450 Plant & Equipment | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - URBAN STORMWATER DRAINAGE | 0 | 9,500 | 0 | 9,500 | 0 | 32 | 0 | 0 |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
28 February 2023

| TOWN PLANNING & REG. DEVELOP. | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|---------------|--------------------|---------------|-----------------------|---------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 10600 ABC Allocation - Town Planning | | 52,503 | | 52,503 | | 35,000 | | 31,206 |
| 10601 Scheme Review | | 10,000 | | 10,000 | | 6,664 | | 731 |
| 10602 Other Expenses | | 3,500 | | 3,500 | | 2,328 | | 6,256 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 10630 Income - Town Planning | 4,000 | | 4,000 | | 2,664 | | 3,151 | |
| SUB-TOTAL | 4,000 | 66,003 | 4,000 | 66,003 | 2,664 | 43,992 | 3,151 | 38,193 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - TOWN PLANNING & REG. DEVELOP. | 4,000 | 66,003 | 4,000 | 66,003 | 2,664 | 43,992 | 3,151 | 38,193 |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
28 February 2023

| OTHER COMMUNITY AMENITIES | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 10700 ABC Allocation - Other Community | | 17,590 | | 17,590 | | 11,720 | | 11,575 |
| 10701 Expenses - Street Stall | | 2,000 | | 2,000 | | 1,312 | | 842 |
| 10702 Maint - Public Conveniences | | 25,000 | | 25,000 | | 16,975 | | 11,672 |
| 10703 Maint - Public Conveniences - Info Bay | | 5,000 | | 5,000 | | 3,325 | | 920 |
| 10704 Operation Of Cemetery | | 33,000 | | 33,000 | | 22,012 | | 6,071 |
| 10705 Maint - Public Conveniences - Canna | | 2,500 | | 2,500 | | 1,656 | | 343 |
| 10706 Projects - Community Benefit Cont. | | 20,000 | | 20,000 | | 10,000 | | 0 |
| 10707 Other Community Expenses | | 3,000 | | 3,000 | | 2,000 | | 280 |
| 10708 Hairdressing Salon Expenditure | | 25,000 | | 25,000 | | 24,274 | | 861 |
| 10709 Community Shed Expenditure | | 1,800 | | 1,800 | | 1,358 | | 912 |
| 10710 39 Solomon Terrace | | 2,200 | | 2,200 | | 1,730 | | 1,244 |
| 10711 Gutha Dam Repairs | | 1,000 | | 1,000 | | 656 | | 0 |
| 10712 Canna Dam Repairs | | 1,000 | | 1,000 | | 656 | | 0 |
| 10714 Community Bus Expenses | | 13,088 | | 13,088 | | 8,720 | | 5,136 |
| 10715 Old Railway Building | | 900 | | 900 | | 584 | | 6,815 |
| 10716 Depreciation - Other Community Services | | 5,583 | | 5,583 | | 3,720 | | 4,439 |
| 10717 Morawa Heritage Inventory | | 4,000 | | 4,000 | | 2,664 | | 4,153 |
| 10718 Bond Refund - Community Bus Hire | | 300 | | 300 | | 200 | | 0 |
| 10719 Volunteer Week Expenses | | 3,000 | | 3,000 | | 0 | | 0 |
| 10720 Loss On Disposal Of Assets | | 0 | | 0 | | 0 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 10730 Burial Fees | 2,000 | | 2,000 | | 1,328 | | 1,664 | |
| 10731 Niche/Monument Fees | 200 | | 200 | | 128 | | 0 | |
| 10732 Reimbursements/Contributions | 2,000 | | 2,000 | | 0 | | 0 | |
| 10733 Property Income - Hairdressing Salon | 0 | | 0 | | 0 | | 0 | |
| 10734 Frosty'S Yard Income | 2 | | 2 | | 0 | | 0 | |
| 10735 Community Bus Income | 3,000 | | 3,000 | | 2,000 | | 73 | |
| 10738 Bond - Community Bus Hire | 100 | | 100 | | 64 | | 300 | |
| 10740 Grant Income | 0 | | 0 | | 0 | | 20,000 | |
| 10743 Grants - Lrcip | 175,854 | | 175,854 | | 117,232 | | 0 | |
| SUB-TOTAL | 203,156 | 165,961 | 203,156 | 165,961 | 135,752 | 113,562 | 26,582 | 55,263 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 10750 Land & Buildings | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 175,854 | 0 | 175,854 | 0 | 35,171 | 0 | 15,264 |
| TOTAL - OTHER COMMUNITY AMENITIES | 203,156 | 341,815 | 203,156 | 341,815 | 135,752 | 148,733 | 26,582 | 70,527 |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|-------------------------------------|---------------------------|------------------|---------------------------|------------------|-----------------------|------------------|------------------------|------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Public Halls and Civic Centres | | 165,841 | | 165,841 | | 116,059 | | 133,076 |
| Swimming Areas & Beaches | | 338,998 | | 338,998 | | 232,598 | | 206,289 |
| Other Recreation and Sport | | 883,423 | | 883,423 | | 600,817 | | 556,819 |
| TV and Radio Re-broadcasting | | 2,000 | | 2,000 | | 1,328 | | 550 |
| Libraries | | 23,288 | | 23,288 | | 15,512 | | 12,746 |
| Other Culture | | 150,780 | | 161,780 | | 101,056 | | 142,784 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Public Halls and Civic Centres | 201,500 | | 201,500 | | 134,328 | | 28,411 | |
| Swimming Areas & Beaches | 18,000 | | 18,000 | | 14,100 | | 14,953 | |
| Other Recreation and Sport | 447,500 | | 447,500 | | 298,312 | | 43,366 | |
| TV and Radio Re-broadcasting | 0 | | 0 | | 0 | | 0 | |
| Libraries | 200 | | 200 | | 0 | | 0 | |
| Other Culture | 41,000 | | 57,000 | | 49,000 | | 71,067 | |
| SUB-TOTAL | 708,200 | 1,564,330 | 724,200 | 1,575,330 | 495,740 | 1,067,370 | 157,799 | 1,052,264 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Public Halls and Civic Centres | | 220,000 | | 220,000 | | 131,103 | | 1,848 |
| Swimming Areas & Beaches | | 20,333 | | 20,333 | | 0 | | 798 |
| Other Recreation and Sport | | 762,731 | | 762,731 | | 349,140 | | 71,535 |
| TV and Radio Re-broadcasting | | 0 | | 0 | | 0 | | 0 |
| Libraries | | 0 | | 0 | | 0 | | 0 |
| Other Culture | | 20,000 | | 20,000 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| Public Halls and Civic Centres | 0 | | 0 | | 0 | | 0 | |
| Swimming Areas & Beaches | 0 | | 0 | | 0 | | 0 | |
| Other Recreation and Sport | 101,640 | | 101,640 | | 0 | | 0 | |
| TV and Radio Re-broadcasting | 0 | | 0 | | 0 | | 0 | |
| Libraries | 0 | | 0 | | 0 | | 0 | |
| Other Culture | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 101,640 | 1,023,064 | 101,640 | 1,023,064 | 0 | 480,243 | 0 | 74,181 |
| TOTAL - PROGRAMME SUMMARY | 809,840 | 2,587,394 | 825,840 | 2,598,394 | 495,740 | 1,547,613 | 157,799 | 1,126,444 |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
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| PUBLIC HALLS, CIVIC CENTRES | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 11100 ABC Allocation - Halls | | 33,230 | | 33,230 | | 22,152 | | 20,906 |
| 11101 Maint - Gutha Hall | | 14,000 | | 14,000 | | 9,719 | | 3,657 |
| 11102 Maint - Morawa Hall & Old Shire Building | | 45,000 | | 45,000 | | 35,116 | | 41,630 |
| 11104 Depreciation - Public Halls | | 73,611 | | 73,611 | | 49,072 | | 66,883 |
| OPERATING REVENUE | | | | | | | | |
| 11130 Income - Public Halls & Civic Centres | 1,500 | | 1,500 | | 1,000 | | 45 | |
| 11140 GRANTS - LRCIP | 190,000 | | 200,000 | | 133,328 | | 28,366 | |
| 11141 Grants - Other | 10,000 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 201,500 | 165,841 | 201,500 | 165,841 | 134,328 | 116,059 | 28,411 | 133,076 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 11150 Land & Buildings | | 0 | | 0 | | 0 | | 16 |
| 11152 Infrastructure Other - Solar Initiatives | | 20,000 | | 20,000 | | 19,998 | | 1,731 |
| CAPITAL REVENUE | | | | | | | | |
| 11170 Transfer from Reserves | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 220,000 | 0 | 220,000 | 0 | 131,103 | 0 | 1,848 |
| TOTAL - PUBLIC HALLS, CIVIC CENTRES | 201,500 | 385,841 | 201,500 | 385,841 | 134,328 | 247,162 | 28,411 | 134,923 |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
28 February 2023

| SWIMMING AREAS & BEACHES | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 11200 ABC Allocation - Swimming Poo | | 47,386 | | 47,386 | | 31,584 | | 28,654 |
| 11201 Employee Expenses - Swimming Pool | | 118,426 | | 118,426 | | 81,898 | | 41,315 |
| 11204 Housing Costs Allocated - Swimming Pool | | 10,000 | | 10,000 | | 6,664 | | 4,678 |
| 11205 Maintenance - Swimming Pool | | 126,000 | | 126,000 | | 86,996 | | 104,385 |
| 11206 Depreciation - Swimming Pool | | 35,186 | | 35,186 | | 23,456 | | 27,257 |
| 11207 Other Expenses - Swimming Areas | | 2,000 | | 2,000 | | 2,000 | | 0 |
| OPERATING REVENUE | | | | | | | | |
| 11231 Swimming Pool Admissions | 17,000 | | 17,000 | | 13,600 | | 14,953 | |
| 11260 Other Income - Swimming Pool | 1,000 | | 1,000 | | 500 | | 0 | |
| SUB-TOTAL | 18,000 | 338,998 | 18,000 | 338,998 | 14,100 | 232,598 | 14,953 | 206,289 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 11250 Land & Buildings | | 0 | | 0 | | 0 | | 0 |
| 11252 Plant & Equipment | | 0 | | 0 | | 0 | | 0 |
| 11271 Transfer To Reserve | | 20,000 | | 20,000 | | 0 | | 0 |
| 11272 Transfer Interest to Reserve | | 333 | | 333 | | 0 | | 798 |
| CAPITAL REVENUE | | | | | | | | |
| 11270 Transfer from Leave Reserve | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 20,333 | 0 | 20,333 | 0 | 0 | 0 | 798 |
| TOTAL - SWIMMING AREAS & BEACHES | 18,000 | 359,331 | 18,000 | 359,331 | 14,100 | 232,598 | 14,953 | 207,087 |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
28 February 2023

| OTHER RECREATION & SPORT | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|------------------|---------------------------|------------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 11300 ABC Allocation - Other Rec & Sport | | 57,771 | | 57,771 | | 38,512 | | 29,827 |
| 11301 Maint - Golf And Bowling Club | | 10,000 | | 10,000 | | 9,570 | | 8,723 |
| 11302 Maint - Parks & Reserves | | 353,600 | | 353,600 | | 237,527 | | 203,236 |
| 11303 Maint - Sport & Rec Ovals & Buildings | | 212,100 | | 212,100 | | 148,417 | | 142,367 |
| 11305 Maint - Pony Club Grounds | | 227 | | 227 | | 144 | | 0 |
| 11308 Depreciation - Other Rec & Sport | | 171,823 | | 171,823 | | 114,544 | | 156,471 |
| 11309 Other Expenses | | 47,191 | | 47,191 | | 31,456 | | 3,477 |
| 11310 Bond Refunds (Hall/Rec & Oval Hire) | | 1,000 | | 1,000 | | 664 | | 0 |
| 11312 Interest on Loan 139 - Netball Courts | | 4,509 | | 4,509 | | 3,000 | | 1,185 |
| 11313 Maintenance/Operations Of Gymnasium | | 25,000 | | 25,000 | | 16,847 | | 11,508 |
| 11315 Lease Interest - Gymnasium Equipment | | 202 | | 202 | | 136 | | 24 |
| OPERATING REVENUE | | | | | | | | |
| 11330 Other Income | 500 | | 500 | | 328 | | 186 | |
| 11331 Oval And Facilities Levies & Hire Fees | 14,000 | | 14,000 | | 9,328 | | 5,614 | |
| 11332 Grant Income - Lrcip | 346,750 | | 422,000 | | 281,328 | | 28,367 | |
| 11334 Grant Income - Csrff | 30,250 | | 0 | | 0 | | 0 | |
| 11335 Grant Income - Lotterywest | 45,000 | | 0 | | 0 | | 0 | |
| 11372 Bonds Hall/Rec & Oval Hire Receipts | 1,000 | | 1,000 | | 664 | | 166 | |
| 11373 Gymnasium Income | 10,000 | | 10,000 | | 6,664 | | 9,033 | |
| SUB-TOTAL | 447,500 | 883,423 | 447,500 | 883,423 | 298,312 | 600,817 | 43,366 | 556,819 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 11350 Land & Buildings | | 500,000 | | 500,000 | | 277,775 | | 0 |
| 11358 Infrastructure - Parks & Ovals | | 131,640 | | 131,640 | | 50,820 | | 996 |
| 11362 Playground Equipment | | 90,000 | | 90,000 | | 0 | | 0 |
| 11364 Principal Repayments Loan 139 | | 12,169 | | 12,169 | | 6,085 | | 6,060 |
| 11365 Principal Repayments - Gym Lease | | 28,922 | | 28,922 | | 14,460 | | 14,479 |
| CAPITAL REVENUE | | | | | | | | |
| 11360 Transfers From Reserve | 101,640 | | 101,640 | | 0 | | 0 | |
| SUB-TOTAL | 101,640 | 762,731 | 101,640 | 762,731 | 0 | 349,140 | 0 | 71,535 |
| TOTAL - OTHER RECREATION & SPORT | 549,140 | 1,646,154 | 549,140 | 1,646,154 | 298,312 | 949,957 | 43,366 | 628,354 |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
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| TV & RADIO REBROADCASTING | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|--------------|---------------------------|--------------|-----------------------|--------------|------------------------|------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 11400 Expenses - Other | | 2,000 | | 2,000 | | 1,328 | | 550 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 11401 Income - Television & Rebroadcasting | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 2,000 | 0 | 2,000 | 0 | 1,328 | 0 | 550 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 11450 Land & Buildings | | 0 | | 0 | | 0 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - TV & RADIO REBROADCASTING | 0 | 2,000 | 0 | 2,000 | 0 | 1,328 | 0 | 550 |

Shire of Morawa
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Financial Statement for Period Ended
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| LIBRARIES | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|---------------|---------------------------|---------------|-----------------------|---------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 11500 ABC Allocation - Library | | 19,288 | | 19,288 | | 12,856 | | 12,508 |
| 11501 Expenses - Other | | 2,000 | | 2,000 | | 1,328 | | 238 |
| 11502 Library Software - Maint & Support | | 2,000 | | 2,000 | | 1,328 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 11530 Library Income | 200 | | 200 | | 0 | | 0 | |
| SUB-TOTAL | 200 | 23,288 | 200 | 23,288 | 0 | 15,512 | 0 | 12,746 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - LIBRARIES | 200 | 23,288 | 200 | 23,288 | 0 | 15,512 | 0 | 12,746 |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
28 February 2023

| OTHER CULTURE | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 11600 ABC Allocation - Other Culture | | 20,456 | | 20,456 | | 13,632 | | 14,259 |
| 11601 Contributions To Historical Society | | 2,000 | | 2,000 | | 1,328 | | 0 |
| 11602 Museum - Operations | | 9,000 | | 9,000 | | 6,584 | | 5,172 |
| 11603 Maint - Community FM Radio | | 1,000 | | 1,000 | | 664 | | 0 |
| 11605 Contributions To Morawa Cwa | | 1,030 | | 1,030 | | 680 | | 0 |
| 11606 Country Arts Membership & Other | | 1,000 | | 1,000 | | 664 | | 0 |
| 11607 Morawa Music & Arts Festival | | 70,000 | | 75,000 | | 49,984 | | 74,978 |
| 11609 Other Event Expenditure | | 20,000 | | 20,000 | | 8,000 | | 2,751 |
| 11610 Depreciation - Other Culture | | 4,294 | | 4,294 | | 2,856 | | 4,582 |
| 11612 Arts & Culture Plan Grant Expenditure | | 0 | | 6,000 | | 2,000 | | 3,203 |
| 11613 Naidoc Week Expenses | | 7,000 | | 7,000 | | 4,664 | | 3,472 |
| 11614 Australia Day Expenditure | | 15,000 | | 15,000 | | 10,000 | | 34,367 |
| OPERATING REVENUE | | | | | | | | |
| 11622 Income - Music, Arts & Festivals | 27,000 | | 43,000 | | 43,000 | | 46,458 | |
| 11627 Naidoc Week Income | 2,000 | | 2,000 | | 0 | | 0 | |
| 11628 Australia Day Income | 12,000 | | 12,000 | | 6,000 | | 24,000 | |
| SUB-TOTAL | 41,000 | 150,780 | 57,000 | 161,780 | 49,000 | 101,056 | 71,067 | 142,784 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 11653 Infrastructure Other | | 20,000 | | 20,000 | | 0 | | 0 |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 20,000 | 0 | 20,000 | 0 | 0 | 0 | 0 |
| TOTAL - OTHER CULTURE | 41,000 | 170,780 | 57,000 | 181,780 | 49,000 | 101,056 | 71,067 | 142,784 |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|------------------|--------------------|------------------|-----------------------|------------------|------------------------|------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| Construction Roads, Bridges and Depots | | 0 | | 0 | | 0 | | 0 |
| Maintenance Roads, Bridges and Depots | | 1,818,116 | | 1,818,116 | | 1,215,155 | | 1,231,632 |
| Plant Purchases | | 60,483 | | 60,483 | | 11,872 | | 4,450 |
| Transport Licensing | | 360,726 | | 360,726 | | 241,144 | | 241,599 |
| Aerodromes | | 83,607 | | 83,607 | | 57,235 | | 45,978 |
| OPERATING REVENUE | | | | | | | | |
| Construction Roads, Bridges and Depots | 1,163,231 | | 1,193,231 | | 813,251 | | 621,368 | |
| Maintenance Roads, Bridges and Depots | 316,000 | | 316,000 | | 233,500 | | 211,676 | |
| Plant Purchases | 30,126 | | 30,126 | | 0 | | 33,435 | |
| Transport Licensing | 354,200 | | 354,200 | | 236,800 | | 210,299 | |
| Aerodromes | 122,517 | | 122,517 | | 61,258 | | 0 | |
| SUB-TOTAL | 1,986,074 | 2,322,932 | 2,016,074 | 2,322,932 | 1,344,809 | 1,525,406 | 1,076,778 | 1,523,659 |
| CAPITAL EXPENDITURE | | | | | | | | |
| Construction Roads, Bridges and Depots | | 1,819,333 | | 1,864,333 | | 1,759,500 | | 599,366 |
| Maintenance Roads, Bridges and Depots | | 90,000 | | 90,000 | | 10,000 | | 0 |
| Plant Purchases | | 1,206,601 | | 1,206,601 | | 542,916 | | 396,050 |
| Aerodromes | | 163,356 | | 163,356 | | 98,004 | | 98 |
| CAPITAL REVENUE | | | | | | | | |
| Construction Roads, Bridges and Depots | 0 | | 0 | | 0 | | 0 | |
| Maintenance Roads, Bridges and Depots | 0 | | 0 | | 0 | | 0 | |
| Plant Purchases | 300,000 | | 300,000 | | 0 | | 0 | |
| Aerodromes | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 300,000 | 3,279,290 | 300,000 | 3,324,290 | 0 | 2,410,420 | 0 | 995,514 |
| TOTAL - PROGRAMME SUMMARY | 2,286,074 | 5,602,222 | 2,316,074 | 5,647,222 | 1,344,809 | 3,935,826 | 1,076,778 | 2,519,173 |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
28 February 2023

| CONST. ROADS, BRIDGES, DEPOTS | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|------------------|--------------------|------------------|-----------------------|------------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 12136 RRG Project Income | 600,000 | | 600,000 | | 600,000 | | 288,000 | |
| 12135 R2R Grant Income - Construction | 499,971 | | 499,971 | | 149,991 | | 278,384 | |
| 12139 Footpath Grant Income | 63,260 | | 63,260 | | 63,260 | | 54,984 | |
| 12137 LRCIP Grant Income - Transport | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 1,163,231 | 0 | 1,193,231 | 0 | 813,251 | 0 | 621,368 | 0 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 12150 Rural Roads Construction | | 1,412,000 | | 1,457,000 | | 1,441,980 | | 429,280 |
| 12151 Townsite Roads Construction | | 170,000 | | 170,000 | | 91,000 | | 230 |
| 12152 Kerbing Construction - Townsite Roads | | 50,000 | | 50,000 | | 50,000 | | 45,890 |
| 12156 Drainage Construction | | 50,000 | | 50,000 | | 50,000 | | 0 |
| 12157 Footpath Construction | | 126,520 | | 126,520 | | 126,520 | | 122,007 |
| 12161 Transfer to Road Reserve | | 10,000 | | 10,000 | | 0 | | 0 |
| 12162 Transfer Interest to Road Reserve | | 813 | | 813 | | 0 | | 1,959 |
| SUB-TOTAL | 0 | 1,819,333 | 0 | 1,864,333 | 0 | 1,759,500 | 0 | 599,366 |
| TOTAL - CONST. ROADS, BRIDGES, DEPOTS | 1,163,231 | 1,819,333 | 1,193,231 | 1,864,333 | 813,251 | 1,759,500 | 621,368 | 599,366 |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
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28 February 2023

| MTCE. ROADS, BRIDGES, DEPOTS | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|------------------|--------------------|------------------|-----------------------|------------------|------------------------|------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 12200 ABC Allocation - Road Maint | | 61,652 | | 61,652 | | 41,096 | | 23,019 |
| 12201 Ramm'S - Annual Charge | | 7,200 | | 7,200 | | 7,200 | | 7,368 |
| 12202 Street Lighting | | 48,000 | | 48,000 | | 32,000 | | 25,015 |
| 12203 Maint - Rural Roads | | 665,000 | | 665,000 | | 443,312 | | 387,273 |
| 12204 Maint - Town Streets | | 70,000 | | 70,000 | | 46,656 | | 86,473 |
| 12205 Maint - Drainage | | 12,000 | | 12,000 | | 7,984 | | 3,735 |
| 12206 Maint - Depot | | 50,000 | | 50,000 | | 34,155 | | 50,323 |
| 12207 Maint - Footpaths | | 7,000 | | 7,000 | | 4,640 | | 977 |
| 12208 Maint - Traffic Signs | | 8,000 | | 8,000 | | 5,320 | | 1,733 |
| 12210 Maint - Crossovers | | 1,500 | | 1,500 | | 984 | | 0 |
| 12211 Depreciation - Infrastructure | | 822,764 | | 822,764 | | 548,512 | | 561,828 |
| 12212 Record Not Found | | 0 | | 0 | | 0 | | 0 |
| 12213 Street Sweeping | | 25,000 | | 25,000 | | 16,656 | | 8,832 |
| 12214 Maint - Rural Roads - Mining Activity | | 40,000 | | 40,000 | | 26,640 | | 44,249 |
| OPERATING REVENUE | | | | | | | | |
| 12230 Income - Roads, Bridges & Depot Maint | 10,000 | | 10,000 | | 5,000 | | 0 | |
| 12232 Crossover Contributions | 0 | | 0 | | 0 | | 0 | |
| 12234 Grant - Mrwa Direct - Maint | 151,000 | | 151,000 | | 151,000 | | 164,489 | |
| 12235 Grant - Mrwa Specific - Maint | 0 | | 0 | | 0 | | 0 | |
| 12236 Road Mtce Contribution | 55,000 | | 55,000 | | 27,500 | | 0 | |
| 12238 Maint Contribution - Morawa Yalgoo Rd | 100,000 | | 100,000 | | 50,000 | | 47,187 | |
| SUB-TOTAL | 316,000 | 1,818,116 | 316,000 | 1,818,116 | 233,500 | 1,215,155 | 211,676 | 1,231,632 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 12250 Trf To Morawa-Yalgoo Road Maint Reserve | | 70,000 | | 70,000 | | 0 | | 0 |
| 12158 Depot Building Renewals | | 20,000 | | 20,000 | | 10,000 | | 0 |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 90,000 | 0 | 90,000 | 0 | 10,000 | 0 | 0 |
| TOTAL - MTCE. ROADS, BRIDGES, DEPOTS | 316,000 | 1,908,116 | 316,000 | 1,908,116 | 233,500 | 1,225,155 | 211,676 | 1,231,632 |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
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| PLANT PURCHASES | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|------------------|--------------------|------------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 12300 ABC Allocation - Plant | | 7,812 | | 7,812 | | 5,208 | | 4,450 |
| 12302 Loss On Disposal Of Assets | | 42,671 | | 42,671 | | 0 | | 0 |
| 12305 Expenses - Plant | | 10,000 | | 10,000 | | 6,664 | | 0 |
| OPERATING REVENUE | | | | | | | | |
| 12330 Income - Plant | 0 | | 0 | | 0 | | 0 | |
| 12331 Profit On Disposal Of Assets | 30,126 | | 30,126 | | 0 | | 33,435 | |
| SUB-TOTAL | 30,126 | 60,483 | 30,126 | 60,483 | 0 | 11,872 | 33,435 | 4,450 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 12303 Transfer Interest to Plant Reserve | | 1,734 | | 1,734 | | 0 | | 4,620 |
| 12350 Plant & Equipment | | 904,867 | | 904,867 | | 542,916 | | 391,430 |
| 12352 Transfer to Reserve | | 300,000 | | 300,000 | | 0 | | 0 |
| CAPITAL REVENUE | | | | | | | | |
| 12340 Transfer from Reserve | 300,000 | | 300,000 | | 0 | | 0 | |
| 12370 Proceeds On Asset Disposal | 178,200 | | 178,200 | | 0 | | 72,200 | |
| 12371 Realisation On Asset Disposal | (178,200) | | (178,200) | | 0 | | (72,200) | |
| SUB-TOTAL | 300,000 | 1,206,601 | 300,000 | 1,206,601 | 0 | 542,916 | 0 | 396,050 |
| TOTAL - PLANT PURCHASES | 330,126 | 1,267,084 | 330,126 | 1,267,084 | 0 | 554,788 | 33,435 | 400,500 |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
28 February 2023

| TRANSPORT LICENSING | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 12500 ABC Allocation - Licensing | | 78,726 | | 78,726 | | 52,480 | | 43,462 |
| 12502 DOT Reimbursable Expenses - Licensing | | 2,000 | | 2,000 | | 2,000 | | 1,531 |
| 12503 DOT - Licensing Expenditure | | 280,000 | | 280,000 | | 186,664 | | 196,606 |
| OPERATING REVENUE | | | | | | | | |
| 12530 Licensing Commissions - DOT | 15,000 | | 15,000 | | 10,000 | | 3,888 | |
| 12531 DOT Reimbursements - Licensing | 2,000 | | 2,000 | | 2,000 | | 0 | |
| 12532 DOT - Licensing Income | 337,200 | | 337,200 | | 224,800 | | 206,411 | |
| SUB-TOTAL | 354,200 | 360,726 | 354,200 | 360,726 | 236,800 | 241,144 | 210,299 | 241,599 |
| CAPITAL EXPENDITURE | | | | | | | | |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - TRANSPORT LICENSING | 354,200 | 360,726 | 354,200 | 360,726 | 236,800 | 241,144 | 210,299 | 241,599 |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
28 February 2023

| AERODROMES | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 12600 ABC Allocation - Aerodrome | | 6,405 | | 6,405 | | 4,264 | | 3,933 |
| 12601 Aerodromes Terminal Building Mtce/Ops | | 40,000 | | 40,000 | | 28,179 | | 30,055 |
| 12602 Depreciation - Aerodromes | | 12,202 | | 12,202 | | 8,128 | | 8,079 |
| 12603 Aerodromes - Other Expenditure | | 25,000 | | 25,000 | | 16,664 | | 3,911 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 12630 Aerodrome Grant | 122,517 | | 122,517 | | 61,258 | | 0 | |
| 12632 Contribution - Aerodromes | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 122,517 | 83,607 | 122,517 | 83,607 | 61,258 | 57,235 | 0 | 45,978 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 12651 Infrastructure | | 163,356 | | 163,356 | | 98,004 | | 98 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 163,356 | 0 | 163,356 | 0 | 98,004 | 0 | 98 |
| TOTAL - AERODROMES | 122,517 | 246,963 | 122,517 | 246,963 | 61,258 | 155,239 | 0 | 46,076 |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
28 February 2023

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|-------------------------------------|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Rural Services | | 35,983 | | 35,983 | | 23,944 | | 8,327 |
| Tourism & Area Promotion | | 367,839 | | 367,839 | | 244,577 | | 169,342 |
| Building Control | | 39,942 | | 39,942 | | 26,624 | | 29,290 |
| Other Economic Services | | 63,528 | | 63,528 | | 42,336 | | 35,469 |
| Economic Development | | 294,517 | | 294,517 | | 202,227 | | 147,483 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Rural Services | 0 | | 0 | | 0 | | 0 | |
| Tourism & Area Promotion | 187,000 | | 187,000 | | 124,632 | | 144,718 | |
| Building Control | 6,500 | | 6,500 | | 4,328 | | 7,222 | |
| Other Economic Services | 25,000 | | 25,000 | | 16,664 | | 8,037 | |
| Economic Development | 21,072 | | 21,072 | | 14,016 | | 11,624 | |
| SUB-TOTAL | 239,572 | 801,809 | 239,572 | 801,809 | 159,640 | 539,708 | 171,602 | 389,911 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Rural Services | | 0 | | 0 | | 0 | | 0 |
| Tourism & Area Promotion | | 60,000 | | 60,000 | | 60,000 | | 33,300 |
| Building Control | | 0 | | 0 | | 0 | | 0 |
| Other Economic Services | | 80,000 | | 80,000 | | 48,000 | | 0 |
| Economic Development | | 13,719 | | 13,719 | | 0 | | 12,737 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| Rural Services | 0 | | 0 | | 0 | | 0 | |
| Tourism & Area Promotion | 0 | | 0 | | 0 | | 0 | |
| Building Control | 0 | | 0 | | 0 | | 0 | |
| Other Economic Services | 0 | | 0 | | 0 | | 0 | |
| Economic Development | 40,000 | | 40,000 | | 0 | | 0 | |
| SUB-TOTAL | 40,000 | 153,719 | 40,000 | 153,719 | 0 | 108,000 | 0 | 46,037 |
| TOTAL - PROGRAMME SUMMARY | 279,572 | 955,528 | 279,572 | 955,528 | 159,640 | 647,708 | 171,602 | 435,948 |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
28 February 2023

| RURAL SERVICES | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 13100 ABC Allocation - Rural Services | | 9,983 | | 9,983 | | 6,648 | | 7,511 |
| 13101 Expenses - Noxious Weeds & Spraying | | 6,000 | | 6,000 | | 3,984 | | 0 |
| 13102 Expenses - Vermin Control | | 15,000 | | 15,000 | | 9,984 | | 817 |
| 13103 Dog Control / Management | | 5,000 | | 5,000 | | 3,328 | | 0 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 13130 Income - Rural Services | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 35,983 | 0 | 35,983 | 0 | 23,944 | 0 | 8,327 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - RURAL SERVICES | 0 | 35,983 | 0 | 35,983 | 0 | 23,944 | 0 | 8,327 |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
28 February 2023

| TOURISM & AREA PROMOTION | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 13200 ABC Allocation - Tourism | | 81,781 | | 81,781 | | 54,520 | | 30,732 |
| 13201 Caravan Park - Employment Expenses | | 57,599 | | 57,599 | | 39,868 | | 20,616 |
| 13203 Expenses - Caravan Park | | 91,500 | | 91,500 | | 61,251 | | 59,213 |
| 13204 Maint - Canna Chalet | | 9,000 | | 9,000 | | 6,165 | | 4,678 |
| 13205 Maint - Koolanooka Chalet | | 9,000 | | 9,000 | | 6,165 | | 4,432 |
| 13206 Expenses - Area Promotion | | 25,000 | | 25,000 | | 16,664 | | 10,568 |
| 13207 Expenses - Community Resource Centre | | 2,250 | | 2,250 | | 1,496 | | 0 |
| 13208 Wildflower Country Tourism Committee | | 6,000 | | 6,000 | | 4,000 | | 365 |
| 13209 Tourist Bureau Operations | | 8,000 | | 8,000 | | 5,739 | | 3,157 |
| 13212 Depreciation - Tourism | | 21,709 | | 21,709 | | 14,472 | | 18,394 |
| 13213 Morawa Trails Project | | 10,000 | | 10,000 | | 3,334 | | 2,000 |
| 13214 Area Promotion Marketing Plan | | 0 | | 0 | | 0 | | 0 |
| 13215 Maint - Unit 1 C/Park - Morawa | | 9,000 | | 9,000 | | 6,055 | | 4,012 |
| 13216 Maint - Unit 2 C/Park - Gutha | | 9,000 | | 9,000 | | 6,055 | | 3,135 |
| 13217 Maint - Unit 3 C/Park - Merkanooka | | 9,000 | | 9,000 | | 6,055 | | 3,418 |
| 13218 Maint - Unit 4 - C/Park - Pintharuka | | 9,000 | | 9,000 | | 6,047 | | 3,447 |
| 13219 Maint - Caravan Park Office/Accom | | 4,000 | | 4,000 | | 2,691 | | 339 |
| 13220 Other Expenses - Area Promotion | | 6,000 | | 6,000 | | 4,000 | | 835 |
| OPERATING REVENUE | | | | | | | | |
| 13231 Income - Canna Chalet | 38,000 | | 38,000 | | 25,328 | | 29,627 | |
| 13232 Income - Koolanooka Chalet | 38,000 | | 38,000 | | 25,328 | | 32,880 | |
| 13234 Caravan - Powered/Non-Powered Site | 38,000 | | 38,000 | | 25,328 | | 30,361 | |
| 13235 Caravan - Non Powered Site (overflow) | 500 | | 500 | | 328 | | 0 | |
| 13236 Other Income - Caravan Park | 1,000 | | 1,000 | | 664 | | 1,550 | |
| 13239 Other Income | 0 | | 0 | | 0 | | 0 | |
| 13241 LRCIP Grant Income | 0 | | 0 | | 0 | | 0 | |
| 13342 Income - Unit 1 C/Park - Morawa | 20,000 | | 20,000 | | 13,328 | | 15,400 | |
| 13343 Income - Unit 2 C/Park - Gutha | 15,500 | | 15,500 | | 10,328 | | 13,600 | |
| 13344 Income - Unit 3 C/Park - Merkanooka | 18,000 | | 18,000 | | 12,000 | | 11,700 | |
| 13345 Income - Unit 4 C/Park - Pintharuka | 18,000 | | 18,000 | | 12,000 | | 9,600 | |
| SUB-TOTAL | 187,000 | 367,839 | 187,000 | 367,839 | 124,632 | 244,577 | 144,718 | 169,342 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 13251 Land & Buildings | | 60,000 | | 60,000 | | 60,000 | | 33,300 |
| 13255 Infrastructure Other | | 0 | | 0 | | 0 | | 0 |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 60,000 | 0 | 60,000 | 0 | 60,000 | 0 | 33,300 |
| TOTAL - TOURISM & AREA PROMOTION | 187,000 | 427,839 | 187,000 | 427,839 | 124,632 | 304,577 | 144,718 | 202,642 |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
28 February 2023

| BUILDING CONTROL | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|-----------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|--------------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 13300 ABC Allocation - Building Control | | 35,942 | | 35,942 | | 23,960 | | 25,029 |
| 13302 Other Expenses - Building Control | | 4,000 | | 4,000 | | 2,664 | | 4,261 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 13330 Building Permit Fees | 6,000 | | 6,000 | | 4,000 | | 7,243 | |
| 13331 BCITF & RBb Commission | 500 | | 500 | | 328 | | (21) | |
| 13332 Reimbursements | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 6,500 | 39,942 | 6,500 | 39,942 | 4,328 | 26,624 | 7,222 | 29,290 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - BUILDING CONTROL | 6,500 | 39,942 | 6,500 | 39,942 | 4,328 | 26,624 | 7,222 | 29,290 |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
28 February 2023

| OTHER ECONOMIC SERVICES | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|----------------|--------------------|----------------|-----------------------|---------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 13600 ABC Allocation - Other Econ Services | | 28,030 | | 28,030 | | 18,680 | | 16,451 |
| 13601 Expenses - Standpipe Water Supply | | 20,000 | | 20,000 | | 13,328 | | 7,893 |
| 13607 Depreciation - Other Economic Services | | 15,498 | | 15,498 | | 10,328 | | 11,125 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 13630 Sale Of Water | 25,000 | | 25,000 | | 16,664 | | 8,037 | |
| SUB-TOTAL | 25,000 | 63,528 | 25,000 | 63,528 | 16,664 | 42,336 | 8,037 | 35,469 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| 13653 Land and Buildings | | 80,000 | | 80,000 | | 48,000 | | 0 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 80,000 | 0 | 80,000 | 0 | 48,000 | 0 | 0 |
| TOTAL - OTHER ECONOMIC SERVICES | 25,000 | 143,528 | 25,000 | 143,528 | 16,664 | 90,336 | 8,037 | 35,469 |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
28 February 2023

| ECONOMIC DEVELOPMENT | 2022-23 Adopted Budget | | 2022-23 Amended | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|--------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 13700 ABC Allocation - Economic Development | | 122,457 | | 122,457 | | 81,632 | | 68,054 |
| 13701 Employee Expenses | | 45,000 | | 45,000 | | 31,150 | | 17,708 |
| 13702 Housing Costs - Economic Development | | 0 | | 0 | | 0 | | 0 |
| 13703 Other Expenses - Economic Development | | 0 | | 0 | | 0 | | 0 |
| 13706 Expenses - Morawa Future Fund | | 40,000 | | 40,000 | | 30,000 | | 0 |
| 13707 Maint - Business Units | | 20,550 | | 20,550 | | 15,109 | | 12,666 |
| 13710 Depreciation - Econ Develop | | 66,510 | | 66,510 | | 44,336 | | 49,054 |
| OPERATING REVENUE | | | | | | | | |
| 13730 Contributions & Grants | 0 | | 0 | | 0 | | 0 | |
| 13735 Income - Business Unit 1 (Gym) | 0 | | 0 | | 0 | | 0 | |
| 13736 Income - Business Unit 2 | 9,072 | | 9,072 | | 6,048 | | 6,773 | |
| 13737 Income - Business Unit 3 | 500 | | 500 | | 328 | | 0 | |
| 13738 Income - Business Unit 4 | 500 | | 500 | | 328 | | 0 | |
| 13739 Income - Business Unit 5 | 500 | | 500 | | 328 | | 0 | |
| 13740 Income - Business Unit 6 | 500 | | 500 | | 328 | | 0 | |
| 13741 Income - Business Unit 7 | 500 | | 500 | | 328 | | 0 | |
| 13742 Income - Business Unit 8 | 9,000 | | 9,000 | | 6,000 | | 4,851 | |
| 13743 Income - Business Unit (Office) | 500 | | 500 | | 328 | | 0 | |
| SUB-TOTAL | 21,072 | 294,517 | 21,072 | 294,517 | 14,016 | 202,227 | 11,624 | 147,483 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 13750 Furniture & Equipment | | 0 | | 0 | | 0 | | 0 |
| 13751 Plant & Equipment | | 0 | | 0 | | 0 | | 0 |
| 13752 Transfer Interest to Econ Develop Reserve | | 0 | | 0 | | 0 | | 0 |
| 13756 Trf Int. To Community & Ed Reserve | | 5,010 | | 5,010 | | 0 | | 6,425 |
| 13758 Trf To F.Fund Grant (Interest) Reserve | | 6,660 | | 6,660 | | 0 | | 2,681 |
| 13759 Trf Int. To F.Fund (Principal) Reserve | | 2,049 | | 2,049 | | 0 | | 3,631 |
| 13783 Trf To Community & Ed Reserve | | 0 | | 0 | | 0 | | 0 |
| 13767 Trf To Capital Works Reserve | | 0 | | 0 | | 0 | | 0 |
| 13768 Trf Interest To Capital Works Reserve | | 0 | | 0 | | 0 | | 0 |
| CAPITAL REVENUE | | | | | | | | |
| 13776 Trf From F.Fund Grant (Interest) Reserve | 40,000 | | 40,000 | | 0 | | 0 | |
| 13777 Trf From Future Fund (Principal) Reserve | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 40,000 | 13,719 | 40,000 | 13,719 | 0 | 0 | 0 | 12,737 |
| TOTAL - ECONOMIC DEVELOPMENT | 61,072 | 308,236 | 61,072 | 308,236 | 14,016 | 202,227 | 11,624 | 160,220 |

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

| PROGRAMME SUMMARY | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|-------------------------------------|---------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| Private Works | | 27,215 | | 27,215 | | 18,128 | | 11,660 |
| Public Works Overheads | | 0 | | 0 | | 146 | | 170,642 |
| Plant Operation Costs | | 0 | | 0 | | 14,697 | | 165,345 |
| Stock, Fuels and Oils | | 0 | | 0 | | 0 | | (21,997) |
| Administration | | 0 | | 0 | | 29,568 | | 236 |
| Unclassified | | 75,000 | | 75,000 | | 75,000 | | 12,507 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| Private Works | 40,000 | | 40,000 | | 26,664 | | 11,250 | |
| Public Works Overheads | 1,000 | | 1,000 | | 750 | | 0 | |
| Plant Operation Costs | 42,000 | | 42,000 | | 21,000 | | 8,608 | |
| Stock, Fuels and Oils | 300 | | 300 | | 200 | | 1,109 | |
| Administration | 10,000 | | 10,000 | | 6,664 | | 24,598 | |
| Unclassified | 126,000 | | 126,000 | | 63,164 | | 95,345 | |
| SUB-TOTAL | 219,300 | 102,215 | 219,300 | 102,215 | 118,442 | 137,539 | 140,910 | 338,393 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| Administration | | 107,414 | | 107,414 | | 976 | | 5,038 |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| Administration | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 107,414 | 0 | 107,414 | 0 | 976 | 0 | 5,038 |
| TOTAL - PROGRAMME SUMMARY | 219,300 | 209,629 | 219,300 | 209,629 | 118,442 | 138,515 | 140,910 | 343,431 |

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

| PRIVATE WORKS | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--------------------------------------|---------------------------|---------------|---------------------------|---------------|-----------------------|---------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 14100 ABC Allocation - Private Works | | 2,215 | | 2,215 | | 1,472 | | 1,143 |
| 14101 Expenditure - Private Works | | 25,000 | | 25,000 | | 16,656 | | 10,517 |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 14130 Income From Private Works | 40,000 | | 40,000 | | 26,664 | | 11,250 | |
| SUB-TOTAL | 40,000 | 27,215 | 40,000 | 27,215 | 26,664 | 18,128 | 11,250 | 11,660 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PRIVATE WORKS | 40,000 | 27,215 | 40,000 | 27,215 | 26,664 | 18,128 | 11,250 | 11,660 |

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

| PUBLIC WORKS OVERHEADS | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|-----------|---------------------------|-----------|-----------------------|------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 14200 ABC Allocation- PWO | | 232,070 | | 232,070 | | 154,712 | | 159,869 |
| 14201 Employee Expenses | | 105,882 | | 105,882 | | 73,290 | | 78,398 |
| 14202 Vehicle Expenses | | 12,323 | | 12,323 | | 8,208 | | 6,469 |
| 14203 Other Expenses | | 2,000 | | 2,000 | | 1,328 | | 1,968 |
| 14204 Sick Leave Expense - Outside Staff | | 38,418 | | 38,418 | | 26,594 | | 26,191 |
| 14205 Annual & Long Service - Outside Staff | | 90,280 | | 90,280 | | 62,496 | | 64,485 |
| 14206 Public Holiday Pay - Outside Staff | | 46,002 | | 46,002 | | 23,000 | | 23,174 |
| 14207 Superannuation - Outside Staff | | 126,006 | | 126,006 | | 87,230 | | 82,593 |
| 14209 Osh Programme & Training | | 60,000 | | 60,000 | | 39,992 | | 22,827 |
| 14210 Protective Clothing - Outside Staff | | 5,500 | | 5,500 | | 5,500 | | 2,145 |
| 14211 Insurance On Works | | 23,375 | | 23,375 | | 23,374 | | 21,473 |
| 14212 Contribution to Risk Co-Ordinator | | 9,900 | | 9,900 | | 4,950 | | 4,792 |
| 14213 Travel & Conference Expenses | | 1,500 | | 1,500 | | 750 | | 0 |
| 14214 Relocation Expenses | | 3,000 | | 3,000 | | 1,500 | | 0 |
| 14215 Safety Equipment | | 5,000 | | 5,000 | | 3,328 | | 700 |
| 14216 Expenses - Minor & Sundry Plant Costs | | 10,000 | | 10,000 | | 6,656 | | 562 |
| 14217 Engineering Costs | | 0 | | 0 | | 0 | | 0 |
| 14218 Consultancy Services | | 50,000 | | 50,000 | | 25,000 | | 26,311 |
| 14220 Expendable Stores Expense | | 10,000 | | 10,000 | | 6,664 | | 3,265 |
| 14223 Housing Costs Allocated | | 71,000 | | 71,000 | | 47,328 | | 46,261 |
| 14224 Advertising | | 1,500 | | 1,500 | | 750 | | 315 |
| 14225 Traffic Management Signs | | 0 | | 0 | | 0 | | 105 |
| 14226 Medical Examination Costs | | 3,000 | | 3,000 | | 2,000 | | 1,420 |
| 14229 Workers Compensation Leave | | 100 | | 100 | | 64 | | 0 |
| 14230 Expenses - Covid19 Works | | 0 | | 0 | | 0 | | 0 |
| 14242 Unallocated Wages | | 0 | | 0 | | 0 | | 0 |
| 14243 Depreciation - Pwo'S | | 9,000 | | 9,000 | | 6,000 | | 7,975 |
| Recovered Amounts | | | | | | | | |
| 14219 Overheads Allocated To Public Works | | (915,856) | | (915,856) | | (610,568) | | (410,656) |
| OPERATING REVENUE | | | | | | | | |
| 14240 Income - Public Works Overheads | 0 | | 0 | | 0 | | 0 | |
| 14241 Workers Compensation Reimbursements | 1,000 | | 1,000 | | 750 | | 0 | |
| SUB-TOTAL | 1,000 | 0 | 1,000 | 0 | 750 | 146 | 0 | 170,642 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 14253 Plant Purchases - Covid19 | | 0 | | 0 | | 0 | | 0 |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PUBLIC WORKS OVERHEADS | 1,000 | 0 | 1,000 | 0 | 750 | 146 | 0 | 170,642 |

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

| PLANT OPERATION COSTS | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--------------------------------------|---------------------------|-----------|---------------------------|-----------|-----------------------|---------------|------------------------|----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 14301 Parts & Repairs | | 144,153 | | 144,153 | | 96,088 | | 79,982 |
| 14302 Grader Blades & Cutting Points | | 17,500 | | 17,500 | | 11,664 | | 11,075 |
| 14303 Insurance - Plant | | 30,713 | | 30,713 | | 30,712 | | 23,417 |
| 14304 Fuel & Oils | | 238,724 | | 238,724 | | 159,144 | | 154,693 |
| 14305 Tyres And Tubes | | 104,000 | | 104,000 | | 69,328 | | 13,056 |
| 14307 Internal Repair Wages | | 45,935 | | 45,935 | | 30,616 | | 35,823 |
| 14308 Licences - Plant | | 13,473 | | 13,473 | | 13,473 | | 8,816 |
| 14509 Depreciation - Plant | | 167,417 | | 167,417 | | 111,608 | | 152,901 |
| <u>Recovered Amounts</u> | | | | | | | | |
| 14320 Plant Costs Allocated to Works | | (761,915) | | (761,915) | | (507,936) | | (314,417) |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 14432 Diesel Fuel Rebate | 42,000 | | 42,000 | | 21,000 | | 8,608 | |
| SUB-TOTAL | 42,000 | 0 | 42,000 | 0 | 21,000 | 14,697 | 8,608 | 165,345 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PLANT OPERATION COSTS | 42,000 | 0 | 42,000 | 0 | 21,000 | 14,697 | 8,608 | 165,345 |

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

| STOCK, FUELS & OILS | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|--|---------------------------|-----------|---------------------------|-----------|-----------------------|-----------|------------------------|-----------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 14401 Purchase Of Stock Materials | | 210,000 | | 210,000 | | 140,000 | | 60,627 |
| 14402 Stock Allocated To Works And Plant | | (210,000) | | (210,000) | | (140,000) | | (82,624) |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 14430 Sale Of Stock | 300 | | 300 | | 200 | | 1,109 | |
| SUB-TOTAL | 300 | 0 | 300 | 0 | 200 | 0 | 1,109 | (21,997) |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - STOCK, FUELS & OILS | 300 | 0 | 300 | 0 | 200 | 0 | 1,109 | (21,997) |

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

| ADMINISTRATION | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|----------------|---------------------------|----------------|-----------------------|---------------|------------------------|--------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 14600 Salaries & Wages - Admin | | 824,809 | | 824,809 | | 571,016 | | 463,727 |
| 14601 Leave Liability To Other Shires | | 0 | | 0 | | 0 | | 0 |
| 14602 Superannuation - Admin | | 123,451 | | 123,451 | | 85,464 | | 59,582 |
| 14604 Personal Professional Development | | 10,000 | | 10,000 | | 5,000 | | 6,452 |
| 14605 Staff Uniform Expense - Admin | | 3,000 | | 3,000 | | 2,000 | | 1,838 |
| 14606 Osh Programme & Training - Admin | | 40,000 | | 40,000 | | 26,664 | | 36,140 |
| 14607 Fringe Benefits Tax - Admin | | 22,500 | | 22,500 | | 11,250 | | 6,006 |
| 14608 Relocation Expenses - Admin | | 5,000 | | 5,000 | | 3,328 | | 1,760 |
| 14609 Insurance Premiums - Admin | | 36,525 | | 36,525 | | 36,525 | | 41,313 |
| 14610 Conference Expenses - Admin | | 7,750 | | 7,750 | | 5,160 | | 2,555 |
| 14611 Motor Vehicle Expenses - Admin | | 22,000 | | 22,000 | | 14,664 | | 16,120 |
| 14612 Travel & Accommodation - Admin | | 4,000 | | 4,000 | | 2,664 | | 2,744 |
| 14613 Housing Costs Allocated - Admin | | 66,246 | | 66,246 | | 44,160 | | 33,166 |
| 14614 Consultancy Services - Admin | | 125,000 | | 125,000 | | 83,328 | | 79,340 |
| 14615 Office Building Maintenance - Admin | | 55,000 | | 55,000 | | 38,561 | | 25,520 |
| 14616 Archive & Records Storage | | 2,000 | | 2,000 | | 1,328 | | 771 |
| 14617 Office Equipment Maintenance - Admin | | 1,500 | | 1,500 | | 1,000 | | 41 |
| 14618 Office Equipment Purchases Expensed | | 8,000 | | 8,000 | | 5,328 | | 2,334 |
| 14619 Computer Maintenance Expense | | 25,000 | | 25,000 | | 16,664 | | 4,100 |
| 14620 Computer Software Support & Licenses | | 150,000 | | 150,000 | | 99,992 | | 108,318 |
| 14621 Miscellaneous/Other Office Expenses | | 6,000 | | 6,000 | | 4,000 | | 2,796 |
| 14622 Photocopier Finance Expenses | | 0 | | 0 | | 0 | | 0 |
| 14623 Telecommunications - Admin | | 34,000 | | 34,000 | | 22,664 | | 15,238 |
| 14624 Legal Expenses Administration | | 10,000 | | 10,000 | | 6,664 | | 3,004 |
| 14625 Postage & Freight | | 15,000 | | 15,000 | | 10,000 | | 5,272 |
| 14626 Printing & Stationery - Admin | | 18,000 | | 18,000 | | 12,000 | | 9,875 |
| 14627 Advertising - Admin | | 15,000 | | 15,000 | | 10,000 | | 2,301 |
| 14628 Provision/Write Off Sundry Debtors | | 5,000 | | 5,000 | | 0 | | 0 |
| 14629 Bank Fees And Charges & Interest Expense | | 10,000 | | 10,000 | | 6,664 | | 5,691 |
| 14630 Depreciation - Admin | | 31,167 | | 31,167 | | 20,776 | | 27,738 |
| 14638 Loss On Disposal Of Assets - Administration | | 0 | | 0 | | 0 | | 0 |
| Recovered Amounts | | | | | | | | |
| 14639 ABC Allocations Across Programs | | (1,675,948) | | (1,675,948) | | (1,117,296) | | (963,504) |
| OPERATING REVENUE | | | | | | | | |
| 14640 Income Relating To Administration | 10,000 | | 10,000 | | 6,664 | | 23,605 | |
| 14641 Leave Liability From Other Shires | 0 | | 0 | | 0 | | 0 | |
| 14642 Traineeship Incentives | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 10,000 | 0 | 10,000 | 0 | 6,664 | 29,568 | 24,598 | 236 |
| CAPITAL EXPENDITURE | | | | | | | | |
| 14651 Furniture & Equipment | | 0 | | 0 | | 0 | | 0 |
| 14652 Leave Reserve Interest Ex Muni | | 0 | | 0 | | 0 | | 0 |
| 14654 Trf Interest To Leave Reserve | | 948 | | 948 | | 0 | | 1,865 |
| 14655 Trf To Leave Reserve | | 5,000 | | 5,000 | | 0 | | 0 |
| 14656 Trf To Capital Works Reserve | | 100,000 | | 100,000 | | 0 | | 0 |
| 14657 Trf Interest To Capital Works Reserve | | 1,466 | | 1,466 | | 976 | | 3,172 |
| CAPITAL REVENUE | | | | | | | | |
| 14670 Proceeds On Asset Disposal | 0 | | 0 | | 0 | | 0 | |
| 14671 Realisation On Asset Disposal | 0 | | 0 | | 0 | | 0 | |
| SUB-TOTAL | 0 | 107,414 | 0 | 107,414 | 0 | 976 | 0 | 5,038 |
| TOTAL - ADMINISTRATION | 10,000 | 107,414 | 10,000 | 107,414 | 6,664 | 30,544 | 24,598 | 5,274 |

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

| SALARIES & WAGES | 2022-23 Adopted Budget | | 2022-23 Amended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---------------------------------------|---------------------------|-------------|---------------------------|-------------|-----------------------|-------------|------------------------|-------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | |
| 14701 Gross Salaries & Wages | | 2,364,012 | | 2,364,012 | | 1,636,622 | | 1,387,041 |
| 14702 Worker'S Comp Wages | | 0 | | 0 | | 0 | | 0 |
| 14715 Less Sal & Wages Alloc To Works | | (2,364,012) | | (2,364,012) | | (1,636,622) | | (1,387,041) |
| <u>OPERATING REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| UNCLASSIFIED | 2022-23 Adopted Budget | | 2022-23 Intended Budget | | 2022-23 YTD Budget | | 2022-23 YTD Actuals | |
|---|---------------------------|---------------|----------------------------|---------------|-----------------------|---------------|------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| OPERATING EXPENDITURE | | | | | | | | |
| 14801 Expenses - Unclassified | | 0 | | 0 | | 0 | | 0 |
| 14802 Other Expenses - Unclassified | | 0 | | 0 | | 0 | | 0 |
| 14810 Storm Damage Expenses | | 0 | | 0 | | 0 | | 3,407 |
| 14820 Insurance Claim Expenses | | 75,000 | | 75,000 | | 75,000 | | 9,100 |
| 14821 Insurance Claim Excess Payment | | 0 | | 0 | | 0 | | 0 |
| OPERATING REVENUE | | | | | | | | |
| 14830 Income - Unclassified | 1,000 | | 1,000 | | 664 | | 0 | |
| 14831 Lot 501 White Ave (Wnr Mining Camp) | 0 | | 0 | | 0 | | 0 | |
| 14832 Income - DRFAWA Claims | 75,000 | | 75,000 | | 37,500 | | 95,345 | |
| 14833 Insurance Claim Reimbursements | 50,000 | | 50,000 | | 25,000 | | 0 | |
| SUB-TOTAL | 126,000 | 75,000 | 126,000 | 75,000 | 63,164 | 75,000 | 95,345 | 12,507 |
| CAPITAL EXPENDITURE | | | | | | | | |
| CAPITAL REVENUE | | | | | | | | |
| SUB-TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - UNCLASSIFIED | 126,000 | 75,000 | 126,000 | 75,000 | 63,164 | 75,000 | 95,345 | 12,507 |

Shire of Morawa

Bank Reconciliation Report

For Period Ending 28 February 2023

| | Municipal Account | Municipal Online Saver | Trust Account | Reserve Account | Term Deposits - Reserves |
|--------------------------------------|----------------------|------------------------|------------------|----------------------|--------------------------|
| Balance as per Bank Statement | 2,212,794.55 | 1,035,548.64 | 8,179.06 | 4,058,465.28 | 2,100,000.00 |
| Balance as per General Ledger | 2,217,718.52 | 1,035,548.64 | 8,412.58 | 4,059,250.63 | 2,100,000.00 |
| Unpresented Payments | | | | | |
| Outstanding Payments | -271.89 | | | | |
| Payroll Payment in January | 4,282.88 | | | | |
| Outstanding Cheque | -250.00 | | | | |
| Outstanding Deposits | | | | | |
| Bank Deposits made after 28/2/2023 | 1,396.50 | | | | |
| Transfer From Municipal Outstanding | -233.52 | | \$233.52 | | |
| Transfer from Holding Account | | | | \$785.35 | |
| Difference | 2,217,718.52 0.00 | 1,035,548.64 0.00 | 8,412.58 0.00 | 4,059,250.63 0.00 | 2,100,000.00 0.00 |

Shire of Morawa List of Payments Report

For Period Ending 28 February 2023

| Chq/EFT | Date | Name | Description | Amount | Bank |
|----------|------------|---|---|-----------|------|
| EFT16316 | 02/02/2023 | Department of Fire & Emergency Services | Refund Of Unspent 21-22 BRM Planning LG Grant | 38,442.00 | 1 |
| EFT16317 | 02/02/2023 | Morawa Medical Centre | Pre-Employment Medical for Employee | 302.50 | 1 |
| EFT16318 | 02/02/2023 | Refuel Australia | Adblue 40 Lt | 106.00 | 1 |
| EFT16319 | 02/02/2023 | Canine Control | Ranger Services January 2023 | 1,970.98 | 1 |
| EFT16320 | 02/02/2023 | Sigma Companies Group Pty Ltd | 10 Kg Of Granular Chlorine X 60 | 4,578.20 | 1 |
| EFT16321 | 02/02/2023 | Cramer & Neill | Service of all Airconditioning Units in Council Buildings & Repairs to Air Con at 18 A Evans Street | 27,634.39 | 1 |
| EFT16322 | 02/02/2023 | Geraldton Mower & Repairs Specialists | Repair To Hedger | 138.00 | 1 |
| EFT16323 | 02/02/2023 | Local Government Professionals Australia WA | Attendance To The Finance Professionals Conference March 2023 | 1,390.00 | 1 |
| EFT16324 | 02/02/2023 | Shire of Mingenew | Reimbursement For Osh Velpic Online Training | 146.30 | 1 |
| EFT16325 | 02/02/2023 | Wallis Computer Solutions | UPS Replacement - Dr's Surgery | 2,798.15 | 1 |
| EFT16326 | 02/02/2023 | Bucher Municipal Pty Ltd | X 22599-1-B Water Pump | 1,629.09 | 1 |
| EFT16327 | 02/02/2023 | Aflex | Ventura Volleyball Net | 2,557.50 | 1 |
| EFT16328 | 02/02/2023 | Coates Hire | Australia Day Generator Hire For The Indigenous Performers | 102.63 | 1 |
| EFT16329 | 02/02/2023 | Asphalt In A Bag | Green Mix 10 Premiun Dense 50X 20 Kg Bags Per Pallet | 3,575.00 | 1 |
| EFT16330 | 02/02/2023 | Bagoc Pty Ltd | Dr Ade Qtrly Car Allowance 1/12/2023 - 31/1/2023 | 3,666.66 | 1 |
| EFT16331 | 02/02/2023 | Pat's Mobile Mechanical | Repairs and Maintenance to various pieces of plant | 4,866.51 | 1 |
| EFT16332 | 02/02/2023 | Arcus Australia Pty Ltd | Arcus Model -Water Coolers for the Pool | 5,689.20 | 1 |
| EFT16333 | 02/02/2023 | Intelife Group Ltd | Clearing of roadside verges | 17,875.00 | 1 |
| EFT16334 | 02/02/2023 | Toll Transport Pty Ltd | Freight Charges For The Period July 2022 - June 2023 | 40.48 | 1 |
| EFT16335 | 02/02/2023 | Bob Waddell Consultant | Assistance With Monthly Financial Statements December 2022 | 288.75 | 1 |
| EFT16336 | 02/02/2023 | Storytowns Pty Ltd | Storytowns Podcast- Final Payment | 1,213.95 | 1 |
| EFT16337 | 02/02/2023 | Cloud Collections Pty Ltd | Payment To Cloud Payment Group | 715.00 | 1 |
| EFT16338 | 02/02/2023 | Chris Woodcock | Refund On Bond For Gym Toggle | 30.00 | 1 |
| EFT16339 | 02/02/2023 | Woop Woop Coffee | Australia Day 2023- Free Coffee and Muffin for the Award Ceremony | 350.00 | 1 |
| EFT16340 | 02/02/2023 | Midwest Bounce and Fun | Hire of Bouncy Castles for Australia Day | 6,461.90 | 1 |
| EFT16341 | 02/02/2023 | Dancing Brolgas Music Pty Ltd | Dancing Brolgas Music Band Hire Fee- Indigenous Performers for Family Fun Day Australia Day 2023 | 5,000.00 | 1 |
| EFT16342 | 02/02/2023 | Certags Pty Ltd | Printing Of Asset Tags - Quote Sq8714 | 880.00 | 1 |
| EFT16343 | 03/02/2023 | Australian Services Union | Payroll Deductions | 77.70 | 1 |

Shire of Morawa List of Payments Report

For Period Ending 28 February 2023

| Chq/EFT | Date | Name | Description | Amount | Bank |
|----------|------------|--|---|------------|------|
| EFT16344 | 03/02/2023 | Department of Human Services | Payroll Deductions | 426.21 | 1 |
| EFT16345 | 07/02/2023 | Bagoc Pty Ltd | Purchase Of Household Furniture | 10,120.00 | 1 |
| EFT16346 | 07/02/2023 | Maia Financial Pty Limited | Purchase Of Gym Equipment Subject To Rental Agreement | 55,000.00 | 1 |
| EFT16347 | 07/02/2023 | Purcher International WA | Supply And Delivery Of Fuso Canter 515 Wide Cab 4495Kg Gvm/7995 | 63,437.00 | 1 |
| EFT16348 | 07/02/2023 | Purcher International WA | Supply And Delivery Of 2021 Freightliner Cascadia Truck | 266,266.00 | 1 |
| EFT16349 | 07/02/2023 | Telstra Corporation Limited | Telephone Expenses 28/10/2021 - 27/11/2021 | 271.89 | 1 |
| EFT16350 | 13/02/2023 | North Midlands Electrical | Supply And Installation Of 4 Split Systems & Replace Retic Pump | 12,687.40 | 1 |
| EFT16351 | 13/02/2023 | Canning & Associates Cost Consulting Pty Ltd | Provision For Cost Planning Services For Roof Replacement Of Morawa Rec Centre | 2,200.00 | 1 |
| EFT16352 | 13/02/2023 | Kats Rural | Velcro Adj Wrap 2 Mtr White | 83.50 | 1 |
| EFT16353 | 13/02/2023 | Morawa Traders | Tea & Coffee | 120.37 | 1 |
| EFT16354 | 13/02/2023 | IT Vision Australia Pty Ltd | Supply And Implementation Of Altus Payroll As Quoted | 20,673.13 | 1 |
| EFT16355 | 13/02/2023 | Cramer & Neill | Replace Filters to Evap Systems at various houses Q # 19457 | 2,501.54 | 1 |
| EFT16356 | 13/02/2023 | Bunnings Group Limited | Folding Ramps, Aluminium Brazing Rod, Circular Saw Blade,Ball Joint Shower,Toilet Cistern Estilo 6 Lt | 714.89 | 1 |
| EFT16357 | 13/02/2023 | Mitchell & Brown | Microwave & Small Appliances for Dr's House | 980.00 | 1 |
| EFT16358 | 13/02/2023 | McLeods Barristers and Solicitors | Assistance With The Sales Process Of 43 Valentine & 22 Richter Ave | 2,871.77 | 1 |
| EFT16359 | 13/02/2023 | Truckline | Supply Ssf 127 X 900 Exhaust Tubing | 516.45 | 1 |
| EFT16360 | 13/02/2023 | Total Toilets | Trailer Mounted Portbale Toilet Dates 01.1222-31.12.22 | 1,931.02 | 1 |
| EFT16361 | 13/02/2023 | Northstar Asset Pty Ltd | Copyright For Screening Of The Movie Lightyear On 25 January 2023 At | 203.50 | 1 |
| EFT16362 | 13/02/2023 | Blackwoods - (J Blackwood & Son Pty Ltd) | Part No 08087407 Flux Alumium Welding 250 Gram | 43.56 | 1 |
| EFT16363 | 13/02/2023 | IGA Morawa | IGS Purchases | 223.72 | 1 |
| EFT16364 | 13/02/2023 | Office Works | Stationery Supplies | 25.95 | 1 |
| EFT16365 | 13/02/2023 | RJ & LJ King | P221 - 2 X Hankook 22.5In Steer Tyres - Supply & Fit | 1,619.20 | 1 |
| EFT16366 | 13/02/2023 | MEEDAC Incorporated | Management Of The Transfer Station And Recycling Station To Receive Waste | 7,007.00 | 1 |
| EFT16367 | 13/02/2023 | Infinitum Technologies Pty Ltd | Monthly It Support | 5,864.10 | 1 |
| EFT16368 | 13/02/2023 | Avon Waste | Waste Seives Per Month | 7,736.10 | 1 |
| EFT16369 | 13/02/2023 | Toll Transport Pty Ltd | Freight Charges For The Period July 2022 - June 2023 | 437.71 | 1 |
| EFT16370 | 13/02/2023 | Bob Waddell Consultant | Assistance With Monthly Financial Statements 2022 - 2023 | 701.25 | 1 |
| EFT16371 | 13/02/2023 | G W Mechanical (Glen Wallace) | 15000 Klm Service | 426.00 | 1 |

Shire of Morawa List of Payments Report

For Period Ending 28 February 2023

| Chq/EFT | Date | Name | Description | Amount | Bank |
|----------|------------|-------------------------------------|---|-----------|------|
| EFT16372 | 13/02/2023 | Kmart | Household Items, Bedding Etc | 391.00 | 1 |
| EFT16373 | 13/02/2023 | LG Best Practices Pty Ltd | Completion Of Month End Rates Balancing, Instalment Notices And Debt Recovery As Required | 577.50 | 1 |
| EFT16374 | 13/02/2023 | Purcher International WA | Gasket-Toroidal and Parts for Heater | 4,173.30 | 1 |
| EFT16375 | 13/02/2023 | Mid West Concert Sound and Lighting | Concert Stage, Sound And Lighting For Aboriginal Performance On Australia Day | 4,980.80 | 1 |
| EFT16376 | 13/02/2023 | IKNOYX MEDICAL SERVICES PTY LTD | Signing Of Contract Payment | 10,000.00 | 1 |
| EFT16377 | 13/02/2023 | Winc | Photocopier Meter Charges & Stationery Purchases | 1,489.03 | 1 |
| EFT16378 | 13/02/2023 | E & MJ Rosher Pty Ltd | Br2-Front Kubota K5677-34340 Blade H30T X 6 | 352.02 | 1 |
| EFT16379 | 13/02/2023 | Australian Taxation Office | Payment Of Bas Liability For November 2022 | 1,456.00 | 1 |
| EFT16380 | 16/02/2023 | Australian Services Union | Payroll Deductions | 77.70 | 1 |
| EFT16381 | 16/02/2023 | Department of Human Services | Payroll Deductions | 426.21 | 1 |
| EFT16382 | 23/02/2023 | North Midlands Electrical | Supply And Installation Of 2 Split Systems At 18B Evans Street | 7,445.45 | 1 |
| EFT16383 | 23/02/2023 | Kats Rural | Tube 4.00 - 8 | 29.95 | 1 |
| EFT16384 | 23/02/2023 | Nutrien Ag Solutions | 2 X 10Kg Bunny Bait | 1,060.40 | 1 |
| EFT16385 | 23/02/2023 | Refuel Australia | Grease X 450Gm | 735.00 | 1 |
| EFT16386 | 23/02/2023 | Think Water Geraldton | 9317196119050 Norma Pvc Cp100 Pvc Coupling 100Mm Cat07 | 133.50 | 1 |
| EFT16387 | 23/02/2023 | GH Country Courier | Freight Charges For The Monthly Period | 331.32 | 1 |
| EFT16388 | 23/02/2023 | Sigma Companies Group Pty Ltd | Wc000272 Ap/Zd Calcium Hypochlorite 10Kg | 2,835.80 | 1 |
| EFT16389 | 23/02/2023 | Cramer & Neill | Replace Circuit Breaker In Council Offices | 592.01 | 1 |
| EFT16390 | 23/02/2023 | Mitchell & Brown | Furniture & Appliances for Dr's House | 11,048.00 | 1 |

Total Eft Payments 645,750.14

Shire of Morawa List of Payments Report

For Period Ending 28 February 2023

| Chq/EFT | Date | Name | Description | Amount | Bank |
|----------|------------|-----------------------------|---|----------|------|
| DD9165.1 | 01/02/2023 | Aware Super | Payroll Deductions | 6,655.28 | 1 |
| DD9165.2 | 01/02/2023 | HESTA | Superannuation Contributions | 251.29 | 1 |
| DD9165.3 | 01/02/2023 | Maritime Super | Superannuation Contributions | 302.23 | 1 |
| DD9165.4 | 01/02/2023 | Australian Retirement Trust | Payroll Deductions | 406.02 | 1 |
| DD9165.5 | 01/02/2023 | mobiSuper | Superannuation Contributions | 288.91 | 1 |
| DD9165.6 | 01/02/2023 | Australian Super | Superannuation Contributions | 1,361.77 | 1 |
| DD9165.7 | 01/02/2023 | Hawkins Super | Superannuation Contributions | 1,301.62 | 1 |
| DD9165.8 | 01/02/2023 | BT FINANCIAL GROUP | Superannuation Contributions | 372.33 | 1 |
| DD9165.9 | 01/02/2023 | MLC Super Fund | Superannuation Contributions | 485.78 | 1 |
| DD9189.1 | 15/02/2023 | Aware Super | Payroll Deductions | 6,501.70 | 1 |
| DD9189.2 | 15/02/2023 | Maritime Super | Superannuation Contributions | 302.23 | 1 |
| DD9189.3 | 15/02/2023 | Australian Retirement Trust | Payroll Deductions | 416.58 | 1 |
| DD9189.4 | 15/02/2023 | Australian Super | Superannuation Contributions | 1,327.66 | 1 |
| DD9189.5 | 15/02/2023 | Hawkins Super | Superannuation Contributions | 1,309.70 | 1 |
| DD9189.6 | 15/02/2023 | BT FINANCIAL GROUP | Superannuation Contributions | 361.49 | 1 |
| DD9189.7 | 15/02/2023 | MLC Super Fund | Superannuation Contributions | 485.78 | 1 |
| DD9189.8 | 15/02/2023 | CBUS | Superannuation Contributions | 221.98 | 1 |
| DD9189.9 | 15/02/2023 | MLC Super Fund | Superannuation Contributions | 314.77 | 1 |
| DD9200.1 | 08/02/2023 | Exetel Pty Ltd | Monthly Charge On Internet Service 1/1/2023 - 31/01/2023 | 1,168.75 | 1 |
| DD9200.2 | 15/02/2023 | Westnet Pty Ltd | Monthly Charge On Tourist Centre Interenet January | 29.95 | 1 |
| DD9205.3 | 18/02/2023 | Telstra Corporation Limited | Telstra Sms Alert Service Expenses | 1,174.54 | 1 |
| DD9205.4 | 20/02/2023 | Telstra Corporation Limited | Telephone Expenses | 50.00 | 1 |
| DD9209.2 | 03/02/2023 | Synergy | Electricity Expense For Fire Brigade 19 Oct - 29 Dec 2023 | 550.82 | 1 |
| DD9209.3 | 01/02/2023 | Synergy | Electricity Expenses Doctors Staff Housing 20 Oct - 16 Dec 2022 | 417.41 | 1 |
| DD9209.4 | 09/02/2023 | Synergy | Electricity Expenses For Swimming Pool 16 Dec - 18 Jan 2023 | 3,523.55 | 1 |
| DD9209.5 | 07/02/2023 | Synergy | Electricity Expenses For Morawa Hall And Old Shire Building 21 Dec - 16 | 281.75 | 1 |
| DD9209.6 | 22/02/2023 | Synergy | Electricity Expenses For Town Street Lights 25 Dec - 24 Jan 2023 | 4,050.56 | 1 |
| DD9209.7 | 20/02/2023 | Synergy | Electricity Expenses For Oval Buildings 16 Dec - 18 Jan 2023 | 1,721.57 | 1 |

Shire of Morawa List of Payments Report

For Period Ending 28 February 2023

| Chq/EFT | Date | Name | Description | Amount | Bank |
|------------|------------|------------------------------|---------------------------------------|-----------|------|
| DD9165.10 | 01/02/2023 | CBUS | Superannuation Contributions | 158.18 | 1 |
| DD9165.11 | 01/02/2023 | MLC Super Fund | Superannuation Contributions | 234.70 | 1 |
| DD9165.12 | 01/02/2023 | HOSTPLUS Superannuation Fund | Superannuation Contributions | 285.68 | 1 |
| DD9189.10 | 15/02/2023 | HOSTPLUS Superannuation Fund | Superannuation Contributions | 285.68 | 1 |
| DD9189.11 | 15/02/2023 | HESTA | Superannuation Contributions | 251.29 | 1 |
| 2223-07.09 | 31/01/2023 | Department of Transport | Being Payment Of Licensing Collection | 46,220.70 | 1 |

Total Direct Debit Payments 83,072.25

| | | | | | |
|------------|------------|-----------|---|-----------|---|
| 2223-07.13 | 03/01/2023 | Bank West | Bank Charges | 61.20 | 1 |
| 2223-07.12 | 03/01/2023 | Bank West | Merchant Fees | 553.20 | 1 |
| | 05/01/2023 | Payroll | Payroll For Pay Cycle 22/12/2022 - 4/1/2023 | 60,014.47 | 1 |
| | 19/01/2023 | Payroll | Payroll For Pay Cycle 5/01/2023 - 18/1/2023 | 61,902.62 | 1 |

Total Bank Transfers/ Payments 122,531.49

Shire of Morawa List of Payments Report

For Period Ending 28 February 2023

| Chq/EFT | Date | Name | Description | Amount | Bank |
|------------|------------|--------------------------------------|--|-----------------|------|
| 2223-07.01 | 05/01/2023 | Bank West | Corporate Card Purchases Payed In January 2023 | 1,515.40 | 1 |
| | | EMCCS - Coroprare Credit Card | | | |
| | 24/01/2023 | Home Safety Store Balwyn North | New Smoke Alarm For Shire House | 100.00 | |
| | 30/01/2023 | CV Check Osborne Park | Police Check For New Employee | 54.90 | |
| | | | Sub Total | 154.90 | |
| | | EMWA - Corporate Credit Card | | | |
| | 9/01/2023 | Shire of Morawa | Outside Staff Employee Driver'S Licence | 26.80 | |
| | 10/01/2023 | Fuel Distributors | Fuel For Shire Vehicle | 110.44 | |
| | 12/01/2023 | Telstra Busselton | New Mobile Broadband Dongle For Transfer Station | 144.00 | |
| | 13/01/2023 | EG Group | Fuel For Shire Vehicle | 109.19 | |
| | 15/01/2023 | Coles Express | Food For Tender Recreation Centre Roof Tender Opening | 91.72 | |
| | 17/01/2023 | K Barrett and W P | Youth Centre Wildlife Park Excursion (Children And Carers Entry) | 218.00 | |
| | 17/01/2023 | K Barrett and W P | Youth Centre Wildlife Park Excursion (Children Snacks) | 58.00 | |
| | 17/01/2023 | Hogs Breath Café General | Youth Centre Wildlife Park Excursion (Children Lunch) | 339.15 | |
| | | | | 1,097.30 | |
| | | CEO - Corporate Credit Card | | | |
| | 5/01/2023 | ZOOM.US | Zoom Standard Pro Monthly Subscription For Council | 20.99 | |
| | 6/01/2023 | 335 Productions Pty Ltd | Picture Framing | 525.00 | |
| | 16/01/2023 | Thinkcore Systems | Telephone Headset | 210.00 | |
| | 17/01/2023 | ADADD Pty Ltd | Catering For Fire Brigade Meeting | 800.00 | |
| | 20/01/2023 | Quest Innaloo | Booking For Transport Agent | 1474.07 | |
| | 31/01/2023 | Bank West | Foreign Transaction Fee (Zoom) | 0.62 | |
| | | | Sub Total | 3,030.68 | |

TOTAL Corporate Credit Card Payment 4,282.88

Ordinary Council Meeting 16 March 2023

***Attachment 1- 11.2.2a 1 July to 31 December 2022
Budget Review***

***Item 11.2.2- 2nd Quarter Budget Review – 1 July to 31
December 2022***



SHIRE OF MORAWA

2nd Quarter Budget Review 2022-2023

**FOR THE PERIOD ENDING
31 DECEMBER 2022**



SHIRE OF MORAWA
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
31 December 2022

| | Budget v Actual | | Predicted | | |
|---|-----------------|--------------------|----------------|------------------------|------------------|
| | Note | Amended Budget (a) | YTD Actual (b) | Variance Permanent (c) | Year End (a)+(c) |
| | | \$ | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | | |
| Net current assets at start of financial year surplus/(deficit) | | 2,025,977 | 2,379,523 | 353,546 | 2,379,523 ▲ |
| Revenue from operating activities (excluding rates) | | | | | |
| Operating grants, subsidies and contributions | | 1,942,219 | 680,808 | 41,161 | 1,983,380 ▲ |
| Fees and charges | | 937,031 | 680,289 | 5,250 | 942,281 ▲ |
| Interest earnings | | 63,564 | 44,445 | 0 | 63,564 |
| Other revenue | | 523,225 | 293,843 | 59,200 | 582,425 ▲ |
| Profit on asset disposals | | 30,126 | 3,200 | 0 | 30,126 |
| | | 3,496,165 | 1,702,585 | 105,611 | 3,601,776 |
| Expenditure from operating activities | | | | | |
| Employee costs | | (2,131,849) | (1,016,340) | 0 | (2,131,849) |
| Materials and contracts | | (2,351,594) | (771,931) | (181,346) | (2,532,940) ▲ |
| Utility charges | | (437,311) | (153,803) | (3,000) | (440,311) ▲ |
| Depreciation on non-current assets | | (1,582,699) | (923,472) | 0 | (1,582,699) |
| Interest expenses | | (16,757) | (5,464) | (177) | (16,934) ▲ |
| Insurance expenses | | (244,498) | (244,154) | (5,000) | (249,498) ▲ |
| Other expenditure | | (458,718) | (218,822) | | (458,718) |
| Loss on asset disposals | | (42,671) | 0 | | (42,671) |
| | | (7,266,097) | (3,333,987) | (189,523) | (7,455,620) |
| Non-cash amounts excluded from operating activities | | 1,601,191 | 921,338 | 0 | 1,601,191 |
| Amount attributable to operating activities | | (142,764) | 1,669,460 | 269,634 | 126,870 |
| INVESTING ACTIVITIES | | | | | |
| Non-operating grants, subsidies and contributions | | 2,083,602 | 678,101 | 0 | 2,083,602 |
| Purchase property, plant and equipment | | (1,774,867) | (155,243) | (135,000) | (1,909,867) ▲ |
| Purchase and construction of infrastructure | | (2,648,698) | (554,618) | (52,000) | (2,700,698) ▲ |
| Proceeds from disposal of assets | | 178,200 | 14,000 | 0 | 178,200 |
| | | (2,161,763) | (17,760) | (187,000) | (2,348,763) |
| Non-cash amounts excluded from investing activities | | 0 | 0 | | 0 |
| Amount attributable to investing activities | | (2,161,763) | (17,760) | (187,000) | (2,348,763) |
| FINANCING ACTIVITIES | | | | | |
| Repayment of debentures | | (27,355) | (13,579) | 0 | (27,355) |
| Principal elements of finance lease payments | | (28,922) | (14,479) | 14,443 | (14,479) ▲ |
| Transfers to cash backed reserves (restricted assets) | | (656,564) | (18,538) | 0 | (656,564) |
| Transfers from cash backed reserves (restricted assets) | | 441,640 | 0 | 0 | 441,640 |
| Amount attributable to financing activities | | (271,201) | (46,596) | 14,443 | (256,758) |
| Budget deficiency before general rates | | (2,575,728) | 1,605,104 | 97,077 | (2,478,651) |
| Estimated amount to be raised from general rates | | 2,551,128 | 2,575,938 | | 2,551,128 |
| Closing funding surplus(deficit) | 3 (c) | (24,600) | 4,181,043 | 97,077 | 72,477 ▲ |

SHIRE OF MORAWA
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
31 December 2022

| | Budget v Actual | | Predicted | | | |
|---|-----------------|---------------------------------|----------------------|------------------------------|---------------------|----------------------|
| | Note | Amended Annual Budget (a) | YTD Actual (b) | Variance Permanent (c) | Year End (a)+(c) | Material Variance |
| | | \$ | \$ | \$ | \$ | |
| OPERATING ACTIVITIES | | | | | | |
| Net current assets at start of financial year surplus/(deficit) | | 2,025,977 | 2,379,523 | 353,546 | 2,379,523 | ▲ |
| Revenue from operating activities (excluding rates) | | | | | | |
| Governance | | 25 | 1,585 | 700 | 725 | ▲ |
| General purpose funding | | 1,353,988 | 312,474 | 0 | 1,353,988 | |
| Law, order, public safety | | 230,163 | 162,184 | (1,150) | 229,013 | ▼ |
| Health | | 7,050 | 3,339 | 0 | 7,050 | |
| Education and welfare | | 13,000 | 14,124 | 3,500 | 16,500 | ▲ |
| Housing | | 106,800 | 48,935 | 4,700 | 111,500 | ▲ |
| Community amenities | | 493,741 | 466,970 | 76,200 | 569,941 | ▲ |
| Recreation and culture | | 102,200 | 92,050 | 25,500 | 127,700 | ▲ |
| Transport | | 730,326 | 349,563 | (40,839) | 689,487 | ▼ |
| Economic services | | 239,572 | 123,563 | 2,000 | 241,572 | ▲ |
| Other property and services | | 219,300 | 127,800 | 35,000 | 254,300 | ▲ |
| | | 3,496,165 | 1,702,586 | 105,611 | 3,601,776 | ▲ |
| Expenditure from operating activities | | | | | | |
| Governance | | (527,195) | (176,508) | (204) | (527,399) | ▼ |
| General purpose funding | | (283,311) | (130,444) | (188) | (283,499) | ▼ |
| Law, order, public safety | | (260,489) | (108,897) | (3,015) | (263,504) | ▼ |
| Health | | (195,834) | (80,394) | (41,217) | (237,051) | ▼ |
| Education and welfare | | (201,625) | (52,843) | (27) | (201,652) | ▼ |
| Housing | | (219,445) | (148,377) | (20,077) | (239,522) | ▼ |
| Community amenities | | (775,914) | (252,499) | (106,117) | (882,031) | ▼ |
| Recreation and culture | | (1,575,328) | (830,524) | (843) | (1,576,171) | ▼ |
| Transport | | (2,322,932) | (1,069,891) | (10,119) | (2,333,051) | ▼ |
| Economic services | | (801,809) | (317,144) | (4,216) | (806,025) | ▼ |
| Other property and services | | (102,215) | (166,466) | (3,500) | (105,715) | ▼ |
| | | (7,266,097) | (3,333,986) | (189,523) | (7,455,620) | ▼ |
| Non-cash amounts excluded from operating activities | | 1,601,191 | 921,338 | 0 | 1,601,191 | |
| Amount attributable to operating activities | | (142,764) | 1,669,461 | 269,634 | 126,870 | ▲ |
| INVESTING ACTIVITIES | | | | | | |
| Non-operating grants, subsidies and contributions | | 2,083,602 | 678,101 | 0 | 2,083,602 | |
| Purchase property, plant and equipment | | (1,774,867) | (155,243) | (135,000) | (1,909,867) | ▼ |
| Purchase and construction of infrastructure | | (2,648,698) | (554,618) | (52,000) | (2,700,698) | ▼ |
| Proceeds from disposal of assets | | 178,200 | 14,000 | 0 | 178,200 | |
| | | (2,161,763) | (17,760) | (187,000) | (2,348,763) | ▼ |
| Amount attributable to investing activities | | (2,161,763) | (17,760) | (187,000) | (2,348,763) | ▼ |
| FINANCING ACTIVITIES | | | | | | |
| Repayment of borrowings | | (27,355) | (13,579) | 0 | (27,355) | |
| Principal elements of finance lease payments | | (28,922) | (14,479) | 14,443 | (14,479) | ▲ |
| Transfers to cash backed reserves (restricted assets) | | (656,564) | (18,538) | 0 | (656,564) | |
| Transfers from cash backed reserves (restricted assets) | | 441,640 | 0 | 0 | 441,640 | |
| Amount attributable to financing activities | | (271,201) | (46,596) | 14,443 | (256,758) | ▲ |
| Budget deficiency before general rates | | (2,575,728) | 1,605,105 | 97,077 | (2,478,651) | ▲ |
| Estimated amount to be raised from general rates | | 2,551,128 | 2,575,938 | | 2,551,128 | |
| Closing Funding Surplus(Deficit) | 3 (c) | (24,600) | 4,181,043 | 97,077 | 72,477 | ▲ |

1. BASIS OF PREPARATION

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

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

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

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

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

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

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

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

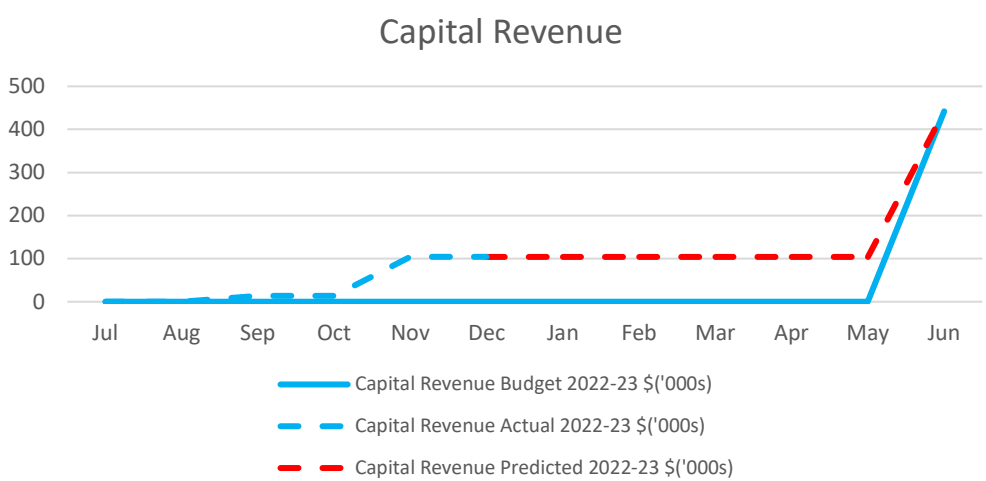
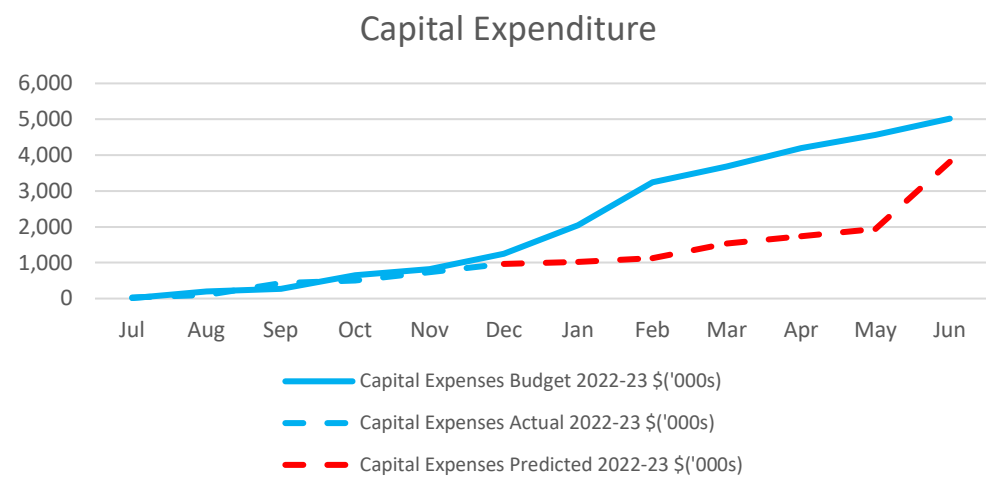
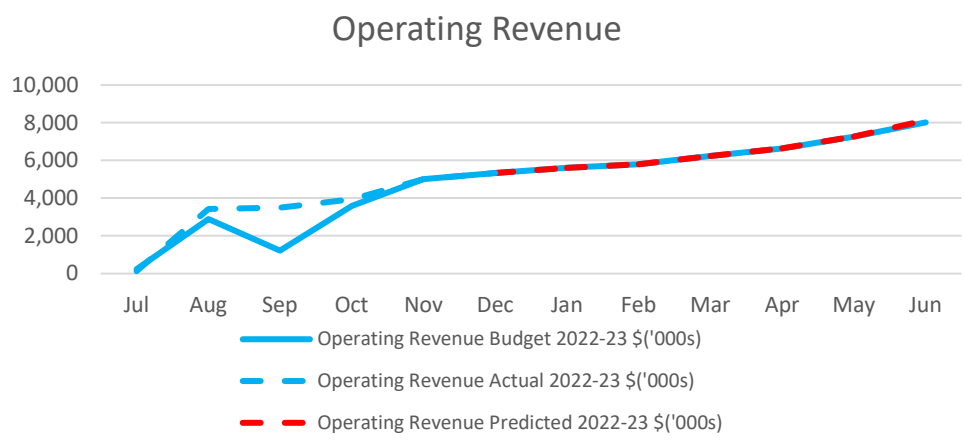
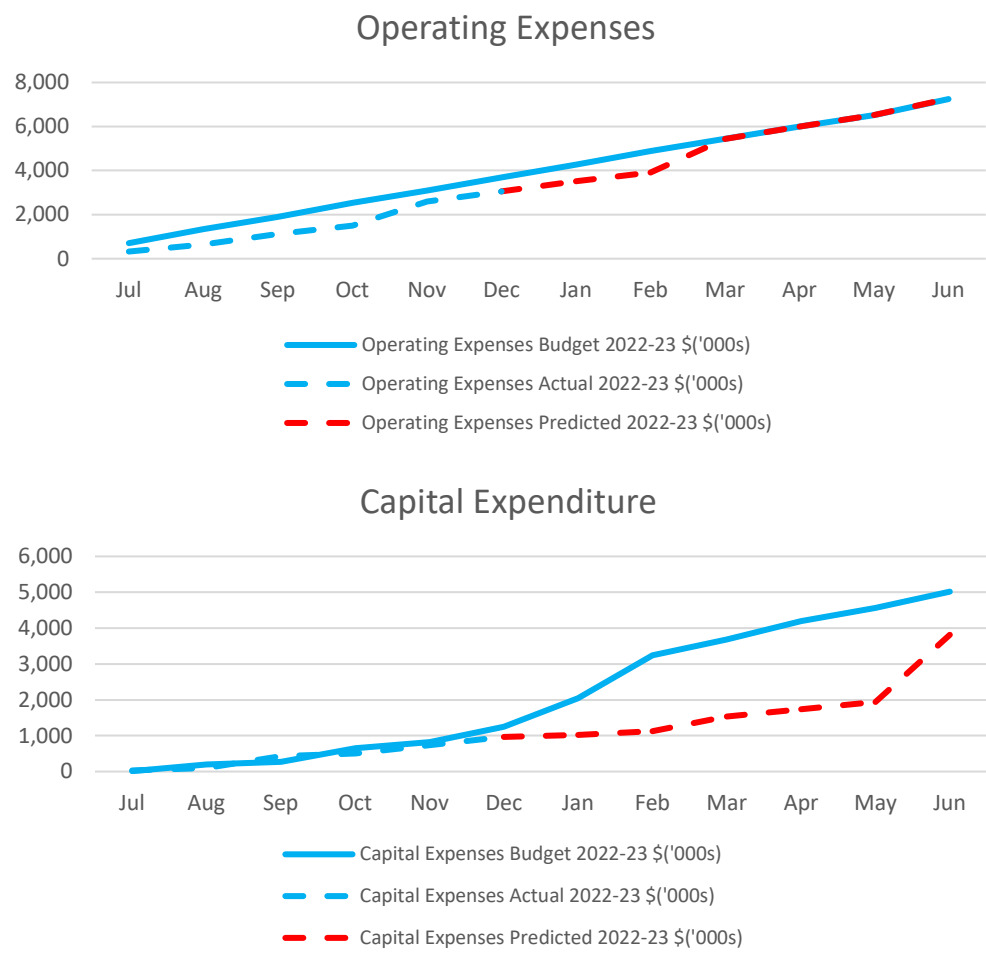
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent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

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

2022-2023 ACTUAL BALANCES
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

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

2. SUMMARY GRAPHS - BUDGET REVIEW



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

3 NET CURRENT FUNDING POSTION

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

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

(a) Operating activities excluded from budgeted deficiency

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

| | Audited Actual 30 June 2022 | Budget 30 June 2023 | Actual 31 December 2022 |
|---|--------------------------------|------------------------|----------------------------|
| Adjustments to operating activities | | \$ | \$ |
| Less: Profit on asset disposals | (30,126) | (30,126) | (3,200) |
| Less: Movement in liabilities associated with restricted cash | 5,947 | 5,947 | 1,065 |
| Add: Loss on asset disposals | 42,671 | 42,671 | 0 |
| Add: Depreciation on non-current assets | 1,582,699 | 1,582,699 | 923,472 |
| Non-cash amounts excluded from operating activities | 1,601,191 | 1,601,191 | 921,338 |

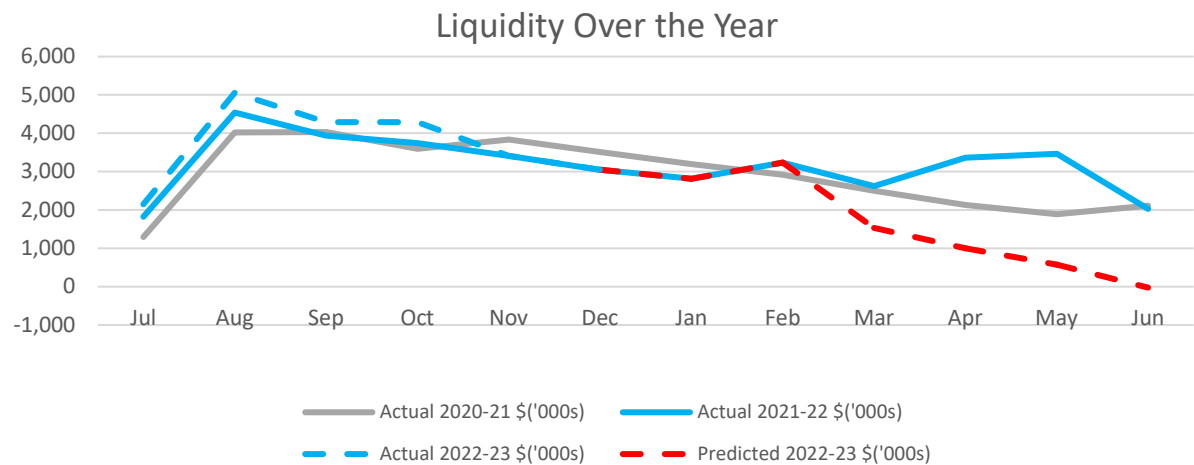
(b) Current assets and liabilities excluded from budgeted deficiency

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

| | | | |
|--|-------------|-------------|-------------|
| Adjustments to net current assets | | | |
| Less: Restricted cash | (6,127,967) | (6,343,152) | (6,146,505) |
| Add: Long term borrowings | 27,355 | 27,355 | 13,776 |
| Add: Provisions - employee | 235,895 | 235,895 | 236,960 |
| Add: Lease Liability | 28,922 | 14,479 | 14,443 |
| Total adjustments to net current assets | (5,835,795) | (6,065,423) | (5,881,326) |

(c) Composition of estimated net current assets

| | | | |
|--|-------------|-------------|-------------|
| Current assets | | | |
| Cash and cash equivalents | 9,143,287 | 7,062,467 | 10,289,353 |
| Receivables - rates and rubbish | 520,882 | 520,882 | 762,145 |
| Receivables - other | 25,085 | 25,085 | 107,015 |
| Other current assets | 113,542 | 113,542 | 32,546 |
| | 9,802,796 | 7,721,976 | 11,191,059 |
| Less: current liabilities | | | |
| Payables | (646,048) | (646,048) | (215,317) |
| Contract liabilities | (528,111) | (539,151) | (528,111) |
| Lease liabilities | (28,922) | (14,479) | (14,443) |
| Long term borrowings | (27,355) | (27,355) | (13,776) |
| Provisions | (357,043) | (357,043) | (357,043) |
| | (1,587,479) | (1,584,076) | (1,128,690) |
| Net current assets | 8,215,318 | 6,137,900 | 10,062,369 |
| Less: Total adjustments to net current assets | (5,835,795) | (6,065,423) | (5,881,326) |
| Closing funding surplus / (deficit) | 2,379,523 | 72,477 | 4,181,043 |



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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

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

CONTRACT ASSETS

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

4. PREDICTED VARIANCES

| Comments/Reason for Variance | Variance \$ Permanent |
|--|--------------------------|
| 4.1 OPERATING REVENUE (EXCLUDING RATES) | |
| Adoption of audited financial statements for 2021/2022: Updated Surplus/Deficit | 353,546 |
| Net Result from September 2022 Budget Review | (24,600) |
| 4.1.1 FEES AND CHARGES | |
| Increase of Various fees and charges to match new income projections. | 5,250 |
| 4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | |
| Increase to income: Australia Day grant \$18,000 and RAC Jubilee Park grant \$80,000. Decrease in aerodrome fencing grant \$40,839. | 57,161 |
| 4.1.7 OTHER REVENUE | |
| Increase income for: rental income 17 Solomon \$5,000, building permit fees \$2,000, music arts and festivals income \$7,500, reimbursement of staffing costs by other shires \$15,000 and DRFAWA claim \$20,000. | 43,200 |
| 4.2 OPERATING EXPENSES | |
| 4.2.2 MATERIAL AND CONTRACTS | |
| Increase expenses for: demolition of hair dressers salon \$10,000, Australia Day expenses to match grant \$18,000, conference expenses, engineering consultancy costs \$20,000, maintenance to council owned houses \$10,000 and the purchase of furniture for the doctor's house \$15,000, replacement medical equipment for the surgery \$24,000 and changes to admin allocations and overhead recovery. | (181,346) |
| 4.2.3 UTILITY CHARGES | |
| Telstra SMS Service Price Increase | (3,000) |
| 4.2.5 INTEREST EXPENSES | |
| Reduction On Interest From Termination Of Gym Equipment Lease | (177) |
| 4.2.6 INSURANCE EXPENSES | |
| Insurance Expense Increase | (5,000) |
| 4.4 CAPITAL EXPENSES | |
| 4.4.2 LAND AND BUILDINGS | |
| Staff housing renewal including airconditioner replacements including - Caulfield, Barnes, Evans Street, Broad Ave and White Ave. | (30,000) |
| Significant renewal to Dr's House at 23 Waddilove | (50,000) |
| 4.4.3 PLANT AND EQUIPMENT | |
| Trade in and replacement of Dr's vehicle | (60,000) |
| 4.4.6 INFRASTRUCTURE ASSETS - OTHER | |
| Additional LRCIP funds allocated to Cemetery Entrance & Landscaping project to enhance area landscaping. Resolution 230102 | (125,000) |
| Gymnasium Equipment Purchase - Resolution 221206 | (55,000) |
| Additional costs for the delivery of playground equipment at Wildflower Park incorporating a half court basketball court and community request for shade. | (20,000) |
| Installation of a disability accessible ablution block at the caravan park. Resolution 230102 | (172,000) |
| Increase to Town Hall storage project to include paving to ensure water flows away from the building. Resolution 230102 | (125,000) |
| Solar Initiatives - cancelled project due to non suitability of the administration office roof | 20,000 |
| Recreation Centre Roof Repair/ Renewal - project cancelled due to no tenders being received. Project funds redistributed. Resolution 230102 | 430,000 |
| Reduction to principle repayments for gym equipment lease as gym equipment purchased outright. | 14,443 |
| Total Predicted Variances as per Annual Budget Review | 72,477 |

5. BUDGET AMENDMENTS

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

| GL Account Code | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance | Comments |
|-----------------|-------------------------------------|--------------------|---------------------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|--|
| | | | | \$ | \$ | \$ | \$ | |
| | Budget Adoption | | Opening Surplus(Deficit) | | | | 0 | |
| 05124.123 | Grant - Dept Water & Environment | 221106 | Operating Revenue | | 53,728 | | 53,728 | Community Water Supply Grant - Tank Morawa Yalgoo Road |
| 05152.520 | Other Infrastructure | 221106 | | | | (74,328) | (20,600) | Tank - Morawa Yalgoo Road |
| 08613.520 | Grant Expenditure | 221106 | Operating Expenses | | | (6,000) | (26,600) | Reduction to maintenance expenses |
| 08661.110 | Grant Income | 221106 | Operating Revenue | | 6,000 | | (20,600) | FRRR, Seniors Week & Bike Week |
| 09132.150 | Income - 17 Solomon Terrace | 221106 | Operating Revenue | | 6,000 | | (14,600) | Being utilised by nursing staff |
| 11607.520 | Morawa Music & Arts Festival | 221106 | Operating Expenses | | | (5,000) | (19,600) | Additional expenses for Art Show |
| 11612.521 | Arts & Culture Plan Expenditure | 221106 | Operating Expenses | | | (6,000) | (25,600) | C/Fwd Project |
| 11622.126 | Music, Arts Fest Income | 221106 | Operating Revenue | | 16,000 | | (9,600) | Additional Art Show income |
| 12133.123 | Black Spot Funding | 221106 | Operating Revenue | | 30,000 | | 20,400 | Income for Blackspot Program yet to be confirmed |
| 12150.521 | Rural Roads Construction | 221106 | Capital Expenses | | | (45,000) | (24,600) | Black Spot - Detailed Design |
| | Annual Report Adoption | | Opening Surplus(Deficit) | | 353,546 | | 328,946 | |
| 03100.903 | ABC Allocated - Rates | | | (156) | | | 328,946 | Adjustment to Admin Allocation |
| 03200.903 | ABC Allocation - GP Funding | | | (48) | | | 328,946 | Adjustment to Admin Allocation |
| 04100.903 | ABC Allocation - Members | | | (188) | | | 328,946 | Adjustment to Admin Allocation |
| 04230.156 | Other Income - Governance general | | Operating Revenue | | 700 | | 329,646 | Increased to match Income (Printing & Copying) |
| 05100.903 | ABC Allocation - Fire Prevention | | | (6) | | | 329,646 | Adjustment to Admin Allocation |
| 05200.903 | ABC Allocation - Animal Control | | | (8) | | | 329,646 | Adjustment to Admin Allocation |
| 05221.156 | Dog Registration Fees | | Operating Revenue | | | (1,000) | 328,646 | Decrease in income to Reflect Current Projection |
| 05224.156 | Cat Licences GEN | | Operating Revenue | | | (150) | 328,496 | Decrease in income to Reflect Current Projection |
| 05300.903 | ABC Allocation - Animal Control | | | (1) | | | 328,496 | Adjustment to Admin Allocation |
| 05301.520 | SMS Alert Service Account | | Operating Expenses | | | (3,000) | 325,496 | Rates for SMS service increased |
| 07400.903 | ABC Allocation - Admin & Inspection | | | (5) | | | 325,496 | Adjustment to Admin Allocation |
| 07500.903 | ABC Allocation - Pest Control | | | (2) | | | 325,496 | Adjustment to Admin Allocation |
| 07700.903 | ABC Allocation - Other Health | | | (10) | | | 325,496 | Adjustment to Admin Allocation |
| 07702.520 | Drs Surgery Operating Expense | | Operating Expenses | | | (2,200) | 323,296 | Payment for new examination tables |
| 07709.905 | Housing Costs Allocated | | | (15,000) | | | 323,296 | |
| 07711.520 | Other Expenses | | Operating Expenses | | | (24,000) | 299,296 | To pay for new Items as agreed |
| 07767.702 | Transfer to capital works Reserve | | Capital Expenses | | 446 | | 299,742 | Wrong GL Used |
| 08200.903 | ABC Allocation - Other Education | | | (3) | | | 299,742 | Adjustment to Admin Allocation |
| 08600.903 | ABC Allocation - Other Welfare | | | (24) | | | 299,742 | Adjustment to Admin Allocation |
| 08603.905 | Housing Costs Allocated | | | | | | 299,742 | |
| 08630.120 | Other income - Other Welfare | | Operating Revenue | | 3,500 | | 303,242 | Increased to match income |
| 09100.903 | ABC Allocation - Staff Housing | | | (46) | | | 303,242 | Adjustment to Admin Allocation |
| 09103.520 | Maintenance- 20 Barnes Street | | Operating Expenses | | 10,000 | | 313,242 | Capital renewal works not maintenance |
| 09117.520 | Maintenance- 2 Caulfield Street | | Operating Expenses | | | (20,000) | 293,242 | Capital renewal works not maintenance |
| 09132.150 | Income - 17 Solomon Terrace | | Operating Revenue | | 5,000 | | 298,242 | Rental of 17 Solomon Terrace |
| 09151.520 | Purchase Land and Buildings | | Capital Expenses | | | (30,000) | 268,242 | Additional Repairs required |
| 09199.905 | Staff Housing Costs Recovered | | | (10,000) | | | 268,242 | |
| 09200.903 | ABC Allocation - Other Housing | | | (31) | | | 268,242 | Adjustment to Admin Allocation |
| 09204.520 | Maintenance Lot 345 Grove Street | | Operating Expenses | | | (3,000) | 265,242 | Increase Maintenance expense of Grove street House |
| 09209.520 | Maintenance 23 Waddilove street | | Operating Expenses | | | (15,000) | 250,242 | Furniture for 23 waddilove (Dr's House) |

| GL Account Code | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance | Comments |
|-----------------|--|--------------------|--------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|---|
| 09222.905 | Other Housing Costs Recovered | | | 18,000 | | | 250,242 | |
| 09232.150 | Income - lot 345 Grove Street | | Operating Revenue | | | (300) | 249,942 | Swimming Pool Manager's House, No rental income |
| 09251.520 | Land and Buildings | | Capital Expenses | | | (50,000) | 199,942 | Significant Renewal Of Dr's House for New GP |
| 10100.903 | ABC Allocation - Sanitisation | | | (41) | | | 199,942 | Adjustment to Admin Allocation |
| 10200.903 | ABC Allocation - Other Sanitisation | | | (10) | | | 199,942 | Adjustment to Admin Allocation |
| 10300.903 | ABC Allocation - Sewerage | | | (12) | | | 199,942 | Adjustment to Admin Allocation |
| 10600.903 | ABC Allocation - Town Planning | | | (41) | | | 199,942 | Adjustment to Admin Allocation |
| 10602.520 | Other Expenses | | Operating Expenses | | | (10,000) | 189,942 | Planning application Costs |
| 10700.903 | ABC Allocation - Other Community | | | (13) | | | 189,942 | Adjustment to Admin Allocation |
| 10706.520 | Projects - Community Benefit Contribution | | Operating Expenses | | | (80,000) | 109,942 | Jubilee Park |
| 10708.520 | Hairdressing Salon Expenditure | | Operating Expenses | | | (10,000) | 99,942 | Demolition of Hairdressing salon |
| 10715.521 | Old Railway Building | | Operating Expenses | | | (6,000) | 93,942 | Internal Painting |
| 10731.156 | Niche/ Monument Fees | | Operating Revenue | | | (100) | 93,842 | Adjustment to Anticipated Income |
| 10732.156 | Reimbursements/ Contributions | | Operating Revenue | | | (1,500) | 92,342 | Adjustment to Anticipated Income |
| 10735.156 | Community bus Income | | Operating Revenue | | | (2,200) | 90,142 | Adjustment to Anticipated Income |
| 10740.125 | Grant Income RAC | | Operating Revenue | | 80,000 | | 170,142 | RAC Grant Jubilee |
| 10742.124 | Grants - LRCIP | | Operating Revenue | | 125,000 | | 295,142 | Reallocation of LRCIP Funding |
| 10752.520 | Infrastructure Other | | Capital Expenses | | | (125,000) | 170,142 | Reallocation of LRCIP Funding |
| 11100.903 | ABC Allocations - Halls | | | (26) | | | 170,142 | Adjustment to Admin Allocation |
| 11102.903 | Maintenance - Morawa Hall & Old shire building | | Operating Expenses | (2,882) | | | 170,142 | Adjustment to Admin Allocation |
| 11140.124 | Grants - LRCIP | | Operating Revenue | | 125,000 | | 295,142 | Reallocation of LRCIP Funding |
| 11151.520 | Land and Buildings | | Capital Expenses | | | (125,000) | 170,142 | Reallocation of LRCIP Funding |
| 11152.521 | Solar Initiatives | | Capital Expenses | | 20,000 | | 190,142 | Solar roof Project goal not attainable |
| 11200.903 | ABC Allocation - Swimming Pool | | | (37) | | | 190,142 | Adjustment to Admin Allocation |
| 11204.905 | Housing Cost Allocations | | | | | | 190,142 | |
| 11300.903 | ABC Allocation - Other Rec and Sport | | | (44) | | | 190,142 | Adjustment to Admin Allocation |
| 11302.900 | Maintenance Parks & Reserves | | | (10,000) | | | 190,142 | Adjustment to Overhead Allocation |
| 11309.520 | Other Expenses | | Operating Expenses | | 30,000 | | 220,142 | Reduction to GL not required |
| 11315.562 | Lease Interest - Gymnasium | | Operating Expenses | | 177 | | 220,319 | Gymnasium Lease ended |
| 11332.124 | Grant Income LRCIP | | Operating Revenue | | | (422,000) | (201,681) | Reallocation of LRCIP Funding |
| 11350.520 | Land and Buildings | | Capital Expenses | | 430,000 | | 228,319 | Reallocation of LRCIP Funding |
| 11351.520 | Furniture and Equipment | | Capital Expenses | | | (55,000) | 173,319 | Purchase of Gym Equipment |
| 11362.520 | Playground Equipment | | Capital Expenses | | | (20,000) | 153,319 | Engagement required Shade seating half court and play equipment |
| 11365.520 | Principal Repayments - Gym Lease | | Capital Expenses | | 14,443 | | 167,762 | Lease Finalised, Equipment Purchased |
| 11500.903 | ABC Allocations - Library | | | (15) | | | 167,762 | Adjustment to Admin Allocation |
| 11600.903 | ABC Allocation - Other Culture | | | (16) | | | 167,762 | Adjustment to Admin Allocation |
| 11614.520 | Australia Day Expenditure | | Operating Expenses | | | (18,000) | 149,762 | Increased to match grant income |
| 11622.156 | Income - Music, Arts and Festivals | | Operating Revenue | | 7,500 | | 157,262 | Increased to Match actual Income |
| 11628.111 | Australia Day Income | | Operating Revenue | | 18,000 | | 175,262 | Grant income |
| 12200.903 | ABC Allocation - Road Maintenance | | | (47) | | | 175,262 | Adjustment to Admin Allocation |
| 12203.900 | Rural Road Maintenance | | | (10,000) | | | 175,262 | Adjustment to Overhead Allocation |
| 12300.903 | ABC Allocation -Plant | | | (6) | | | 175,262 | Adjustment to Admin Allocation |
| 12350.520 | Plant and Equipment | | Capital Expenses | | | (60,000) | 115,262 | New Doctor's Vehicle |
| 12370.180 | Proceeds on asset Disposal | | Capital Revenue | | 10,000 | | 125,262 | Trade in Doctor's Vehicle |
| 12371.190 | Realisation on asset Disposal | | Capital Revenue | | (10,000) | | 115,262 | Trade in Doctor's Vehicle |
| 12500.903 | ABC Allocation - Licensing | | | (61) | | | 115,262 | Adjustment to Admin Allocation |
| 12600.903 | ABC Allocation - Aerodrome | | | (5) | | | 115,262 | Adjustment to Admin Allocation |
| 12630.123 | Aerodrome Grant | | Operating Revenue | | | (40,839) | 74,423 | Adjustment to the Airport Grant approval |
| 13100.903 | ABC Allocation - Rural Services | | | (8) | | | 74,423 | Adjustment to Admin Allocation |
| 13200.903 | ABC Allocation - Tourism | | | (64) | | | 74,423 | Adjustment to Admin Allocation |

| GL Account Code | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance | Comments |
|--|---|--------------------|--------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|---|
| 13241.124 | LRCIP Grant Income | | Operating Revenue | | 172,000 | | 246,423 | Reallocation of LRCIP Funding |
| 13251.520 | Land and Buildings | | Capital Expenses | | | (172,000) | 74,423 | Reallocation of LRCIP Funding |
| 13300.903 | ABC Allocation - Building Control | | | (28) | | | 74,423 | Adjustment to Admin Allocation |
| 13302.520 | Other Expenses - Building Control | | Operating Expenses | | | (4,000) | 70,423 | Adjustment to expenditure as per actuals |
| 13330.156 | Building Permit Fees | | Operating Revenue | | 2,000 | | 72,423 | Adjustment to new income projection |
| 13600.903 | ABC Allocation - Other Economic Services | | | (21) | | | 72,423 | Adjustment to Admin Allocation |
| 13700.903 | ABC Allocation Economic Development | | | (95) | | | 72,423 | Adjustment to Admin Allocation |
| 14200.903 | ABC Allocation - PWVO | | | (182) | | | 72,423 | Adjustment to Admin Allocation |
| 14223.905 | Housing Costs Allocated | | | 7,000 | | | 72,423 | Adjustment to housing Allocation |
| 14218.521 | Engineering Consultancy Costs | | Operating Expenses | | | (20,000) | 52,423 | |
| 14219.900 | Overheads Allocated to Public Works | | | 13,182 | | | 52,423 | Adjustment of Overheads allocated to public works |
| 14610.520 | Conference Expense | | Operating Expenses | | | (5,000) | 47,423 | Increase to insurance |
| 14612.520 | Travel and Accommodation Admin | | Operating Expenses | | | (6,000) | 41,423 | Incase CEO attends national General assembly |
| 14613.905 | Housing Costs Allocated - Admin | | | 0 | | | 41,423 | Adjustment to housing Allocation |
| 14639.903 | ABC Allocations Across Programs | | | 11,000 | | | 41,423 | Adjustment to Admin Allocation |
| 14640.121 | Income relating to Adminstration | | Operating Revenue | | 15,000 | | 56,423 | Increase in income to Reflect Current Projection |
| 14657.702 | Tranfer interest to Capital works Reserve | | Capital Expenses | | | (446) | 55,977 | Correction to GL Used in Adopted Budget |
| 14810.521 | Storm Damage Expenses | | Operating Expenses | | | (3,500) | 52,477 | Expenses for Project Administrator (DFES Claim) |
| 14832.121 | Income DRFAWA Claims | | Operating Revenue | | 20,000 | | 72,477 | |
| Amendments to original budget since budget adoption. Surplus/(Deficit) | | | | 0 | | | 72,477 | |

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

| Particulars | GL Account Number | Job Number | Adopted Budget 2022/23 | 1st Quarter Review | 2nd Quarter Review | Revised Budget 2022/23 |
|---|-------------------|------------|------------------------|--------------------|--------------------|------------------------|
| Law, Order & Public Safety | | | | | | |
| <u>Other Law, Order & Public Safety</u> | | | | | | |
| Infrastructure Other | 05152 | | | \$ 74,328 | | \$ 74,328 |
| | | | \$ - | \$ 74,328 | \$ - | \$ 74,328 |
| Housing | | | | | | |
| <u>Staff Housing</u> | | | | | | |
| Allocation for all Staff Housing | 09151 | C09103 | \$ 70,000 | | \$ 30,000 | \$ 100,000 |
| <u>Other Housing</u> | | | | | | |
| Renewal works - 23 Waddilove | 09251 | | | | \$ 50,000 | \$ 50,000 |
| | | | \$ 70,000 | \$ - | \$ 80,000 | \$ 150,000 |
| Community Amenities | | | | | | |
| <u>Sewerage</u> | | | | | | |
| Sewerage Upgrade | 10325 | | \$ 60,000 | | | \$ 60,000 |
| <u>Other Community Amenities</u> | | | | | | |
| Cemetery Entrance & Landscaping | 10750 | I10751 | \$ 175,854 | | \$ 125,000 | \$ 300,854 |
| | | | \$ 235,854 | \$ - | \$ 125,000 | \$ 360,854 |
| Recreation & Culture | | | | | | |
| <u>Public Halls, Civic Centres</u> | | | | | | |
| Old Roads Board Building | 11150 | LRCIP008 | \$ 200,000 | | \$ 125,000 | \$ 325,000 |
| Infrastructure Other - Solar Initiatives | 11152 | | \$ 20,000 | | \$ (20,000) | \$ - |
| <u>Other Recreation & Sport</u> | | | | | | |
| Electrical Vehicle Charging Station | 11358 | B11364 | \$ 30,000 | | \$ - | \$ 30,000 |
| Recreation Centre Roof Repair / Renewal | 11350 | B11353 | \$ 500,000 | | \$ (430,000) | \$ 70,000 |
| Gymnasium Equipment | 11351 | | \$ - | | \$ 55,000 | \$ 55,000 |
| Netball Courts Redevelopment Project - Shed Replacement | 11358 | B11369 | \$ 101,640 | | | \$ 101,640 |
| Purchase Playground Equipment | 11362 | B11362 | \$ 90,000 | | \$ 20,000 | \$ 110,000 |
| <u>Other Culture</u> | | | | | | |
| Land & Buildings - Other Culture | 11653 | | \$ 20,000 | | | \$ 20,000 |
| | | | \$ 961,640 | \$ - | \$ (250,000) | \$ 711,640 |

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

| Particulars | GL Account Number | Job Number | Adopted Budget 2022/23 | 1st Quarter Review | 2nd Quarter Review | Revised Budget 2022/23 |
|--|-------------------|------------|------------------------|--------------------|--------------------|------------------------|
| Transport | | | | | | |
| <i>Construction Streets, Roads, Bridges, Depots</i> | | | | | | |
| <i>RRG (MRWA) Project Funded Works</i> | | | | | | |
| Morawa-Yalgoo Road | 12150 | RRG024 | \$ 450,000 | | | \$ 450,000 |
| RRG Nanekine Rd - Widen and Seal | 12150 | RRG026 | \$ 450,000 | | | \$ 450,000 |
| <i>RTR (DOTARS) Funded Works</i> | | | | | | \$ - |
| White Road | 12150 | R2R011 | \$ 112,000 | | | \$ 112,000 |
| Ganga North East Road | 12150 | R2R007 | \$ 300,000 | | \$ (100,000) | \$ 200,000 |
| West Gutha Rd | 12150 | R2R010 | \$ 100,000 | | \$ 100,000 | \$ 200,000 |
| <i>Local Roads & Community Infrastructure Program Funded</i> | | | | | | |
| Townsite Construction | 12151 | | \$ 60,000 | | | \$ 60,000 |
| Kerbing Construction - Townsite Roads | 12152 | | \$ 50,000 | | | \$ 50,000 |
| <i>Local Roads & Community Infrastructure Program Funded</i> | | | | | | \$ - |
| Main Street Lighting Upgrade | 12151 | C0097 | \$ 110,000 | | | \$ 110,000 |
| Blackspot Funding - Detailed Design | 12150 | | | \$ 45,000 | | \$ 45,000 |
| <i>Drainage Construction</i> | | | | | | \$ - |
| Drainage Construction | 12156 | DC001 | \$ 50,000 | | | \$ 50,000 |
| <i>Footpath Construction</i> | | | | | | \$ - |
| Granville Street | 12157 | F0002 | \$ 65,584 | | | \$ 65,584 |
| Dreghorn Street | 12157 | F0003 | \$ 60,936 | | | \$ 60,936 |
| <i>Building Construction</i> | | | | | | \$ - |
| Depot Renewal works | 12158 | | \$ 20,000 | | | \$ 20,000 |
| <i>Road Plant Purchases</i> | | | | | | \$ - |
| Purchase Plant & Equipment - Road Plant Purchases | 12350 | | \$ 904,867 | | \$ 60,000 | \$ 964,867 |
| | | | | | | \$ - |
| <i>Aerodrome</i> | | | | | | \$ - |
| Airport Vermin Fencing | 12651 | CSG001 | \$ 163,356 | | | \$ 163,356 |
| | | | \$ 2,896,743 | \$ 45,000 | \$ 60,000 | \$ 3,001,743 |
| Economic Services | | | | | | |
| <i>Tourism & Area Promotion</i> | | | | | | |
| Caravan Park Chalet-Unit Renewal | 13251 | B13252 | \$ 60,000 | | | \$ 60,000 |
| Caravan Park Disabled Toilets | 13251 | | | | \$ 172,000 | \$ 172,000 |
| WIFI System - Caravan Park/Main Street | 13255 | I13254 | | | | \$ - |
| <i>Other Economic Services</i> | | | | | | |
| Standpipe swipe access | 13653 | | \$ 80,000 | | | \$ 80,000 |
| | | | \$ 140,000 | \$ - | \$ 172,000 | \$ 312,000 |
| GRAND TOTAL | | | \$ 4,304,237 | \$ 119,328 | \$ 187,000 | \$ 4,610,565 |

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY FINANCIAL STATEMENT FOR THE PERIOD ENDING 31 December 2022

| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | |
|--|---------------------------|-------------------|-------------------------------|----------------|-------------------------------|----------------|---------------------------|-------------------|-------------------------------------|------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | | | | | | |
| OPERATING | | | | | | | | | | |
| General Purpose Funding | 3,905,116 | 283,311 | - | - | - | 204 | 3,905,116 | 283,515 | 2,888,412 | 130,444 |
| Governance | 25 | 527,195 | - | - | 700 | 188 | 725 | 527,383 | 1,585 | 176,508 |
| Law, Order, Public Safety | 176,435 | 260,489 | 53,728 | - | (1,150) | 3,015 | 229,013 | 263,504 | 162,184 | 108,897 |
| Health | 7,050 | 195,834 | - | - | - | 41,217 | 7,050 | 237,051 | 3,339 | 80,394 |
| Education & Welfare | 7,000 | 195,625 | 6,000 | 6,000 | 3,500 | 27 | 16,500 | 201,652 | 14,124 | 52,843 |
| Housing | 100,800 | 219,445 | 6,000 | - | 4,700 | 20,077 | 111,500 | 239,522 | 48,935 | 148,377 |
| Community Amenities | 669,595 | 775,914 | - | - | 201,200 | 106,117 | 870,795 | 882,031 | 466,970 | 252,499 |
| Recreation & Culture | 708,200 | 1,564,330 | 16,000 | 11,000 | (271,500) | 843 | 452,700 | 1,576,173 | 148,783 | 830,524 |
| Transport | 1,986,074 | 2,322,932 | 30,000 | - | (40,839) | 10,119 | 1,975,235 | 2,333,051 | 970,930 | 1,069,891 |
| Economic Services | 239,572 | 801,809 | - | - | 174,000 | 4,216 | 413,572 | 806,025 | 123,563 | 317,144 |
| Other Property & Services | 219,300 | 102,215 | - | - | 35,000 | 3,500 | 254,300 | 105,715 | 127,800 | 166,466 |
| TOTAL - OPERATING | 8,019,167 | 7,249,099 | 111,728 | 17,000 | 105,611 | 189,523 | 8,236,506 | 7,455,622 | 4,956,624 | 3,333,986 |
| CAPITAL | | | | | | | | | | |
| General Purpose Funding | - | 10,107 | - | - | - | - | - | 10,107 | - | 118 |
| Governance | - | - | - | - | - | - | - | - | - | - |
| Law, Order, Public Safety | - | - | - | 74,328 | - | - | - | 74,328 | - | 9,981 |
| Health | - | 446 | - | - | - | (446) | - | - | - | - |
| Education & Welfare | - | - | - | - | - | - | - | - | - | - |
| Housing | - | 95,852 | - | - | - | 80,000 | - | 175,852 | - | 97,524 |
| Community Amenities | - | 347,186 | - | - | - | 125,000 | - | 472,186 | - | 17,141 |
| Recreation & Culture | 101,640 | 1,023,064 | - | - | - | (264,443) | 101,640 | 758,621 | - | 22,838 |
| Transport | 300,000 | 3,279,290 | - | 45,000 | - | 60,000 | 300,000 | 3,384,290 | - | 564,903 |
| Economic Services | 40,000 | 153,719 | - | - | - | 172,000 | 40,000 | 325,719 | - | 41,076 |
| Other Property & Services | - | 107,414 | - | - | - | 446 | - | 107,860 | - | 2,876 |
| TOTAL - CAPITAL | 441,640 | 5,017,078 | 0 | 119,328 | 0 | 172,557 | 441,640 | 5,308,963 | 0 | 756,457 |
| | | | | | | | | | | |
| | 8,460,807 | 12,266,177 | 111,728 | 136,328 | 105,611 | 362,080 | 8,678,146 | 12,764,585 | 4,956,624 | 4,090,442 |
| Less Depreciation Written Back | | (1,582,699) | | | | | | (1,582,699) | | (923,472) |
| Less Profit/Loss Written Back | (30,126) | (42,671) | | | | | (30,126) | (42,671) | (3,200) | - |
| Less Movement in Leave Reserve | | (5,948) | | | | | | (5,948) | | (1,065) |
| Plus Proceeds from Sale of Assets | 178,200 | | | | | | 178,200 | | 14,000 | |
| TOTAL REVENUE & EXPENDITURE | 8,608,881 | 10,634,858 | 111,728 | 136,328 | 105,611 | 362,080 | 8,826,220 | 11,133,266 | 4,967,425 | 3,165,905 |
| Surplus/(Deficit) July 1st B/Fwd | 2,025,977 | | | | 353,546 | | 2,379,523 | | 2,379,523 | |
| | 10,634,858 | 10,634,858 | 111,728 | 136,328 | 459,157 | 362,080 | 11,205,743 | 11,133,266 | 7,346,948 | 3,165,905 |
| Surplus/(Deficit) C/Fwd | | (0) | | (24,600) | | 97,077 | | 72,477 | | 4,181,043 |
| | 10,634,858 | 10,634,858 | 111,728 | 111,728 | 459,157 | 459,157 | 11,205,743 | 11,205,743 | 7,346,948 | 7,346,948 |

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | | | | | | | | | | |
|-------------------------------------|---------------------------|----------------|-------------------------------|----------|-------------------------------|------------|---------------------------|----------------|-------------------------------------|----------------|----------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| Rates | | 221,198 | | - | | 156 | | 221,354 | | 101,143 | |
| Other General Purpose Funding | | 62,113 | | - | | 48 | | 62,161 | | 29,301 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| Rates | 2,602,796 | | - | | - | | 2,602,796 | | 2,597,837 | | |
| Other General Purpose Funding | 1,302,320 | | - | | - | | 1,302,320 | | 290,575 | | |
| SUB-TOTAL | 3,905,116 | 283,311 | - | - | - | 204 | 3,905,116 | 283,515 | 2,888,412 | 130,444 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| Other General Purpose Funding | | 10,107 | | - | | - | | 10,107 | | 118 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| Other General Purpose Funding | - | | - | | - | | - | | - | | |
| SUB-TOTAL | - | 10,107 | - | - | - | - | - | 10,107 | - | 118 | |
| | | | | | | | | | | | |
| TOTAL - | 3,905,116 | 293,418 | - | - | - | 204 | 3,905,116 | 293,622 | 2,888,412 | 130,562 | |

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| RATE REVENUE | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 03100 ABC Allocation - Rates | | 198,448 | | - | | 156 | | 198,604 | | 98,446 | Adjustment to Admin allocation |
| 03101 Expenses - Rate Revenue | | 6,000 | | - | | - | | 6,000 | | 889 | |
| 03102 Legal Costs, Debt Collection | | 10,000 | | - | | - | | 10,000 | | 793 | |
| 03103 Rate Notice Stationery Expense | | 750 | | - | | - | | 750 | | 774 | |
| 03104 Valuation / Title Searches Expense | | 6,000 | | - | | - | | 6,000 | | 242 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 03121 Uv - Rural Rates | 2,088,313 | | - | | - | | 2,088,313 | | 2,088,362 | | |
| 03122 Uv - Minimum Rates | 2,920 | | - | | - | | 2,920 | | 2,920 | | |
| 03123 Grv - Townsite Rates | 236,645 | | - | | - | | 236,645 | | 236,645 | | |
| 03124 Grv - Minimum Rates | 14,927 | | - | | - | | 14,927 | | 14,927 | | |
| 03126 Mining - Uv Tenements | 231,376 | | - | | - | | 231,376 | | 249,906 | | |
| 03127 Mining - Minimum Rates | 6,147 | | - | | - | | 6,147 | | 6,147 | | |
| 03131 Less Rates Discount Allowed | (29,200) | | - | | - | | (29,200) | | (31,610) | | |
| 03132 Ex-Gratia Rates Received | 6,668 | | - | | - | | 6,668 | | 9,766 | | |
| 03133 Penalty Interest Raised On Rates | 28,000 | | - | | - | | 28,000 | | 15,922 | | |
| 03134 Rates Legal Charges | 10,000 | | - | | - | | 10,000 | | (590) | | |
| 03135 Rates Written-Off | (1,000) | | - | | - | | (1,000) | | (1,125) | | |
| 03136 Instalment Interest Received | 4,000 | | - | | - | | 4,000 | | 4,215 | | |
| 03137 Account Enquiries Income | 3,000 | | - | | - | | 3,000 | | 1,410 | | |
| 03138 Rates Administration Fee | 1,000 | | - | | - | | 1,000 | | 945 | | |
| 03235 Write-Offs Esl | - | | - | | - | | - | | (4) | | |
| SUB-TOTAL | 2,602,796 | 221,198 | - | - | - | 156 | 2,602,796 | 221,354 | 2,597,837 | 101,143 | |
| | | | | | | | | | | | |
| TOTAL - RATE REVENUE | 2,602,796 | 221,198 | - | - | - | 156 | 2,602,796 | 221,354 | 2,597,837 | 101,143 | |

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| OTHER GEN. PURPOSE FUNDING | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|--|---------------------------|---------------|-------------------------------|----------|-------------------------------|-----------|---------------------------|---------------|-------------------------------------|---------------|---------------------------------------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| 03200 ABC Allocation - GP Funding | | | 62,098 | | - | | 48 | | 62,146 | | 29,301 | Adjustment to Admin allocation |
| 03203 Rounding Adjustment Account | | | 15 | | - | | - | | 15 | | (0) | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 03220 Grants Commission Grant - General | | 842,773 | | - | | - | | 842,773 | | 196,284 | | |
| 03221 Grants Commission Grant - Local Roads | | 427,983 | | - | | - | | 427,983 | | 69,984 | | |
| 03223 Interest Received - Municipal Account | | 10,000 | | - | | - | | 10,000 | | 5,769 | | |
| 03224 Interest Received - Reserve Accounts | | 21,564 | | - | | - | | 21,564 | | 18,538 | | |
| 03225 Other Income | | - | | | | | | - | | - | | |
| SUB-TOTAL | | 1,302,320 | 62,113 | - | - | - | 48 | 1,302,320 | 62,161 | 290,575 | 29,301 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| 03401 Transfer To Reserves | | | 10,000 | | - | | - | | 10,000 | | - | |
| 03402 Transfer To Legal Fees Reserve | | | 107 | | - | | - | | 107 | | 118 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| 03721 Transfers From Reserves | | - | | - | | - | | - | | - | | |
| SUB-TOTAL | | - | 10,107 | - | - | - | - | - | 10,107 | - | 118 | |
| TOTAL - OTHER GEN. PURPOSE FUNDING | | 1,302,320 | 72,220 | - | - | - | 48 | 1,302,320 | 72,268 | 290,575 | 29,419 | |

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|-------------------------------------|--|---------------------------|----------------|-------------------------------|----------|-------------------------------|------------|---------------------------|----------------|-------------------------------------|----------------|----------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| <u>OPERATING EXPENDITURE</u> | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Members of Council | | | 423,495 | | - | | 188 | | 423,683 | | 207,492 | |
| Governance General | | | 103,700 | | - | | - | | 103,700 | | (30,984) | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| Members of Council | | 25 | | - | | - | | 25 | | 900 | | |
| Governance General | | - | | - | | 700 | | 700 | | 685 | | |
| SUB-TOTAL | | 25 | 527,195 | - | - | 700 | 188 | 725 | 527,383 | 1,585 | 176,508 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - PROGRAMME SUMMARY | | 25 | 527,195 | - | - | 700 | 188 | 725 | 527,383 | 1,585 | 176,508 | |

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| MEMBERS OF COUNCIL | | | | | | | | | | | |
|--------------------------------------|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 04100 ABC Allocation - Members | | 242,142 | | - | | 188 | | 242,330 | | 115,027 | Adjustment to Admin allocation |
| 04103 Refreshments & Receptions | | 12,500 | | - | | - | | 12,500 | | 4,631 | |
| 04104 Presidential Allowances | | 21,788 | | - | | - | | 21,788 | | 10,894 | |
| 04105 Members Sitting Fees | | 65,600 | | - | | - | | 65,600 | | 32,800 | |
| 04106 Members Travelling | | 200 | | - | | - | | 200 | | 0 | |
| 04107 Members Conference Expenses | | 16,000 | | - | | - | | 16,000 | | 3,207 | |
| 04108 Other Expenses | | 2,000 | | - | | - | | 2,000 | | 492 | |
| 04109 Members Training | | 10,000 | | - | | - | | 10,000 | | 0 | |
| 04110 Insurance | | 7,765 | | - | | - | | 7,765 | | 4,932 | |
| 04111 Subscriptions, Donations | | 40,000 | | - | | - | | 40,000 | | 35,140 | |
| 04112 Maintenance - Council Chambers | | 1,500 | | - | | - | | 1,500 | | 369 | |
| 04115 Expenses Relating To Members | | 4,000 | | - | | - | | 4,000 | | 0 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 04131 Members - Other Income | 25 | | | | | | 25 | | 900 | | |
| SUB-TOTAL | 25 | 423,495 | - | - | - | 188 | 25 | 423,683 | 900 | 207,492 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - MEMBERS OF COUNCIL | | | | | | | | | | | |
| | 25 | 423,495 | - | - | - | 188 | 25 | 423,683 | 900 | 207,492 | |

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| GOVERNANCE - GENERAL | | | | | | | | | | | |
|---|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|----------|----------------------------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 04201 Public Relations | | 5,000 | | - | | - | | 5,000 | | 0 | |
| 04202 Audit Fees Expense | | 55,000 | | - | | - | | 55,000 | | (35,300) | |
| 04203 Statutes & Publications | | 5,000 | | - | | - | | 5,000 | | 0 | |
| 04207 IPR Expenses | | 20,000 | | - | | - | | 20,000 | | 2,772 | |
| 04208 Update Council'S Website | | 10,000 | | - | | - | | 10,000 | | 0 | |
| 04209 Scholarships, Prizes Etc | | 3,000 | | - | | - | | 3,000 | | 1,000 | |
| 04210 Statutory Advertising | | 700 | | - | | - | | 700 | | 544 | |
| 04212 Community Grant Fund - < \$1000 | | 5,000 | | - | | - | | 5,000 | | 0 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 04230 Other Income - Governance General | - | | - | | 700 | | 700 | | 685 | | Increased to match actuals |
| SUB-TOTAL | - | 103,700 | - | - | 700 | - | 700 | 103,700 | 685 | (30,984) | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| | | | | | | | | | | | |
| TOTAL - GOVERNANCE - GENERAL | | | | | | | | | | | |
| | - | 103,700 | - | - | 700 | - | 700 | 103,700 | 685 | - 30,984 | |

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | | | | | | | | | | |
|-------------------------------------|---------------------------|----------------|-------------------------------|---------------|-------------------------------|--------------|---------------------------|----------------|-------------------------------------|----------------|----------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| Fire Prevention | | 218,628 | | - | | 6 | | 218,634 | | 89,780 | |
| Animal Control | | 40,856 | | - | | 8 | | 40,864 | | 17,005 | |
| Other Law, Order & Public Safety | | 1,005 | | - | | 3,001 | | 4,006 | | 2,111 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| Fire Prevention | 173,785 | | 53,728 | | - | | 227,513 | | 161,819 | | |
| Animal Control | 2,650 | | - | | (1,150) | | 1,500 | | 365 | | |
| Other Law, Order & Public Safety | - | | - | | - | | - | | - | | |
| SUB-TOTAL | 176,435 | 260,489 | 53,728 | - | (1,150) | 3,015 | 229,013 | 263,504 | 162,184 | 108,897 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| Fire Prevention | | - | | 74,328 | | - | | 74,328 | | 9,981 | |
| Animal Control | | - | | - | | - | | - | | - | |
| Other Law, Order & Public Safety | | - | | - | | - | | - | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| Fire Prevention | - | | - | | - | | - | | - | | |
| Animal Control | - | | - | | - | | - | | - | | |
| Other Law, Order & Public Safety | - | | - | | - | | - | | - | | |
| SUB-TOTAL | - | - | - | 74,328 | - | - | - | 74,328 | - | 9,981 | |
| | | | | | | | | | | | |
| TOTAL - PROGRAMME SUMMARY | 176,435 | 260,489 | 53,728 | 74,328 | (1,150) | 3,015 | 229,013 | 337,832 | 162,184 | 118,878 | |

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| FIRE PREVENTION | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|----------------|-------------------------------|---------------|-------------------------------|----------|---------------------------|----------------|-------------------------------------|---------------|--------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 05100 ABC Allocation - Fire Prev | | 7,680 | | - | | 6 | | 7,686 | | 3,230 | Adjustment to Admin allocation |
| 05102 Mtce Of Vehicles & Trailers - Brigades | | 3,000 | | - | | - | | 3,000 | | 1,586 | |
| 05103 Mtce Of Land & Buildings - Brigades | | 1,000 | | - | | - | | 1,000 | | 1,966 | |
| 05104 Clothing & Accessories - Brigades | | 6,000 | | - | | - | | 6,000 | | 4,281 | |
| 05105 Utilities, Rates - Brigades | | 1,100 | | - | | - | | 1,100 | | 584 | |
| 05106 Other Goods & Services - Brigades | | 3,170 | | - | | - | | 3,170 | | 458 | |
| 05107 Insurances - Brigades | | 7,880 | | - | | - | | 7,880 | | 5,969 | |
| 05108 Plant & Equip. <\$1,500 - Brigades | | - | | - | | - | | - | | - | |
| 05110 Depreciation - Fire Prevention | | 19,013 | | - | | - | | 19,013 | | 9,980 | |
| 05112 Fire Services Manager X 4 Shires | | 18,000 | | - | | - | | 18,000 | | - | |
| 05113 Fire Hydrant Maintenance | | 2,000 | | - | | - | | 2,000 | | - | |
| 05115 Bushfire Risk Planning Co-Ordinator | | 149,785 | | - | | - | | 149,785 | | 61,726 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 05120 Other Income - Fire Prevention | 20,000 | | - | | - | | 20,000 | | 12,034 | | |
| 05121 Esl Admin Fee (From Dfes) | 4,000 | | - | | - | | 4,000 | | - | | |
| 05123 Grant - Bushfire Risk Planning Co-Ord | 149,785 | | - | | - | | 149,785 | | 149,785 | | |
| 05124 Grant - Dept Water & Environment | - | | 53,728 | | - | | 53,728 | | - | | |
| SUB-TOTAL | 173,785 | 218,628 | 53,728 | - | - | 6 | 227,513 | 218,634 | 161,819 | 89,780 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 05151 Plant & Equip | | - | | - | | - | | - | | - | |
| 05152 Other Infrastructure - Fire Prevention | | - | | 74,328 | | - | | 74,328 | | 9,981 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | 74,328 | - | - | - | 74,328 | - | 9,981 | |
| TOTAL - FIRE PREVENTION | 173,785 | 218,628 | 53,728 | 74,328 | - | 6 | 227,513 | 292,962 | 161,819 | 99,762 | |

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY

FINANCIAL STATEMENT FOR THE PERIOD ENDING

31 December 2022

ANIMAL CONTROL

| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---------------------------------------|---------------------------|---------------|-------------------------------|----------|-------------------------------|----------|---------------------------|---------------|-------------------------------------|---------------|-------------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 05200 ABC Allocation - Animal Control | | 10,856 | | - | | 8 | | 10,864 | | 4,799 | Adjustment to Admin allocation |
| 05201 Pound Maintenance | | 3,000 | | - | | - | | 3,000 | | 52 | |
| 05202 Ranger Expenses | | 24,000 | | - | | - | | 24,000 | | 11,647 | |
| 05203 Cat/Dog Other Expenses | | 3,000 | | - | | - | | 3,000 | | 507 | |
| 05205 Depreciation - Animal Control | | - | | - | | - | | - | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 05220 Fines And Penalties | 500 | | - | | - | | 500 | | 100 | | Lower than budgeted income expected |
| 05221 Dog Registration Fees | 1,250 | | - | | (1,000) | | 250 | | 56 | | |
| 05222 Pound Maintenance Fees | 500 | | - | | - | | 500 | | 209 | | Lower than budgeted income expected |
| 05224 Cat Licenses | 400 | | - | | (150) | | 250 | | - | | |
| SUB-TOTAL | 2,650 | 40,856 | - | - | (1,150) | 8 | 1,500 | 40,864 | 365 | 17,005 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - ANIMAL CONTROL | 2,650 | 40,856 | - | - | (1,150) | 8 | 1,500 | 40,864 | 365 | 17,005 | |

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY

FINANCIAL STATEMENT FOR THE PERIOD ENDING

31 December 2022

| OTHER LAW, ORDER, PUBLIC SAFETY | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| <u>OPERATING EXPENDITURE</u> | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 05300 ABC Allocation - Other Law, Order, Safety | | | 905 | | | | 1 | | 906 | | 357 | Adjustment to Admin allocation |
| 05301 Sms Alert Service Account | | | 100 | | | | 3,000 | | 3,100 | | 1,754 | |
| 05311 Depreciation - Oth Law And Order | | | - | | - | | - | | - | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | 1,005 | - | - | - | 3,001 | - | 4,006 | - | 2,111 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY | | - | 1,005 | - | - | - | 3,001 | - | 4,006 | - | 2,111 | |

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|--|---------------------------|----------------|-------------------------------|----------|-------------------------------|---------------|---------------------------|----------------|-------------------------------------|---------------|----------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| Preventative Services - Meat Inspection | | | 350 | | - | | - | | 350 | | - | |
| Preventative Services - Inspections & Admin | | | 52,251 | | - | | 5 | | 52,256 | | 6,896 | |
| Preventative Services - Pest Control | | | 6,104 | | - | | 2 | | 6,106 | | 4,156 | |
| Other Health | | | 137,129 | | - | | 41,210 | | 178,339 | | 69,342 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| Preventative Services - Meat Inspection | | 350 | | - | | - | | 350 | | - | | |
| Preventative Services - Inspections & Admin | | 700 | | - | | - | | 700 | | 348 | | |
| Preventative Services - Pest Control | | - | | - | | - | | - | | - | | |
| Other Health | | 6,000 | | - | | - | | 6,000 | | 2,990 | | |
| SUB-TOTAL | | 7,050 | 195,834 | - | - | - | 41,217 | 7,050 | 237,051 | 3,339 | 80,394 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| Other Health | | | 446 | | - | | (446) | | - | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | 446 | - | - | - | (446) | - | - | - | - | |
| TOTAL - PROGRAMME SUMMARY | | 7,050 | 196,280 | - | - | - | 40,771 | 7,050 | 237,051 | 3,339 | 80,394 | |

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PREV SERVICES - MEAT INSPECTION | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|------------|-------------------------------|----------|-------------------------------|----------|---------------------------|------------|-------------------------------------|----------|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 07300 Other Expenses | | 350 | | - | | - | | 350 | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 07330 Other Income | 350 | | - | | - | | 350 | | - | | |
| SUB-TOTAL | 350 | 350 | - | - | - | - | 350 | 350 | - | - | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - PREV SERVICES - MEAT INSPECTION | 350 | 350 | - | - | - | - | 350 | 350 | - | - | |

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PREV SRVCS - ADMIN & INSPECTION | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| <u>OPERATING EXPENDITURE</u> | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | Adjustment to Admin allocation |
| 07400 ABC Allocation - Admin & Inspection | | | 6,001 | | - | | 5 | | 6,006 | | 3,116 | |
| 07410 Analytical Expenses | | | 1,250 | | - | | - | | 1,250 | | 360 | |
| 07416 Environmental Health Officer | | | 45,000 | | - | | - | | 45,000 | | 3,420 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 07430 Other Income | | 700 | | - | | - | | 700 | | 348 | | |
| SUB-TOTAL | | 700 | 52,251 | - | - | - | 5 | 700 | 52,256 | 348 | 6,896 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - PREV SRVCS - ADMIN & INSPECTION | | 700 | 52,251 | - | - | - | 5 | 700 | 52,256 | 348 | 6,896 | |

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PREV SRVCS - PEST CONTROL | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| <u>OPERATING EXPENDITURE</u> | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 07500 ABC Allocation - Pest Control | | | 3,704 | | - | | 2 | | 3,706 | | 1,780 | Adjustment to Admin allocation |
| 07501 Other Expenses | | | 2,400 | | - | | - | | 2,400 | | 2,376 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 07530 Other Income | | - | | - | | - | | - | | - | | |
| SUB-TOTAL | | - | 6,104 | - | - | - | 2 | - | 6,106 | - | 4,156 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - PREV SRVCS - PEST CONTROL | | - | 6,104 | - | - | - | 2 | - | 6,106 | - | 4,156 | |

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| OTHER HEALTH | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|--------|---------------------------|--------|-------------------------------|--------|-------------------------------|--------|---------------------------|---------|-------------------------------------|--|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| 07700 ABC Allocation - Other Health | | 12,098 | | - | | 10 | | 12,108 | | 6,048 | Adjustment to Admin allocation | |
| 07701 Ambulance/Emergency Services | | 2,500 | | - | | - | | 2,500 | | 370 | | |
| 07702 Drs Surgery Maintenance | | 6,500 | | - | | 2,200 | | 8,700 | | 1,178 | Patient examination tables | |
| 07703 Drs Surgery Operating Exp | | 15,300 | | - | | - | | 15,300 | | 4,417 | | |
| 07704 Drs Vehicle Allowance | | 20,000 | | - | | - | | 20,000 | | 10,000 | Replacement medical equipment requirements | |
| 07706 Doctor Office Expenses | | 30,000 | | - | | - | | 30,000 | | 21,786 | | |
| 07709 Housing Costs Allocated | | 9,000 | | - | | 15,000 | | 24,000 | | 3,161 | | |
| 07711 Other Expenses | | 6,000 | | - | | 24,000 | | 30,000 | | 1,159 | | |
| 07712 Depreciation - Other Health | | 16,731 | | - | | - | | 16,731 | | 10,874 | | |
| 07714 Old Hospital Building | | 14,000 | | - | | - | | 14,000 | | 10,349 | | |
| 07718 Mobile Dental Clinic Accommodation | | 5,000 | | - | | - | | 5,000 | | - | | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 07730 Other Income - Other Health | 6,000 | | - | | - | | | 6,000 | | 2,990 | | |
| SUB-TOTAL | 6,000 | 137,129 | - | - | - | 41,210 | | 6,000 | 178,339 | 2,990 | 69,342 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| 07767 Trf To Capital Works Reserve | | 446 | | - | | (446) | | - | | - | Incorrect GL Used in original budget | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | - | 446 | - | - | - | - 446 | | - | - | - | - | |
| | | | | | | | | | | | | |
| TOTAL - OTHER HEALTH | 6,000 | 137,575 | - | - | - | 40,764 | | 6,000 | 178,339 | 2,990 | 69,342 | |

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|-------------------------------------|--|---------------------------|----------------|-------------------------------|--------------|-------------------------------|-----------|---------------------------|----------------|-------------------------------------|---------------|----------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| Other Education | | | 6,976 | | - | | 3 | | 6,979 | | 4,803 | |
| Care of Families & Children | | | 13,726 | | - | | - | | 13,726 | | 6,248 | |
| Other Welfare | | | 174,923 | | 6,000 | | 24 | | 180,947 | | 41,792 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| Other Education | | - | | - | | - | | - | | - | | |
| Care of Families & Children | | 3,500 | | - | | - | | 3,500 | | 1,624 | | |
| Other Welfare | | 3,500 | | 6,000 | | 3,500 | | 13,000 | | 12,500 | | |
| SUB-TOTAL | | 7,000 | 195,625 | 6,000 | 6,000 | 3,500 | 27 | 16,500 | 201,652 | 14,124 | 52,843 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - PROGRAMME SUMMARY | | 7,000 | 195,625 | 6,000 | 6,000 | 3,500 | 27 | 16,500 | 201,652 | 14,124 | 52,843 | |

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| OTHER EDUCATION | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 08200 ABC Allocation - Other Education | | 4,108 | | - | | 3 | | 4,111 | | 2,050 | Adjustment to Admin allocation |
| 08202 Insurance | | 2,868 | | - | | - | | 2,868 | | 2,753 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 08230 Other Income | - | | - | | - | | - | | - | | |
| SUB-TOTAL | - | 6,976 | - | - | - | 3 | - | 6,979 | - | 4,803 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - OTHER EDUCATION | - | 6,976 | - | - | - | 3 | - | 6,979 | - | 4,803 | |

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| CARE OF FAMILIES & CHILDREN | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|---------------|-------------------------------|----------|-------------------------------|----------|---------------------------|---------------|-------------------------------------|--------------|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 08301 Building Mtce - Day Care Centre | | 9,000 | | | | | | 9,000 | | 2,269 | |
| 08305 Depreciation - Child Care | | 4,726 | | | | | | 4,726 | | 3,979 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 08302 Other Income | 3,500 | | - | | - | | 3,500 | | 1,624 | | |
| SUB-TOTAL | 3,500 | 13,726 | - | - | - | - | 3,500 | 13,726 | 1,624 | 6,248 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - CARE OF FAMILIES & CHILDREN | 3,500 | 13,726 | - | - | - | - | 3,500 | 13,726 | 1,624 | 6,248 | |

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| OTHER WELFARE | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--------------------------------------|---------------------------|----------------|-------------------------------|--------------|-------------------------------|-----------|---------------------------|----------------|-------------------------------------|---------------|--------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 08600 ABC Allocation - Other Welfare | | 31,545 | | - | | 24 | | 31,569 | | 8,103 | Adjustment to Admin allocation |
| 08602 Salaries and Wages | | 73,342 | | - | | - | | 73,342 | | 17,690 | |
| 08603 Housing Costs Allocated | | - | | - | | - | | - | | - | |
| 08605 Youth Development Projects | | 20,000 | | - | | - | | 20,000 | | 2,904 | |
| 08606 Youth Centre Other Equipment | | 9,000 | | - | | - | | 9,000 | | - | |
| 08607 Other Expenses - Youth | | 5,000 | | - | | - | | 5,000 | | 27 | |
| 08608 Depreciation - Other Welfare | | 8,036 | | - | | - | | 8,036 | | 3,947 | |
| 08609 Maintenance - Youth Centre | | 28,000 | | - | | - | | 28,000 | | 8,131 | |
| 08613 Grant Expense | | - | | 6,000 | | - | | 6,000 | | 989 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 08630 Other Income | 1,500 | | - | | 3,500 | | 5,000 | | 5,000 | | increased to match revenue |
| 08631 Blue Tree Project | - | | - | | - | | - | | - | | |
| 08661 Grant Income - Youth | 2,000 | | 6,000 | | - | | 8,000 | | 7,500 | | |
| SUB-TOTAL | 3,500 | 174,923 | 6,000 | 6,000 | 3,500 | 24 | 13,000 | 180,947 | 12,500 | 41,792 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - OTHER WELFARE | 3,500 | 174,923 | 6,000 | 6,000 | 3,500 | 24 | 13,000 | 180,947 | 12,500 | 41,792 | |

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|-------------------------------------|---------------------------|----------------|-------------------------------|----------|-------------------------------|----------------|---------------------------|----------------|-------------------------------------|----------------|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| Staff Housing | | 97,051 | | - | | 20,046 | | 117,097 | | 72,039 | |
| Other Housing | | 76,102 | | - | | 31 | | 76,133 | | 45,715 | |
| Aged Housing | | 46,292 | | - | | - | | 46,292 | | 30,622 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| Staff Housing | 10,500 | | 6,000 | | 5,000 | | 21,500 | | 12,245 | | |
| Other Housing | 22,300 | | - | | (300) | | 22,000 | | 7,484 | | |
| Aged Housing | 68,000 | | - | | - | | 68,000 | | 29,206 | | |
| SUB-TOTAL | 100,800 | 219,445 | 6,000 | - | 4,700 | 20,077 | 111,500 | 239,522 | 48,935 | 148,377 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| Staff Housing | | 85,186 | | - | | 30,000 | | 115,186 | | 95,277 | |
| Other Housing | | - | | - | | 50,000 | | 50,000 | | 777 | |
| Aged Housing | | 10,666 | | - | | - | | 10,666 | | 1,469 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 95,852 | - | - | - | 80,000 | - | 175,852 | - | 97,524 | |
| TOTAL - PROGRAMME SUMMARY | 100,800 | 315,297 | 6,000 | - | 4,700 | 100,077 | 111,500 | 415,374 | 48,935 | 245,901 | |

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| STAFF HOUSING | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|-------------------------------------|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|---------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| | | | | | | | | | | | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | Renewal works to Shire housing. |
| 09151 Purchase Land &Buildings | | 70,000 | | - | | 30,000 | | 100,000 | | 87,758 | |
| 09263 Principal Repayments Loan 136 | | 15,186 | | - | | - | | 15,186 | | 7,519 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 85,186 | - | - | - | 30,000 | - | 115,186 | - | 95,277 | |
| | | | | | | | | | | | |
| TOTAL - STAFF HOUSING | 10,500 | 182,237 | 6,000 | - | 5,000 | 50,046 | 21,500 | 232,283 | 12,245 | 167,316 | |

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| OTHER HOUSING | | | | | | | | | | | |
|--|---------------------------|---------------|-------------------------------|----------|-------------------------------|---------------|---------------------------|----------------|-------------------------------------|---------------|---|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 09200 ABC Allocation - Other Housing | | 40,607 | | - | | 31 | | 40,638 | | 23,653 | Adjustment to Admin allocation |
| 09201 Maint Single Units | | 11,000 | | - | | - | | 11,000 | | 3,977 | |
| 09204 Maint Lot 345 Grove Street | | 9,000 | | - | | 3,000 | | 12,000 | | 9,456 | |
| 09208 Other Expenses | | 8,000 | | - | | - | | 8,000 | | 3,640 | |
| 09209 Maint - 23 Waddilove Street | | 9,000 | | - | | 15,000 | | 24,000 | | 3,641 | Increase to cover the purchase of furniture |
| 09223 Depreciation - Other Housing | | 7,495 | | - | | - | | 7,495 | | 4,699 | |
| Recovered Amounts | | | | | | | | | | | |
| 09222 Less Other Housing Recovered | | (9,000) | | - | | (18,000) | | (27,000) | | (3,350) | Increase to cover the expenses |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 09230 Income From Single Units | 16,000 | | - | | - | | 16,000 | | 7,338 | | |
| 09232 Income From Lot 345 Grove Street | 5,000 | | - | | - | | 5,000 | | 146 | | |
| 09233 Income From Lot 78 Yewers | 300 | | - | | (300) | | - | | - | | |
| 09236 Other Housing - Other Income | 1,000 | | - | | - | | 1,000 | | - | | |
| SUB-TOTAL | 22,300 | 76,102 | - | - | (300) | 31 | 22,000 | 76,133 | 7,484 | 45,715 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 09251 Land & Buildings | | - | | - | | 50,000 | | 50,000 | | 777 | Renewal works at 23 Waddilove |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | 50,000 | - | 50,000 | - | 777 | |
| TOTAL - OTHER HOUSING | 22,300 | 76,102 | - | - | (300) | 50,031 | 22,000 | 126,133 | 7,484 | 46,493 | |

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| AGED HOUSING | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|---------------------------|---------------|-------------------------------|----------|-------------------------------|----------|---------------------------|---------------|-------------------------------------|---------------|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 09331 Aged Care Units Operations | | 15,000 | | - | | - | | 15,000 | | 12,239 | |
| 09333 Aged Care Units Maintenance | | 20,500 | | - | | - | | 20,500 | | 7,348 | |
| 09350 Depreciation - Aged Housing | | 10,792 | | - | | - | | 10,792 | | 11,035 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 09335 Aged Care Unit 1 Income | 9,000 | | - | | - | | 9,000 | | 3,937 | | |
| 09336 Aged Care Unit 2 Income | 7,000 | | - | | - | | 7,000 | | 2,676 | | |
| 09337 Aged Care Unit 3 Income | 7,000 | | - | | - | | 7,000 | | 2,833 | | |
| 09338 Aged Care Unit 4 Income | 8,000 | | - | | - | | 8,000 | | 3,360 | | |
| 09339 Aged Care Unit 5 Income | 7,000 | | - | | - | | 7,000 | | 2,319 | | |
| 09340 Aged Care Unit 6 Income | 2,000 | | - | | - | | 2,000 | | - | | |
| 09341 Aged Care Unit 7 Income | 13,000 | | - | | - | | 13,000 | | 7,000 | | |
| 09342 Aged Care Unit 8 Income | 2,000 | | - | | - | | 2,000 | | - | | |
| 09343 Aged Care Unit 9 Income | 13,000 | | - | | - | | 13,000 | | 7,081 | | |
| SUB-TOTAL | 68,000 | 46,292 | - | - | - | - | 68,000 | 46,292 | 29,206 | 30,622 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 09352 Trf To Aged Care Units (Excl. 1-4) Reserve | | 10,000 | | - | | - | | 10,000 | | - | |
| 09355 Trf Interest To Aged Care Units 1-4 (Jva) Reserve | | 291 | | - | | - | | 291 | | 320 | |
| 09356 Trf Interest To Aged Care Units (Excl. 1-4) Reserve | | 375 | | - | | - | | 375 | | 1,149 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 10,666 | - | - | - | - | - | 10,666 | - | 1,469 | |
| TOTAL - AGED HOUSING | 68,000 | 56,958 | - | - | - | - | 68,000 | 56,958 | 29,206 | 32,092 | |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | | | | | | | | | | |
|--------------------------------------|---------------------------|------------------|-------------------------------|----------|-------------------------------|----------------|---------------------------|------------------|-------------------------------------|----------------|----------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| Sanitation - Household Refuse | | 232,324 | | - | | 41 | | 232,365 | | 102,484 | |
| Sanitation - Other | | 168,176 | | - | | 10 | | 168,186 | | 18,917 | |
| Sewerage | | 133,950 | | - | | 12 | | 133,962 | | 51,078 | |
| Urban Stormwater Drainage | | 9,500 | | - | | - | | 9,500 | | - | |
| Town Planning & Regional Development | | 66,003 | | - | | 10,041 | | 76,044 | | 33,775 | |
| Other Community Amenities | | 165,961 | | - | | 96,013 | | 261,974 | | 46,244 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| Sanitation - Household Refuse | 111,903 | | - | | - | | 111,903 | | 109,657 | | |
| Sanitation - Other | 73,288 | | - | | - | | 73,288 | | 72,108 | | |
| Sewerage | 277,248 | | - | | - | | 277,248 | | 276,636 | | |
| Town Planning & Regional Development | 4,000 | | - | | - | | 4,000 | | 3,151 | | |
| Other Community Amenities | 203,156 | | - | | 201,200 | | 404,356 | | 5,418 | | |
| SUB-TOTAL | 669,595 | 775,914 | - | - | 201,200 | 106,117 | 870,795 | 882,031 | 466,970 | 252,499 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| Sanitation - Household Refuse | | 50,207 | | - | | - | | 50,207 | | 452 | |
| Sewerage | | 121,125 | | - | | - | | 121,125 | | 1,461 | |
| Other Community Amenities | | 175,854 | | - | | 125,000 | | 300,854 | | 15,228 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 347,186 | - | - | - | 125,000 | - | 472,186 | - | 17,141 | |
| TOTAL - PROGRAMME SUMMARY | | | | | | | | | | | |
| | 669,595 | 1,123,100 | - | - | 201,200 | 231,117 | 870,795 | 1,354,217 | 466,970 | 269,639 | |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| SANITATION - HOUSEHOLD REFUSE | | | | | | | | | | | |
|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 10100 ABC Allocations - Sanitation | | 53,682 | | - | | 41 | | 53,723 | | 27,758 | Adjustment to Admin allocation |
| 10101 Domestic Refuse Collection | | 42,000 | | - | | - | | 42,000 | | 14,401 | |
| 10102 Landfill Maintenance Costs | | 45,000 | | - | | - | | 45,000 | | 9,461 | |
| 10105 Street Bins Collected | | 7,600 | | - | | - | | 7,600 | | 1,117 | |
| 10106 Purchase Bins For Resale | | 1,000 | | - | | - | | 1,000 | | - | |
| 10107 Depreciation - Sanitation Refuse | | 5,542 | | - | | - | | 5,542 | | 4,736 | |
| 10110 Refuse/Transfer Stn Office Maintenance | | 2,500 | | - | | - | | 2,500 | | 420 | |
| 10112 Landfill / Transfer Station Management | | 75,000 | | - | | - | | 75,000 | | 44,590 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 10130 Domestic Rubbish Collection Charges | 110,403 | | - | | - | | 110,403 | | 109,557 | | |
| 10131 Sale Of Bins | 1,000 | | - | | - | | 1,000 | | 100 | | |
| 10132 Refuse Site Dumping Charges | 500 | | - | | - | | 500 | | - | | |
| SUB-TOTAL | 111,903 | 232,324 | - | - | - | 41 | 111,903 | 232,365 | 109,657 | 102,484 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 10156 Transfer Interest to Rehab Reserve | | 207 | | - | | - | | 207 | | 452 | |
| 10157 Transfer to Rehab Reserve | | 50,000 | | - | | - | | 50,000 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 50,207 | - | - | - | - | - | 50,207 | - | 452 | |
| TOTAL - SANITATION - HOUSEHOLD REFUSE | | | | | | | | | | | |
| | 111,903 | 282,531 | - | - | - | 41 | 111,903 | 282,572 | 109,657 | 102,936 | |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| SANITATION - OTHER | | | | | | | | | | | |
|---|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 10200 ABC Allocation - Other Sanitation | | 12,176 | | - | | 10 | | 12,186 | | 6,685 | Adjustment to Admin allocation |
| 10201 Drummuster Expenses | | - | | - | | - | | - | | - | |
| 10202 Commercial Refuse Collection | | 40,000 | | - | | - | | 40,000 | | 11,751 | |
| 10203 Town Clean Day/S | | 13,000 | | - | | - | | 13,000 | | 175 | |
| 10204 Litter Control Expenses - Other | | 18,000 | | - | | - | | 18,000 | | 306 | |
| 10205 Waste Management Strategy | | 25,000 | | - | | - | | 25,000 | | - | |
| 10206 Transfer Station Bins | | 60,000 | | - | | - | | 60,000 | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 10230 Drummuster Income | 250 | | - | | - | | 250 | | - | | |
| 10231 Commercial Rubbish Collection Charges | 72,038 | | - | | - | | 72,038 | | 72,038 | | |
| 10233 Refuse Charges - Transfer Station | - | | - | | - | | - | | 71 | | |
| 10235 Reimbursements - Sanitation | 1,000 | | - | | - | | 1,000 | | - | | |
| SUB-TOTAL | 73,288 | 168,176 | - | - | - | 10 | 73,288 | 168,186 | 72,108 | 18,917 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| | | | | | | | | | | | |
| TOTAL - SANITATION - OTHER | 73,288 | 168,176 | - | - | - | 10 | 73,288 | 168,186 | 72,108 | 18,917 | |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| SEWERAGE | | | | | | | | | | | |
|---|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 10300 ABC Allocation - Sewerage | | 15,098 | | - | | 12 | | 15,110 | | 8,046 | Adjustment to Admin allocation |
| 10301 Sewerage Scheme Maintenance | | 76,000 | | - | | - | | 76,000 | | 25,286 | |
| 10302 Sewerage Audit & License Fees | | 5,000 | | - | | - | | 5,000 | | - | |
| 10303 Depreciation - Sewerage | | 37,852 | | - | | - | | 37,852 | | 17,746 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 10330 Vacant Land Sewerage Fees | 10,205 | | - | | - | | 10,205 | | 10,205 | | |
| 10332 Fixed Sewerage Fees (Non Rateable) | 11,324 | | - | | - | | 11,324 | | 11,325 | | |
| 10333 Additional Sewerage Fees (Non Rateable) | 40,802 | | - | | - | | 40,802 | | 41,689 | | |
| 10334 Residential Sewerage Fees | 173,942 | | - | | - | | 173,942 | | 173,942 | | |
| 10335 Commercial Sewerage Fees | 39,475 | | - | | - | | 39,475 | | 39,475 | | |
| 10338 Contributions To Sewerage | 1,500 | | - | | - | | 1,500 | | - | | |
| SUB-TOTAL | 277,248 | 133,950 | - | - | - | 12 | 277,248 | 133,962 | 276,636 | 51,078 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 10304 Transfer Interest to Sewerage Reserve | | 1,125 | | - | | - | | 1,125 | | 1,461 | |
| 10314 Transfer to Reserve | | 60,000 | | - | | - | | 60,000 | | - | |
| 10325 Sewerage Upgrade | | 60,000 | | - | | - | | 60,000 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 121,125 | - | - | - | - | - | 121,125 | - | 1,461 | |
| TOTAL - SEWERAGE | | | | | | | | | | | |
| | 277,248 | 255,075 | - | - | - | 12 | 277,248 | 255,087 | 276,636 | 52,539 | |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| URBAN STORMWATER DRAINAGE | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 10400 Expenses - Urban Stormwater | | 9,500 | | - | | - | | 9,500 | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 9,500 | - | - | - | - | - | 9,500 | - | - | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - URBAN STORMWATER DRAINAGE | - | 9,500 | - | - | - | - | - | 9,500 | - | - | |

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

TOWN PLANNING & REG. DEVELOP.

| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | |
|--|---------------------------|---------------|-------------------------------|----------|-------------------------------|---------------|---------------------------|---------------|-------------------------------------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | |
| 10600 ABC Allocation - Town Planning | | 52,503 | | - | | 41 | | 52,544 | | 26,861 |
| 10601 Scheme Review | | 10,000 | | - | | - | | 10,000 | | 658 |
| 10602 Other Expenses | | 3,500 | | - | | 10,000 | | 13,500 | | 6,256 |
| <u>OPERATING REVENUE</u> | | | | | | | | | | |
| 10630 Income - Town Planning | 4,000 | | - | | - | | 4,000 | | 3,151 | |
| SUB-TOTAL | 4,000 | 66,003 | - | - | - | 10,041 | 4,000 | 76,044 | 3,151 | 33,775 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - |
| TOTAL - TOWN PLANNING & REG. DEVELOP. | 4,000 | 66,003 | - | - | - | 10,041 | 4,000 | 76,044 | 3,151 | 33,775 |

Comments

Adjustment to Admin allocation

Planning application costs

Shire of Morawa

SCHEDULE 10 - COMMUNITY AMENITIES

FINANCIAL STATEMENT FOR THE PERIOD ENDING

31 December 2022

| OTHER COMMUNITY AMENITIES | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|-----------------------------------|--------|---------------------------|---------|-------------------------------|--------|-------------------------------|---------|---------------------------|---------|-------------------------------------|--------|---|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| | | | | | | | | | | | | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| 10752 Infrastructure Other | | | 175,854 | | - | | 125,000 | | 300,854 | | 15,228 | LRCIP cemetery entrance, landscaping and carpark project |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | 175,854 | - | - | - | 125,000 | - | 300,854 | - | 15,228 | |
| | | | | | | | | | | | | |
| TOTAL - OTHER COMMUNITY AMENITIES | | 203,156 | 341,815 | - | - | 201,200 | 221,013 | 404,356 | 562,828 | 5,418 | 61,472 | |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | | | | | | | | | | |
|-------------------------------------|---------------------------|------------------|-------------------------------|---------------|-------------------------------|------------------|---------------------------|------------------|-------------------------------------|----------------|----------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| Public Halls and Civic Centres | | 165,841 | | - | | 2,908 | | 168,749 | | 106,507 | |
| Swimming Areas & Beaches | | 338,998 | | - | | 37 | | 339,035 | | 170,819 | |
| Other Recreation and Sport | | 883,423 | | - | | (20,133) | | 863,290 | | 436,707 | |
| TV and Radio Re-broadcasting | | 2,000 | | - | | - | | 2,000 | | - | |
| Libraries | | 23,288 | | - | | 15 | | 23,303 | | 10,847 | |
| Other Culture | | 150,780 | | 11,000 | | 18,016 | | 179,796 | | 105,644 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| Public Halls and Civic Centres | 201,500 | | - | | 125,000 | | 326,500 | | 28,366 | | |
| Swimming Areas & Beaches | 18,000 | | - | | - | | 18,000 | | 10,490 | | |
| Other Recreation and Sport | 447,500 | | - | | (422,000) | | 25,500 | | 34,900 | | |
| Libraries | 200 | | - | | - | | 200 | | - | | |
| Other Culture | 41,000 | | 16,000 | | 25,500 | | 82,500 | | 75,027 | | |
| SUB-TOTAL | 708,200 | 1,564,330 | 16,000 | 11,000 | (271,500) | 843 | 452,700 | 1,576,173 | 148,783 | 830,524 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| Public Halls and Civic Centres | | 220,000 | | - | | 105,000 | | 325,000 | | 1,811 | |
| Swimming Areas & Beaches | | 20,333 | | - | | - | | 20,333 | | 456 | |
| Other Recreation and Sport | | 762,731 | | - | | (369,443) | | 393,288 | | 20,571 | |
| Other Culture | | 20,000 | | - | | | | 20,000 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| Other Recreation and Sport | 101,640 | | - | | - | | 101,640 | | - | | |
| SUB-TOTAL | 101,640 | 1,023,064 | - | - | - | (264,443) | 101,640 | 758,621 | - | 22,838 | |
| | | | | | | | | | | | |
| TOTAL - PROGRAMME SUMMARY | 809,840 | 2,587,394 | 16,000 | 11,000 | (271,500) | (263,600) | 554,340 | 2,334,794 | 148,783 | 853,362 | |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PUBLIC HALLS, CIVIC CENTRES | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|---------|-------------------------------|---------|-------------------------------|----------|---------------------------|---------|-------------------------------------|---------|---|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| | | | | | | | | | | | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 11100 ABC Allocation - Halls | | 33,230 | | - | | 26 | | 33,256 | | 17,995 | Adjustment to Admin allocation |
| 11101 Maint - Gutha Hall | | 14,000 | | - | | - | | 14,000 | | 3,042 | |
| 11102 Maint - Morawa Hall & Old Shire Building | | 45,000 | | - | | 2,882 | | 47,882 | | 34,826 | Overhead allocation adjustment |
| 11104 Depreciation - Public Halls | | 73,611 | | - | | - | | 73,611 | | 50,644 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 11130 Income - Public Halls & Civic Centres | 1,500 | | - | | - | | 1,500 | | - | | |
| 11131 Public Halls Liquor Surcharge | - | | - | | - | | - | | - | | |
| 11140 Grants - Lrcip | 200,000 | | - | | 125,000 | | 325,000 | | 28,366 | | Increase to town hall storage project |
| SUB-TOTAL | 201,500 | 165,841 | - | - | 125,000 | 2,908 | 326,500 | 168,749 | 28,366 | 106,507 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 11150 Land & Buildings | | - | | - | | | | - | | 16 | |
| 11151 Land & Buildings | | 200,000 | | - | | 125,000 | | 325,000 | | 64 | Reallocation of LRCIP funding |
| 11152 Infrastructure Other - Solar Initiatives | | 20,000 | | - | | (20,000) | | - | | 1,731 | Admin building roof unsuitable for solar panels |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 220,000 | - | - | - | 105,000 | - | 325,000 | - | 1,811 | |
| | | | | | | | | | | | |
| TOTAL - PUBLIC HALLS, CIVIC CENTRES | 201,500 | 385,841 | - | - | 125,000 | 107,908 | 326,500 | 493,749 | 28,366 | 108,318 | |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| SWIMMING AREAS & BEACHES | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|--|---------------------------|----------------|-------------------------------|----------|-------------------------------|-----------|---------------------------|----------------|-------------------------------------|----------------|--------------------------------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| 11200 ABC Allocation - Swimming Pool | | | 47,386 | | - | | 37 | | 47,423 | | 24,664 | Adjustment to Admin allocation |
| 11201 Employee Expenses - Swimming Pool | | | 118,426 | | - | | - | | 118,426 | | 38,437 | |
| 11204 Housing Costs Allocated - Swimming Pool | | | 10,000 | | - | | - | | 10,000 | | 9,582 | |
| 11205 Maintenance - Swimming Pool | | | 126,000 | | - | | - | | 126,000 | | 77,497 | |
| 11206 Depreciation - Swimming Pool | | | 35,186 | | - | | - | | 35,186 | | 20,639 | |
| 11207 Other Expenses - Swimming Areas | | | 2,000 | | - | | - | | 2,000 | | - | |
| 11209 Loss On Disposal Of Assets | | | - | | - | | - | | - | | - | |
| | | | - | | - | | - | | - | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 11231 Swimming Pool Admissions | | 17,000 | | - | | - | | 17,000 | | 10,490 | | |
| 11260 Other Income - Swimming Pool | | 1,000 | | - | | - | | 1,000 | | - | | |
| SUB-TOTAL | | 18,000 | 338,998 | - | - | - | 37 | 18,000 | 339,035 | 10,490 | 170,819 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| 11271 Transfer To Reserve | | | 20,000 | | - | | - | | 20,000 | | - | |
| 11272 Transfer Interest to Reserve | | | 333 | | - | | - | | 333 | | 456 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | 20,333 | - | - | - | - | - | 20,333 | - | 456 | |
| TOTAL - SWIMMING AREAS & BEACHES | | 18,000 | 359,331 | - | - | - | 37 | 18,000 | 359,368 | 10,490 | 171,275 | |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| OTHER RECREATION & SPORT | | | | | | | | | | | |
|--|---------------------------|-----------|-------------------------------|---------|-------------------------------|-----------|---------------------------|-----------|-------------------------------------|---------|---|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 11300 ABC Allocation - Other Rec & Sport | | 57,771 | | - | | 44 | | 57,815 | | 25,674 | Adjustment to Admin allocation |
| 11301 Maint - Golf And Bowling Club | | 10,000 | | - | | - | | 10,000 | | 8,723 | |
| 11302 Maint - Parks & Reserves | | 353,600 | | - | | 10,000 | | 363,600 | | 165,952 | Overhead allocation adjustment |
| 11303 Maint - Sport & Rec Ovals & Buildings | | 212,100 | | - | | - | | 212,100 | | 101,878 | |
| 11305 Maint - Pony Club Grounds | | 227 | | - | | - | | 227 | | - | |
| 11308 Depreciation - Other Rec & Sport | | 171,823 | | - | | - | | 171,823 | | 121,912 | |
| 11309 Other Expenses | | 47,191 | | - | | (30,000) | | 17,191 | | 3,477 | Original Budget adoption not flowed through to schedules |
| 11310 Bond Refunds (Hall/Rec & Oval Hire) | | 1,000 | | - | | - | | 1,000 | | - | |
| 11312 Interest on Loan 139 - Netball Courts | | 4,509 | | - | | - | | 4,509 | | 556 | |
| 11313 Maintenance/Operations Of Gymnasium | | 25,000 | | - | | - | | 25,000 | | 8,510 | |
| 11315 Lease Interest - Gymnasium Equipment | | 202 | | - | | (177) | | 25 | | 24 | Adjust interest as lease ended |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 11330 Other Income | 500 | | - | | - | | 500 | | 77 | | |
| 11331 Oval And Facilities Levies & Hire Fees | 14,000 | | - | | - | | 14,000 | | 0 | | |
| 11332 Grant Income - Lrcip | 422,000 | | - | | (422,000) | | - | | 28,367 | | Reallocation of LRCIP funding |
| 11372 Bonds Hall/Rec & Oval Hire Receipts | 1,000 | | - | | - | | 1,000 | | 140 | | |
| 11373 Gymnasium Income | 10,000 | | - | | - | | 10,000 | | 6,315 | | |
| SUB-TOTAL | 447,500 | 883,423 | - | - | (422,000) | (20,133) | 25,500 | 863,290 | 34,900 | 436,707 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 11350 Land & Buildings | | 500,000 | | - | | (430,000) | | 70,000 | | - | Reallocation of LRCIP funding expense. Retained Shire funds to renewal works. |
| 11351 Furniture & Equipment | | - | | | | 55,000 | | 55,000 | | - | Purchase of gym equipment |
| 11358 Infrastructure - Parks & Ovals | | 131,640 | | - | | - | | 131,640 | | 32 | |
| 11362 Playground Equipment | | 90,000 | | - | | 20,000 | | 110,000 | | - | Extra costs at Wildflower Park |
| 11364 Principal Repayments Loan 139 | | 12,169 | | - | | - | | 12,169 | | 6,060 | |
| 11365 Principal Repayments - Gym Lease | | 28,922 | | - | | (14,443) | | 14,479 | | 14,479 | Lease finalised. Equipment purchased |
| 11360 Transfers From Reserve | 101,640 | | | | | | 101,640 | | - | | |
| SUB-TOTAL | 101,640 | 762,731 | - | - | - | (369,443) | 101,640 | 393,288 | - | 20,571 | |
| TOTAL - OTHER RECREATION & SPORT | 549,140 | 1,646,154 | - | - | (422,000) | (389,576) | 127,140 | 1,256,578 | 34,900 | 457,278 | |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| TV & RADIO REBROADCASTING | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| <u>OPERATING EXPENDITURE</u> | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 11400 Expenses - Other | | 2,000 | | - | | - | | 2,000 | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 11401 Income - Television & Rebroadcasting | - | | - | | - | | - | | - | | |
| SUB-TOTAL | - | 2,000 | - | - | - | - | - | 2,000 | - | - | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - TV & RADIO REBROADCASTING | - | 2,000 | - | - | - | - | - | 2,000 | - | - | |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| LIBRARIES | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|---------------|-------------------------------|----------|-------------------------------|-----------|---------------------------|---------------|-------------------------------------|---------------|---------------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 11500 ABC Allocation - Library | | 19,288 | | - | | 15 | | 19,303 | | 10,767 | Adjustment to Admin allocation |
| 11501 Expenses - Other | | 2,000 | | - | | - | | 2,000 | | 80 | |
| 11502 Library Software - Maint & Support | | 2,000 | | - | | - | | 2,000 | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 11530 Library Income | 200 | | - | | - | | 200 | | - | | |
| SUB-TOTAL | 200 | 23,288 | - | - | - | 15 | 200 | 23,303 | - | 10,847 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - LIBRARIES | 200 | 23,288 | - | - | - | 15 | 200 | 23,303 | - | 10,847 | |

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| OTHER CULTURE | | | | | | | | | | | |
|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------------------------------|--------------------------------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 11600 ABC Allocation - Other Culture | | 20,456 | | - | | 16 | | 20,472 | | 12,274 | Adjustment to Admin allocation |
| 11601 Contributions To Historical Society | | 2,000 | | - | | - | | 2,000 | | - | |
| 11602 Museum - Operations | | 9,000 | | - | | - | | 9,000 | | 4,852 | |
| 11603 Maint - Community FM Radio | | 1,000 | | - | | - | | 1,000 | | - | |
| 11605 Contributions To Morawa Cwa | | 1,030 | | - | | - | | 1,030 | | - | |
| 11606 Country Arts Membership & Other | | 1,000 | | - | | - | | 1,000 | | - | |
| 11607 Morawa Music & Arts Festival | | 70,000 | | 5,000 | | - | | 75,000 | | 74,978 | |
| 11609 Other Event Expenditure | | 20,000 | | | | | | 20,000 | | 2,751 | |
| 11610 Depreciation - Other Culture | | 4,294 | | - | | - | | 4,294 | | 3,470 | |
| 11612 Arts & Culture Plan Grant Expenditure | | - | | 6,000 | | - | | 6,000 | | 3,203 | |
| 11613 Naidoc Week Expenses | | 7,000 | | - | | - | | 7,000 | | 3,472 | |
| 11614 Australia Day Expenditure | | 15,000 | | - | | 18,000 | | 33,000 | | 645 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 11622 Income - Music, Arts & Festivals | 27,000 | | 16,000 | | 7,500 | | 50,500 | | 50,418 | Adjusted to match actual Income | |
| 11627 Naidoc Week Income | 2,000 | | - | | - | | 2,000 | | - | | |
| 11628 Australia Day Income | 12,000 | | - | | 18,000 | | 30,000 | | 24,000 | | |
| SUB-TOTAL | 41,000 | 150,780 | 16,000 | 11,000 | 25,500 | 18,016 | 82,500 | 179,796 | 75,027 | 105,644 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 11653 Land & Buildings Renewal - Other Culture | | 20,000 | | - | | - | | 20,000 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 20,000 | - | - | - | - | - | 20,000 | - | - | |
| | | | | | | | | | | | |
| TOTAL - OTHER CULTURE | 41,000 | 170,780 | 16,000 | 11,000 | 25,500 | 18,016 | 82,500 | 199,796 | 75,027 | 105,644 | |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | | | | | | | | | | |
|--|---------------------------|------------------|-------------------------------|---------------|-------------------------------|---------------|---------------------------|------------------|-------------------------------------|------------------|----------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| Maintenance Roads, Bridges and Depots | | 1,818,116 | | - | | 10,047 | | 1,828,163 | | 861,710 | |
| Plant Purchases | | 60,483 | | - | | 6 | | 60,489 | | 3,830 | |
| Transport Licensing | | 360,726 | | - | | 61 | | 360,787 | | 166,731 | |
| Aerodromes | | 83,607 | | - | | 5 | | 83,612 | | 37,620 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| Construction Roads, Bridges and Depots | 1,163,231 | | 30,000 | | - | | 1,193,231 | | 621,368 | | |
| Maintenance Roads, Bridges and Depots | 316,000 | | - | | - | | 316,000 | | 211,676 | | |
| Plant Purchases | 30,126 | | - | | - | | 30,126 | | 3,200 | | |
| Transport Licensing | 354,200 | | - | | - | | 354,200 | | 134,687 | | |
| Aerodromes | 122,517 | | - | | (40,839) | | 81,678 | | - | | |
| SUB-TOTAL | 1,986,074 | 2,322,932 | 30,000 | - | (40,839) | 10,119 | 1,975,235 | 2,333,051 | 970,930 | 1,069,891 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| Construction Roads, Bridges and Depots | | 1,839,333 | | 45,000 | | - | | 1,884,333 | | 528,764 | |
| Maintenance Roads, Bridges and Depots | | 70,000 | | - | | - | | 70,000 | | - | |
| Plant Purchases | | 1,206,601 | | - | | 60,000 | | 1,266,601 | | 36,138 | |
| Aerodromes | | 163,356 | | - | | - | | 163,356 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| Plant Purchases | 300,000 | | - | | - | | 300,000 | | - | | |
| SUB-TOTAL | 300,000 | 3,279,290 | - | 45,000 | - | 60,000 | 300,000 | 3,384,290 | - | 564,903 | |
| | | | | | | | | | | | |
| TOTAL - PROGRAMME SUMMARY | 2,286,074 | 5,602,222 | 30,000 | 45,000 | (40,839) | 70,119 | 2,275,235 | 5,717,341 | 970,930 | 1,634,793 | |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| CONST. ROADS, BRIDGES, DEPOTS | | | | | | | | | | | |
|---|---------------------------|-----------|-------------------------------|---------|-------------------------------|---------|---------------------------|-----------|-------------------------------------|---------|----------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 12133 Black Spot Grant Income | - | | 30,000 | | - | | 30,000 | | - | | |
| 12135 R2R Grant Income - Construction | 499,971 | | - | | - | | 499,971 | | 278,384 | | |
| 12136 RRG Project Income | 600,000 | | - | | | | 600,000 | | 288,000 | | |
| 12139 Footpath Grant Income | 63,260 | | - | | - | | 63,260 | | 54,984 | | |
| SUB-TOTAL | 1,163,231 | - | 30,000 | - | - | - | 1,193,231 | - | 621,368 | - | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 12150 Rural Roads Construction | | 1,412,000 | | 45,000 | | - | | 1,457,000 | | 359,555 | |
| 12151 Townsite Roads Construction | | 170,000 | | - | | - | | 170,000 | | 194 | |
| 12152 Kerbing Construction - Townsite Roads | | 50,000 | | - | | - | | 50,000 | | 45,890 | |
| 12156 Drainage Construction | | 50,000 | | - | | - | | 50,000 | | - | |
| 12157 Footpath Construction | | 126,520 | | - | | - | | 126,520 | | 122,007 | |
| 12158 Land and Buildings | | 20,000 | | - | | - | | 20,000 | | - | |
| 12161 Transfer to Road Reserve | | 10,000 | | - | | - | | 10,000 | | - | |
| 12162 Transfer Interest to Road Reserve | | 813 | | - | | - | | 813 | | 1,119 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 1,839,333 | - | 45,000 | - | - | - | 1,884,333 | - | 528,764 | |
| | | | | | | | | | | | |
| TOTAL - CONST. ROADS, BRIDGES, DEPOTS | 1,163,231 | 1,839,333 | 30,000 | 45,000 | - | - | 1,193,231 | 1,884,333 | 621,368 | 528,764 | |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| MTCE. ROADS, BRIDGES, DEPOTS | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|---------------------------|------------------|-------------------------------|----------|-------------------------------|---------------|---------------------------|------------------|-------------------------------------|----------------|--------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 12200 ABC Allocation - Road Maint | | 61,652 | | - | | 47 | | 61,699 | | 19,814 | Adjustment to Admin allocation |
| 12201 Ramm'S - Annual Charge | | 7,200 | | - | | - | | 7,200 | | 7,368 | |
| 12202 Street Lighting | | 48,000 | | - | | - | | 48,000 | | 17,769 | |
| 12203 Maint - Rural Roads | | 665,000 | | - | | 10,000 | | 675,000 | | 244,606 | Overhead allocation adjustment |
| 12204 Maint - Town Streets | | 70,000 | | - | | - | | 70,000 | | 25,916 | |
| 12205 Maint - Drainage | | 12,000 | | - | | - | | 12,000 | | 1,265 | |
| 12206 Maint - Depot | | 50,000 | | - | | - | | 50,000 | | 35,898 | |
| 12207 Maint - Footpaths | | 7,000 | | - | | - | | 7,000 | | 977 | |
| 12208 Maint - Traffic Signs | | 8,000 | | - | | - | | 8,000 | | 1,480 | |
| 12210 Maint - Crossovers | | 1,500 | | - | | - | | 1,500 | | - | |
| 12211 Depreciation - Infrastructure | | 822,764 | | - | | - | | 822,764 | | 425,418 | |
| 12213 Street Sweeping | | 25,000 | | - | | - | | 25,000 | | 6,144 | |
| 12214 Maint - Rural Roads - Mining Activity | | 40,000 | | - | | - | | 40,000 | | 44,249 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 12230 Income - Roads, Bridges & Depot Maint | 10,000 | | - | | - | | 10,000 | | - | | |
| 12234 Grant - Mrwa Direct - Maint | 151,000 | | - | | - | | 151,000 | | 164,489 | | |
| 12236 Road Mtce Contribution | 55,000 | | - | | - | | 55,000 | | - | | |
| 12238 Maint Contribution - Morawa Yalgoo Rd | 100,000 | | - | | - | | 100,000 | | 47,187 | | |
| SUB-TOTAL | 316,000 | 1,818,116 | - | - | - | 10,047 | 316,000 | 1,828,163 | 211,676 | 861,710 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 12250 Trf To Morawa-Yalgoo Road Maint Reserve | | 70,000 | | - | | - | | 70,000 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | 70,000 | - | - | - | - | - | 70,000 | - | - | |
| TOTAL - MTCE. ROADS, BRIDGES, DEPOTS | 316,000 | 1,888,116 | - | - | - | 10,047 | 316,000 | 1,898,163 | 211,676 | 861,710 | |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PLANT PURCHASES | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|--|---------------------------|------------------|-------------------------------|----------|-------------------------------|---------------|---------------------------|------------------|-------------------------------------|---------------|--|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| 12300 ABC Allocation - Plant | | | 7,812 | | - | | 6 | | 7,818 | | 3,830 | Adjustment to Admin allocation |
| 12302 Loss On Disposal Of Assets | | | 42,671 | | - | | - | | 42,671 | | - | |
| 12305 Expenses - Plant | | | 10,000 | | - | | - | | 10,000 | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 12331 Profit On Disposal Of Assets | | 30,126 | | - | | - | | 30,126 | | 3,200 | | |
| SUB-TOTAL | | 30,126 | 60,483 | - | - | - | 6 | 30,126 | 60,489 | 3,200 | 3,830 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| 12303 Transfer Interest to Plant Reserve | | | 1,734 | | - | | - | | 1,734 | | 2,638 | New doctor's vehicle |
| 12350 Plant & Equipment | | | 904,867 | | - | | 60,000 | | 964,867 | | 33,500 | |
| 12352 Transfer to Reserve | | | 300,000 | | - | | - | | 300,000 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| 12340 Transfer from Reserve | | 300,000 | | - | | - | | 300,000 | | - | | Trade in doctor's vehicle Trade in doctor's vehicle |
| 12370 Proceeds On Asset Disposal | | 178,200 | | - | | 10,000 | | 188,200 | | 14,000 | | |
| 12371 Realisation On Asset Disposal | | (178,200) | | - | | (10,000) | | (188,200) | | (14,000) | | |
| SUB-TOTAL | | 300,000 | 1,206,601 | - | - | - | 60,000 | 300,000 | 1,266,601 | - | 36,138 | |
| TOTAL - PLANT PURCHASES | | 330,126 | 1,267,084 | - | - | - | 60,006 | 330,126 | 1,327,090 | 3,200 | 39,968 | |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| TRANSPORT LICENSING | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| | | | | | | | | | | | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 12500 ABC Allocation - Licensing | | 78,726 | | - | | 61 | | 78,787 | | 37,410 | Adjustment to Admin allocation |
| 12502 DOT Reimbursable Expenses - Licensing | | 2,000 | | - | | - | | 2,000 | | 1,021 | |
| 12503 DOT - Licensing Expenditure | | 280,000 | | - | | - | | 280,000 | | 128,299 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 12530 Licensing Commissions - DOT | 15,000 | | - | | - | | 15,000 | | 2,379 | | |
| 12531 DOT Reimbursements - Licensing | 2,000 | | - | | - | | 2,000 | | - | | |
| 12532 DOT - Licensing Income | 337,200 | | - | | - | | 337,200 | | 132,308 | | |
| SUB-TOTAL | 354,200 | 360,726 | - | - | - | 61 | 354,200 | 360,787 | 134,687 | 166,731 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| | | | | | | | | | | | |
| TOTAL - TRANSPORT LICENSING | 354,200 | 360,726 | - | - | - | 61 | 354,200 | 360,787 | 134,687 | 166,731 | |

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| AERODROMES | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|--|---------------------------|----------------|-------------------------------|----------|-------------------------------|----------|---------------------------|----------------|-------------------------------------|---------------|---|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| 12600 ABC Allocation - Aerodrome | | | 6,405 | | - | | 5 | | 6,410 | | 3,385 | Adjustment to Admin allocation |
| 12601 Aerodromes Terminal Building Mtce/Ops | | | 40,000 | | - | | - | | 40,000 | | 24,206 | |
| 12602 Depreciation - Aerodromes | | | 12,202 | | - | | - | | 12,202 | | 6,117 | |
| 12603 Aerodromes - Other Expenditure | | | 25,000 | | - | | - | | 25,000 | | 3,911 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 12630 Aerodrome Grant | | 122,517 | | - | | (40,839) | | 81,678 | | - | | Adjustment to the Grant amount approved |
| SUB-TOTAL | | 122,517 | 83,607 | - | - | (40,839) | 5 | 81,678 | 83,612 | - | 37,620 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| 12651 Infrastructure | | | 163,356 | | - | | - | | 163,356 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | 163,356 | - | - | - | - | - | 163,356 | - | - | |
| TOTAL - AERODROMES | | 122,517 | 246,963 | - | - | (40,839) | 5 | 81,678 | 246,968 | - | 37,620 | |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|-------------------------------------|----------------|---------------------------|----------|-------------------------------|----------------|-------------------------------|----------------|---------------------------|----------------|-------------------------------------|--|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| Rural Services | | 35,983 | | - | | 8 | | 35,991 | | 7,237 | | |
| Tourism & Area Promotion | | 367,839 | | - | | 64 | | 367,903 | | 133,547 | | |
| Building Control | | 39,942 | | - | | 4,028 | | 43,970 | | 25,297 | | |
| Other Economic Services | | 63,528 | | - | | 21 | | 63,549 | | 29,716 | | |
| Economic Development | | 294,517 | | - | | 95 | | 294,612 | | 121,347 | | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| Tourism & Area Promotion | 187,000 | | - | | 172,000 | | 359,000 | | 101,511 | | | |
| Building Control | 6,500 | | - | | 2,000 | | 8,500 | | 5,892 | | | |
| Other Economic Services | 25,000 | | - | | - | | 25,000 | | 7,812 | | | |
| Economic Development | 21,072 | | - | | - | | 21,072 | | 8,348 | | | |
| SUB-TOTAL | 239,572 | 801,809 | - | - | 174,000 | 4,216 | 413,572 | 806,025 | 123,563 | 317,144 | | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| Tourism & Area Promotion | | 60,000 | | - | | 172,000 | | 232,000 | | 33,127 | | |
| Other Economic Services | | 80,000 | | - | | | | 80,000 | | - | | |
| Economic Development | | 13,719 | | - | | - | | 13,719 | | 7,948 | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| Economic Development | 40,000 | | - | | - | | 40,000 | | - | | | |
| SUB-TOTAL | 40,000 | 153,719 | - | - | - | 172,000 | 40,000 | 325,719 | - | 41,076 | | |
| | | | | | | | | | | | | |
| TOTAL - PROGRAMME SUMMARY | 279,572 | 955,528 | - | - | 174,000 | 176,216 | 453,572 | 1,131,744 | 123,563 | 358,220 | | |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| RURAL SERVICES | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| <u>OPERATING EXPENDITURE</u> | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 13100 ABC Allocation - Rural Services | | | 9,983 | | - | | 8 | | 9,991 | | 6,465 | Adjustment to Admin allocation |
| 13101 Expenses - Noxious Weeds & Spraying | | | 6,000 | | - | | - | | 6,000 | | - | |
| 13102 Expenses - Vermin Control | | | 15,000 | | - | | - | | 15,000 | | 772 | |
| 13103 Dog Control / Management | | | 5,000 | | - | | - | | 5,000 | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | 35,983 | - | - | - | 8 | - | 35,991 | - | 7,237 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - RURAL SERVICES | | - | 35,983 | - | - | - | 8 | - | 35,991 | - | 7,237 | |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| TOURISM & AREA PROMOTION | | | | | | | | | | | |
|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 13200 ABC Allocation - Tourism | | 81,781 | | - | | 64 | | 81,845 | | 26,453 | Adjustment to Admin allocation |
| 13201 Caravan Park - Employment Expenses | | 57,599 | | - | | - | | 57,599 | | 17,293 | |
| 13203 Expenses - Caravan Park | | 91,500 | | - | | - | | 91,500 | | 46,461 | |
| 13204 Maint - Canna Chalet | | 9,000 | | - | | - | | 9,000 | | 3,648 | |
| 13205 Maint - Koolanooka Chalet | | 9,000 | | - | | - | | 9,000 | | 3,688 | |
| 13206 Expenses - Area Promotion | | 25,000 | | - | | - | | 25,000 | | 5,244 | |
| 13207 Expenses - Community Resource Centre | | 2,250 | | - | | - | | 2,250 | | - | |
| 13208 Wildflower Country Tourism Committee | | 6,000 | | - | | - | | 6,000 | | - | |
| 13209 Tourist Bureau Operations | | 8,000 | | - | | - | | 8,000 | | 2,502 | |
| 13212 Depreciation - Tourism | | 21,709 | | - | | - | | 21,709 | | 13,928 | |
| 13213 Morawa Trails Project | | 10,000 | | - | | - | | 10,000 | | 2,000 | |
| 13215 Maint - Unit 1 C/Park - Morawa | | 9,000 | | - | | - | | 9,000 | | 3,066 | |
| 13216 Maint - Unit 2 C/Park - Gutha | | 9,000 | | - | | - | | 9,000 | | 2,486 | |
| 13217 Maint - Unit 3 C/Park - Merkanooka | | 9,000 | | - | | - | | 9,000 | | 2,919 | |
| 13218 Maint - Unit 4 - C/Park - Pintharuka | | 9,000 | | - | | - | | 9,000 | | 2,941 | |
| 13219 Maint - Caravan Park Office/Accom | | 4,000 | | - | | - | | 4,000 | | 82 | |
| 13220 Other Expenses - Area Promotion | | 6,000 | | - | | - | | 6,000 | | 835 | |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| TOURISM & AREA PROMOTION | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|----------------|---------------------------|----------|-------------------------------|----------------|-------------------------------|----------------|---------------------------|----------------|-------------------------------------|--|-------------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| | | | | | | | | | | | | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 13231 Income - Canna Chalet | 38,000 | | - | | - | | 38,000 | | 16,380 | | | Reallocation of LRCIP funding |
| 13232 Income - Koolanooka Chalet | 38,000 | | - | | - | | 38,000 | | 16,720 | | | |
| 13234 Caravan - Powered/Non-Powered Site | 38,000 | | - | | - | | 38,000 | | 28,831 | | | |
| 13235 Caravan - Non Powered Site (overflow) | 500 | | - | | - | | 500 | | - | | | |
| 13236 Other Incomce - Caravan Park | 1,000 | | - | | - | | 1,000 | | 1,379 | | | |
| 13241 LRCIP Grant Income | - | | - | | 172,000 | | 172,000 | | - | | | |
| 13342 Income - Unit 1 C/Park - Morawa | 20,000 | | - | | - | | 20,000 | | 11,300 | | | |
| 13343 Income - Unit 2 C/Park - Gutha | 15,500 | | - | | - | | 15,500 | | 9,300 | | | |
| 13344 Income - Unit 3 C/Park - Merkanooka | 18,000 | | - | | - | | 18,000 | | 10,100 | | | |
| 13345 Income - Unit 4 C/Park - Pintharuka | 18,000 | | - | | - | | 18,000 | | 7,500 | | | |
| SUB-TOTAL | 187,000 | 367,839 | - | - | 172,000 | 64 | 359,000 | 367,903 | 101,511 | 133,547 | | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| 13251 Land & Buildings | | 60,000 | | - | | 172,000 | | 232,000 | | 33,127 | Disability access toilet at caravan park | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | - | 60,000 | - | - | - | 172,000 | - | 232,000 | - | 33,127 | | |
| | | | | | | | | | | | | |
| TOTAL - TOURISM & AREA PROMOTION | 187,000 | 427,839 | - | - | 172,000 | 172,064 | 359,000 | 599,903 | 101,511 | 166,674 | | |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| BUILDING CONTROL | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|---------------------------|---------------|-------------------------------|----------|-------------------------------|--------------|---------------------------|---------------|-------------------------------------|---------------|---|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 13300 ABC Allocation - Building Control | | 35,942 | | - | | 28 | | 35,970 | | 21,544 | Adjustment to Admin allocation Expected increase to building permits |
| 13302 Other Expenses - Building Control | | 4,000 | | - | | 4,000 | | 8,000 | | 3,753 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | Expected more than budgeted income |
| 13330 Building Permit Fees | 6,000 | | - | | 2,000 | | 8,000 | | 5,892 | | |
| 13331 BCITF & RBb Commission | 500 | | - | | - | | 500 | | 0 | | |
| SUB-TOTAL | 6,500 | 39,942 | - | - | 2,000 | 4,028 | 8,500 | 43,970 | 5,892 | 25,297 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - BUILDING CONTROL | 6,500 | 39,942 | - | - | 2,000 | 4,028 | 8,500 | 43,970 | 5,892 | 25,297 | |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| OTHER ECONOMIC SERVICES | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|--|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|--------------------------------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| <u>OPERATING EXPENDITURE</u> | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | Adjustment to Admin allocation |
| 13600 ABC Allocation - Other Econ Services | | | 28,030 | | - | | 21 | | 28,051 | | 14,160 | |
| 13601 Expenses - Standpipe Water Supply | | | 20,000 | | - | | - | | 20,000 | | 7,132 | |
| 13607 Depreciation - Other Economic Services | | | 15,498 | | - | | - | | 15,498 | | 8,424 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 13630 Sale Of Water | | 25,000 | | - | | - | | 25,000 | | 7,812 | | |
| SUB-TOTAL | | 25,000 | 63,528 | - | - | - | 21 | 25,000 | 63,549 | 7,812 | 29,716 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| 13653 Other Infrastructure | | | 80,000 | | - | | - | | 80,000 | | - | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | 80,000 | - | - | - | - | - | 80,000 | - | - | |
| TOTAL - OTHER ECONOMIC SERVICES | | 25,000 | 143,528 | - | - | - | 21 | 25,000 | 143,549 | 7,812 | 29,716 | |

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

[illegible]

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| ECONOMIC DEVELOPMENT | | | | | | | | | | | |
|---|---------------------------|---------|-------------------------------|---------|-------------------------------|---------|---------------------------|---------|-------------------------------------|---------|----------|
| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| 13756 Transfer to Community Develop Reserve | | 5,010 | | - | | - | | 5,010 | | 3,830 | |
| 13758 Trf Int to Morawa Community Future Fund | | 6,660 | | - | | - | | 6,660 | | 1,969 | |
| 13759 Trf Interest to Future Fund Reserve | | 2,049 | | - | | - | | 2,049 | | 2,150 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| 13776 Trf from Future Fund Interest Reserve | 40,000 | | - | | - | | 40,000 | | - | | |
| SUB-TOTAL | 40,000 | 13,719 | - | - | - | - | 40,000 | 13,719 | - | 7,948 | |
| TOTAL - ECONOMIC DEVELOPMENT | 61,072 | 308,236 | - | - | - | 95 | 61,072 | 308,331 | 8,348 | 129,296 | |

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PROGRAMME SUMMARY | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|-------------------------------------|--|---------------------------|----------------|-------------------------------|----------|-------------------------------|--------------|---------------------------|----------------|-------------------------------------|----------------|----------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| Private Works | | | 27,215 | | - | | - | | 27,215 | | 6,318 | |
| Public Works Overheads | | | - | | - | | - | | - | | 115,087 | |
| Plant Operation Costs | | | - | | - | | - | | - | | 127,543 | |
| Stock, Fuels and Oils | | | - | | - | | - | | - | | (31,740) | |
| Administration | | | - | | - | | - | | - | | (69,706) | |
| Unclassified | | | 75,000 | | - | | 3,500 | | 78,500 | | 6,995 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| Private Works | | 40,000 | | - | | - | | 40,000 | | 1,002 | | |
| Public Works Overheads | | 1,000 | | - | | - | | 1,000 | | - | | |
| Plant Operation Costs | | 42,000 | | - | | - | | 42,000 | | 8,608 | | |
| Stock, Fuels and Oils | | 300 | | - | | - | | 300 | | 951 | | |
| Administration | | 10,000 | | - | | 15,000 | | 25,000 | | 21,894 | | |
| Unclassified | | 126,000 | | - | | 20,000 | | 146,000 | | 95,345 | | |
| SUB-TOTAL | | 219,300 | 102,215 | - | - | 35,000 | 3,500 | 254,300 | 105,715 | 127,800 | 166,466 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| Administration | | | 107,414 | | - | | 446 | | 107,860 | | 2,876 | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | 107,414 | - | - | - | 446 | - | 107,860 | - | 2,876 | |
| TOTAL - PROGRAMME SUMMARY | | 219,300 | 209,629 | - | - | 35,000 | 3,946 | 254,300 | 213,575 | 127,800 | 169,342 | |

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES

FINANCIAL STATEMENT FOR THE PERIOD ENDING

31 December 2022

| PRIVATE WORKS | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--------------------------------------|--|---------------------------|---------------|-------------------------------|----------|-------------------------------|----------|---------------------------|---------------|-------------------------------------|--------------|----------|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| <u>OPERATING EXPENDITURE</u> | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| 14100 ABC Allocation - Private Works | | | 2,215 | | - | | - | | 2,215 | | 984 | |
| 14101 Expenditure - Private Works | | | 25,000 | | - | | - | | 25,000 | | 5,335 | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 14130 Income From Private Works | | 40,000 | | - | | - | | 40,000 | | 1,002 | | |
| SUB-TOTAL | | 40,000 | 27,215 | - | - | - | - | 40,000 | 27,215 | 1,002 | 6,318 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - PRIVATE WORKS | | 40,000 | 27,215 | - | - | - | - | 40,000 | 27,215 | 1,002 | 6,318 | |

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PUBLIC WORKS OVERHEADS | 2022/23 | | 2022/23 | | 2022/23 | | 2022/23 | | 2022/23 | | Comments |
|---|----------------|---------|--------------------|---------|--------------------|---------|----------------|---------|--------------------------|---------|---|
| | Adopted Budget | | 1st Quarter Review | | 2nd Quarter Review | | Amended Budget | | Actuals as at 31/12/2022 | | |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 14200 ABC Allocation- PWO | | 232,070 | | - | | 182 | | 232,252 | | 137,610 | Adjustment to Admin allocation |
| 14201 Employee Expenses | | 105,882 | | - | | - | | 105,882 | | 65,749 | |
| 14202 Vehicle Expenses | | 12,323 | | - | | - | | 12,323 | | 808 | |
| 14203 Other Expenses | | 2,000 | | - | | - | | 2,000 | | 1,858 | |
| 14204 Sick Leave Expense - Outside Staff | | 38,418 | | - | | - | | 38,418 | | 23,689 | |
| 14205 Annual & Long Service - Outside Staff | | 90,280 | | - | | - | | 90,280 | | 53,228 | |
| 14206 Public Holiday Pay - Outside Staff | | 46,002 | | - | | - | | 46,002 | | 19,918 | |
| 14207 Superannuation - Outside Staff | | 126,006 | | - | | - | | 126,006 | | 68,158 | |
| 14209 Osh Programme & Training | | 60,000 | | - | | - | | 60,000 | | 18,153 | |
| 14210 Protective Clothing - Outside Staff | | 5,500 | | - | | - | | 5,500 | | 1,262 | |
| 14211 Insurance On Works | | 23,375 | | - | | - | | 23,375 | | 21,473 | |
| 14212 Contribution to Risk Co-Ordinator | | 9,900 | | - | | - | | 9,900 | | - | |
| 14213 Travel & Conference Expenses | | 1,500 | | - | | - | | 1,500 | | - | |
| 14214 Relocation Expenses | | 3,000 | | - | | - | | 3,000 | | - | |
| 14215 Safety Equipment | | 5,000 | | - | | - | | 5,000 | | 700 | |
| 14216 Expenses - Minor & Sundry Plant Costs | | 10,000 | | - | | - | | 10,000 | | 562 | |
| | | | | | | | | | | | Engineering support while recruiting for new EMWA |
| 14218 Consultancy Services | | 50,000 | | - | | 20,000 | | 70,000 | | 20,841 | |
| 14220 Expendable Stores Expense | | 10,000 | | - | | - | | 10,000 | | 2,436 | |
| | | | | | | | | | | | Adjustment to housing allocation |
| 14223 Housing Costs Allocated | | 71,000 | | - | | (7,000) | | 64,000 | | 9,427 | |
| 14224 Advertising | | 1,500 | | - | | - | | 1,500 | | 315 | |
| 14226 Medical Examination Costs | | 3,000 | | - | | - | | 3,000 | | 1,145 | |
| 14229 Workers Compensation Leave | | 100 | | - | | - | | 100 | | - | |
| 14242 Unallocated Wages | | - | | - | | - | | - | | - | |
| 14243 Depreciation - Pwo'S | | 9,000 | | - | | - | | 9,000 | | 6,039 | |

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PUBLIC WORKS OVERHEADS | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|---|--------|---------------------------|--------|-------------------------------|--------|-------------------------------|--------|---------------------------|--------|-------------------------------------|--|---------------------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | | |
| Recovered Amounts | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| 14219 Overheads Allocated To Public Works | | (915,856) | | - | | (13,182) | | (929,038) | | (338,387) | | Adjustment to allocations |
| OPERATING REVENUE | | | | | | | | | | | | |
| 14241 Workers Compensation Reimbursements | 1,000 | | - | | - | | 1,000 | | - | | | |
| SUB-TOTAL | 1,000 | - | - | - | - | - | 1,000 | - | - | 115,087 | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| CAPITAL REVENUE | | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | | |
| TOTAL - PUBLIC WORKS OVERHEADS | 1,000 | - | - | - | - | - | 1,000 | - | - | 115,087 | | |

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| PLANT OPERATION COSTS | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|-----------|-------------------------------|---------|-------------------------------|---------|---------------------------|-----------|-------------------------------------|-----------|----------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| | | | | | | | | | | | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 14301 Parts & Repairs | | 144,153 | | - | | - | | 144,153 | | 57,007 | |
| 14302 Grader Blades & Cutting Points | | 17,500 | | - | | - | | 17,500 | | 11,075 | |
| 14303 Insurance - Plant | | 30,713 | | - | | - | | 30,713 | | 23,417 | |
| 14304 Fuel & Oils | | 238,724 | | - | | - | | 238,724 | | 122,524 | |
| 14305 Tyres And Tubes | | 104,000 | | - | | - | | 104,000 | | 11,424 | |
| 14307 Internal Repair Wages | | 45,935 | | - | | - | | 45,935 | | 26,734 | |
| 14308 Licences - Plant | | 13,473 | | - | | - | | 13,473 | | 8,816 | |
| 14509 Depreciation - Plant | | 167,417 | | - | | - | | 167,417 | | 114,299 | |
| Recovered Amounts | | | | | | | | | | | |
| 14320 Plant Costs Allocated to Works | | (761,915) | | - | | - | | (761,915) | | (247,754) | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 14432 Diesel Fuel Rebate | 42,000 | | - | | - | | 42,000 | | 8,608 | | |
| SUB-TOTAL | 42,000 | - | - | - | - | - | 42,000 | - | 8,608 | 127,543 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - PLANT OPERATION COSTS | | | | | | | | | | | |
| | 42,000 | - | - | - | - | - | 42,000 | - | 8,608 | 127,543 | |

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

STOCK, FUELS & OILS

| | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--|---------------------------|-----------|-------------------------------|----------|-------------------------------|----------|---------------------------|-----------|-------------------------------------|----------|---------------|
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 14401 Purchase Of Stock Materials | | 210,000 | | - | | - | | 210,000 | | 40,588 | |
| 14402 Stock Allocated To Works And Plant | | (210,000) | | - | | - | | (210,000) | | (72,328) | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | |
| 14430 Sale Of Stock | 300 | | - | | - | | 300 | | 951 | | |
| SUB-TOTAL | 300 | - | - | - | - | - | 300 | - | 951 | - | 31,740 |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | |
| SUB-TOTAL | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - STOCK, FUELS & OILS | 300 | - | - | - | - | - | 300 | - | 951 | - | 31,740 |

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| ADMINISTRATION | 2022/23 | | 2022/23 | | 2022/23 | | 2022/23 | | 2022/23 | | Comments |
|--|----------------|---------|--------------------|---------|--------------------|---------|----------------|---------|--------------------------|---------|---|
| | Adopted Budget | | 1st Quarter Review | | 2nd Quarter Review | | Amended Budget | | Actuals as at 31/12/2022 | | |
| | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | |
| 14600 Salaries & Wages - Admin | | 824,809 | | - | | - | | 824,809 | | 371,269 | |
| 14602 Superannuation - Admin | | 123,451 | | - | | - | | 123,451 | | 47,722 | |
| 14604 Personal Professional Development | | 10,000 | | - | | - | | 10,000 | | 6,452 | |
| 14605 Staff Uniform Expense - Admin | | 3,000 | | - | | - | | 3,000 | | 1,838 | |
| 14606 Osh Programme & Training - Admin | | 40,000 | | - | | - | | 40,000 | | 26,873 | |
| 14607 Fringe Benefits Tax - Admin | | 22,500 | | - | | - | | 22,500 | | 6,006 | |
| 14608 Relocation Expenses - Admin | | 5,000 | | - | | - | | 5,000 | | 1,760 | |
| 14609 Insurance Premiums - Admin | | 36,525 | | - | | 5,000 | | 41,525 | | 41,313 | Increase to insurance costs |
| 14610 Conference Expenses - Admin | | 7,750 | | - | | - | | 7,750 | | 1,291 | |
| 14611 Motor Vehicle Expenses - Admin | | 22,000 | | - | | - | | 22,000 | | 12,602 | |
| 14612 Travel & Accommodation - Admin | | 4,000 | | - | | 6,000 | | 10,000 | | 2,744 | CEO Attendance at the National General Assembly Adjustment to housing allocation |
| 14613 Housing Costs Allocated - Admin | | 66,246 | | - | | - | | 66,246 | | 21,310 | |
| 14614 Consultancy Services - Admin | | 125,000 | | - | | - | | 125,000 | | 60,321 | |
| 14615 Office Building Maintenance - Admin | | 55,000 | | - | | - | | 55,000 | | 18,204 | |
| 14616 Archive & Records Storage | | 2,000 | | - | | - | | 2,000 | | 676 | |
| 14617 Office Equipment Maintenance - Admin | | 1,500 | | - | | - | | 1,500 | | 41 | |
| 14618 Office Equipment Purchases Expensed | | 8,000 | | - | | - | | 8,000 | | 2,334 | |
| 14619 Computer Maintenance Expense | | 25,000 | | - | | - | | 25,000 | | 4,046 | |
| 14620 Computer Software Support & Licenses | | 150,000 | | - | | - | | 150,000 | | 78,699 | |
| 14621 Miscellaneous/Other Office Expenses | | 6,000 | | - | | - | | 6,000 | | 2,527 | |
| 14623 Telecommunications - Admin | | 34,000 | | - | | - | | 34,000 | | 11,045 | |
| 14624 Legal Expenses Administration | | 10,000 | | - | | - | | 10,000 | | 1,079 | |
| 14625 Postage & Freight | | 15,000 | | - | | - | | 15,000 | | 4,077 | |
| 14626 Printing & Stationery - Admin | | 18,000 | | - | | - | | 18,000 | | 7,270 | |
| 14627 Advertising - Admin | | 15,000 | | - | | - | | 15,000 | | 2,301 | |
| 14628 Provision/Write Off Sundry Debtors | | 5,000 | | - | | - | | 5,000 | | - | |
| 14629 Bank Fees And Charges & Interest Expense | | 10,000 | | - | | - | | 10,000 | | 4,842 | |
| 14630 Depreciation - Admin | | 31,167 | | - | | - | | 31,167 | | 21,003 | |

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES FINANCIAL STATEMENT FOR THE PERIOD ENDING 31 December 2022

| ADMINISTRATION | | | | | | | | | | |
|--|---------------|-------------------------------|----------|-------------------------------|---------------|---------------------------|----------------|-------------------------------------|-----------------|--|
| 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
| Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| | (1,675,948) | | - | | (11,000) | | (1,686,948) | | (829,350) | |
| Recovered Amounts | | | | | | | | | | |
| 14639 ABC Allocations Across Programs | | | | | | | | | | |
| OPERATING REVENUE | | | | | | | | | | |
| 14640 Income Relating To Administration | 10,000 | - | - | 15,000 | - | 25,000 | - | 21,492 | - | Reimbursement of staff hours from other Shires |
| 14641 Leave Liability From Other Shires | - | - | - | - | - | - | - | - | - | |
| 14643 Salary Sacrifice Reimbursements | - | - | - | - | - | - | - | 402 | - | |
| SUB-TOTAL | 10,000 | - | - | 15,000 | - | 25,000 | - | 21,894 | (69,706) | |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| 14654 Transfer Interest To Leave Reserve | 948 | - | - | - | - | 948 | - | 1,065 | - | Correction to GL used in Adopted Budget |
| 14655 Transfer to Leave Reserve | 5,000 | - | - | - | - | 5,000 | - | - | - | |
| 14656 Transfer to capital works Reserve | 100,000 | - | - | - | - | 100,000 | - | - | - | |
| 14657 Transfer interest to capital works reserve | 1,466 | - | - | 446 | - | 1,912 | - | 1,811 | - | |
| SUB-TOTAL | - | 107,414 | - | - | 446 | - | 107,860 | - | 2,876 | |
| CAPITAL REVENUE | | | | | | | | | | |
| TOTAL - ADMINISTRATION | 10,000 | 107,414 | - | - | 15,000 | 446 | 25,000 | 107,860 | 21,894 | (66,829) |

**SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022**

[illegible]

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
31 December 2022

| UNCLASSIFIED | | 2022/23 Adopted Budget | | 2022/23 1st Quarter Review | | 2022/23 2nd Quarter Review | | 2022/23 Amended Budget | | 2022/23 Actuals as at 31/12/2022 | | Comments |
|--------------------------------------|--|---------------------------|---------------|-------------------------------|----------|-------------------------------|--------------|---------------------------|---------------|-------------------------------------|--------------|---|
| | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | Income | Expense | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <u>OPERATING EXPENDITURE</u> | | | | | | | | | | | | |
| 14810 Storm Damage Expenses | | | - | | - | | 3,500 | | 3,500 | | 3,407 | Expenses for project administrator (DFES Claim) |
| 14820 Insurance Claim Expenses | | | 75,000 | | - | | - | | 75,000 | | 3,588 | |
| 14821 Insurance Claim Excess Payment | | | - | | - | | - | | - | | - | |
| <u>OPERATING REVENUE</u> | | | | | | | | | | | | |
| 14830 Income - Unclassified | | 1,000 | | - | | - | | 1,000 | | - | | Match actual income received |
| 14832 Income - DRFAWA Claims | | 75,000 | | - | | 20,000 | | 95,000 | | 95,345 | | |
| 14833 Insurance Claim Reimbursements | | 50,000 | | - | | - | | 50,000 | | - | | |
| SUB-TOTAL | | 126,000 | 75,000 | - | - | 20,000 | 3,500 | 146,000 | 78,500 | 95,345 | 6,995 | |
| <u>CAPITAL EXPENDITURE</u> | | | | | | | | | | | | |
| <u>CAPITAL REVENUE</u> | | | | | | | | | | | | |
| SUB-TOTAL | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL - UNCLASSIFIED | | 126,000 | 75,000 | - | - | 20,000 | 3,500 | 146,000 | 78,500 | 95,345 | 6,995 | |

Ordinary Council Meeting 16 March 2023

***Attachment 1- 11.3.1a Road Owner Preliminary
Assessment Checklist***

Item 11.3.1- RAV Assessment



Restricted Access Vehicle (RAV) Preliminary Assessment Checklist

Date: 07/03/2023

Road Name: White Avenue (5110109)

Preliminary Assessment Checklist (Required only for roads that are not already approved on the Tandem Drive Network)

As the road owner you are required to conduct a preliminary assessment of the requested road/s to ensure there are no obvious issues that would deem RAV access unsuitable. The preliminary check should be carried out using the criteria outlined in the [Framework for Applying to have a Local Government Road Added to a Restricted Access Vehicle Network](#). Please tick each of the boxes below to confirm that the road has been assessed and meets each of the criteria for the level of access requested.

Glossary of Technical Terms

| | |
|--------------------------|--|
| AADT: | Annual Average Daily Traffic is determined by the total yearly two-way traffic volume divided by 365, expressed as vehicles per day. |
| VPD: | The number of vehicles observed passing a point on a road in both directions for 24 hours. (It is a measure of daily volume, often more relevant to low volume, Local Government roads, typically rural roads in these guidelines. 'vpd' can differ from AADT in being a better measure of traffic volume during periods of more intensive RAV usage or seasonal tourist traffic.) |
| Carriageway Width: | That portion of road or structure devoted particularly to the use of vehicles that is between guide posts, kerbs or barriers where these are provided, inclusive of shoulders and auxiliary lanes. |
| Rural Road: | All roads that provide a secondary network of National, State and Local Government roads connecting cities and towns. |
| Urban and Townsite Road: | All roads within a populated area of established dwellings, a central place of trade and recognised as a distinct place. Generally the area will act as a central hub of activity for the community. |
| Seal Width: | Width between edges of sealed surface or between edge lines (where installed on undivided carriageways), whichever is less. |

Road Widths

Depending on the road you are required to assess the road is either a 'Rural Road' or 'Urban and Townsite Road'.

The road is a:

☐ Rural Road complete Table 1

☒ Townsite Road complete Table 2

Table 1 - Rural Road Width: (Refer to page 6-9 of the guidelines for Assessing the Suitability of road widths for Restricted Access Vehicles).

| What is the AADT? (Daily Traffic Volumes) | | | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Criteria | Road Section 1 | Road Section 2 | Road Section 3 | Road Section 4 | Road Section 5 |
| Road Surface | <input type="radio"/> Sealed | <input type="radio"/> Sealed | <input type="radio"/> Sealed | <input type="radio"/> Sealed | <input type="radio"/> Sealed |
| | <input type="radio"/> Unsealed | <input type="radio"/> Unsealed | <input type="radio"/> Unsealed | <input type="radio"/> Unsealed | <input type="radio"/> Unsealed |
| Carriageway Width (m) | | | | | |
| Sealed Width (m) | | | | | |
| Length (m) | | | | | |
| Posted Speed Limit (km/h) | | | | | |
| SLK | | | | | |
| Sight Distance always over 250m | <input type="radio"/> Yes | <input type="radio"/> Yes | <input type="radio"/> Yes | <input type="radio"/> Yes | <input type="radio"/> Yes |
| | <input type="radio"/> No | <input type="radio"/> No | <input type="radio"/> No | <input type="radio"/> No | <input type="radio"/> No |

Table 2 - Townsite Road Width:

| Please tick most appropriate | | | | | |
|---|----------|--|---|--------|--------------------------------------|
| <input type="checkbox"/> | | Undivided Carriageway 1 way | <input checked="" type="checkbox"/> | | Undivided Carriageway 2 way |
| <input type="checkbox"/> | | Undivided Carriageway 2 lanes each way | <input type="checkbox"/> | | Divided Carriageway Single Lane |
| <input type="checkbox"/> | | Divided Carriageway 2 lanes each way | <input type="checkbox"/> | | Divided Carriageway 3 lanes each way |
| Please answer the following | | | | | |
| What is the posted speed limit on the road (km/h) ? | | | | 50km/h | |
| What is the carriageway width (m) ? <small>(width measurement should be taken from the edge of the seal to the road centre or edge of the median/traffic island)</small> | | | | 8m | |
| What is the shoulder width (m) ? (if applicable) | | | | N/A | |
| | Question | | | | Comments |
| Is there designated cycle lanes ? | | | <input type="radio"/> Yes <input checked="" type="radio"/> No | | |
| Is there Parallel Parking ? | | | <input type="radio"/> Yes <input checked="" type="radio"/> No | | |
| If Yes are there designated parking bays ? | | | <input type="radio"/> Yes <input type="radio"/> No | | |
| Is there regular Angle Parking ? | | | <input type="radio"/> Yes <input checked="" type="radio"/> No | | |
| If Yes are there designated parking bays ? | | | <input type="radio"/> Yes <input type="radio"/> No | | |

Grades

Have any gradients been identified ? ☐ Yes If Yes complete Table 3 ☒ No

(Refer to page 11-13 of the guidelines for Assessing the Suitability of steep ascending grades for Restricted Access Vehicles).

Table 3 - Grades (ONLY list grades 3% or above for unsealed roads, 5% or above for sealed roads)

| Criteria | Grade 1 | Grade 2 | Grade 3 | Grade 4 |
|--------------|--|--|--|--|
| Road Surface | <input type="radio"/> Sealed <input type="radio"/> Unsealed | <input type="radio"/> Sealed <input type="radio"/> Unsealed | <input type="radio"/> Sealed <input type="radio"/> Unsealed | <input type="radio"/> Sealed <input type="radio"/> Unsealed |
| Grade (%) | | | | |
| Length (m) | | | | |
| SLK | | | | |

Sight Distance

(Refer to page 14-15 and 28, Section 2.9.3, 2.9.4 and Appendix F of the guidelines for Assessing the Suitability of sight distances at intersections for Restricted Access Vehicles).

Is the sight distance acceptable for the Restricted Access Vehicle category being assessed? ☒ Yes ☐ No

Is there anything restricting sight distance? (e.g. trees, shrubs, parking bays/rest areas) ☐ Yes ☒ No

If Yes: Can anything be done to increase sight distance? If Yes, please specify in the comment section below ☐ Yes ☐ No

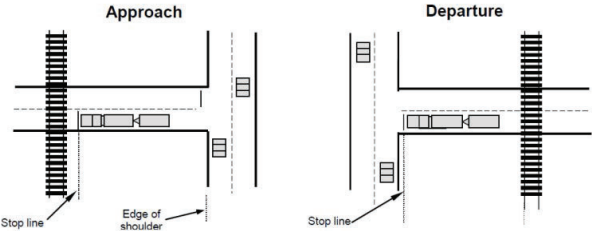
Table 5 - Intersection Sight Distance

| Name of Intersecting Road <small>(not the road being assessed)</small> | AADT of intersecting Road | Sight Distance 1 (m) | Specify direction taken (e.g. north east = NE) | Sight Distance 2 (m) | Specify direction taken (e.g. north east = NE) | Are photo's attached? |
|---|---------------------------|-------------------------|--|-------------------------|--|---|
| Wubin-Mullewa | | 200m+ | N | 200m+ | S | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| | | | | | | <input type="radio"/> Yes <input type="radio"/> No |
| | | | | | | <input type="radio"/> Yes <input type="radio"/> No |
| | | | | | | <input type="radio"/> Yes <input type="radio"/> No |

Railway Crossing

Have any railway crossings been identified ? ☐ Yes If Yes complete Table 4 ☒ No

Table 4 - Railway Crossings (Refer to page 16-18 of the guidelines for Assessing the Suitability of railway level crossings for Restricted Access Vehicles).

| | | | |
|---|---|---|---------------------------------------|
| Please tick most appropriate | | | |
| What is the main use for the railway? | <input type="radio"/> Freight | <input type="radio"/> Passenger | <input type="radio"/> Other |
| What is the railway crossing protected by? | <input type="radio"/> Give Way Sign | <input type="radio"/> Stop Sign | <input type="radio"/> Flashing Lights |
| | <input type="radio"/> Flashing Lights with Boom | <input type="radio"/> Advance warning flashing amber lights | <input type="radio"/> No Protection |
| Please answer the following | | | |
| What is the angle between the railway line and the road (degrees)? (Only applicable for crossings not protected by boom gates) | | | |
| Sight Distances (Only applicable for crossings not protected by boom gates) | | | |
| Direction of Travel (e.g. South-West) | Sight Distance LHS (m) | Sight Distance RHS (m) | |
| | | | |
| | | | |
| Stacking Distances | | | |
| If the railway crossing is near to an intersection/T-junction, please specify stacking distance measurements | | | |
|  | Approach Stacking Distance (m) and/or Departure Stacking Distance (m) | | |

Comments:

The addition of White Avenue SLK 0.75 - 0.79 onto the RAV network as a RAV 4 (AMMS Level 1) has no foreseeable issues. Sight-lines at the Mullewa-Wubin Road intersection are unimpeded and is controlled by a 50km/h speed limit. White Avenue (SLK 0.00 - 0.75) already holds RAV 4 rating, this final 40m section is a legacy from the Morawa by-pass.

NOTE - If condition CA07 (All operators must carry written approval from the Local Government authority permitting use of the road) is required. The road owner is responsible for the administration of condition CA07. If Condition CA07 applies, then this approval must be carried in the vehicle and produced upon request.

To prevent any assessment delays, please attach any current traffic counts along with relevant roman data for newly constructed roads.

| | | | |
|--|--|--------------|-----------------|
| I | Paul Devcic | On behalf of | Shire of Morawa |
| endorse the above decisions, subject to Main Roads final approval. | | | |
| Signature | Paul Devcic | Date | 07/03/2023 |
| | Digitally signed by Paul Devcic Date: 2023.03.07 11:25:26 +08'00' | | |

eMail completed form to: hvsrouteassessments@mainroads.wa.gov.au
Heavy Vehicle Services Main Roads WA
PO Box 374 | WELSHPOOL DC | WA 6986 | Telephone 138 HVO (486) | Fax (08) 9475 8455
www.mainroads.wa.gov.au

Ordinary Council Meeting 16 March 2023

Attachment 1- 12.1a Minutes of 2 March 2023 Audit & Risk Committee Meeting Minutes

Item 12.1- 2 March 2023 Audit & Risk Committee Meeting Minutes



MINUTES

AUDIT & RISK MANAGEMENT COMMITTEE

held on

Thursday, 2 March 2023 at 6:00pm

via

eMeeting

also hosted at the

**Shire of Morawa Council Chambers,
26 Winfield Street, Morawa**



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

'This meeting is being recorded on audio tape and to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of Morawa Meeting Procedures Local Law 2012 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.'

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Morawa for any act, omission, statement or intimation occurring during Council Meetings. The Shire of Morawa disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission, and statement of intimation occurring during Council Meetings.

Any person or legal entity that acts or fails to act in reliance upon any statement, act or omission occurring in a Council Meeting does so at their own risk. The Shire of Morawa advises that any person or legal entity should only rely on formal confirmation or notification of Council resolutions.

DISCLOSURE OF FINANCIAL/ IMPARTIALITY/ PROXIMITY INTERESTS

Local Government Act 1995 – Section 5.65, 5.70 and 5.71 Local Government (Administration) Regulation 34C

| | | | |
|--|--|-----------|--------------|
| <i>This form is provided to enable members and officers to disclose an Interest in a matter in accordance with the regulations of Section 5.65, 5.70 and 5.71 of the Local Government Act and Local Government (Administration) Regulation 34C</i> | | | |
| Name of person declaring the interest | | | |
| Position | | | |
| Date of Meeting | | | |
| Type of Meeting (Please circle one) | Council Meeting/ Committee Meeting/ Special Council Meeting Workshop/ Public Agenda Briefing/ Confidential Briefing | | |
| Interest Disclosed | | | |
| Item Number and Title | | | |
| Nature of Interest | | | |
| Type of Interest (please circle one) | Financial | Proximity | Impartiality |
| Interest Disclosed | | | |
| Item Number and Title | | | |
| Nature of Interest | | | |
| Type of Interest (please circle one) | Financial | Proximity | Impartiality |
| Interest Disclosed | | | |
| Item Number and Title | | | |
| Nature of Interest | | | |
| Type of Interest (please circle one) | Financial | Proximity | Impartiality |

Signature: _____

Date: _____

Important Note: Should you declare a **Financial** or **Proximity** Interest, in accordance with the Act and Regulations noted above, you are required to leave the room while the item is being considered. For an **Impartiality** Interest, you must state the following prior to the consideration of the item:

“With regard to agenda item (read item number and title), I disclose that I have an impartiality interest because (read your reason for interest). As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly.”

This page is blank intentionally.

| | | |
|---------|---|----|
| Item 1 | Opening of Meeting | 6 |
| Item 2 | Acknowledgement of Traditional Owners and Dignitaries..... | 6 |
| Item 3 | Recording of Attendance | 6 |
| 4.1 | Attendance | 6 |
| 4.2 | Apologies..... | 6 |
| 4.4 | Approved Leave of Absence..... | 6 |
| 4.5 | Disclosure of Interests | 6 |
| Item 5 | Applications for Leave of Absence | 6 |
| Item 6 | Response to Previous Questions | 7 |
| Item 7 | Questions from Members without Notice | 7 |
| Item 8 | Announcements by Presiding Member without Discussion | 7 |
| Item 9 | Declarations of All Members to have Given Due Consideration to All Matters Contained in the Business Paper before the Meeting..... | 7 |
| Item 10 | Confirmation of Minutes of Previous Meeting | 7 |
| Item 11 | Reports of Officers..... | 8 |
| 11.1 | Update to Audit Committee Terms of Reference and Risk Management Framework | 8 |
| 11.2 | 2022-2023 Regulation 17 Review..... | 11 |
| 11.3 | 2022 Compliance Audit Return..... | 14 |
| 11.4 | Financial Management Review 2022 – Status Report Update | 17 |
| Item 12 | Motions of Which Previous Notice Has Been Given | 19 |
| Item 13 | New Business of an Urgent Nature | 19 |
| Item 14 | Closure | 19 |
| 16.1 | Date of Next Meeting..... | 19 |
| 16.2 | Attendance Confirmation | 19 |
| 16.2 | Closure | 19 |

Item 1 Opening of Meeting

Prior to commencement of this electronic meeting Council Members and other attendee connections by electronic means were tested and confirmed.

The Presiding Member declared the meeting open at 6:01pm.

Item 2 Acknowledgement of Traditional Owners and Dignitaries

The Presiding Member acknowledges the traditional custodians, the Yamatji people, and recognises the contribution of Yamatji elders past, present and future, in working together for the future of Morawa.

Item 3 Recording of Attendance**4.1 Attendance**

The Presiding Member asked Council Members and staff to confirm that they are connected and in attendance, with the following attendees so confirmed:

Committee Members

Deputy President Councillor Ken Stokes (Presiding Member)
Councillor Debbie Collins
Councillor Yvette Harris
Councillor Shirley Katona

Staff

| | |
|--|-----------------|
| Chief Executive Officer | Scott Wildgoose |
| Executive Manager Corporate & Community Services | Jackie Hawkins |
| Executive Manager Works & Assets | Paul Devcic |

4.2 Apologies

President Councillor Karen Chappel
Councillor Jane Coaker
Councillor Mark Coaker

4.4 Approved Leave of Absence

Nil

4.5 Disclosure of Interests

Nil

Item 5 Applications for Leave of Absence

Nil

Item 6 Response to Previous Questions

Nil

Item 7 Questions from Members without Notice

Nil

Item 8 Announcements by Presiding Member without Discussion

Nil

Item 9 Declarations of All Members to have Given Due Consideration to All Matters Contained in the Business Paper before the Meeting

The Elected Members to declare that they had given due consideration to all matters contained in the agenda.

- Deputy President Councillor Ken Stokes (Presiding Member)
- Councillor Debbie Collins
- Councillor Yvette Harris
- Councillor Shirley Katona

Item 10 Confirmation of Minutes of Previous Meeting**OFFICER'S RECOMMENDATION/RESOLUTION**

230301

Moved: Cr Collins

Seconded: Cr Harris

That the Audit Committee Meeting Minutes held on Thursday, 15 December 2022 are confirmed to be a true and correct record.

CARRIED BY SIMPLE MAJORITY 4/0

Disclaimer

Members of the public are cautioned against taking any action on Council decisions, on items in this agenda in which they may have an interest, until formal notification in writing from the Shire has been received. Decisions made at this meeting can be revoked pursuant to the Local Government Act 1995.

Item 11 Reports of Officers**11.1 Update to Audit & Risk Committee Terms of Reference and Risk Management Framework**

Author: Chief Executive Officer

Authorising Officer: Chief Executive Officer

Disclosure of Interest: The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

Procedural Motion to Suspend Standing Orders to allow CEO to summarise the Risk Framework and Regulation 17 Review practical implications.

Moved: Cr Collins **Seconded:** Cr Katona

ACCEPTED 4/0

Standing Orders Suspended 6:04pm

Motion to Resume Standing Orders

Moved: Cr Harris **Seconded:** Cr Collins

ACCEPTED 4/0

Standing Orders resumed 6:09pm

OFFICER'S RECOMMENDATION/RESOLUTION

230302 Moved: Cr Collins **Seconded:** Cr Harris

That the Audit Committee:

- 1. Supports the adoption of the revised Council Policy – CORP01 – Risk Management and the implementation of the Risk Management Framework as described within the Policy**
- 2. Supports the amendment to the Audit & Risk Committee terms of reference to ensure its role in Risk Management is emphasised**

CARRIED BY SIMPLE MAJORITY 4/0

PURPOSE

For the Audit & Risk Committee to review the updated Risk Management Framework and the Committee Terms of Reference to clearly incorporate risk oversight within its functions.

DETAIL

Background

The Audit & Risk Committee (Committee) is responsible for the oversight of actions related to the Local Government (Audit) Regulations 1996 and is a prescribed Committee under the Local Government Act 1995.

In November 2020 Council adopted policy CORP01 Risk Management. This Policy was due for review in November 2022.

The Shire has recently completed its Regulation 17 review process and Risk Management was found to be an area where improvement was needed.

Review

Attachment 1 is the current Council Policy on Risk Management and Attachment 2 represents the revised Council Policy on Risk Management that the administration recommends for Committee support and Council adoption. Whilst being similar in substance the new policy provides more guidance to the administration on its implementation and provides for an expanded role for the Committee to provide more of a Risk Management oversight.

Attachment 3 is revised terms of reference for this committee that ensure the importance of risk management is recognised and highlights the role of the committee in risk management. Of note is the clear change of name for the committee in the terms to include risk in its title and the inclusion of risk management as a role and responsibility of the Committee.

The Committee will be responsible for annual strategic risk register reviews and the reviewing risk items as they are raised throughout the year.

The new terms of reference also recommend reducing the size of the Committee from seven (7) Councillors to four (4). This will make the Committee more streamlined and allow meetings to be held with a smaller quorum. It also pre-empts the introduction of an independent Chair by the minister – the idea being this independent Chair would become the fifth member of the committee in the next 12 months. Civic Legal in their Reg 17 review suggested reducing the size of the Committee. The Committee recommend that the change in committee size be implemented after the October 2023 elections.

LEVEL OF SIGNIFICANCE

Medium – the enhancement of Risk Management is important to the organization and Council, and a strong overarching framework and oversight committee is key to that.

CONSULTATION

Civic Legal
Senior Management Team

LEGISLATION AND POLICY CONSIDERATIONS

Local Government Act 1995
Local Government (Audit) Regulations 1996

STRATEGIC AND SUSTAINABILITY IMPLICATIONS

Strategic Community Plan 2022 to 2032

N/A

FINANCIAL AND RESOURCES IMPLICATIONS

N/A

RISK MANAGEMENT CONSIDERATIONS

The introduction of the framework, subsequent operational level policies and registers, and Committee oversight will be key risk management tools.

CONCLUSION

That the Committee support the Risk Management Policy and Committee Terms of Reference being presented to Council for formal adoption as attached.

ATTACHMENTS

Attachment 1 – 11.1a Current Risk Management Policy

Attachment 2 – 11.1b Revised Risk Management Policy

Attachment 3 – 11.1c Audit and Risk Committee Terms of Reference

11.2 2022-2023 Regulation 17 Review

Author: Chief Executive Officer

Authorising Officer: Chief Executive Officer

Disclosure of Interest: The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

OFFICER'S RECOMMENDATION/RESOLUTION**230303****Moved: Cr Harris****Seconded: Cr Collins**

That the Audit Committee:

- 1. Notes the Systems and Procedures Review report prepared by Civic Legal (attachment 1).**
- 2. Accepts the CEO's system and procedure review based on the report prepared by Civic Legal and endorse the proposed actions and timeframes.**
- 3. Direct the CEO to ensure a Reg.17 actions update is provided to each Audit Committee meeting moving forward.**

CARRIED BY SIMPLE MAJORITY 4/0

PURPOSE

For the Audit Committee to review the findings and proposed actions relating to the 2023 Regulation 17 assessment.

DETAILBackground

The Audit Committee (Committee) is responsible for the oversight of actions related to the Local Government (Audit) Regulations 1996. Regulation 17 states that the CEO is to review certain systems and procedures relating to risk management, internal control, and legislative compliance at least once in every three financial years.

The last Regulation 17 review was conducted in 2019/2020 with inputs from the Town of Victoria Park.

Regulation 17 reviews are not pass or fail and centre around embedding continuous improvement within the organisation.

Current Review

In the 2022/2023 financial year the CEO engaged Civic Legal as an experienced Local Government specialised legal firm to conduct a review of the Shire's systems and procedures. Attachment 1 is the Civic Legal Systems and Procedures Review including their methodology, findings, and suggested actions.

Moving Forward

Attachment 2 represents the CEO's review of Civic Legal's findings and in particular their suggested action areas.

In most areas the CEO has suggested actions that align to those suggested by Civic Legal with minor modifications to reflect the resources and maturity of the Shire's systems and procedures.

The CEO has allocated timeframes against each action with the goal of delivering all actions by the time of the next review in 2026.

LEVEL OF SIGNIFICANCE

Medium – the CEO is obligated to undertake the review and present to the Audit and Risk Committee which has been done. Whether the committee accepts the proposed actions and timeframes is discretionary and the plan is fluid such that the committee is able to request amendments over the next three years if priorities change.

CONSULTATION

Civic Legal
Senior Management Team

LEGISLATION AND POLICY CONSIDERATIONS

Local Government Act 1995
Local Government (Audit) Regulations 1996

STRATEGIC AND SUSTAINABILITY IMPLICATIONS

Strategic Community Plan 2022 to 2032

N/A

FINANCIAL AND RESOURCES IMPLICATIONS

The Shire had budgeted for consultant support for this review. The delivery of action items will involve consultant support or significant current workload reallocation. This will fall within normal budgetary constraints.

RISK MANAGEMENT CONSIDERATIONS

The Reg. 17 Audit is essentially a risk mitigation/identification measure focussed on providing the Audit Committee with information relating to potential systems or procedure risk areas.

CONCLUSION

The CEO has undertaken a system and procedure review and presents it as attached to the Audit & Risk Committee.

ATTACHMENTS

Attachment 1 – 11.2a Civic Legal System and Procedures Review 2022/2023

Attachment 2 – 11.2b Shire of Morawa CEO review of Civic Legal Review and proposed actions

11.3 2022 Compliance Audit Return

Author: Executive Manager Works & Assets

Authorising Officer: Chief Executive Officer

Disclosure of Interest: The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

OFFICER'S RECOMMENDATION/RESOLUTION**230304****Moved: Cr Collins****Seconded: Cr Katona**

That with respect to the Local Government Compliance Audit Return 2022 for the Shire of Morawa, the Audit Committee recommend that Council:

1. Note and accept the Compliance Audit Return (Attachment 1) for the Local Government of the Shire of Morawa for the period 1 January 2022 to 31 December 2022; and
2. Request the Chief Executive Officer to submit a certified copy of the Compliance Audit Return to the Director General of the Department of Local Government Sport and Cultural Industries by 31 March 2022.

CARRIED BY SIMPLE MAJORITY 4/0

PURPOSE

The Department of Local Government, Sport and Cultural Industries (the Department) has distributed the 2022 Compliance Audit Return (the Return) for completion by the Shire of Morawa.

The Return is one of the tools that allow the Audit Committee and Council to monitor how the organisation is functioning and must be presented to Council for adoption before its submission to the Department.

Each local government is to carry out a compliance audit for the period 1 January to 31 December annually against the requirements included in the Return set out by the Department.

DETAIL

The Return identifies instances where full compliance was not achieved, providing context and/or remedial action if required, which is then endorsed by Council.

The 2022 Return has been prepared by electronic means and will be submitted via the Department's online portal.

The Shire of Morawa Compliance Audit Report 2022 will be presented for review at the ordinary meeting of Council being held on 16 March 2023.

The Shire has seen gradual improvement across all metrics based on previous reports in recent years.

As with 2021, the 2022 Report remains largely compliant. The areas of non-compliance in 2022 are listed below.

Delegations: One written record of delegated power or duty under the Act, an 'Application to Consume Liquor', was misplaced. The Shire retained information pertinent to the application as well as emailed approval from the CEO. The relevant employees have been counselled on the legal requirement for filing processes to be observed.

Disclosure of Interest: One Councillor submitted their Annual Return past the 31 August 2022 deadline. The Return was received 5 September 2022.

Official Conduct: The Shire has not designated an employee to be its complaints officer. However, as per Section 5.120(2) of the *Local Government Act 1995*, where no designation exists, the CEO of the local government is the complaints officer.

LEVEL OF SIGNIFICANCE

Medium – requirement under *Local Government Act 1995* administered by the Department.

CONSULTATION

Chief Executive Officer
Executive Managers
Senior Staff

LEGISLATION AND POLICY CONSIDERATIONS

- *Local Government Act 1995*
- *Local Government (Administration) Regulations 1996*
- *Local Government (Rules of Conduct) Regulations 2007*
- *Local Government (Audit) Regulations 1996*

14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) *After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*
 - (a) presented to the council at a meeting of the council; and*
 - (b) adopted by the council; and*
 - (c) recorded in the minutes of the meeting at which it is adopted.*

[Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.]

15. *Compliance audit return, certified copy of etc. to be given to Executive Director*

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*
- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
 - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.*
- (2) *In this regulation —*
certified *in relation to a compliance audit return means signed by —*
- (a) the mayor or president; and*
 - (b) the CEO.*

[Regulation 15 inserted in Gazette 23 Apr 1999 p. 1725.]

FINANCIAL AND RESOURCES IMPLICATIONS

Nil

STRATEGIC AND SUSTAINABILITY IMPLICATIONS

Strategic Community Plan 2022 - 2032

Be future focused in all we do:

Ensure the Shire and its assets are well resourced and sustainable.

RISK MANAGEMENT CONSIDERATIONS

Shire of Morawa Risk Management Governance Framework

Appropriate governance of risk management within the Shire of Morawa provides:

- Transparency of decision making
- Clear identification of the roles and responsibilities of the risk management functions
- An effective Governance Structure to support the risk framework

CONCLUSION

The 2022 return has seen a continuation of improvement in the Shire's compliance practises and it is hoped this path of improvement will continue. No remediation action above what is already planned, is required.

ATTACHMENTS

Attachment 1 – 11.3a Compliance Audit Return 2022

11.4 Financial Management Review 2022 – Status Report Update

Author: Executive Manager Corporate and Community Services

Authorising Officer: Chief Executive Officer

Disclosure of Interest: The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

OFFICER'S RECOMMENDATION/RESOLUTION**230305****Moved: Cr Collins****Seconded: Cr Harris**

That the Audit Committee:

- 1. Receive the Financial Management Review 2022 status report update.**
- 2. Direct the CEO to present a further update on the Financial Management Review findings and actions taken in June 2023.**

CARRIED BY SIMPLE MAJORITY 4/0

PURPOSE

The purpose of this report is to present to the Audit & Risk Committee (ARC) the Financial Management Review 2022 (FMR) status review update.

DETAIL

In accordance with Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996, local government CEOs are to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government not less than once in every three financial years and report to the local government the results of the reviews.

RSM Australia were engaged to undertake the review in January 2022.

From the FMR report provided management have produced a Status Report (***Attachment 1***) that lists all the issues identified and the planned actions to remedy the issues. This report has been updated with the actions taken to date and is presented to the ARC for review.

LEVEL OF SIGNIFICANCE

Moderate– provides a representation of how effective the current controls that have been implemented at the Shire of Morawa are.

CONSULTATION

Internal

Chief Executive Officer

Finance team

LEGISLATION AND POLICY CONSIDERATIONS

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Local Government (Audit) Regulations 1996

FINANCIAL AND RESOURCES IMPLICATIONS

There are no financial or resource implications.

STRATEGIC AND SUSTAINABILITY IMPLICATIONS

Shire of Morawa Community Strategic Plan 2022-2032

Be future focused in all we do:

1. Ensure the Shire and its assets are well resourced and sustainable.

RISK MANAGEMENT CONSIDERATIONS

Findings outlines in the FMR report are assigned a risk rating. These ratings are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. Preparation of a schedule of management actions and reporting progress to the ARC ensures findings are appropriately addressed.

CONCLUSION

Whilst there are several areas where Council's systems and procedures can be improved, there are many areas where the controls in place are of a good standard.

ATTACHMENTS

Attachment 1 – 11.4a Financial Management Review Status Report Update

| |
|--|
| Item 12 Motions of Which Previous Notice Has Been Given |
|--|

Nil

| |
|---|
| Item 13 New Business of an Urgent Nature |
|---|

Nil

| |
|----------------------------|
| Item 14 Closure |
|----------------------------|

16.1 Date of Next Meeting

The next Audit & Risk Committee will be held on Thursday, 13 July 2023 commencing at 6:00pm.

16.2 Attendance Confirmation

The Presiding Member to reconfirmed Council Members and Employees are still connected and in attendance.

16.2 Closure

There being no further business, the President declare the meeting closed at 6:14pm.

Ordinary Council Meeting 16 March 2023

Attachment 1- 12.2a Compliance Audit Return 2022

Item 12.2- Audit & Risk Committee - 2022 Compliance Audit Return

Compliance Audit Return Form

| | | | | |
|--------------------------|------------------------|--------------------------|--------------|-------------|
| Start ✓ | Details ✓ | Commercial Enterprises ✓ | Delegation ✓ | |
| Disclosure of Interest ✓ | Disposal of Property ✓ | Elections ✓ | Finance ✓ | IPR ✓ |
| Employees ✓ | Conduct ✓ | Other ✓ | Tenders ✓ | Documents ✓ |
| | | | Review | Finalise |

Print

Details

Local Government

Morawa, Shire of

Year of Return

2022

Status

Draft

Created By

Paul Devcic

Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? *

☒ Add comments

N/A

Please enter comments *

No major trading undertaken

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? *

☒ Add comments

N/A

Please enter comments *

No major land transaction undertaken

3. Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022? *

☐ Add comments

N/A

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? *

☐ Add comments

N/A

—

5. During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? *

☐ Add comments

N/A

Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? *

☒ Add comments

Yes

Please enter comments *

Resolution 220704 - Adoption of the Delegation Register

2. Were all delegations to committees in writing? *

☒ Add comments

Yes

Please enter comments *

Resolution 220704

3. Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? *☒ **Add comments**

Yes

Please enter comments *

Resolution 220704 - refer to Delegation Register

4. Were all delegations to committees recorded in a register of delegations? *☒ **Add comments**

Yes

Please enter comments *

Resolution 220704 - refer to Delegation Register

5. Has council reviewed delegations to its committees in the 2021/2022 financial year? *☒ **Add comments**

Yes

Please enter comments *

11.1.3 Resolution 220704 -

<https://www.morawa.wa.gov.au/documents/12056/21-july-2022-ordinary-council-meeting-confirmed-minutes>

6. Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? *☒ **Add comments**

Yes

Please enter comments *

11.1.3 Resolution 220704 -

<https://www.morawa.wa.gov.au/documents/12056/21-july-2022-ordinary-council-meeting-confirmed-minutes>

7. Were all delegations to the CEO resolved by an absolute majority? *☐ **Add comments**

Yes

—

8. Were all delegations to the CEO in writing? *☐ **Add comments**

Yes

9. Were all delegations by the CEO to any employee in writing? *

☐ **Add comments**

Yes

10. Were all decisions by the Council to amend or revoke a delegation made by absolute majority? *

☐ **Add comments**

Yes

11. Has the CEO kept a register of all delegations made under Division 4 of the Local Government Act 1995 to the CEO and to employees? *

☐ **Add comments**

Yes

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?

☐ **Add comments**

Yes

13. Did all persons exercising a delegated power or duty under the Local Government Act 1995 keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996 regulation 19? *

☐ **Add comments**

Yes

Disclosure of Interest

1. Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? *

☒ Add comments

Yes

Please enter comments *

A number of instances minuted in all OCM/SCM's

2. Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? *

☐ Add comments

Yes

—

3. Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? *

☒ Add comments

N/A

Please enter comments *

<https://www.morawa.wa.gov.au/registers/gifts>

4. Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? *

☒ Add comments

Yes

Please enter comments *

Cr Mark Coaker

Start Date: 02/06/2022

Primary Return Date: 21/07/2022

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? *

☒ Add comments

No

Please enter comments *

One Late Submission
Cr Yvette Harris
Submitted: 05/09/2022

6. On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? *

☐ **Add comments**

Yes

—

7. Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? *

☐ **Add comments**

Yes

—

8. Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? *

☒ Add comments

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/registers/gifts>

https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Documents/Freedom_Information_Docs/1_Shire_of_Morawa_Public_Interest_Disclosure.pdf

9. When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? *

☐ Add comments

Yes

—

10. Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? *

☐ **Add comments**

Yes

—

11. Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? *

☐ **Add comments**

Yes

—

12. Did the CEO publish an up-to-date version of the gift register on the local government's website? *

☐ **Add comments**

Yes

13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? *

☐ Add comments

Yes

14. Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? *

☐ Add comments

Yes

15. Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? *

☒ Add comments

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/documents/12097/17-november-2022-ordinary-council-meeting-minutes>

16. Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? *

☐ Add comments

N/A

—

17. Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? *

☐ Add comments

N/A

—

18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? *

☒ Add comments

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/documents/11898/20-may-2021-ordinary-council-meeting-minutes>

19. Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? *

☐ Add comments

N/A

<https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual>

20. Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? *

☒ Add comments

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/documents/12010/employee-code-of-conduct-2021>

21. Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? *

☐ Add comments

Yes

<https://www.morawa.wa.gov.au/documents/12010/employee-code-of-conduct-2021>

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? *

Yes

Disposal of Property

1. Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? *

☐ Add comments

N/A

—

2. Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? *

☐ Add comments

N/A

Elections

1. Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? *

☐ Add comments

N/A

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? *

☐ Add comments

N/A

—

3. Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? *

☐ Add comments

N/A

—

Finance

1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? *

☐ Add comments

Yes

—

2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? *

☐ Add comments

N/A

—

3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? *

☒ Add comments

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/documents/12109/15-december-2022-ordinary-council-meeting-minutes>

4. Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? *

☐ Add comments

Yes

—

5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? *

☐ Add comments

N/A

6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? *

☒ Add comments

Yes

FIN-AR-Publish14DaysComments *

<https://www.morawa.wa.gov.au/documents/12025/20202021-report-to-minister-for-local-government-on-significant-audit-matter>

7. Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit? *

☐ Add comments

Yes

Integrated Planning and Reporting

1. Has the local government adopted by absolute majority a strategic community plan? *

☒ Add comments

Yes

Please provide the adoption date or the date of the most recent review *

18/08/2022

Please enter comments *

<https://www.morawa.wa.gov.au/documents/12071/18-august-2022-ordinary-council-meeting-confirmed-minutes>

2. Has the local government adopted by absolute majority a corporate business plan? *

☒ Add comments

Yes

Please provide the adoption date or the date of the most recent review *

21/11/2019

Please enter comments *

plan is currently under review

3. Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? *

☒ **Add comments**

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/documents/1608/corporate-business-plan-2019-2023>

Local Government Employees

1. Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? *

☐ **Add comments**

Yes

2. Was all information provided in applications for the position of CEO true and accurate? *

☐ Add comments

N/A

3. Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? *

☐ Add comments

N/A

4. Did the CEO inform council of each proposal to employ or dismiss senior employee? *☒ Add comments

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/documents/12021/17-march-2022-ordinary-council-meeting-confirmed-minutes>

5. Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? *☐ Add comments

N/A

—

Official Conduct

1. Has the local government designated an employee to be its complaints officer? *☒ Add comments

Yes

Please enter comments *

CEO is default officer, no delegation designated to employees.

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? *

☐ Add comments

Yes

—

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? *

☐ Add comments

Yes

—

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? *

☒ **Add comments**

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/documents/11899/complaint-about-alleged-breach-form>

Other

1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022?

☒ **Add comments**

Yes

**Please provide the date of council's resolution to accept the report.

10/03/2022

Please enter comments *

Resolution 220303 - <https://www.morawa.wa.gov.au/documents/12015/10-march-2022-audit-and-risk-committee-minutes>

2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022?

☒ Add comments

Yes

Please provide the date of council's resolution to accept the report.
*

16/04/2020

Please enter comments *

<https://www.morawa.wa.gov.au/documents/1665/april-2020-audit-committee-agenda>

3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?

☐ Add comments

N/A

4. Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

☒ **Add comments**

Yes

Please enter comments *

ELM17 - <https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual>

5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

☐ **Add comments**

Yes

6. Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

☒ Add comments

Yes

Please enter comments *

ELM04 - <https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual>

Resolution 201113 - <https://www.morawa.wa.gov.au/documents/11809/19-november-2020-ordinary-council-meeting-minutes>

7. Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?

☒ Add comments

Yes

OQ-CouncilMemberTrainingPublishComments *

https://www.morawa.wa.gov.au/profiles/morawa/assets/clientdata/documents/registers/2022_councillor_training_report-august_2022.pdf

8. By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?

☐ Add comments

Yes

9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

☒ Add comments

Yes

Please enter comments *

<https://www.morawa.wa.gov.au/documents/12073/20222023-annual-budget>

Tenders for Providing Goods and Services

1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? *

☐ Add comments

Yes

2. Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? *

Yes

☐ Add comments

3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? *

Yes

☒ Add comments

Please enter comments *

Notice placed in the West Australian New Paper

4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? *

☐ Add comments

N/A

—

5. If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation? *

☐ Add comments

N/A

—

6. Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? *

☒ Add comments

Yes

Please enter comments *

All formal tenders were open on a set date with at least one Shire employee present

7. Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? *

☐ Add comments

Yes

—

8. Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? *

☐ Add comments

N/A

9. Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? *

☒ Add comments

N/A

Please enter comments *

Tender received no submissions.

10. Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? *

☐ Add comments

N/A

11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? *

☐ Add comments

N/A

—

12. Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? *

☐ Add comments

N/A

—

13. Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? *

☐ Add comments

N/A

14. Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? *

☐ Add comments

N/A

15. Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? *

☐ Add comments

N/A

16. If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? *

☐ **Add comments**

N/A

—

17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? *

☐ **Add comments**

N/A

—

18. Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? *

☐ Add comments

N/A

—

19. Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? *

☐ Add comments

N/A

—

20. Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? *

☐ Add comments

N/A

21. Did the CEO send each applicant written notice advising them of the outcome of their application? *

☐ Add comments

N/A

22. Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? *

☐ Add comments

N/A

Documents

There are no notes to display.

Close

Previous

Next

Ordinary Council Meeting 16 March 2023

***Attachment 1- 12.3a Civic Legal System and
Procedures Review 2022/2023***

***Attachment 2- 12.3b Shire of Morawa CEO review of
Civic Legal Review and proposed
actions***

***Item 12.3- Audit & Risk Committee - 2022-2023 Regulation 17
Review***



CIVIC LEGAL

Systems and Procedures Review

Shire of Morawa

December 2022

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1. Introduction

Regulation 17 of the *Local Government (Audit) Regulations 1996* (WA) creates a statutory obligation for local government CEOs to review the effectiveness and appropriateness of the local government's systems and procedures at least once every three financial years.

The Shire of Morawa (**the Shire**) has engaged Civic Legal to review the Shire's systems and procedures in relation to risk management, internal control and legislative compliance. This report aims to assist the CEO in his assessment of the appropriateness and effectiveness of the relevant systems and procedures in accordance with regulation 17 of the *Local Government (Audit) Regulations 1996* (WA). Civic Legal's Systems and Procedures Reviews are designed to identify areas of improvement and promote a culture of continuous improvement within local governments. The suggested actions are offered for consideration, with the Shire to ultimately decide which suggested actions are to be adopted and/or prioritised.

2. Engagement Overview

2.1 Legislative Requirements

Regulation 17 of the *Local Government (Audit) Regulations 1996* (WA) states the following:

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
 - (a) *risk management; and*
 - (b) *internal control; and*
 - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in sub-regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every three financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

2.2 Timeframe

Civic Legal understands that the Shire completed its last regulation 17 review in April 2020. That review addressed all three categories (risk management, internal control and legislative compliance).

2.3 Scope of Engagement

The Shire has engaged Civic Legal to provide the following services in relation to the requirements of regulation 17 of the *Local Government (Audit) Regulations 1996* (WA):

- > complete a review of a selection of the Shire's systems and procedures relating to risk management, internal controls and legislative compliance;
- > seek to identify potential issues relating to the systems and procedures being reviewed;
- > provide suggestions for improvement; and
- > prepare a report summarising the matters identified during the review.

3. Review Methodology

Civic Legal has considered the *Local Government Operational Guidelines Number 09* in determining which systems and procedures to review.

The review methodology included:

- > interviewing relevant employees of the Shire; and
- > referencing core documents underlying the systems and procedures being reviewed.

Interviews were conducted via Microsoft Teams video calls, and reference documents were emailed to Civic Legal.

The interviews were conducted on 14 and 15 November 2022.

4. Review Categories

4.1 Risk Management

A risk management framework assists local governments to identify, evaluate and mitigate risks. Risk in the local government sector can relate to a variety of topics including, but not limited to:

- > finance;
- > asset management;
- > work health and safety; and
- > environmental and health management.

4.2 Internal Control

Internal control comprises systems and procedures which optimise a local government's efficiency and mitigate risk. Effective internal control requires a variety of strategies which include, but are not limited to:

- > up-to-date procedures and policies;
- > effective asset and human resource management;
- > compliance with relevant procedures, policies and standards; and
- > systems designed to promote accountability.

4.3 Legislative Compliance

Systems and procedures promoting legislative compliance support the principles of good governance and sound decision-making. These systems and procedures are driven by a culture of compliance, due diligence and high ethical standards. Legislative compliance includes compliance with the following:

- > legislation;
- > regulations;
- > Australian and industry standards; and
- > internal policies.

5. Results

5.1 Risk Management

5.1.1 Summary

The Shire currently undertakes extensive work health and safety protocols supported by key operational documents and forms including *Accident and Incident Report Forms*, *SWMS forms*, *Take 5 forms* and the *GRIP Tracker*. The work health and safety protocols should be further supported through the development of an overarching written program or procedural document capturing the current practices. The development of comprehensive written procedures in regard to work health and safety and other protocols will help to ensure consistency of service delivery. It will also help to reduce loss of corporate knowledge during employee turnover and may also reduce reliance on key senior officers.

Due to limited resourcing, the Shire has engaged an external IT consultant to assist with IT controls. Seeking external expertise is an appropriate response where internal resourcing may be lacking. The Shire is currently reviewing its key control documents regarding IT following the completion of an external *ICT Health Check*. The Shire maintains an *ICT Disaster Recovery Plan* but does not have a general *Business Continuity Plan*. Such a plan should be developed.

5.1.2 Table of results

The table below sets out:

- > the systems and procedures reviewed;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > Civic Legal's suggested actions for the Shire to consider.

| Risk Management | | |
|---------------------------|--|--|
| System or procedure | Description | Suggested actions |
| Risk management framework | <p>We understand from officers that risk management is a current focus for the Shire. The Shire has a <i>Risk Management Policy</i> (November 2020) and a <i>Strategic Operational and Project Risks Framework</i> (June 2020). The <i>Strategic Operations and Project Risks Framework</i> includes a <i>Risk Register</i> for strategic risks. We understand from officers that the <i>Risk Register</i> is currently in development.</p> <p>Project Managers are required to complete a <i>Project and Event Risk Register</i> as part of the <i>Project Template Spreadsheet</i>. However, this section of the <i>Project Template Spreadsheet</i> does not appear to be completed for every project. The <i>Project Template Spreadsheet</i> specifies that high risks and medium risks in the 'financial' and 'personal health and safety' categories must be entered in the Shire's <i>Risk Register</i>.</p> <p>Risk management considerations are also included in the council report template.</p> | <p>Ensure the <i>Project and Event Risk Register</i> within the <i>Project Template Spreadsheet</i> is completed in a timely manner for all projects.</p> <p>Review and continue to develop the <i>Risk Register</i>.</p> |
| Risk reporting | <p><i>Accident and Incident Report Forms</i> are available at the depot and in the administration building. Employees are encouraged to report all incidents including near misses. Accidents and incidents which require follow-up action are included on the <i>GRIP Tracker</i>. All risks are allocated a target date, responsible officer and a rate in accordance with the 'measures of Consequence' table. We understand from officers that the <i>GRIP Tracker</i> is reassessed regularly to ensure hazards are appropriately addressed.</p> <p>We understand from officers that the <i>GRIP Tracker</i> is not reported to management.</p> <p>There does not appear to be a formal procedure for non-employees to report risks prior to an accident occurring.</p> | <p>Create a formal risk reporting procedure for employees and visitors to the Shire, for risks outside of the work health and safety framework.</p> <p>Formalise the employee risk reporting structure through written systems and procedures.</p> |
| Business Continuity Plan | <p>The Shire has an <i>IT Disaster Recovery Plan</i> (November 2016). The <i>Local Operational Recovery Plan (Cyclone Seroja)</i> (December 2022) has also recently been adopted by the Local Emergency Management Committee (LEMC).</p> | <p>Ensure the <i>IT Disaster Recovery Plan</i> is resourced and budgeted for.</p> |

Risk Management

| System or procedure | Description | Suggested actions |
|---|--|---|
| | General business continuity, beyond IT considerations, is not captured in a Shire document. The <i>IT Disaster Recovery Plan</i> is currently under review. | Draft a new <i>Business Continuity Plan</i> or expand the scope of the current <i>IT Disaster Recovery Plan</i> to ensure all necessary considerations are addressed. |
| Addressing incorrect accounting estimates | <p>We understand from officers that any incorrect accounting estimates are identified during the Shire's budget reviews. In addition, variance reports are also provided as part of the Shire's monthly financial reports to council. The relevant account and job report can then be reviewed to identify any issues. If large variances occur, they are likely to be reported to council in a separate report.</p> <p>The procedure for identifying and addressing incorrect accounting estimates is not captured in a written document. The relevant employees understand this procedure through their experience.</p> | Draft a written procedure to guide the investigation and correction of incorrect accounting estimates. |
| Dealing with insurance claims and legal litigation | <p>The Shire does not have a formal procedure for dealing with insurance claims or litigation.</p> <p>We understand from officers that the Shire will proactively notify its insurer if there is an actual insurance event or a foreseeable concern.</p> | <p>Develop a procedure for dealing with insurance claims, both from the Shire and from third parties.</p> <p>Develop a procedure for dealing with litigious claims.</p> |
| Preventing and uncovering misconduct, fraud and theft | <p>CCTV cameras are set up in the administration office and around the town.</p> <p>Financial procedures, particularly regarding procurement, are in place to reduce the potential for misconduct, fraud or theft occurring. For example, the <i>Accounts Payable Procedure</i> (May 2022) addresses tasks to be completed by the Purchasing Officer and the Creditor Officer. This procedure contains various forms which must be completed and checked prior to authorising a payment.</p> <p>Financial systems and outcomes are also regularly audited as per legislative requirements. However, adequate separation of powers and functions can be difficult to achieve with small employee numbers.</p> | |

| Risk Management | | |
|---------------------------------------|---|---|
| System or procedure | Description | Suggested actions |
| Environmental risk management | <p>The Shire does not maintain environmental management plans for relevant sites.</p> <p>The Shire has an <i>Asbestos Policy</i> (November 2020) and an <i>Asbestos Register</i> (June 2020). We understand that LGIS provides considerable assistance in regard to the management of asbestos in the Shire's district.</p> <p>The <i>Local Operational Recovery Plan (Cyclone Seroja)</i> gives consideration to the impact of the natural and built environment. This includes for example, redeveloping vegetation following a cyclone. The officers identified environmental management as a topic that requires further development with LEMC.</p> <p>The Shire's depot site contains below ground oil tanks. We understand from officers that an external consultant checks these tanks annually for leaks.</p> <p>We understand from officers that the landfill site and historic landfill orphan sites remain unregulated due to their small operational size, or their inactivity status.</p> <p>The Shire maintains a certified airport. We understand from officers that the process for gaining certification required the consideration of various environmental factors.</p> <p>We understand from officers that the Shire has a rigid environmental control framework for its self-managed reticulated sewerage system for the Morawa townsite.</p> <p>The Shire does not have a plan or procedures for the disposal of hazardous waste.</p> | <p>Develop environmental management plans for all high-risk sites (e.g. depot, landfill site, airport and orphan landfill sites). It would be prudent to include the small, unregulated sites as well in such plans.</p> <p>Review the <i>Asbestos Policy</i>, if not already done.</p> <p>Develop plans and procedures to support the disposal of hazardous waste.</p> |
| Work health & safety (WHS) procedures | <p>We understand from officers that the Shire's culture of commitment to safety is established during inductions and emphasised by the CEO during monthly staff meetings. During inductions, new employees are provided with the <i>Operational Health and Safety Policy</i> (November 2020). This is followed by face-to-face and online sessions to teach new employees about safety culture and what to do if there is a potential hazard.</p> <p>Depot workers are required to complete <i>SWMS forms</i> every morning and report hazards on <i>Take 5 forms</i>. Completed forms are kept in the records management system. The Risk & Safety Officer regularly observes the depot works to ensure tasks are completed in line with health and safety expectations.</p> | <p>Develop an overarching program or procedural document which captures the various WHS practices undertaken by the Shire.</p> <p>Review the <i>Operational Health and Safety Policy</i> to ensure it is consistent with the Shire's obligations under the recently introduced WHS legislation. Amend the title to '<i>Work Health and Safety</i>'</p> |

| Risk Management | | |
|--|---|---|
| System or procedure | Description | Suggested actions |
| | <p>The Shire's Work Health and Safety Committee meetings every two months. Meeting invitations and schedule are automated.</p> <p>All staff receive first aid training. Depot staff are trained in asbestos awareness and chemical awareness. The Risk & Safety Officer is trained in 'test and tag'.</p> <p>Information about <i>Lifeline</i> and other mental health resources are available on the Shire's noticeboard, as well as information regarding fitness programs and quitting smoking.</p> <p>The Risk & Safety Officer undertakes building inspections every six month. These inspections are scheduled in the Risk & Safety Officer's calendar.</p> <p>The various WHS practices are not currently captured in an overarching program or procedural document.</p> | <i>Policy'.</i> |
| Managing insurable risks and ensuring the adequacy of insurance | <p>The Shire provides LGIS with a list of assets. LGIS then provides the Shire with an insurance proposal.</p> <p>We understand from officers that LGIS usually also provides a list of the other types of insurance that can be provided to a local government. Officers consult the list and consider if any additional coverage is required.</p> | |
| Addressing control weaknesses identified by the external auditor | <p>Following the annual audit, the auditor provides the Shire with a Management Letter explaining the findings in the audit. We understand from officers that the Management Team meet to consider the comments raised in the audit and provide a response. The Management Letter and officer's responses are reported to the Audit Committee. Ongoing actions will be reported to the Audit Committee at each Audit Committee meeting until all issues raised are resolved.</p> <p>Similarly, the recent financial management review was presented to the Audit Committee.</p> <p>This process is not captured in a written procedure.</p> | Draft procedure for responding to the auditor and reporting to the Audit Committee (action monitoring and closing out). |

| Risk Management | | |
|--|---|---|
| System or procedure | Description | Suggested actions |
| Controls for unusual types of transactions or high-risk transactions | <p>The Shire receives large amounts of funding for roads. Every road project is given a job number and allocated against the relevant expenditure account.</p> <p>The Shire may engage a project manager for larger projects. External consultants may be engaged where Shire employees have limited relevant expertise or where internal resources are limited. For example, work regarding cyclones and flooding repairs has been contracted to external providers in recent years.</p> | Draft a procedure for considering how best to manage high-risk projects. This may include guidance regarding when a project manager should be engaged. |
| Procurement Framework | <p>The Shire's <i>Purchasing Policy</i> (June 2021) establishes quotation requirements for different purchase values. It also provides guidance regarding tendering requirements.</p> <p>The Shire also uses the WALGA Procurement Toolkit to guide the procurement process. We understand from officers that the Toolkit provides templates and guidance regarding purchasing policies, the procurement planning timeframe, choosing the right purchasing approach, and probity considerations.</p> <p>The Executive Manager Works and Assets develops a <i>Qualitative Assessment Matrix</i> for each tender. The matrix reflects the criteria and scope established in the relevant advertisement. The alignment between the established scope and the matrix provides a high degree of transparency and probity.</p> <p>We understand from officers that a maximum of approximately six officers are approved to undertake any level of purchasing on behalf of the Shire. The current procedure for procurement appears to be understood by relevant officers due to experience and repetition. The overarching procedure is not captured in a written document.</p> <p>We understand from officers that procurement records/documentation need to be signed off by executive employees. The executive employee is responsible for ensuring the process is correctly completed. The finance system (Synergy) is also a tool that provides a basic check, as purchase orders over \$100,000 cannot be raised. They must be approved by the CEO.</p> | <p>Draft an overarching procedure to guide the entire procurement process. This should make reference to the <i>Purchasing Policy</i> and WALGA Procurement Toolkit where appropriate.</p> <p>Ensure all officers with authority to undertake purchases on behalf of the Shire are aware of, and are following, the approved procedure.</p> |

Risk Management

| System or procedure | Description | Suggested actions |
|--|--|---|
| Use of corporate credit cards | The CEO and executive managers have corporate credit cards. All cards have low monthly purchasing limits. All transactions are reported to council as part of monthly financial reports. Credit card purchases must be supported by receipts or a signed statutory declaration. General expectations regarding the use of corporate credit cards are captured in the <i>Corporate Credit Card Policy</i> (November 2020). | Review the <i>Corporate Credit Card Policy</i> , if not already done. |
| Communicating changes to the Shire's control environment to relevant employees | <p>The CEO meets with the Senior Management Team every month. During these meetings, changes to legislation or other changes to the Shire's control environment are raised.</p> <p>Prior to policies being introduced, the draft of the new policy is usually discussed at a council forum. The new policy will also be raised at monthly staff meetings. Notifications will also be sent via email and potentially via a CEO mailout.</p> <p>Changes which may affect the Works Team will be raised at monthly toolbox meetings.</p> <p>There is no written procedure that captures how information about changes to the Shire's control environment should be communicated to employees.</p> | <p>Conduct a review of all council policies and ensure they are of a strategic focus. Council policies that are operational in nature should be converted to 'executive policies'.</p> <p>Introduce a procedure to standardise how employees are to be informed about changes to the Shire's control environment.</p> |
| Induction procedures | <p>The Shire is in the process of implementing a new procedure for conducting onboarding via a dedicated Microsoft induction program. We understand from officers that the new system will provide a streamlined format and ensure consistency. It will also capture information received such as CVs, visa requirements and qualifications. This initiative was in response to an action listed in the <i>Workforce Plan 2022-2023</i>.</p> <p>The new system will not address organisational inductions. The relevant supervisor is required to drive this component of the induction process. There are currently no guidance documents to ensure key items are addressed or consistency is maintained.</p> | <p>Draft an operational induction procedure to guide supervisors conducting inductions. Cultural considerations should be considered.</p> <p>Training should be provided to supervisors to reinforce the procedure.</p> |

Risk Management

| System or procedure | Description | Suggested actions |
|--|---|---|
| IT management plan and data recovery procedure | <p>The Shire is currently developing a <i>5 Year ICT Plan</i>. This was drafted with reference to the Shire's <i>ICT Health Check</i> (December 2021).</p> <p>The Shire maintains an <i>IT Disaster Recovery Plan</i> (November 2016). We understand from officers that this document will be reviewed by December 2022.</p> | <p>Complete the <i>5 Year ICT Plan</i>.</p> <p>Ensure that the review of the <i>IT Disaster Recovery Plan</i> occurs and is progressed.</p> |
| Cyber security | <p>The Barracuda firewall and the Citrix software systems provide a security barrier.</p> <p>Cyber security awareness training was undertaken with all staff in February 2022. This is being followed up with internal phishing email testing. Those staff who are identified as high-risk can then be provided further training.</p> <p>Cyber security practices undertaken by the Shire are not currently captured in procedural documents.</p> | <p>Draft written procedures regarding the Shire's cyber security protocols. This is an area of critical importance in the <i>5 Year ICT Plan</i>.</p> |
| Emergency evacuation procedures | <p>Evacuation diagrams are displayed in all Shire buildings. These diagrams are checked as part of annual public building inspections.</p> <p>We understand from officers that evacuation drills are run from time to time. The timing of such drills is considered by the Safety Committee.</p> <p>We understand from officers that the Environmental Health Officer maintains a program to manage the required work for emergency evacuation controls at the Shire.</p> | <p>Ensure evacuation drills are conducted periodically. This may be managed for example, by setting a calendar reminder or including it as a task in the <i>RelianSys</i> program.</p> <p>Consider maintaining an internal checklist or procedure to capture the work of the Environmental Health Officer. This would help to ensure tasks/inspections are undertaken in a regular and timely manner. It would also minimise corporate knowledge loss should the officer leave.</p> |

5.2 Internal Control

5.2.1 Summary

The Shire operates professionally and has practices in place for its operations. The operations of the Shire appear to be reliant on a few senior employees, particularly the CEO. Induction programs, regular training and written procedures are important to reduce reliance on senior employees.

A number of systems and procedures relative to internal control are yet to be captured in formal documents (e.g. policies, procedures, checklists). Not having written procedures in place may result in inconsistent practices or a loss of corporate knowledge when key employees leave the Shire. The record-keeping system is also an area for improvement. Further training and written procedures are required to ensure record-keeping practices are well understood and consistently followed.

Issues such as a lack of written procedures and a heavy reliance on a few senior personnel are common issues for small local governments. It can be challenging for small local governments with limited resources to rectify all of these. It is therefore important for the local government to prioritise the tasks.

5.2.2 Table of results

The table below sets out:

- > the systems and procedures reviewed;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > Civic Legal's suggested actions for the Shire to consider.

| Internal Control | | |
|------------------------------|---|--|
| System or procedure | Description | Suggested actions |
| Delegation register review | <p>The <i>Delegation of Authority Register</i> (July 2022) on the Shire's website, shows delegations from council to the CEO. There are limited on-delegations from the CEO. We understand from officers that these delegations are not clearly captured in a register.</p> <p>The delegations are reviewed in May. An automated reminder to conduct the review is programmed into the <i>RelianSys</i> system. There is no written procedure to assist officers reviewing the delegations.</p> | Establish a register of delegations from the CEO including all on-delegations. |
| Recording use of delegations | <p>Letters of authority are sent to officers to notify them of their delegations. These letters do not provide details regarding legislative requirements to record the use of delegations. We understand from officers that a notification is sent to the Executive Assistant when the CEO exercises a delegation. This ensures that the use of the delegation is recorded.</p> | <p>Ensure letters notifying officers of their delegations include details regarding recording requirements.</p> <p>Develop a procedure to capture how the use of delegations is to be recorded. This may need to be reinforced by staff training and internal checks/audits.</p> |
| Policy manual review | <p>The Shire has council policies and executive policies. The council policies are available on the Shire's website. We understand from officers that a hard copy is also available at the depot.</p> <p>Review details are located at the beginning of each policy. We understand that the CEO intends to program the review deadlines for each policy into the <i>RelianSys</i> system by way of automated reminders.</p> | <p>Consider retitling the 'executive policies' to 'CEO directives' to ensure they are clearly distinguishable from council policies.</p> <p>Continue to encourage a culture of compliance through onboarding procedures and regular reinforcement and reminders from senior employees.</p> |

| Internal Control | | |
|---|---|---|
| System or procedure | Description | Suggested actions |
| | | <p>Develop a system to ensure policies are reviewed in a timely manner and prioritise those that are overdue (e.g. <i>Bush Fire Policy</i> (July 2020)).</p> <p>Develop a written procedure to guide the review process for both council, and executive policies.</p> |
| Documenting risk identification and assessment activities | <p>Accidents, incidents and near misses are reported using <i>Accident and Incident Report Forms</i>. Where follow-up action is required, those incidents are included in the <i>GRIP Tracker</i>. All risks are given a target date for review, and are reassessed regularly to ensure the hazard is appropriately addressed.</p> <p>Potential risks regarding individual projects are also recorded in <i>Project Template Spreadsheet</i>.</p> | |
| Confirmation of employee qualifications | Required qualifications for a particular role are identified when the role is advertised. Confirmation of the qualification must be provided during the recruitment process and saved on the employee's file. | |
| Internal audits/reviews | <p>The Shire does not conduct formal internal audits. However, checks are conducted as part of regular procedures including checking and signing off on monthly creditors, debtors.</p> <p>We understand from officers that the Shire has recently conducted a non-statutory review of their IT systems.</p> | Consider conducting periodic internal reviews (e.g. that the <i>Tender Register</i> is completed, the correct number of quotes are secured for purchases, that keys are signed out and back in). |
| Liaising with auditors | We understand from officers that the Shire has previously sought advice from its auditors. However, the Shire is more inclined to seek advice from the Department of Local Government Sport and Cultural Industries and WALGA. | |

| Internal Control | | |
|--|--|--|
| System or procedure | Description | Suggested actions |
| Liaising with legal advisors | <p>The Shire has a <i>Legal Proceedings Policy</i> (November 2020) which identifies when the Shire can assist individual councillors and employees. This includes reimbursement of reasonable expenses and any liabilities incurred in relation legal proceedings relating to their official functions.</p> <p>There is no formal process identifying who is authorised to engage legal advisors or when legal advice should be sought for operational issues.</p> <p>We understand from officers that the Shire does not regularly liaise with legal advisors.</p> | <p>Review the <i>Legal Proceedings Policy</i>, if not already done.</p> <p>Draft an executive policy for engaging legal advisors.</p> |
| Authorising documents, letters, emails and financial records | <p>Employees are given written notification of their delegations and purchase authorities.</p> <p>There is no policy or procedure identifying the level of authority held by the various officers. However, position descriptions provide some general detail regarding the level of authority held by the officer.</p> | <p>Review position descriptions to ensure that levels of authority are clearly defined (e.g. authorisation to communicate with different levels of stakeholders on the Shire's behalf).</p> <p>Draft an executive policy addressing authorisation of documents and digital signatures.</p> |
| Separation of roles and functions | <p>Some financial procedures include separation of roles and functions. For example, the procedure undertaken when issuing payments to creditors requires more than one officer.</p> <p>Employees who are personally related to each other generally do not report to one another. As few employees have delegated authority, the scope for misuse of power or functions is minimal. While these features of the Shire's governance and structure has a reduced risk of bias in related employees, it is not clear if this is by accident or design.</p> <p>The limited number of employees makes it hard to separate roles and functions.</p> | <p>Proactively raise employees' awareness of their obligations under the <i>Employee Code of Conduct</i> as one measure to reduce the risk of related employees influencing each other in the workplace. This could be in team meetings or training sessions.</p> |

| Internal Control | | |
|---|---|---|
| System or procedure | Description | Suggested actions |
| Restricting access to physical assets and records | <p>Hard copy files are located in the administration office. Generally, access to these files are not limited, except for HR files which are separately stored and secured/locked.</p> <p>There is no control register to record access, removal and return of records.</p> <p>The Shire does not have a server room onsite.</p> <p>We understand from officers that the administration building is accessible by PIN code. Other buildings require key access. All keys are stored within a safe in the administration building. Keys need to be signed out and in using the relevant register (e.g. <i>Shire Cleaners Key Register</i>).</p> <p>Keys to buildings such as the Town Hall are provided to hirers of the facility. Before the keys are provided, the individual is required to complete a <i>Facility Hire Request Form</i>. The form must be approved by the CEO and a bond must be paid. The process is recorded in the <i>Hiring of Facilities/Equipment Procedure</i>.</p> <p>The Shire has a <i>Key/Swipe Card Policy</i> (November 2020) which provides guidelines regarding the management of Shire keys.</p> | <p>Create a procedure and a control register for hard-copy records/files. This would record staff details, and dates when individual records are accessed, removed, and returned.</p> <p>Ensure there is a formal process/register for recording keys and swipe cards that are allocated to employees.</p> <p>Ensure all procedures, including for example, the <i>Hiring of Facilities/Equipment Procedure</i>, are dated and include a review period/date.</p> <p>Review the <i>Key/Swipe Card Policy</i>, if not already done.</p> |
| Electronic records management procedures | <p>The Shire operates under the SynergySoft records system. Employees are allocated access as required in accordance with their roles. We understand from officers that the Executive Assistant is responsible for assigning access to files.</p> <p>The Shire refers to <i>Records Procedures</i> produced by IT Vision regarding the use of the SynergySoft. The Shire does not have an internal policy or procedure regarding limiting access to electronic records or electronic records management generally.</p> <p>The <i>ICT Health Check</i> identified the need to review access permissions of all employees as a high-priority action.</p> | <p>Conduct an audit of the Shire's record-keeping systems to ensure that they meet relevant records' management standards, and ensure that all files/data are being appropriately classified and saved in the Shire's IT system.</p> <p>Draft a procedure identifying the appropriate allocation of access to electronic files for the various officers and how this is to be managed and reviewed over time.</p> |

| Internal Control | | |
|--|---|---|
| System or procedure | Description | Suggested actions |
| Updating computer applications and information systems | <p>We understand from officers that the Shire receives notifications when the accounting software needs updating. The Shire's IT contractor is then able to tend to the required update. Similarly, the contractor is notified when other software requires updating (e.g. MS Windows, etc.) and undertakes the update.</p> <p>We understand from officers that the contractor also has a list of the Shire's IT hardware. They will notify the Executive Manager Corporate & Community Services when the useful life has been reached and requires replacement.</p> <p>We understand from officers that there are generally enough resources to ensure hardware is replaced when required.</p> <p>The Shire's data is stored on a cloud-based system. We understand from officers that backup occurs every hour and at the end of each day. The <i>Barracuda</i> firewall provides notifications of suspicious or corrupted emails.</p> <p>We understand from officers that the Shire's IT contractors are required to visit the Shire four times a year. However, meetings are currently not occurring as frequently as required.</p> <p>We understand from officers that the Shire is seeking to expand the scope of its next IT consultant contract. This would be to require the contractor to provide monthly updates and meet specific KPIs.</p> | <p>Ensure regular meetings are conducted with the Shire's IT contractor in accordance with contractual obligations.</p> <p>Create an agenda template to guide these meetings including topics such as physical attendance at Morawa, cyber security, software updates, hardware replacement and the <i>5 Year ICT Plan</i>.</p> <p>Ensure the next IT consultant contract requires the contractor to provide the Shire with a schedule of IT changes and suggested updates.</p> |
| Authorising changes to data files and systems | <p>The Shire currently does not have a procedure for authorising changes to data files. The development of key procedures and policies was flagged as a critical priority in the <i>ICT Health Check</i>.</p> | <p>Provide staff training to support the rollout of the written procedures. This training should also be included as part of the new staff induction process. Follow-up training should also be offered periodically.</p> |

| Internal Control | | |
|--|---|--|
| System or procedure | Description | Suggested actions |
| Maintaining and reviewing financial control accounts | <p>We understand from officers that the Shire's payment process requires invoices to be checked prior to every payment. The budget review process also allows for errors and misallocation of funds to be identified and corrected.</p> <p>Payments to creditors also require contributions from multiple officers, therefore providing a systemic check for each payment. For example, the <i>Accounts Payable Procedure</i> (May 2022) requires tasks to be completed by both the Purchasing Officer and the Creditor Officer.</p> | |
| Comparing financial results against budgeted amounts | <p>Monthly financial statements reported to council include variance reports identifying the difference between the current financial year's budgeted amounts and amounts actually spent. Variances beyond the council endorsed parameters are reported to council separately.</p> <p>A budget review is also conducted three times a year.</p> <p>We understand from the Shire officers that issues regarding budget amounts are more likely to arise due to seasonal/timing differences rather than spending over the budgeted amount. Budget allocations are made based on historical data and are therefore likely to become more accurate over time.</p> | |
| Ensuring (arithmetical) accuracy of records | <p>We understand from officers that the Administration Officer is required to record incoming and outgoing mail in the records system. However, there has been limited training regarding this process recently.</p> <p>The officers indicated that further work is required to ensure officers understand what records must be filed.</p> <p>Fuel stocks are stored on site at the depot. We understand from officers that fuel stock dip readings are conducted monthly and compared against records. This ensures the physical fuel levels are in line with recorded withdrawals.</p> | <p>Draft a procedure that stipulates how records are to be assessed and recorded so this process meets relevant standards and complies with legislation.</p> <p>Ensure regular reminders and training are provided to employees to emphasise the importance of record keeping.</p> |

| Internal Control | | |
|---|--|---|
| System or procedure | Description | Suggested actions |
| | <p>The Shire's financial accounts are balanced at the end of each month in the accounting system.</p> <p>All assets are revalued every five years, in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> (WA).</p> | <p>Consider making accuracy in record keeping a key performance indicator for employees.</p> <p>Ensure the required functions of the Administration Officer are captured in procedural documents and supported by appropriate training.</p> |
| Reviewing and reporting on the approval of financial payments | <p>A list of payments made is provided to council during the monthly financial reporting.</p> <p>The CEO has delegation to make the payments prior to the list being presented to council.</p> | |
| Comparing physical cash and inventory counts with accounting records. | <p>Cash is collected at some Shire sites including the pool and caravan park.</p> <p>We understand from officers that the Pool Manager undertakes a cash reconciliation at least once a week, but usually on a daily basis. This process is supported by the <i>Pool Reconciliation Spreadsheet</i>. The cash is brought to the administration building where it is checked prior to being receipted through the Synergy program. The cash is stored in a locked safe until it is deposited.</p> <p>We understand from officers that the same process applies to cash collected at the caravan park.</p> | <p>Ensure all facilities receiving cash have written procedures to support cash handling, reconciliation and delivery to the administration building for receipting/banking.</p> |
| Asset management plan | <p>The Shire's asset management principles and responsibilities are established in the <i>Asset Management Policy</i> (November 2020). The Shire has a <i>Strategic Resource Plan 2022 – 2037</i> (September 2022) which incorporates asset management and long-term financial planning.</p> | <p>Complete the <i>Integrated Asset Management Plan</i>.</p> <p>Review the <i>Asset Management Policy</i> and <i>Road Management Policy</i>, if not already done.</p> |

| Internal Control | | |
|---------------------|---|-------------------|
| System or procedure | Description | Suggested actions |
| | <p>We understand from officers that the Shire is currently completing a review of its capital purchasing requirements and has drafted a 10-year purchasing plan for engineering plant and equipment (located in the <i>Asset Information Spreadsheet</i>). The Shire intends to draft an <i>Integrated Asset Management Plan</i> over the next few months.</p> <p>We understand from officers that the Shire is prioritising the creation of asset plans for critical assets such as the medical centre, airport and roads.</p> | |

5.3 Legislative Compliance

5.3.1 Summary

The nature of local government requires it to understand and comply with a multitude of legislative requirements, standards and policies. It is often a challenge therefore for local governments, generally, to keep abreast of all these. Furthermore, there have been significant changes to some key legislation governing WA local governments in recent years. This is due to the amendments to the *Local Government Act 1995* (WA) made by the *Local Government Legislation Amendment Act 2019* (WA).

The Shire receives updates from various industry bodies with information on legislation, regulations and standards. It uses templates provided by major industry bodies including WALGA. The Shire engages external consultants including those that are required by legislation.

The Shire is introducing the *RelianSys*, a compliance program. The program appears to have the potential to help regulate compliance tasks via automated reminders and monitoring actions following council resolutions. It records actions undertaken relating to those tasks, and escalates overdue items to senior employees. The *RelianSys* program may also prove to be of value in regard to retaining corporate knowledge. The Shire should prioritise the implementation of the program, ensuring it becomes part of day-to-day operations.

Positive ethical practices are addressed in the *Employee Code of Conduct*, the *Code of Conduct Council Members, Committee Members and Candidates Policy* and other Shire policies.

5.3.2 Table of results

The table below sets out:

- > the systems and procedures reviewed;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > Civic Legal's suggested actions for the Shire to consider.

| Legislative Compliance | | |
|---|--|--|
| System or procedure | Description | Suggested actions |
| Ensuring compliance with legislation, regulations, industry standards and internal policies | <p>The Shire engages various external consultants to undertake audits and reviews of its systems and procedures, including those that are required by legislation. Gaps in the Shire's compliance may be identified during these audits/reviews.</p> <p>The <i>Service Delivery Leadership Team agenda template</i> includes a 'policies & procedures' item which may prompt consideration to legislative compliance.</p> | <p>Consider amending the <i>Service Delivery Leadership Team agenda template</i> to include 'legislative compliance' as a standing item.</p> <p>Consider amending/creating a new staff meeting agenda template to ensure policy/ legislation/ governance is included as a standing item.</p> |
| Reviewing the annual Compliance Audit Return (CAR) and reporting the results to council | <p>Completing the annual CAR review is captured as an automated reminder in the <i>RelianSys</i> program. Some guidance is programmed into the system to provide the relevant officer with actions. Any outstanding items are escalated.</p> <p>We understand from officers that in recent years the CAR has been completed by the Shire's Executive Assistant to ensure an objective approach is taken. This also provides an element of professional development for the Executive Assistant. The officer completing the CAR has to provide comments or details where appropriate as to how they reached the answer sought by the CAR's question. For example, this may include dates of council resolutions or the confirmed completion of a task.</p> <p>We understand from officers that the CAR is often used to identify gaps in the Shire's procedures, which can then be corrected.</p> | <p>Draft a procedure for completing the annual CAR. This should include standards expected in regard to, for example, sampling and the provision and recording of evidence.</p> |
| Monitoring legislative change and implementing relevant amendments to the local government's systems and policies | <p>The CEO is a board member of Local Government Professionals, which discusses legislative amendments from time to time. The CEO is also subscribed to the WALGA Bulletins, WALGA discussion papers and Civic Legal newsletters, which often indicate potential or recent changes to relevant legislation.</p> | |

Legislative Compliance

| System or procedure | Description | Suggested actions |
|--|---|---|
| Receiving, recording and addressing complaints | <p>The Shire has a <i>Complaints Management Policy</i> (September 2017) which provides guidance regarding complaints from external parties. The Shire also has a <i>Code of Conduct – Behaviour Complaints Management Policy</i> (May 2021) which addresses procedures for dealing with complaints in accordance with s15(2) of the <i>Local Government (Model Code of Conduct) Regulations 2021</i> (WA).</p> <p>Internal Grievances are dealt with on an informal basis where possible. The WALGA industrial relations guidance documents is used to guide this process where necessary.</p> <p>The CEO is the current Public Interest Disclosure (PID) officer.</p> | <p>Review the <i>Complaints Management Policy</i>, if not already done.</p> <p>Draft a procedure for dealing with internal complaints. This may refer to the WALGA industrial relations guidance documents where appropriate.</p> |
| Identifying and managing adverse trends | <p>There is no formal mechanism for reporting adverse trends. The officers indicated that they rely on managers to raise issues that they become aware of.</p> <p>Staff meetings can provide a platform for managing adverse trends. For example, concerns regarding high-risk areas such as IT or procurement can be addressed.</p> <p>In recent years, cyber security has been identified by the Executive Team as a rising issue. Additional training was introduced to combat this concern.</p> | <p>Amend/draft a new Executive Team agenda template to include 'adverse trends' as a standing item.</p> |
| Minimising ethical breaches | <p>The <i>Employee Code of Conduct</i> (October 2021) and the <i>Code of Conduct Council Members, Committee Members and Candidates Policy</i> (2021) are in place.</p> | |
| Ensuring the Audit Committee understands and complies with all relevant requirements | <p>The Audit Committee comprises all members of the council. The Shire President and chair of the Audit Committee is the current President of WALGA. We understand from officers that the Shire President gives the council and Audit Committee considerable knowledge and guidance.</p> <p>The Shire has an <i>Audit Committee Terms of Reference</i>. The Shire does not hold a specific Audit Committee introductory session or training outside of the mandatory councillor training. It is understood that some councillors are yet to complete the mandatory councillor training.</p> | <p>Review the <i>Audit Committee Terms of Reference</i>.</p> <p>Reduce the membership of the Audit Committee to ensure differentiation between the Audit Committee and the council.</p> |

Legislative Compliance

| System or procedure | Description | Suggested actions |
|----------------------|--|--|
| | The Audit Committee usually meets the week before the monthly council meeting. However, meetings have on occasion been held on the same day. | <p>Consider advertising for a suitably qualified or experienced independent member to join the Audit Committee.</p> <p>Consider amending the title of the 'Audit Committee' to the 'Audit and Risk Committee'. If this is done, amend the functions specified in the committee's <i>Terms of Reference</i>.</p> <p>Ensure all councillors complete their mandatory training and annual financial returns in a timely manner.</p> |
| Reviewing local laws | The Shire's local laws are currently not due to be reviewed. | <p>Ensure automated reminders to conduct local law reviews are programmed into the <i>RelianSys</i>. Note that reviewing local laws is often a time-consuming process. Therefore, the initial reminders should be sent at least a year before the review deadline.</p> |

Appendix 1: Resources (employees interviewed)

| Name | Position/Title |
|-----------------|--|
| Paul Devic | Executive Manager Works & Assets |
| Jackie Hawkins | Executive Manager Corporate & Community Services |
| Richard Hawkins | Risk and Safety Officer |
| Caitlin Tonkin | Executive Assistant |
| Scott Wildgoose | Chief Executive Officer |

Appendix 2: Resources (documents sighted)

| Document Title | Date |
|---|------------------------|
| Accident/Incident Report example | 3 May 2022 |
| Accounts Payable Procedure | Endorsed May 2022 |
| Asbestos Policy | November 2020 |
| Asbestos Register | June 2020 |
| Asset Information Spreadsheet | unknown |
| Asset Management Policy | Adopted November 2020 |
| Audit Committee Terms of Reference | Unknown |
| Authority to purchase – Executive Manager Corporate and Community Services | March 2021 |
| Bush Fire Policy | Adopted July 2020 |
| Code of Conduct Council Members, Committee Members and Candidates Policy | Last reviewed 2021 |
| Complaints Management Policy | Adopted September 2017 |
| Corporate Credit Card Policy | Adopted November 2020 |
| Delegation of Authority Register | Reviewed July 2022 |
| Employee Code of Conduct | Adopted October 2021 |
| Executive Accounts Payable Policy | Endorsed June 2022 |
| Executive Policy Manual | October 2022 |
| Evacuation diagram Shire administration building | Unknown |
| Facility Hire Request Form example | November 2021 |
| Governance and Policy Manual Policy | November 2020 |
| GRIP Tracker | October 2022 |
| Hiring of Facilities/equipment procedure | Unknown |
| ICT Health Check (Cohesis) | December 2021 |
| IT Disaster Recovery Plan | Reviewed November 2016 |
| Key/Swipe Card Policy | Approved November 2020 |
| Legal Proceedings Policy | Adopted November 2020 |
| Letter to Executive Manager Works and Assets regarding delegations from the CEO | 1 July 2022 |
| Local Emergency Management Arrangements | 2018 |
| Local Operational Recovery Plan (draft) | July 2022 |
| Local Recovery Plan | March 2018 |
| Occupational Health & Safety Policy | Adopted November 2020 |
| Ordinary Meeting of Council Minutes | October 2022 |
| Policy Manual | Updated September 2022 |
| Pool Reconciliation spreadsheet | unknown |
| Position description – Executive Manager Works and Assets | December 2021 |
| Purchasing Policy | Reviewed 2020 |
| Qualitative Assessment Matrix – Centre Roof Replacement | Unknown |

| Document Title | Date |
|---|------------------------|
| Records Procedures (ITVision) | Unknown |
| Risk Management Policy | Approved November 2020 |
| Recreational Centre Roof Replacement - Project Template Spreadsheet | 2020 |
| Safe Work Method Statement example (cutting palms at pool) | 9 December 2021 |
| Safe Work Method Statement example (preparing chemicals) | 5 October 2021 |
| Service Delivery Leadership Team Agenda | November 2022 |
| Shire Cleaners Key Register | November 2022 |
| Strategic Operational and Project Risks Framework | Reviewed June 2020 |
| Strategic Resource Plan 2022 - 2037 | September 2022 |
| Take 5 Form – gardening | November 2021 |
| Take 5 Form – grader w/b | August 2021 |
| Take 5 Form – spot spraying | June 2021 |
| Take 5 Form – truck driving/roller | June 2021 |
| Workforce Plan 2022-2023 | 2022 |
| 5 Year ICT Plan (draft) | October 2022 |

Disclaimer

This report has been prepared on the basis of information provided to Civic Legal by the employees of the Shire of Morawa. The information was provided in the course of a review conducted by Civic Legal. That review was in the nature of a due diligence exercise, calculated to produce the descriptions contained in this report. Where options are suggested for management action, they do not constitute legal advice, as the provision of legal advice is outside the scope of the review. It is also outside the scope of this review for Civic Legal to review the content of any individual policies, plans or other documents.



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| Risk Management | | Risk Management | | |
|---|--|--|---|-------------------------------------|
| System or procedure | Civic Legal Suggested actions | CEO Review | Action | Timeframe for Delivery |
| Risk management framework | <p>Ensure the <i>Project and Event Risk Register</i> within the <i>Project Template Spreadsheet</i> is completed in a timely manner for all projects.</p> <p>Review and continue to develop the <i>Risk Register</i>.</p> | The development of a improved risk management framework, risk registers, and risk reporting processes is underway. Project and event risk assessment templates were introduced over the last 12 months and it is expected that it needs to be further embedded in the organisation. | Develop risk framework and supporting registers, as well as monitoring processes. | November 2023 (aligns with CEO KRA) |
| Risk reporting | <p>Create a formal risk reporting procedure for employees and visitors to the Shire, for risks outside of the work health and safety framework.</p> <p>Formalise the employee risk reporting structure through written systems and procedures.</p> | It appears as though officers and processes have matured well in terms of WHS practices. Risk reporting for non-employees is likely a much higher maturity level and not a high priority at this stage. | Enhance risk and WHS processes to ensure clear reporting options for non-employees and employees | Jan-26 |
| Business Continuity Plan | <p>Ensure the <i>IT Disaster Recovery Plan</i> is resourced and budgeted for.</p> <p>Draft a new <i>Business Continuity Plan</i> or expand the scope of the current <i>IT Disaster Recovery Plan</i> to ensure all necessary considerations are addressed.</p> | <p>IT DR Planning is already underway as part of strategic ICT improvements and ICT Planning commenced in 2022</p> <p>Business continuity has been more of a undertake than document with things such as Covid, Cyclone etc. being unplanned for. However given the Shire has a well functioning ICT cloud system it allows great flexibility in terms of administrative officer movements. Depot operations need to to be thought about in more detail.</p> | <p>Complete ICT body of work currently underway including ICT DR Plan</p> <p>Develop a Shire Business Continuity Plan</p> | <p>Jun-23</p> <p>Dec-23</p> |
| Addressing incorrect accounting estimates | Draft a written procedure to guide the investigation and correction of incorrect accounting estimates. | The Shire has moved from 1 budget review per year to 3 which has substantially improved the attention paid to estimates etc. Given accounting misstatement is usually minor and timing related would say this is low priority. | Review budget review procedures | Dec-25 |
| Dealing with insurance claims and legal litigation | <p>Develop a procedure for dealing with insurance claims, both from the Shire and from third parties.</p> <p>Develop a procedure for dealing with litigious claims.</p> | The Shire is generally guided by LGIS in terms of these processes. | Develop internal guide document supported by LGIS to ensure key staff are aware of processes. | Dec-23 |
| Preventing and uncovering misconduct, fraud and theft | | Documenting segregations that must be maintained is probably the key requirement. | Document financial segregation of duty requirements. | Mar-24 |

| Risk Management | | Risk Management | | |
|--|--|---|--|------------------------|
| System or procedure | Civic Legal Suggested actions | CEO Review | Action | Timeframe for Delivery |
| Environmental risk management | Develop environmental management plans for all high-risk sites (e.g. depot, landfill site, airport and orphan landfill sites). It would be prudent to include the small, unregulated sites as well in such plans. | This area was also highlighted as part of end of year audit and will be a focus over the next 12 months. | Develop Environment Management Plans | Dec-23 |
| | Review the <i>Asbestos Policy</i> , if not already done. | Underway | Complete review of asbestos and other hazardous material processes, policies and registers | Dec-23 |
| | Develop plans and procedures to support the disposal of hazardous waste. | | | |
| Work health & safety (WHS) procedures | <p>Develop an overarching program or procedural document which captures the various WHS practices undertaken by the Shire.</p> <p>Review the <i>Operational Health and Safety Policy</i> to ensure it is consistent with the Shire's obligations under the recently introduced WHS legislation. Amend the title to '<i>Work Health and Safety Policy</i>'.</p> | Over the last 12-18 months the Shire has significantly enhanced its WHS processes. Much of the time has been spent undertaking tasks. It is agreed that now is a good time for relection, documentation, and consolidation so all processes are clear. Majority of WHS related policies need to be Executive Policies with a overarching Council commitment to good practice. | Review WHS Council Policies and Develop Executive Policies | Dec-23 |
| Addressing control weaknesses identified by the external auditor | Draft procedure for responding to the auditor and reporting to the Audit Committee (action monitoring and closing out). | These processes should be fairly simple and common sense but having an overarching Exec Policy or Procedure will provide clarity. Not seen as high risk. | Develop Exec Policy or Procedure to meet overarching ARC requirements | Mar-24 |
| Controls for unusual types of transactions or high-risk transactions | Draft a procedure for considering how best to manage high-risk projects. This may include guidance regarding when a project manager should be engaged. | This review process generally occurs at the Executive Level and once the risk framework is in place the need for external assistance should be aligned to risk and control. A procedure seems unnecessary and hard to apply given variations in projects. | Nil | |
| Procurement Framework | Draft an overarching procedure to guide the entire procurement process. This should make reference to the <i>Purchasing Policy</i> and WALGA Procurement Toolkit where appropriate. | Operational level guidance and training is needed. Shire generally has very few people undertaking purchasing so low risk but the processes needs to be better understand by all levels. | Develop Better Practice Purchasing Executive Policy and accompanying procedures | Dec-23 |
| | Ensure all officers with authority to undertake purchases on behalf of the Shire are aware of, and are following, the approved procedure. | | Develop and implement basic training when purchasing authorisation is given | Dec-23 |

| Risk Management | | Risk Management | | |
|--|---|--|--|------------------------|
| System or procedure | Civic Legal Suggested actions | CEO Review | Action | Timeframe for Delivery |
| Use of corporate credit cards | Review the <i>Corporate Credit Card Policy</i> , if not already done. | All Council Policies are due for review. | Review all Council Policies | Jun-23 |
| Communicating changes to the Shire's control environment to relevant employees | Conduct a review of all council policies and ensure they are of a strategic focus. Council policies that are operational in nature should be converted to 'executive policies'. | A lot of progress in employee communication and process improvement has been made to date and now is a good time to conduct an overarching review of policies and their relevance at a strategic or operational context. | Review all Council Policies | Jun-23 |
| | Introduce a procedure to standardise how employees are to be informed about changes to the Shire's control environment. | | Develop an Executive Policy around SDLT, Staff Meetings and general all of staff communication | Dec-23 |
| Induction procedures | Draft an operational induction procedure to guide supervisors conducting inductions. Cultural considerations should be considered. | Inductions and onboarding were highlighted as a deficiency in the workforce plan and whilst early work has been on a improved system for onboarding. The next stage will be around improving inductions and a procedure and training around this will be key. | Draft an operational induction procedure to guide supervisors conducting inductions. Cultural considerations should be considered. | Dec-23 |
| | Training should be provided to supervisors to reinforce the procedure. | | Training should be provided to supervisors to reinforce the procedure. | Dec-23 |
| IT management plan and data recovery procedure | Complete the <i>5 Year ICT Plan</i> . | Both the ICT Plan and ICT DR planning are well progressed and are expected to be completed shortly. | Complete the 5 Year ICT Plan. | Jun-23 |
| | Ensure that the review of the <i>IT Disaster Recovery Plan</i> occurs and is progressed. | | Ensure that the review of the IT Disaster Recovery Plan occurs and is progressed. | Jun-23 |
| Cyber security | Draft written procedures regarding the Shire's cyber security protocols. This is an area of critical importance in the <i>5 Year ICT Plan</i> . | The Shire has come a long way over the last 12 months, with staff training, phishing tests, basic policy development, and a new ICT Plan. Documenting more intricate ICT components is needed but is at a higher maturity level and will likely occur in 2024 once a new managed service contract is in place. | Draft written procedures regarding the Shire's cyber security protocols | Jun-24 |
| Emergency evacuation procedures | Ensure evacuation drills are conducted periodically. This may be managed for example, by setting a calendar reminder or including it as a task in the <i>RelianSys</i> program. | Evacuations testing has not been a common occurrence over the last few years probably due to the low risk work areas. | Ensure at least one evacuation drill is conducted each year. | Dec-23 |
| | Consider maintaining an internal checklist or procedure to capture the work of the Environmental Health Officer. This would help to ensure tasks/inspections are undertaken in a regular and timely manner. It would also minimise corporate knowledge loss should the officer leave. | EHO services have been hit and miss over the last few years with the arrangement with Town of Victoria Park still in its infancy. Current EHO has developed a simple checklist and process. | Document EHO duties and activities to ensure actions are taken in a timely manner and corporate knowledge is maintained. | Dec-23 |

| Risk Management | | Risk Management | | |
|---------------------|-------------------------------|-----------------|--------|------------------------|
| System or procedure | Civic Legal Suggested actions | CEO Review | Action | Timeframe for Delivery |
| | | | | |

| Internal Control | | | | |
|------------------------------|--|--|--|-----------------------------|
| System or procedure | Suggested actions | CEO Review | Action | Timeframe for Delivery |
| Delegation register review | Establish a register of delegations from the CEO including all on-delegations. | The Shire has very few on delegations and letters of delegation are provided as required but a full register needs to be established | Establish a register of delegations from the CEO including all on-delegations. | Jun-23 |
| Recording use of delegations | <p>Ensure letters notifying officers of their delegations include details regarding recording requirements.</p> <p>Develop a procedure to capture how the use of delegations is to be recorded. This may need to be reinforced by staff training and internal checks/audits.</p> | <p>Most uses of delegation align to statutory documents, planning approvals, or authorisations and as such are recorded as a matter of course. Recording requirements should be covered in the register and will depend on the delegation.</p> | Ensure recording requirements are included in delegation register and letters | Jun-23 |
| Policy manual review | <p>Consider retitling the 'executive policies' to 'CEO directives' to ensure they are clearly distinguishable from council policies.</p> <p>Continue to encourage a culture of compliance through onboarding procedures and regular reinforcement and reminders from senior employees.</p> <p>Develop a system to ensure policies are reviewed in a timely manner and prioritise those that are overdue (e.g. <i>Bush Fire Policy</i> (July 2020)).</p> <p>Develop a written procedure to guide the review process for both council, and executive policies.</p> | <p>The whole Council Policy manual needs a full review as per risk findings. Executive Policies are a fairly new thing for the Shire and establishing as a policy framework helps provide weight to the documents so suggest not changing the name. A review procedure/policy should be developed.</p> | <p>Review Council Policy Manual</p> <p>Develop a written procedure to guide the review process for both council, and executive policies.</p> | <p>Jun-23</p> <p>Jun-23</p> |
| Internal audits/reviews | Consider conducting periodic internal reviews (e.g. that the <i>Tender Register</i> is completed, the correct number of quotes are secured for purchases, that keys are signed out and back in). | Internal audits are something that will require a higher level of maturity in the organisation. As a sector it tends to be the Band 1 Local Governments looking at Internal Audit due to resource constraints. Potentially the Shire could pick the top 5 risks and see if Town of Victoria Park could develop a testing regime. | Investigate key risk areas for monitoring and discuss interim review requirements | Dec-23 |

| Internal Control | | | | |
|--|---|---|---|------------------------|
| System or procedure | Suggested actions | CEO Review | Action | Timeframe for Delivery |
| Liaising with legal advisors | Review the <i>Legal Proceedings Policy</i> , if not already done. | There is a big difference between advice and expenses relating to legal proceedings and pre-emptive or regulatory advice. The Shire has not had a need for advice relating to proceedings but does contact legal support for leasing, contracts, processing related to the Act such as rates recovery, and other areas where it is better to ensure the job is done correctly. Agree an executive policy is needed but not a high priority/risk area. | Review Council Policy Manual | Jun-23 |
| | Draft an executive policy for engaging legal advisors. | | Draft an executive policy for engaging legal advisors. | Dec-24 |
| Authorising documents, letters, emails and financial records | Review position descriptions to ensure that levels of authority are clearly defined (e.g. authorisation to communicate with different levels of stakeholders on the Shire's behalf). Draft an executive policy addressing authorisation of documents and digital signatures. | Most officers other than senior employees have very little authority. With the rise of technology the use of digital signatures has increased. | Draft an executive policy addressing authorisation of documents and digital signatures. | |
| Separation of roles and functions | Proactively raise employees' awareness of their obligations under the <i>Employee Code of Conduct</i> as one measure to reduce the risk of related employees influencing each other in the workplace. This could be in team meetings or training sessions. | Given authority is very centralised at the CEO and Senior Management level it doesn't allow much scope for misuse. Separation of roles is difficult and to maintain efficiency there is often cross over. Do not see this as a major risk area. Code of Conduct will be part of HR items under Workforce Plan. | Nil | |
| Restricting access to physical assets and records | Create a procedure and a control register for hard-copy records/files. This would record staff details, and dates when individual records are accessed, removed, and returned. | The Shire's record keeping system and procedures is in need of review. Inconsistency driven by high employee turnover and limited local government experience of employees. Record keeping is not well grasped even at bigger Local Governments but it is important that core documents and functions are well managed and recorded. And new employees receive basic training. | Undertake a full record keeping review, develop enhanced procedures, and develop staff training. | Dec-23 |
| | Ensure there is a formal process/register for recording keys and swipe cards that are allocated to employees. | Keys and facility hire processes are in need of review but generally are low risk and lower priority. | Ensure there is a formal process/register for recording keys and swipe cards that are allocated to employees. | Jun-23 |

| Internal Control | | | | |
|--|--|---|--|------------------------|
| System or procedure | Suggested actions | CEO Review | Action | Timeframe for Delivery |
| | <p>Ensure all procedures, including for example, the <i>Hiring of Facilities/ Equipment Procedure</i> , are dated and include a review period/date.</p> <p>Review the <i>Key/Swipe Card Policy</i> , if not already done.</p> | | <p>Ensure all procedures, including for example, the <i>Hiring of Facilities/ Equipment Procedure</i>, are dated and include a review period/date.</p> | Dec-23 |
| Electronic records management procedures | <p>Conduct an audit of the Shire's record-keeping systems to ensure that they meet relevant records' management standards, and ensure that all files/data are being appropriately classified and saved in the Shire's IT system.</p> <p>Draft a procedure identifying the appropriate allocation of access to electronic files for the various officers and how this is to be managed and reviewed over time.</p> | See record keeping review above | Undertake a full record keeping review, develop enhanced procedures, and develop staff training. | Dec-23 |
| Updating computer applications and information systems | <p>Ensure regular meetings are conducted with the Shire's IT contractor in accordance with contractual obligations.</p> <p>Create an agenda template to guide these meetings including topics such as physical attendance at Morawa, cyber security, software updates, hardware replacement and the <i>5 Year ICT Plan</i> .</p> <p>Ensure the next IT consultant contract requires the contractor to provide the Shire with a schedule of IT changes and suggested updates.</p> | <p>With the completion of the ICT Plan the next stage of the ICT review is to develop a new scope of works and go to market for a managed service provider. All of the actions will form part of this new contract.</p> | Undertake new managed service provider scope of works and implement ICT Plan recommendations. | Dec-23 |
| Authorising changes to data files and systems | <p>Provide staff training to support the rollout of the written procedures. This training should also be included as part of the new staff induction process. Follow-up training should also be offered periodically.</p> | <p>In general staff don't have access to or change data files or systems. They generally change files that are being used for work. ICT identified as a lower priority item.</p> | Use ICT system to control staff access and edit opportunities | Dec-24 |
| | <p>Draft a procedure that stipulates how records are to be assessed and recorded so this process meets relevant standards and complies with legislation.</p> <p>Ensure regular reminders and training are provided to employees to emphasise the importance of record keeping.</p> | | Actioned elsewhere | |

| Internal Control | | | | |
|---|--|---|--|------------------------|
| System or procedure | Suggested actions | CEO Review | Action | Timeframe for Delivery |
| Ensuring (arithmetical) accuracy of records | Consider making accuracy in record keeping a key performance indicator for employees. Ensure the required functions of the Administration Officer are captured in procedural documents and supported by appropriate training. | A full review of record keeping is needed. See previous action. | | |
| Comparing physical cash and inventory counts with accounting records. | Ensure all facilities receiving cash have written procedures to support cash handling, reconciliation and delivery to the administration building for receipting/banking. | Exec Policy on cash handling is on the list to be developed. The Shire only handles very small amounts of cash. | Develop Executive Policy for Cash Handling | Dec-23 |
| Asset management plan | Complete the <i>Integrated Asset Management Plan</i> . Review the <i>Asset Management Policy</i> and <i>Road Management Policy</i> , if not already done. | Asset Management planning is a key focus of the new EMWA. A comprehensive suite of useable plans will take time but the Shire aims to develop plans for critical items within the next 12 months. | Complete critical asset planning and review associated policies. | Dec-23 |

| Legislative Compliance | | | | |
|---|--|--|--|------------------------|
| System or procedure | Suggested actions | CEO Review | Action | Timeframe for Delivery |
| Ensuring compliance with legislation, regulations, industry standards and internal policies | <p>Consider amending the <i>Service Delivery Leadership Team agenda template</i> to include 'legislative compliance' as a standing item.</p> <p>Consider amending/creating a new staff meeting agenda template to ensure policy/ legislation/ governance is included as a standing item.</p> | Regulatory and legislative compliance is unlikely to interest most employees and in most circumstances employees will look to the CEO for clear direction in this area. Suggest developing communication document/protocol as opposed to bringing into meetings. | Develop Executive Policy to drive what and how the CEO distributes information across the organisation | Dec-24 |
| Reviewing the annual Compliance Audit Return (CAR) and reporting the results to council | Draft a procedure for completing the annual CAR. This should include standards expected in regard to, for example, sampling and the provision and recording of evidence. | Agree with suggested action. CEO is generally key driver and reviewer of CAR. | Draft a procedure for completing the annual CAR. This should include standards expected in regard to, for example, sampling and the provision and recording of evidence. | Dec-24 |
| Receiving, recording and addressing complaints | Review the <i>Complaints Management Policy</i> , if not already done. | Full review of Council Policies is needed. | Review Council Policies | Jun-23 |
| | Draft a procedure for dealing with internal complaints. This may refer to the WALGA industrial relations guidance documents where appropriate. | Internal Grievance procedure or executive policy is needed. | Draft a procedure for dealing with internal complaints. This may refer to the WALGA industrial relations guidance documents where appropriate. | Jun-24 |
| Identifying and managing adverse trends | Amend/draft a new Executive Team agenda template to include 'adverse trends' as a standing item. | The redevelopment and growth of the risk framework should provide a mechanism to identify adverse trends in terms of the risk to the Shire. | Finalise risk framework and associated registers and processes. | Dec-23 |
| | Review the <i>Audit Committee Terms of Reference</i> . | Agree with all actions. Some items are being driven by LG Reform. | Review the Audit Committee Terms of Reference. | Oct-23 |
| | Reduce the membership of the Audit Committee to ensure differentiation between the Audit Committee and the council. | | Reduce the membership of the Audit Committee to ensure differentiation between the Audit Committee and the council. | Oct-23 |

| Legislative Compliance | | | | |
|--|--|--|---|------------------------|
| System or procedure | Suggested actions | CEO Review | Action | Timeframe for Delivery |
| Ensuring the Audit Committee understands and complies with all relevant requirements | Consider advertising for a suitably qualified or experienced independent member to join the Audit Committee. | | Consider advertising for a suitably qualified or experienced independent member to join the Audit Committee. | Oct-23 |
| | Consider amending the title of the 'Audit Committee' to the 'Audit and Risk Committee'. If this is done, amend the functions specified in the committee's <i>Terms of Reference</i> . | | Consider amending the title of the 'Audit Committee' to the 'Audit and Risk Committee'. If this is done, amend the functions specified in the committee's Terms of Reference. | Oct-23 |
| | Ensure all councillors complete their mandatory training and annual financial returns in a timely manner. | | Ensure all councillors complete their mandatory training and annual financial returns in a timely manner. | Oct-23 |
| Reviewing local laws | Ensure automated reminders to conduct local law reviews are programmed into the <i>RelianSys</i> . Note that reviewing local laws is often a time-consuming process. Therefore, the initial reminders should be sent at least a year before the review deadline. | Local Laws will be incorporated within Reliansys if they aren't already. | Ensure Local Law reviews are scheduled in Reliansys | Jun-23 |

Ordinary Council Meeting 16 March 2023

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| <i>Attachment 1-</i> | <i>12.4a Current Risk Management Policy</i> |
| <i>Attachment 2-</i> | <i>12.4b Revised Risk Management Policy</i> |
| <i>Attachment 3-</i> | <i>12.4c Audit and Risk Committee Terms of Reference</i> |
| <i>Item 12.4-</i> | Update to Audit Committee Terms of Reference and Risk Management Framework |
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Shire of Morawa Policy Manual

2. CORPORATE (CORP)

CORP01 Risk Management Policy

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|-----------------------|---|
| Aim | The Shire of Morawa is committed to organisation wide risk management principles, systems and processes that ensure consistent, efficient, and effective assessment of risk in all planning, decision making and operational processes. |
| Application | Elected Members and Staff |
| Statutory Environment | <i>Local Government Act (1995) 5.56(2)</i> |
| Approval Date | OCM 19 November 2020 |
| Last Review | N/A |
| Next Review | 2022 |
| Review Period | 2 years |

Objective

The objective of this Policy is to state the Shire of Morawa's (the 'Shire's') intention to identify potential risks so that impacts can be minimised or opportunities realised; ensuring that the Shire achieves its strategic and corporate objectives efficiently, effectively and within good corporate governance principles.

Policy

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2018 Risk Management – Guidelines), in the management of all risks that may affect the Shire to meet its objectives.

Risk management functions will be resourced appropriately to meet the size and scale of the Shire's operations and will form part of the Strategic, Operational, and Project responsibilities and be incorporated within the Shire's Integrated Planning Framework.

This policy applies to Council Members, all employees, volunteers and contractors involved in any Shire operations.

Risk Management Objectives:

The following points provide detail on the objective specifics:

1. Aligns with and assist the implementation of all Shire policies.
2. Optimises the achievement of the Shire's vision, strategies, goals and objectives.
3. Provides transparent and formal oversight of the risk and control environment enabling effective decision making.
4. Embeds appropriate and effective controls to mitigate risk.
5. Achieves effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
6. Enhances organisational resilience.
7. Identifies and provides for the continuity of critical operations.

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Policy Definitions (from AS/NZS ISO 31000:2018)

Risk: Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation wide, project, product or process).

Risk Management: Coordinated activities to direct and control an organisation with regard to risk.

Risk Management Process: Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Roles & Responsibilities Council's role is to;

- Review and approve the Shire's Risk Management Policy and Risk Assessment & Acceptance Criteria;
- Finance the Auditor General's appointment of external Auditors; and
- Establish and maintain an Audit & Risk Management Committee in terms of the Local Government Act.
-
- The CEO is responsible for:
 - the implementation of this policy;
 - measurement and reporting on the performance of risk management;
 - review and improvement of this Policy and the Shire's Risk Management Framework/Procedures at least biennially or in response to a material event or change in circumstances; and
- The allocation of roles, responsibilities and accountabilities.

Risk Assessment and Acceptance Criteria

All identified risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's risk appetite and are to be noted within the individual risk assessment.

Monitor & Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This Policy will be kept under review by the Shire's Executive Management Team and will be formally reviewed by Council biennially.

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CORP01 Risk Management Framework

| | |
|-----------------------|---|
| Aim | <p>To define the fundamental principles that will establish and maintain a robust, integrated, and effective risk management system across all strategic and operational functions of the Shire. This policy mandates the Shire's commitment to risk management.</p> <p>The goal is not to eliminate all risks, but rather to manage risks involved in Council's functions and services and to maximise opportunities whilst minimising potential negative exposures.</p> |
| Application | Whole of Organisation |
| Statutory Environment | Regulation 17 of the Local Government (Audit) Regulations 1996 ISO - AS/NZS - 31000:2018 – Risk Management |
| Approval Date | |
| Last Review | OCM 19 November 2020 |
| Next Review | 2026 |
| Review Period | Every 3 years |

Objectives

The Shire of Morawa is committed to organisation wide risk management principles, systems, and processes that ensure consistent, efficient, and effective assessment of risk in all planning, decision making and operational processes.

The objective of this document is to provide a framework which:

- Provides consistent terminology to aid, promote, and improve understanding of risk management at Council.
- Improves planning processes by enabling the key focus to remain on core business and helping to ensure continuity of service delivery.
- Reduces the likelihood of negative 'surprises' and assists with preparing for challenging and undesirable events and outcomes.
- Contributes to improved prioritisation and resource allocation by targeting resources to the highest-level risks, and risks which if treated provide the organisation with best value; and,
- Improves accountability, responsibility, transparency, and governance in relation to both decision-making and outcomes

Policy

Definitions

The following definitions apply to this document:

Risk: Is the effect of uncertainty on objectives. Something that may happen in a given situation.

Risk Management: the structured approach of aligning strategy, processes, people, technology, and knowledge with the purpose of evaluating and managing risk (uncertainty).

Shire of Morawa Policy Manual

Operational Risks: Something that could happen in a situation and prevent the Shire from delivering a particular service or completing projects or events.

Strategic Risks: Something that could happen in a situation that may prevent the Shire from reaching its goals or continuing to service the community.

Consequence(s): The outcome or impact of an event (risk occurrence), and in particular, the most probable worst-case scenario.

Control: Measure that is modifying risk.

Likelihood: Chance of something happening.

Mitigating actions: Additional Controls - processes, policies, devices, practices, or actions that act to further modify/minimise risk.

Acceptable risk: A risk where current controls minimise risk sufficiently so that the Shire deems that further mitigating actions are not required.

Residual risk: Risk remaining after risk treatment and/or risk mitigation

Risk Principles

Council's Risk Management Framework is an organisation wide commitment to a consistent approach to managing risks. Council acknowledges that risk management is a fundamental element of good business practice. The management of risk is not the responsibility of a particular area but a shared responsibility across the organisation.

Council wishes to foster and promote a 'risk aware' but not 'risk averse' culture throughout the organisation. Given the size, resources, and scope of operations of the Shire, Council accepts that risk management practices will operate at a basic maturity level targeting the most prominent and likely risks with noticeable consequences.

In achieving Council's policy objective, the Chief Executive Officer must ensure that the following key Risk Principles are observed, understood, and embraced to deliver a continuous organisation wide system of risk management.

1. **Statutory Compliance** – Compliance with Regulation 17 of the Local Government (Audit) Regulations 1996.
2. **Working towards Industry Best Practice** - Alignment with the principles and practises as detailed in the Risk Management Standard - AS/NZS ISO 31000:2018 Risk Management - Guidelines.
3. **Strategic Integration** – Integrating risk management across the Shire's strategic documents including the Corporate Business Plan, Strategic Community Plan, Project and Event Planning, and other Strategic documents as relevant.
4. **Decision Making** - Identification, analysis, and response to risk must be addressed across all strategic and operational decision-making functions at Council and Executive Level – specifically incorporating risk analysis into Council reports
5. **Understanding** - Executive Policies and procedures that clearly articulate employee obligations and business rules when reporting and registering risk. Training provided to employees and Councillors/committee members in risk management.
6. **Organisation Culture** – Develop a culture of risk identification and analysis in any given situation.
7. **Tools and Processes** - Tools and processes that are fit for purpose and accessible to all staff to ensure risk is identified, analysed, evaluated, recorded, and mitigated appropriately.

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Risk Management Framework Overview

The purpose of the Risk Management Framework is to assist individuals in considering risks and opportunities in a consistent manner. The Shire's Risk Management Framework works through a simple five (5) step process that aligns with best practice principles.

1. Risk Identification – the Council wants to identify and manage as many high-level risks as possible, to achieve this goal the whole organisation must actively work to identify risks across the Shire's broad range of activities.
 - a. Strategic Risk workshops will be conducted at least annually involving the Audit Committee, and the Executive Leadership Team
 - b. The Chief Executive Officer is responsible for developing appropriate Executive Policies and procedures to manage the identification of operational risks
2. Risk Analysis – to appropriately manage risks they must be ranked and prioritised. To measure a risk, the Shire will compare risk consequence against risk likelihood. The below matrix will be used to analyse risk:

| Consequence Likelihood | Insignificant | Minor | Moderate | Major | Catastrophic |
|---------------------------|---------------|----------|----------|----------|--------------|
| Almost Certain | Moderate | High | High | Extreme | Extreme |
| Likely | Low | Moderate | High | High | Extreme |
| Possible | Low | Moderate | Moderate | High | High |
| Unlikely | Low | Low | Moderate | Moderate | High |
| Rare | Low | Low | Low | Low | Moderate |

3. Risk Evaluation – based on the Risk Analysis the Shire must determine the appropriate response to the Risk based on the Shire's risk appetite.

The Shire of Morawa has a medium risk appetite, generally accepting low level risks with minimal controls but requiring risks deemed High or Extreme to be monitored, evaluated, and mitigated with highly effective controls at the Executive and Audit Committee level.

4. Risk Mitigation – whilst some risks may be inherently low risk and acceptable to the organisation, most risks, even those classified as low impact, can be treated, or controlled. Risk mitigation occurs through the implementation of controls. Risk mitigation may involve the use of multiple controls from varied categories. Once Risk Mitigation controls have been selected the risk should be re-analysed to ensure controls are sufficient to deem the risk acceptable.
5. Monitor – Risks and their controls should be regularly monitored at intervals set depending on the risk, likelihood, control effectiveness, and other factors to ensure controls and ratings remain relevant, and the organisation remains cognisant of the risks.

Consequence Categories

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For consistency, the Shire will apply standardised consequence categories across all risk registers.

1. **Health and Safety** – consequences that may impact the health and safety of employees, community members, or other stakeholders.
2. **Financial** – budgetary deviations or impacts on the Shire's long term financial planning objectives
3. **Service Interruption** – the inability to deliver a service or to deliver a service to the standard expected by the Shire's customers
4. **Compliance** – the Shire operates in a heavily regulated environment and risk occurrences may impact on the Shire's ability to remain compliant under a particular legislative or regulatory environment
5. **Reputational** – Whilst the Shire is not a private enterprise that benefits from reputational goodwill, an eroded reputation impacts on community and sector trust in the Shire's operations. This can have long-term damaging effects.
6. **Property and Environment** – impacts on property or environmental features belonging to the Shire, district at large, or broader areas.

All consequences must be rated using the below scale:

1. Insignificant
2. Minor
3. Moderate
4. Major
5. Catastrophic

Given the organisational wide impact of Strategic Risks they will generally be Major or Catastrophic in consequence if left without any mitigating actions. The Chief Executive Officer is responsible for establishing consequence criteria under the above categories for rating risks under operational risk registers.

Likelihood Categories

All risks will be assessed against the below likelihood criteria.

| Likelihood Level | Description |
|-----------------------|---|
| Almost Certain | The event is expected to occur in most circumstances, at regular intervals or with a probability of occurring greater than 90% |
| Likely | The event will probably occur, potentially once a year or with a probability of 60%-90% |
| Possible | The event may occur, likely to occur at least once in every 4-year period, or with a probability of 30%-60% |
| Unlikely | The event may occur but is not expected likely, may happen a few times a decade, or with a probability of 5-30% |
| Rare | The event may only occur in highly infrequent or unexpected circumstances, less than once in a 20-year period, or a less than 5% chance of occurring |
| Negligible | Whilst not incorporated in risk assessment, this likelihood will allow the Shire to review risks that have very little chance that they will ever occur and would be unprecedented if they did. This demonstrates |

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| awareness of the risk in case the likelihood changes in future. |
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Responsibility and Authority

The acceptance of risk ownership is required by each staff member at every level within the organisation.

Council empowers the Audit Committee to act as the Shire's oversight agent in relation to the management and assessment of Risk.

The Audit Committee is responsible for developing, managing, monitoring, and reporting on the Shire's Strategic Risk Register. The Strategic Risk Register detailing Strategic Risks and mitigating actions must be reported to Council on an annual basis including analysis of a risk occurrence and consequences.

The Chief Executive Officer is responsible for ensuring the Shire's risk management practices are appropriate and effective.

The Chief Executive Officer is responsible for developing, managing, monitoring, and reporting on the Shire's Operational Risk Register. The Operational Risk Register may be informed by other registers and methods as determined by the Chief Executive Officer. High and Extreme risks on the operational risk register must be reported to the Audit Committee, if the administration plans to accept the risk.

Committee Terms of Reference

Shire of Morawa Audit & Risk Committee

Objectives of Audit Committees

The primary objective of the audit and risk committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate –

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- liaise with the Office of the Auditor General and the appointed auditor in all matters pertaining to the annual audit as required and forward any recommendations arising to Council for their resolution; and
- the provision of an effective means of communication between the external auditor, the CEO and the Council.

Powers of the Audit & Risk Committee

The Audit & Risk Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

The Committee will consist of four elected members of council. All members shall have full voting rights.

The CEO and employees are not members of the committee. The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the Committee.

The local government shall provide secretarial and administrative support to the Committee.

Meetings

The Committee shall meet at least three times per annum. In general, this will align with the Annual Audit, Interim Audit, and Compliance Audit Return findings.

Additional meetings shall be convened at the discretion of the Presiding person.

Reporting

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

Role and Responsibilities

The role and responsibilities of the committee will be:

1. Audit
 - a. Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits;
 - b. Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
 - c. Liaise with the CEO to ensure that the local government does everything in its power to
 - o assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - o ensure that audits are conducted successfully and expeditiously;
 - d. Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - o determine if any matters raised require action to be taken by the local government; and
 - o ensure that appropriate action is taken in respect of those matters;
 - e. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
 - f. Review the scope of the audit plan and program and its effectiveness;
 - g. Review the local government's draft annual financial report, focusing on –
 - o accounting policies and practices;
 - o changes to accounting policies and practices;
 - o the process used in making significant accounting estimates;
 - o significant adjustments to the financial report (if any) arising from the audit process;
 - o compliance with accounting standards and other reporting requirements; and
 - o significant variances from prior years;
 - h. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
 - i. Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;
 - j. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
 - k. Review the annual Compliance Audit Return and report to the Council the results of that review; and
 - l. Consider the CEO's reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control

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and legislative compliance, required to be provided to the Committee, and report to the Council the results of those reviews.

2. Risk Management

- a. Oversight in the areas of risk management, internal control, and legislative compliance in accordance with the Local Government (Audit) Regulations 1996 r.17.
- b. Consider, approve, and review the Shire's Strategic Risk Register and associated controls
- c. Advise Council on the Shire's risk framework and the organisations performance against the framework.