



SHIRE OF MORAWA

ORDINARY COUNCIL MEETING

ATTACHMENTS

Thursday, 16 November 2023



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

16 November 2023

List of Attachments

11.2 Executive Manager Corporate & Community Services

11.2.1 Statement of Financial Activity – October 2023

Attachment 1 – 11.2.1a Monthly Financial Report for the period ending 31 October 2023

Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 31 October 2023

Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 October 2023

11.2.2 Budget Review – 1 July to 30 September 2023

Attachment 1 – 11.2.2a 1 July to 30 September 2023 Budget Review

11.2.3 Response to Request from Morawa Historical Society

Attachment 1 – 11.2.3a Letter from Morawa District Historical Society Inc.

Ordinary Council Meeting 16 November 2023

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|-----------------------------|--|
| <i>Attachment 1-</i> | <i>11.2.1a Monthly Financial Report for the period ending 31 October 2023</i> |
| <i>Attachment 2-</i> | <i>11.2.1b Bank Reconciliation for the period ending 31 October 2023</i> |
| <i>Attachment 3-</i> | <i>11.2.1c List of Accounts Paid for the period ending 31 October 2023</i> |
| <i>Item 11.2.1-</i> | Statement of Financial Activity – October 2023 |
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SHIRE OF MORAWA

MONTHLY FINANCIAL REPORT

INCLUDES THE STATEMENT OF
FINANCIAL ACTIVITY

FOR THE YEAR ENDING
30 JUNE 2024



SHIRE OF MORAWA

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

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

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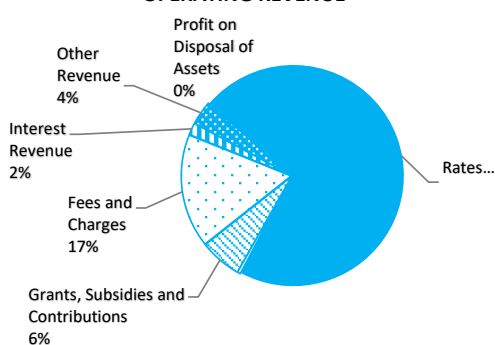
MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 OCTOBER 2023

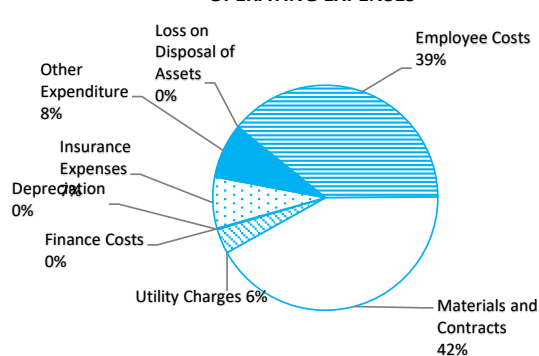
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

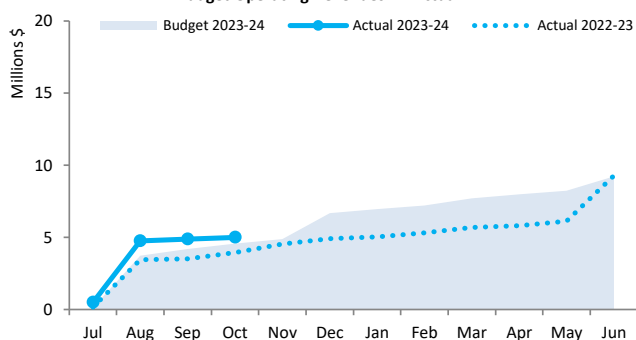
OPERATING REVENUE



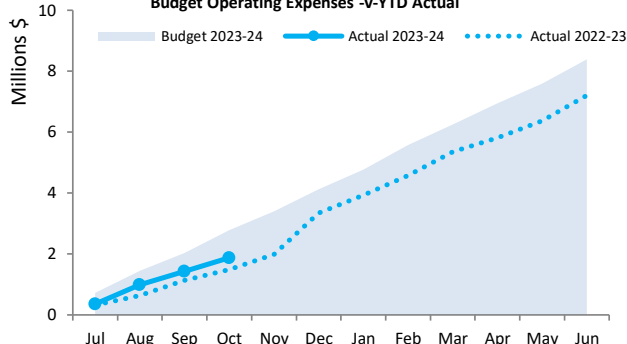
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

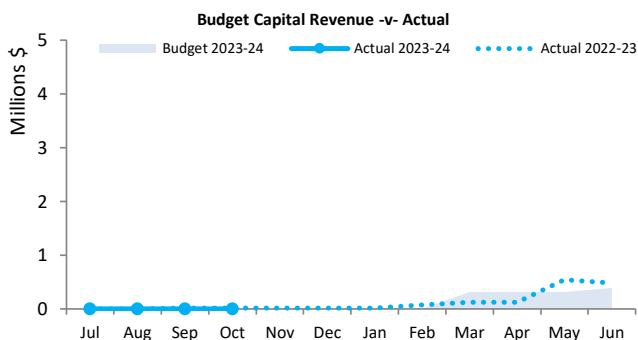


Budget Operating Expenses -v- YTD Actual

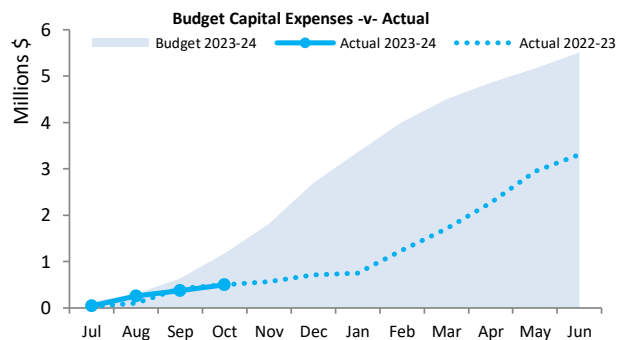


INVESTING ACTIVITIES

CAPITAL REVENUE



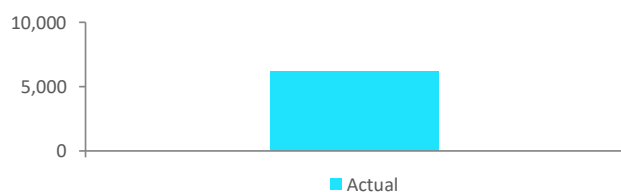
CAPITAL EXPENSES



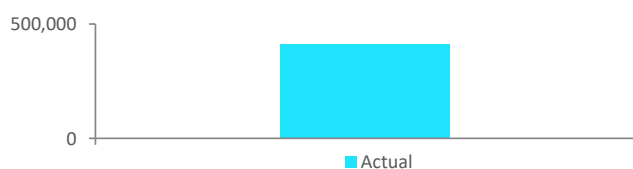
FINANCING ACTIVITIES

BORROWINGS

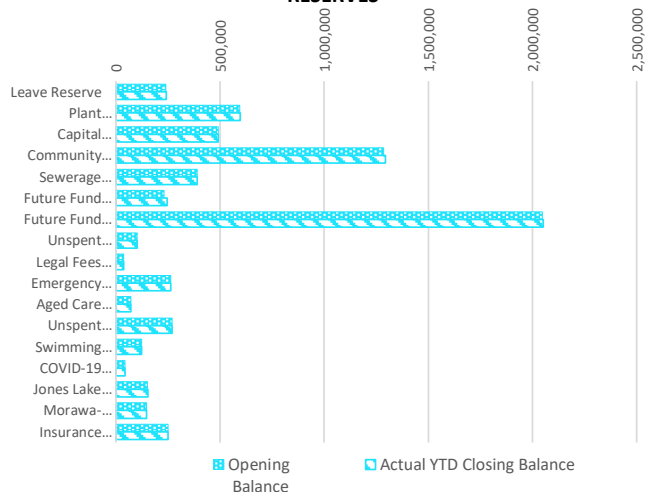
Principal Repayments



Principal Outstanding



RESERVES



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

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2023

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.48 M	\$2.48 M	\$2.48 M	\$0.00 M
Closing	\$0.35 M	\$3.80 M	\$5.06 M	\$1.26 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$11.59 M	% of total
Unrestricted Cash	\$4.82 M	41.6%
Restricted Cash	\$6.77 M	58.4%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.42 M	% Outstanding
Trade Payables	\$0.18 M	
0 to 30 Days		68.3%
30 to 90 Days		25.4%
Over 90 Days		6.3%
Refer to Note 5 - Payables		

Receivables		
	\$0.99 M	% Collected
Rates Receivable	\$0.93 M	76.1%
Trade Receivable	\$0.06 M	% Outstanding
30 to 90 Days		8.7%
Over 90 Days		10.3%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)		Var. \$ (b)-(a)
(\$0.51 M)	\$1.94 M	\$2.13 M	\$0.20 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$2.87 M	% Variance
YTD Budget	\$2.90 M	(1.0%)
Refer to Note 6 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$0.25 M	% Variance
YTD Budget	\$0.26 M	(5.1%)
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.68 M	% Variance
YTD Budget	\$0.66 M	1.9%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.22 M)	(\$1.14 M)	(\$0.50 M)	\$0.64 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.07 M	(100.0%)
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$0.50 M	% Spent
Amended Budget	\$5.22 M	(90.4%)
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.99 M	% Received
Amended Budget	\$3.49 M	(71.7%)
Refer to Note 8 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.03 M	(\$0.04 M)	(\$0.04 M)	(\$0.00 M)
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.41 M
Refer to Note 9 - Borrowings	

Reserves	
Reserves balance	\$6.77 M
Interest earned	\$0.04 M
Refer to Note 11 - Cash Reserves	

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

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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 31 OCTOBER 2023****STATUTORY PROGRAMS**

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

PROGRAM NAME AND OBJECTIVES**ACTIVITIES****GOVERNANCE**

To manage Councils' Elected Members

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

GENERAL PURPOSE FUNDING

To manage Council's finances

Includes Rates, Loans, Investments & Grants.

LAW, ORDER, PUBLIC SAFETY

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

Includes Emergency Services, Fire Services and Animal Control

HEALTH

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

Includes Environmental Health, Medical and Health facilities and providers

EDUCATION AND WELFARE

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

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

HOUSING

To ensure quality housing and appropriate infrastructure is maintained.

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

COMMUNITY AMENITIES

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

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

RECREATION AND CULTURE

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

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

TRANSPORT

To effectively manage transport infrastructure within the shire.

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

ECONOMIC SERVICES

To foster economic development, tourism & rural services in the district.

Includes Tourism, Rural Services, Economic Development & Caravan Park.

OTHER PROPERTY AND SERVICES

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023**
BY PROGRAM

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance		525	172	1,206	1,034	601.18%	
General purpose funding - general rates	6	2,889,437	2,889,437	2,886,956	(2,481)	(0.09%)	
General purpose funding - other		308,467	91,147	82,048	(9,099)	(9.98%)	
Law, order and public safety		32,950	14,538	18,071	3,533	24.30%	
Health		9,050	2,348	2,859	511	21.75%	
Education and welfare		10,500	2,828	12,178	9,350	330.61%	
Housing		96,000	31,808	25,660	(6,148)	(19.33%)	
Community amenities		767,830	527,094	717,342	190,248	36.09%	▲
Recreation and culture		93,500	6,720	12,031	5,311	79.03%	
Transport		1,190,627	326,234	115,383	(210,851)	(64.63%)	▼
Economic services		252,100	84,000	92,958	8,958	10.66%	
Other property and services		88,500	29,656	42,142	12,486	42.10%	▲
		5,739,486	4,005,982	4,008,833	2,851		
Expenditure from operating activities							
Governance		(545,801)	(196,034)	(173,081)	22,953	11.71%	▲
General purpose funding		(316,323)	(105,100)	(114,342)	(9,242)	(8.79%)	
Law, order and public safety		(174,139)	(45,775)	(37,984)	7,791	17.02%	
Health		(196,663)	(67,350)	(31,819)	35,531	52.76%	▲
Education and welfare		(225,990)	(79,422)	(80,581)	(1,159)	(1.46%)	
Housing		(247,717)	(92,127)	(60,306)	31,821	34.54%	▲
Community amenities		(916,604)	(234,883)	(172,855)	62,028	26.41%	▲
Recreation and culture		(1,515,770)	(550,697)	(366,187)	184,510	33.50%	▲
Transport		(3,317,171)	(1,009,186)	(449,853)	559,333	55.42%	▲
Economic services		(732,708)	(249,250)	(217,116)	32,134	12.89%	▲
Other property and services		(201,724)	(156,371)	(172,069)	(15,698)	(10.04%)	▼
		(8,390,610)	(2,786,195)	(1,876,193)	910,002		
Non-cash amounts excluded from operating activities	1(a)	2,143,914	718,536	908	(717,628)	(99.87%)	▼
Amount attributable to operating		(507,210)	1,938,323	2,133,548	195,225		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from Capital grants, subsidies and contributions	14	3,489,854	558,542	987,753	429,211	76.84%	▲
Proceeds from disposal of assets	7	73,000	0	0	0	0.00%	
		3,562,854	558,542	987,753	429,211		
Outflows from investing activities							
Payments for Infrastructure	9	(3,438,821)	(612,315)	(303,067)	309,248	50.50%	▲
Payments for property, plant and equipment	8	(1,781,787)	(524,408)	(196,916)	327,492	62.45%	▲
		(5,220,608)	(1,136,723)	(499,983)	636,740		
Amount attributable to investing		(1,657,754)	(578,181)	487,771	1,065,952		
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	11	316,640	0	0	0	0.00%	
		316,640	0	0	0		
Outflows from financing activities							
Repayment of debentures	9	(28,156)	(11,443)	(6,159)	5,285	46.18%	
Transfer to reserves	11	(258,520)	(29,488)	(38,299)	(8,811)	(29.88%)	
		(286,676)	(40,931)	(44,457)	(3,526)		
Amount attributable to financing activities		29,964	(40,931)	(44,457)	(3,526)		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1(c)	2,135,000	2,481,613	2,481,613	0	0.00%	
Amount attributable to operating activities		(507,210)	1,938,323	2,133,548			
Amount attributable to investing activities		(1,657,754)	(578,181)	487,771			
Amount attributable to financing activities		29,964	(40,931)	(44,457)			
Surplus or deficit after imposition of general rates	1(c)	0	3,800,824	5,058,475			

KEY INFORMATION

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

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 2023

NATURE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	6	2,889,437	2,889,437	2,886,956	(2,481)	(0.09%)	
Rates excluding general rates	6	8,706	9,706	(18,117)	(27,823)	(286.66%)	▼
Grants, subsidies and contributions	13	1,271,451	261,528	248,164	(13,364)	(5.11%)	
Fees and charges		993,020	663,634	676,554	12,920	1.95%	
Interest revenue		139,020	36,965	71,661	34,696	93.86%	▲
Other revenue		427,425	142,628	143,615	987	0.69%	
Profit on disposal of assets	7	10,427	2,084	0	(2,084)	(100.00%)	
Gain on FV Adjustment of Financial Asstes through P&L		0	0	0	0	0.00%	
		5,739,486	4,005,982	4,008,833	2,851		
Expenditure from operating activities							
Employee costs		(2,103,390)	(687,258)	(732,736)	(45,478)	(6.62%)	
Materials and contracts		(3,053,569)	(877,948)	(787,967)	89,981	10.25%	▲
Utility charges		(385,053)	(128,188)	(67,283)	60,905	47.51%	▲
Depreciation		(2,150,541)	(716,820)	0	716,820	100.00%	▲
Finance costs		(15,353)	(1,300)	(2,867)	(1,567)	(120.51%)	
Insurance expenses		(260,440)	(249,637)	(137,982)	111,655	44.73%	▲
Other expenditure		(422,264)	(125,044)	(147,358)	(22,314)	(17.84%)	▼
		(8,390,610)	(2,786,195)	(1,876,193)	910,002		
Non-cash amounts excluded from operating activities	1(a)	2,143,914	718,536	908	(717,628)	(99.87%)	▼
Amount attributable to operating activities		(507,210)	1,938,323	2,133,548	195,225		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	3,489,854	558,542	987,753	429,211	76.84%	▲
Proceeds from disposal of assets	7	73,000	0	0	0	0.00%	
		3,562,854	558,542	987,753	429,211		
Outflows from investing activities							
Payments for infrastructure	8	(3,438,821)	(612,315)	(303,067)	309,248	(50.50%)	
Payments for property, plant and equipment	8	(1,781,787)	(524,408)	(196,916)	327,492	(62.45%)	▲
		(5,220,608)	(1,136,723)	(499,983)	1,495,163		
Amount attributable to investing activities		(1,657,754)	(578,181)	487,771	1,065,952		
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	11	316,640	0	0	0	0.00%	
		316,640	0	0	0		
Outflows from financing activities							
Repayment of borrowings	9	(28,156)	(11,443)	(6,159)	5,285	46.18%	
Transfer to reserves	11	(258,520)	(29,488)	(38,299)	(8,811)	(29.88%)	
		(286,676)	(40,931)	(44,457)	(3,526)		
Amount attributable to financing activities		29,964	(40,931)	(44,457)	(3,526)		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1(c)	2,135,000	2,481,613	2,481,613	0	0.00%	
Amount attributable to operating activities		(507,210)	1,938,323	2,133,548	195,225	10.07%	
Amount attributable to investing activities		(1,657,754)	(578,181)	487,771	1,065,952	(184.36%)	
Amount attributable to financing activities		29,964	(40,931)	(44,457)	(3,526)	8.61%	
Surplus or deficit after imposition of general rates	1(c)	0	3,800,824	5,058,475			

KEY INFORMATION

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

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

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

STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2023

	30 June 2023	31 October 2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	9,688,904	11,592,901
Trade and other receivables	499,237	977,309
Inventories	8,639	8,639
Other assets	20,750	20,750
TOTAL CURRENT ASSETS	10,217,530	12,599,598
NON-CURRENT ASSETS		
Trade and other receivables	14,282	14,282
Other financial assets	61,117	61,117
Property, plant and equipment	30,108,789	30,305,705
Infrastructure	61,421,056	61,724,123
TOTAL NON-CURRENT ASSETS	91,605,244	92,105,227
TOTAL ASSETS	101,822,774	104,704,825
CURRENT LIABILITIES		
Trade and other payables	655,356	423,173
Other liabilities	274,221	274,221
Borrowings	56,312	50,153
Employee related provisions	313,930	313,930
TOTAL CURRENT LIABILITIES	1,299,820	1,061,478
NON-CURRENT LIABILITIES		
Borrowings	362,917	362,917
Employee related provisions	38,855	38,855
TOTAL NON-CURRENT LIABILITIES	401,772	401,772
TOTAL LIABILITIES	1,701,592	1,463,250
NET ASSETS	100,121,182	103,241,575
EQUITY		
Retained surplus	37,092,522	40,174,617
Reserve accounts	6,732,381	6,770,680
Revaluation surplus	56,296,279	56,296,279
TOTAL EQUITY	100,121,182	103,241,575

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

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 OCTOBER 2023

BASIS OF PREPARATION

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 2023

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

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(10,427)	(2,084)	0
Less: Movement in liabilities associated with restricted cash		3,800	3,800	908
Add: Depreciation on assets		2,150,541	716,820	0
Total non-cash items excluded from operating activities		2,143,914	718,536	908

(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.

		This Time Last Year	Year to Date
		31 Oct 2022	31 Oct 2023
Adjustments to net current assets			
Less: Reserves - restricted cash	11	(6,136,990)	(6,770,680)
Add Back: Component of Leave Liability not Required to be Fu	12	236,412	240,880
Add: Borrowings	9	21,295	50,153
Add: Lease liabilities	10	14,443	0
Total adjustments to net current assets		(5,864,839)	(6,479,646)

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

Current assets			
Cash and cash equivalents	2	10,242,987	11,591,376
Rates receivables	3	966,081	917,402
Receivables	3	26,904	59,906
Other current assets	4	35,468	29,389
Less: Current liabilities			
Payables	5	(157,338)	(421,647)
Borrowings	9	(21,295)	(50,153)
Contract liabilities	12	(528,111)	(274,221)
Lease liabilities	10	(14,443)	0
Provisions	12	(357,043)	(313,931)
Less: Total adjustments to net current assets	1(b)	(5,864,839)	(6,479,646)
Closing funding surplus / (deficit)		* 4,328,370	5,058,475

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

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

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

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

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Municipal Cash at Bank	Cash and cash equivalents	1,775,216		1,775,216		Bankwest	0.10%	At Call
Muni Business Telenet Saver	Cash and cash equivalents	3,045,080		3,045,080		Bankwest	0.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	245,861	245,861		Bankwest	0.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	240,880	240,880		Bankwest	0.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	123,179	123,179		Bankwest	0.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	596,644	596,644		Bankwest	0.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	492,065	492,065		Bankwest	0.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	390,719	390,719		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	793,000	793,000		Bankwest	0.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	451,108	451,108		Bankwest	0.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	36,800	36,800		Bankwest	0.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	263,078	263,078		Bankwest	0.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	72,367	72,367		Bankwest	0.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	270,029	270,029		Bankwest	0.10%	At Call
CAB - COVID-19 Emergency Response Reserve	Cash and cash equivalents	0	43,149	43,149		Bankwest	0.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	152,452	152,452		Bankwest	0.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	147,708	147,708		Bankwest	0.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	250,000	250,000		Bankwest	0.10%	At Call
Term Deposits		0						
TD: ... 8410 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		Bankwest	3.50%	2/01/2024
TD: ... 8428 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		Bankwest	3.50%	2/01/2024
TD: ... 8436 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		Bankwest	3.50%	2/01/2024
Trust Deposits								
Trust Bank	Cash and cash equivalents	0			1,525		0.10%	At Call
Total		4,820,696	6,770,680	11,591,376	1,525			
Comprising								
Cash and cash equivalents		4,820,696	6,770,680	11,591,376	1,525			
		4,820,696	6,770,680	11,591,376	1,525			

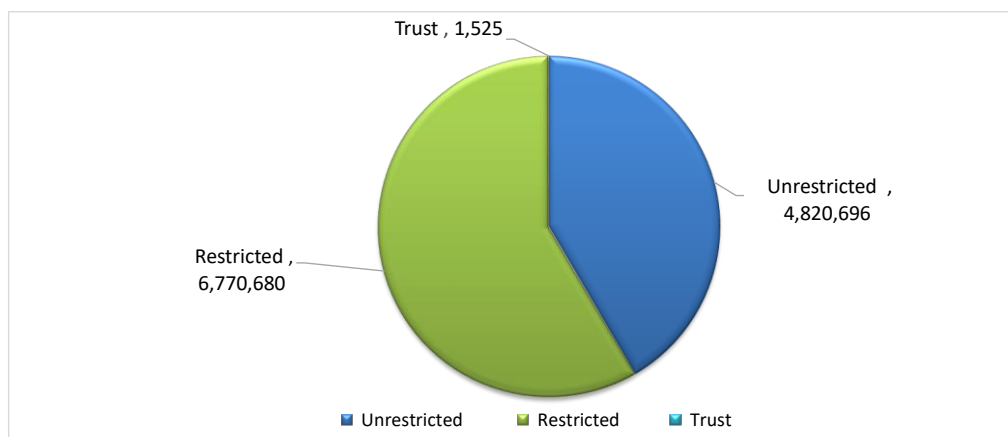
KEY INFORMATION

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

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

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

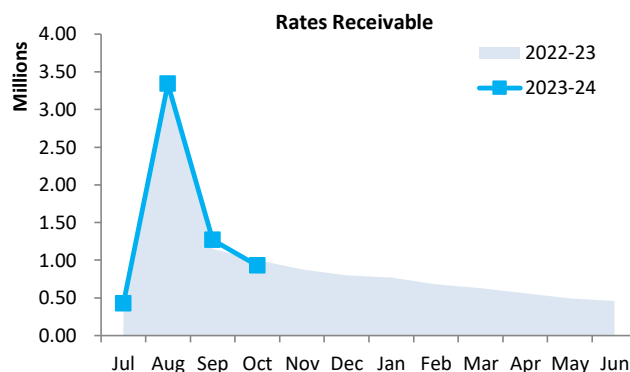
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2023	31 Oct 2023
	\$	\$
Opening arrears previous years	556,973	457,888
Levied this year	3,052,549	3,435,215
Less - collections to date	(3,151,634)	(2,961,419)
Equals current outstanding	457,888	931,684
Net rates collectable	457,888	931,684
% Collected	87.3%	76.1%

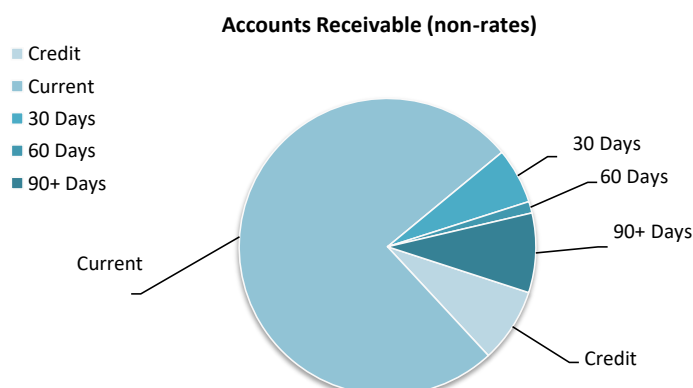


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,024)	37,655	3,009	624	4,299	41,563
Percentage	(9.7%)	90.6%	7.2%	1.5%	10.3%	
Balance per trial balance						
Sundry receivable						41,563
GST receivable						36,599
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						59,906

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	8,639	0	0	8,639
Other current assets				
Accrued income	20,750	0	0	20,750
Total other current assets	29,389	0	0	29,389
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

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

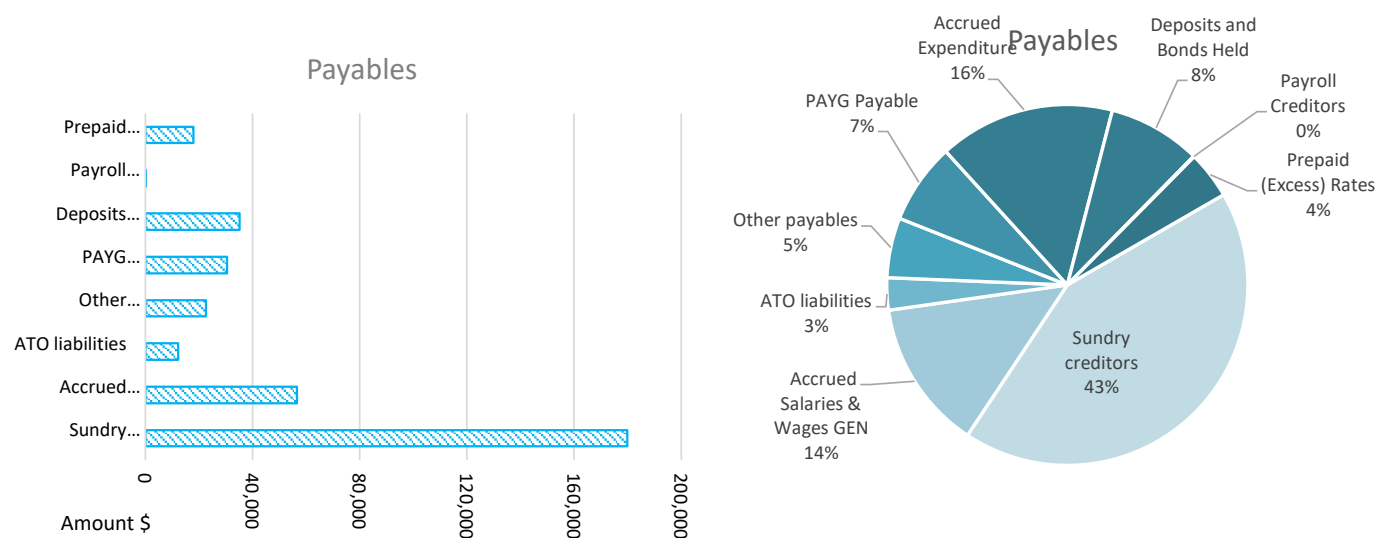
OPERATING ACTIVITIES**NOTE 5****Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	122,793	43,901	1,852	11,330	179,876
Percentage	0%	68.3%	24.4%	1%	6.3%	
Balance per trial balance						
Sundry creditors						179,876
Accrued Salaries & Wages GEN						56,633
ATO liabilities						12,175
Other payables						22,649
PAYG Payable						30,522
Accrued Expenditure						66,485
Deposits and Bonds Held						35,106
Payroll Creditors						269
Prepaid (Excess) Rates						17,932
Total payables general outstanding						421,647

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 31 OCTOBER 2023

OPERATING ACTIVITIES

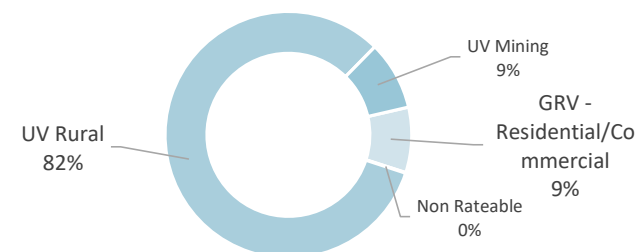
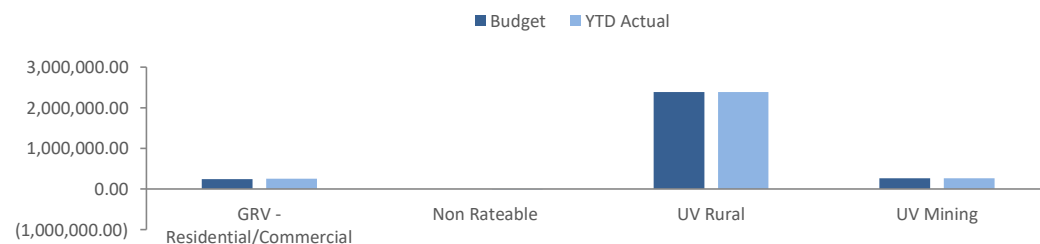
NOTE 6

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	0.088342	268	2,799,272	247,293	0.00	0.00	247,293.00	247,293	1,100	0	248,393
Non Rateable	0.000000	137	494,713	0	0.00	0.00	0.00	0	0	(2,380)	(2,380)
Unimproved value											
UV Rural	0.022728	209	105,039,500	2,387,338	0.00	0.00	2,387,338.00	2,387,338	(2,280)	2,627	2,387,685
UV Mining	0.301974	30	873,066	263,643	0.00	0.00	263,643.00	263,643	(1,732)	0	261,911
Sub-Total		644	109,206,551	2,898,274	0	0	2,898,274	2,898,274	(2,912)	246	2,895,609
Minimum payment											
Gross rental valuations											
GRV - Residential/Commercial	339	46	27,993	15,594	0	0	15,594	15,594	50	0	15,644
Unimproved value											
UV Rural	339	7	47,900	2,373	0	0	2,373	2,373	0	0	2,373
UV Mining	683	12	13,674	8,196	0	0	8,196	8,196	0	0	8,196
Sub-total		65	89,567	26,163	0	0	26,163	26,163	50	0	26,213
		709	109,296,118	2,924,437	0	0	2,924,437	2,924,437	(2,862)	246	2,921,822
Discount							(35,000)				(34,866)
Amount from general rates							2,889,437				2,886,956
Rates Written Off							(1,500)				(18,117)
Ex-gratia rates		0	0	10,206	0.00	0.00	10,206				0
Total general rates							2,898,143				2,868,839

KEY INFORMATION

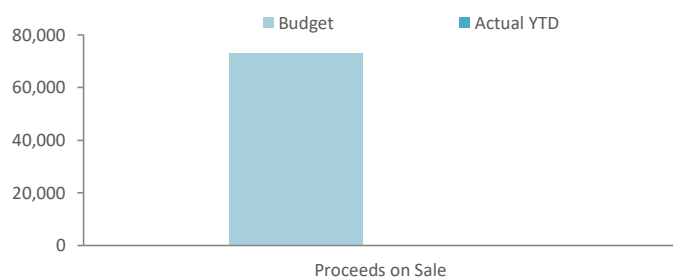
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability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



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

**OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS**

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



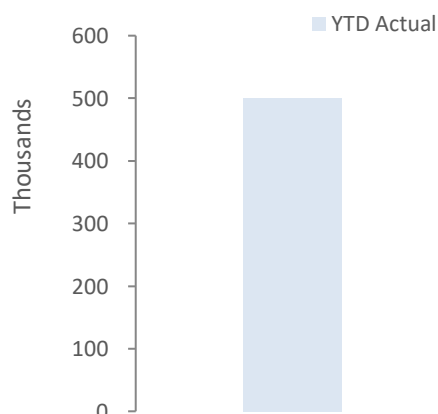
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$
Land and Buildings	1,271,787	422,408	195,076	(227,332)
Furniture and equipment	0	0	1,840	1,840
Plant and equipment	510,000	102,000	0	(102,000)
Infrastructure - roads	2,720,000	255,543	134,841	(120,702)
Infrastructure - Footpaths	74,650	8,293	0	(8,293)
Infrastructure - Drainage	30,000	6,000	0	(6,000)
Infrastructure - Parks & Ovals	201,640	109,152	25,825	(83,327)
Infrastructure - Sewerage	30,000	10,000	0	(10,000)
Infrastructure - Playground Equipment	12,318	12,316	5,103	(7,213)
Infrastructure - Other	206,857	102,111	84,613	(17,498)
Infrastructure - Airfields	163,356	108,900	52,685	(56,215)
Payments for Capital Acquisitions	5,220,608	1,136,723	499,983	(636,740)
Total Capital Acquisitions	5,220,608	1,136,723	499,983	(636,740)
Capital Acquisitions Funded By:				
		\$	\$	\$
Capital grants and contributions	3,489,854	558,542	987,753	429,211
Other (disposals & C/Fwd)	73,000	0	0	0
Cash backed reserves				
Future Fund Grants (Interest) Reserve	0	0	0	0
Unspent Loans Reserve	0	0	0	0
Morawa-Yalgoo Road Maintenance Reserve	0	0	0	0
Insurance Works Reserve	0	0	0	0
Contribution - operations	1,657,754	578,181	(487,771)	(1,065,952)
Capital funding total	5,220,608	1,136,723	499,983	(636,740)

SIGNIFICANT ACCOUNTING POLICIES

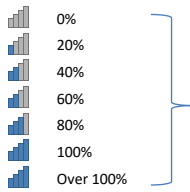
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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



CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



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

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

Adopted

Account/Job Description	Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Buildings				
Land & Buildings Renewal - Other Culture	(8,000)	(8,000)	(4,040)	3,960
Purchase Land & Buildings	(70,000)	(23,332)	(11,277)	12,055
Old Roads Board Building - Storage, entrance, water tank	(221,430)	(147,612)	(37,060)	110,552
Recreation Centre - Renewals	(700,000)	(77,776)	0	77,776
Purchase Land and Buildings	(20,000)	(2,221)	0	2,221
Caravan Park Disabled Toilets Addition	(152,357)	(152,356)	(139,899)	12,457
Admin Office Upgrade/Renewal	(100,000)	(11,111)	0	11,111
	(1,271,787)	(422,408)	(195,076)	227,332
Plant & Equipment				
Purchase Plant & Equipment - Road Plant Purchases	(510,000)	(102,000)	0	102,000
	(510,000)	(102,000)	0	102,000
Furniture & Equipment				
Purchase Furniture & Equipment Administration	0	0	(1,840)	(1,840)
	0	0	(1,840)	(1,840)
Infrastructure Other				
Cemetery Entrance Road & Carpark	(96,857)	(58,113)	(83,659)	(25,546)
Street Lights - Townsite Roads	(110,000)	(43,998)	0	43,998
Caravan Park - Landscaping	0	0	(69)	(69)
	(206,857)	(102,111)	(84,544)	17,567
Infrastructure Sewerage				
Sewerage Upgrade	(30,000)	(10,000)	0	10,000
	(30,000)	(10,000)	0	10,000
Infrastructure Parks & Ovals				
Electric Vehicle Charging Stations	(50,000)	(33,332)	(24,007)	9,325
Netball Courts - Shed Replacement	(101,640)	(50,820)	(1,818)	49,002
Purchase Infrastructure parks & Gardens	(50,000)	(25,000)	0	25,000
	(201,640)	(109,152)	(25,825)	83,327
Infrastructure Roads				
Morawa Yalgoo Road	(300,000)	0	0	0
Morawa Yalgoo Road	(450,000)	0	(5,485)	(5,485)
Nanekine Road	(450,000)	0	(1,398)	(1,398)
State Freight Network	(1,000,000)	(111,110)	0	111,110
Gutha West Rd	(100,000)	(49,999)	(44,406)	5,593
White Road - Gravel Resheeting	(100,000)	(59,994)	(616)	59,378
Norton Road	(100,000)	(11,110)	(68)	11,042
Stephens Road	0	0	(2,193)	(2,193)
Collins Road	(100,000)	(11,110)	(33,596)	(22,486)
White Avenue	0	0	(120)	(120)
Sign Renewals	(20,000)	(2,222)	0	2,222
Main Street Lighting Upgrade	0	0	(34)	(34)
Townsite Roads	(50,000)	0	(46,923)	(46,923)
Kerbing Construction - Townsite Roads	(50,000)	0	0	0
	(2,720,000)	(255,543)	(134,841)	120,702
Infrastructure Footpaths				
Granville Street - Footpath	(74,650)	(8,293)	0	8,293
	(74,650)	(8,293)	0	8,293
Infrastructure Drainage				
Drainage Construction	(30,000)	(6,000)	0	6,000
	0	0	0	0
	(30,000)	(6,000)	0	6,000
Infrastructure - Playground Equipment				
Purchase Playground Equipment	(12,318)	(6,158)	(5,103)	1,055
	(12,318)	(12,316)	(5,103)	7,213
Infrastructure Aerodrome				
Aerodrome - Vermin Proof Fence	0	0	0	0
	(163,356)	(108,900)	(52,685)	56,215
	(163,356)	(108,900)	(52,685)	56,215
	(5,220,608)	(1,136,723)	(499,948)	636,775

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

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
24 Harley Street - Staff Housing	136	249,285	0	0	0	15,789	249,285	233,496	890	11,443
Recreation and culture										
Netball Courts Redevelopment	139	169,944	0	0	6,159	12,367	163,785	157,577	1,977	3,910
Total		419,229	0	0	6,159	28,156	413,071	391,073	2,867	15,353
Current borrowings		56,312					50,153			
Non-current borrowings		362,917					362,917			
		419,229					413,070			

All debenture repayments were financed by general purpose revenue.

Unspent borrowings

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

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES

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

KEY INFORMATION

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

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

FOR THE PERIOD ENDED 31 OCTOBER 2023

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	239,972	0	908.09	3,800	0	0	0	243,772	240,880
Plant Replacement Reserve	594,395	0	2,249.28	9,500	0	0	0	603,895	596,644
Capital Works Reserve	490,210	0	1,855.32	56,600	0	0	0	546,810	492,065
Community & Economic Development Reserve	1,284,516	0	8,484.22	19,000	0	0	0	1,303,516	1,293,000
Sewerage Reserve	389,246	0	1,472.95	65,200	0	0	0	454,446	390,719
Future Fund Grants (Interest) Reserve	230,280	0	15,581.78	21,200	0	(10,000)	0	241,480	245,861
Future Fund (Principal) Reserve	2,046,821	0	4,286.79	10,100	0	0	0	2,056,921	2,051,108
Unspent Loans Reserve	101,640	0	0.00	0	0	(101,640)	0	(0)	101,640
Legal Fees Reserve	36,661	0	138.43	10,420	0	0	0	47,081	36,800
Emergency Response Reserve	262,087	0	991.78	4,200	0	0	0	266,287	263,078
Aged Care Units 1-4 (IVA) Reserve	72,095	0	272.82	1,200	0	0	0	73,295	72,367
Unspent Loans Reserve	269,011	0	1,017.99	14,000	0	0	0	283,011	270,029
Swimming Pool Reserve	122,715	0	464.37	21,700	0	0	0	144,415	123,179
COVID-19 Emergency Response Reserve	43,149	0	0.00	0	0	0	0	43,149	43,149
Jones Lake Road Rehab Reserve	151,877	0	574.73	21,600	0	0	0	173,477	152,452
Morawa-Yalgoo Road Maintenance Reserve	147,708	0	0	0	0	(30,000)	0	117,708	147,708
Insurance Works Reserve	250,000	0	0	0	0	(175,000)	0	75,000	250,000
	6,732,381	0	38,299	258,520	0	(316,640)	0	6,674,261	6,770,680

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

OPERATING ACTIVITIES
NOTE 12
OTHER CURRENT LIABILITIES

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

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

**NOTE 13
GRANTS AND CONTRIBUTIONS**

Grants, subsidies and contributions revenue						
Provider	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	Annual Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$
Grants, contributions and subsidies						
General purpose funding						
Grants- FAGS WALGGC - General	80,823	80,823	20,205	80,823	5,075	15,131
Grants- FAGS WALGGC - Local Roads	40,428	40,428	10,107	40,428	1,169	8,938
Law, order, public safety						
Grant - ESL BFB Operating Grant	21,590	21,590	10,794	21,590	3,422	7,372
Grant - YES Cadets	5,360	5,360	2,680	5,360	(2,680)	5,360
Education and welfare						
Grant - Youth Events	5,000	5,000	1,000	5,000	(10,364)	11,364
Other Income	2,000	2,000	664	2,000	664	0
Community amenities						
Grants Income	20,000	20,000	0	20,000	0	0
Drummuster Contribution	250	250	0	250	0	0
Grant Income	200,000	200,000	0	200,000	(200,000)	200,000
Community Benefit Contribution	20,000	20,000	10,000	20,000	10,000	0
Grant Income.	19,000	19,000	0	19,000	0	0
Event Income - Other Culture	1,000	1,000	332	1,000	332	0
Recreation and culture						
Grant Income - Arts & Culture Plan GEN	25,000	25,000	0	25,000	0	0
Grant - NAIDOC week	2,000	2,000	0	2,000	0	0
Australia Day Grant	2,000	2,000	664	2,000	664	0
Transport						
Grant - Main Roads - Direct	166,000	166,000	166,000	166,000	166,000	0
Street Light Subsidy	5,000	5,000	0	5,000	0	0
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	100,000	25,000	100,000	25,000	0
Flood Damage Reimbursements	500,000	500,000	0	500,000	0	0
Road Maintenance Contribution	55,000	55,000	13,750	55,000	13,750	0
Other property and services						
Income related to Unclassified	1,000	1,000	332	1,000	332	0
TOTALS	1,271,451	1,271,451	261,528	1,271,451	13,364	248,164

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

**NOTE 14
CAPITAL GRANTS AND CONTRIBUTIONS**

Capital grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$
Capital grants and subsidies				
Law, order, public safety				
Community amenities				
Grants - LRCIP GEN	266,041	88,680	52,316	36,364
Recreation and culture				
Grant - LRCIP - Old Roads Board Building	258,340	86,112	43,090	43,022
Grant - Non Operating Contributions	500,000	0	(500,000)	500,000
Transport				
Grant - Regional Road Group - Road Projects	800,000	320,000	(80,903)	400,903
Grant - Roads to Recovery	400,000	0	0	0
Grant - WA Bicycle Network	37,325	14,930	7,465	7,465
MWSGF	1,000,000	0	0	0
Grant - Airstrip Upgrade	81,678	0	0	0
Grant - LRCIP - Tourism & Area Development. GEN	146,470	48,820	48,820	0
	3,489,854	558,542	(429,211)	987,753

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 2023	Received	Paid	31 Oct 2023
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
BRB/BCITF	172	0	(172)	0
	1,697	0	(172)	1,525

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

EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Community amenities	190,248	36.09%	▲	The phasing for Department of Fire and Emergency Services Grant Income budget differs from actuals.		
Transport	(210,851)	(64.63%)	▼		Road Maintenance Grants & Contributions budgeted for in October 23 not yet received.	
Other property and services	12,486	42.10%	▲	Income from Private Work tracking higher than budgeted.		
Expenditure from operating activities						
Governance	22,953	11.71%	▲		The phasing of various Governance expenditure budget differs from actuals.	
Health	35,531	52.76%	▲	Environmental Health Officer expenditure tracking lower than budgeted and the phasing of various Other Health expenditure budget differs from actuals and the fact depreciation has not been run also has an impact.		
Housing	31,821	34.54%	▲	The phasing of various all Housing expenditure is tracking lower than budgeted and the fact depreciation has not been run has an impact.		
Community amenities	62,028	26.41%	▲	The phasing of various Community Amenities expenditure with the exception of Sanitation Other are tracking lower the budgeted the fact depreciation has not been run has an impact.		
Recreation and culture	184,510	33.50%	▲	The phasing of all Recreation and culture programmes are tracking lower than budgeted the fact depreciation has not been run also has an impact.		
Transport	559,333	55.42%	▲	The phasing of all Transport expenditure is tracking lower than budgeted with the exception of Transport licensing the fact depreciation has not been run has an impact.		
Economic services	32,134	12.89%	▲	The phasing of various Community Amenities expenditure budget differs from actuals and the fact depreciation has not been run also has an impact.		
Other property and services	(15,698)	(10.04%)	▼		The phasing of Public work overhead expenditure and Fuel & oil budget tracking higher than budget. Other property and services are tracking positively due to phasing and depreciation not being run.	
Investing activities						
Proceeds from Capital grants, subsidies and contributions	429,211	76.84%	▲	Proceeds from Capital grants, subsidies and contributions receivable are tracking higher than budgeted due to phasing.		
Payments for Infrastructure	309,248	50.50%	▲	Proceeds from Capital grants, subsidies and contributions receivable are tracking higher than budgeted due to phasing.		
Payments for property, plant and equipment	327,492	62.45%	▲	Payments for property, plant and equipment are tracking higher than budgeted due to phasing.		

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY

Financial Statement for Period Ended 31 October 2023

	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING</u>						
General Purpose Funding	3,197,904	316,323	2,980,584	105,100	2,969,004	99,508
Governance	525	545,801	172	196,034	1,206	158,105
Law, Order, Public Safety	32,950	174,139	14,538	45,775	18,071	37,044
Health	9,050	196,663	2,348	67,350	2,859	30,590
Education & Welfare	10,500	225,990	2,828	79,422	12,178	79,273
Housing	96,000	247,717	31,808	92,127	25,660	51,015
Community Amenities	1,033,871	916,604	615,774	234,883	753,706	164,630
Recreation & Culture	851,840	1,515,770	92,832	550,697	555,053	356,989
Transport	3,509,630	3,317,171	661,164	1,009,186	523,751	438,589
Economic Services	398,570	732,708	132,820	249,250	92,958	202,837
Other Property & Services	88,500	201,724	29,656	156,371	42,144	257,616
TOTAL - OPERATING	9,229,340	8,390,610	4,564,524	2,786,195	4,996,588	1,876,196
<u>CAPITAL</u>						
General Purpose Funding	0	10,420	0	140	0	138
Governance	0	0	0	0	0	0
Law, Order, Public Safety	0	0	0	0	0	886
Health	0	0	0	0	0	0
Education & Welfare	0	0	0	0	0	0
Housing	0	100,989	0	30,324	0	12,568
Community Amenities	0	213,657	0	70,377	0	85,706
Recreation & Culture	101,640	1,177,455	0	361,603	0	81,451
Transport	30,000	3,641,706	0	531,519	0	190,767
Economic Services	10,000	202,657	0	169,116	0	168,320
Other Property & Services	175,000	160,400	0	14,575	0	4,603
TOTAL - CAPITAL	316,640	5,507,284	0	1,177,654	0	544,440
	9,545,980	13,897,894	4,564,524	3,963,849	4,996,588	2,420,635
Less Depreciation Written Back		(2,150,541)		(716,820)		0
Less Profit/Loss Written Back	(10,427)	0	(2,084)	0	0	0
Less Movement in Leave Reserve		(3,800)		(3,800)		(908)
Plus Proceeds from Sale of Assets	73,000		0		0	
TOTAL REVENUE & EXPENDITURE	9,608,553	11,743,553	4,562,440	3,243,229	4,996,588	2,419,727
Surplus/Deficit July 1st B/Fwd	2,135,000		2,135,000		2,481,613	
	11,743,553	11,743,553	6,697,440	3,243,229	7,478,202	2,419,727
Surplus/Deficit C/Fwd		0		3,454,211		5,058,475
	11,743,553	11,743,553	6,697,440	6,697,440	7,478,202	7,478,202

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

PROGRAMME SUMMARY						
	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rates		257,510		85,500		78,437
Other General Purpose Funding		58,813		19,600		21,071
<u>OPERATING REVENUE</u>						
Rates	2,970,133		2,914,768		2,886,155	
Other General Purpose Funding	227,771		65,816		82,849	
SUB-TOTAL	3,197,904	316,323	2,980,584	105,100	2,969,004	99,508
<u>CAPITAL EXPENDITURE</u>						
Rates		0		0		0
Other General Purpose Funding		10,420		140		138
<u>CAPITAL REVENUE</u>						
Rates	0		0		0	
Other General Purpose Funding	0		0		0	
SUB-TOTAL	0	10,420	0	140	0	138
TOTAL -	3,197,904	326,743	2,980,584	105,240	2,969,004	99,646

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Members of Council		452,801		186,460		157,946
Governance General		93,000		9,574		159
<u>OPERATING REVENUE</u>						
Members of Council	25		8		27	
Governance General	500		164		1,179	
SUB-TOTAL	525	545,801	172	196,034	1,206	158,105
<u>CAPITAL EXPENDITURE</u>						
Members of Council		0		0		0
Governance General		0		0		0
<u>CAPITAL REVENUE</u>						
Members of Council	0		0		0	
Governance General	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	525	545,801	172	196,034	1,206	158,105

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		115,213		26,147		18,266
Animal Control		54,749		18,240		18,532
Other Law, Order & Public Safety		4,177		1,388		246
<u>OPERATING REVENUE</u>						
Fire Prevention	30,950		13,474		16,732	
Animal Control	2,000		1,064		1,339	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	32,950	174,139	14,538	45,775	18,071	37,044
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0		0		886
Animal Control		0		0		0
Other Law, Order & Public Safety		0		0		0
<u>CAPITAL REVENUE</u>						
Fire Prevention	0		0		0	
Animal Control	0		0		0	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	0	0	0	0	0	886
TOTAL - PROGRAMME SUMMARY	32,950	174,139	14,538	45,775	18,071	37,930

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Preventative Services - Meat Inspection		350		116		0
Preventative Services - Inspections & Admin		41,738		13,908		5,162
Preventative Services - Pest Control		6,361		1,356		1,223
Other Health		148,214		51,970		24,205
OPERATING REVENUE						
Preventative Services - Meat Inspection	350		116		0	
Preventative Services - Inspections & Admin	700		232		291	
Preventative Services - Pest Control	0		0		0	
Other Health	8,000		2,000		2,568	
SUB-TOTAL	9,050	196,663	2,348	67,350	2,859	30,590
CAPITAL EXPENDITURE						
Preventative Services - Meat Inspection		0		0		0
Preventative Services - Inspections & Admin		0		0		0
Preventative Services - Pest Control		0		0		0
Other Health		0		0		0
CAPITAL REVENUE						
Preventative Services - Meat Inspection	0		0		0	
Preventative Services - Inspections & Admin	0		0		0	
Preventative Services - Pest Control	0		0		0	
Other Health	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	9,050	196,663	2,348	67,350	2,859	30,590

Shire of Morawa

SCHEDULE 08 - EDUCATION & WELFARE

Financial Statement for Period Ended 31 October 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Other Education		6,731		4,240		2,341
Care of Families & Children		60,516		20,156		31,278
Other Welfare		158,743		55,026		45,653
<u>OPERATING REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	3,500		1,164		800	
Other Welfare	7,000		1,664		11,378	
SUB-TOTAL	10,500	225,990	2,828	79,422	12,178	79,273
<u>CAPITAL EXPENDITURE</u>						
Other Education		0		0		0
Care of Families & Children		0		0		0
Other Welfare		0		0		0
<u>CAPITAL REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	0		0		0	
Other Welfare	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	10,500	225,990	2,828	79,422	12,178	79,273

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Staff Housing		94,361		36,384		21,418
Other Housing		96,856		34,655		21,157
Aged Housing		56,500		21,088		8,441
<u>OPERATING REVENUE</u>						
Staff Housing	11,000		3,660		5,051	
Other Housing	17,000		5,496		6,390	
Aged Housing	68,000		22,652		14,219	
SUB-TOTAL	96,000	247,717	31,808	92,127	25,660	51,015
<u>CAPITAL EXPENDITURE</u>						
Staff Housing		85,789		28,592		11,277
Other Housing		0		0		0
Aged Housing		15,200		1,732		1,291
<u>CAPITAL REVENUE</u>						
Staff Housing	0		0		0	
Other Housing	0		0		0	
Aged Housing	0		0		0	
SUB-TOTAL	0	100,989	0	30,324	0	12,568
TOTAL - PROGRAMME SUMMARY	96,000	348,706	31,808	122,451	25,660	63,583

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Sanitation - Household Refuse		270,178		90,224		58,078
Sanitation - Other		301,489		25,320		26,327
Sewerage		130,056		46,858		20,038
Urban Stormwater Drainage		9,500		3,160		0
Town Planning & Regional Development		70,329		23,436		20,174
Other Community Amenities		135,052		45,885		40,013
OPERATING REVENUE						
Sanitation - Household Refuse	136,176		135,172		133,644	
Sanitation - Other	289,370		88,852		293,421	
Sewerage	290,482		289,146		286,328	
Town Planning & Regional Development	7,500		2,500		987	
Other Community Amenities	310,343		100,104		39,325	
SUB-TOTAL	1,033,871	916,604	615,774	234,883	753,706	164,630
CAPITAL EXPENDITURE						
Sanitation - Household Refuse		21,600		532		575
Sewerage		95,200		11,732		1,473
Urban Stormwater Drainage		0		0		0
Other Community Amenities		96,857		58,113		83,659
CAPITAL REVENUE						
SUB-TOTAL	0	213,657	0	70,377	0	85,706
TOTAL - PROGRAMME SUMMARY	1,033,871	1,130,261	615,774	305,260	753,706	250,336

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Public Halls and Civic Centres		169,776		67,651		32,995
Swimming Areas & Beaches		332,361		118,920		78,112
Other Recreation and Sport		845,265		306,834		220,228
TV and Radio Re-broadcasting		2,000		664		0
Libraries		26,104		8,696		7,365
Other Culture		140,264		47,932		18,290
<u>OPERATING REVENUE</u>						
Public Halls and Civic Centres	259,840		86,612		44,495	
Swimming Areas & Beaches	20,000		332		6,070	
Other Recreation and Sport	541,800		4,828		504,488	
TV and Radio Re-broadcasting	0		0		0	
Libraries	200		64		0	
Other Culture	30,000		996		0	
SUB-TOTAL	851,840	1,515,770	92,832	550,697	555,053	356,989
<u>CAPITAL EXPENDITURE</u>						
Public Halls and Civic Centres		221,430		147,612		39,860
Swimming Areas & Beaches		21,700		564		464
Other Recreation and Sport		926,325		205,427		37,087
TV and Radio Re-broadcasting		0		0		0
Libraries		0		0		0
Other Culture		8,000		8,000		4,040
<u>CAPITAL REVENUE</u>						
Public Halls and Civic Centres	0		0		0	
Swimming Areas & Beaches	0		0		0	
Other Recreation and Sport	101,640		0		0	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	0		0		0	
SUB-TOTAL	101,640	1,177,455	0	361,603	0	81,451
TOTAL - PROGRAMME SUMMARY	953,480	2,693,225	92,832	912,300	555,053	438,440

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Construction Roads, Bridges and Depots		0		0		0
Maintenance Roads, Bridges and Depots		2,862,628		851,357		278,698
Plant Purchases		12,092		4,028		2,594
Transport Licensing		355,313		119,768		131,257
Aerodromes		87,138		34,033		26,041
<u>OPERATING REVENUE</u>						
Construction Roads, Bridges and Depots	2,237,325		334,930		408,368	
Maintenance Roads, Bridges and Depots	826,000		204,750		0	
Plant Purchases	10,427		2,084		0	
Transport Licensing	354,200		119,400		115,383	
Aerodromes	81,678		0		0	
SUB-TOTAL	3,509,630	3,317,171	661,164	1,009,186	523,751	438,589
<u>CAPITAL EXPENDITURE</u>						
Construction Roads, Bridges and Depots		2,958,850		317,455		135,833
Maintenance Roads, Bridges and Depots		0		0		0
Plant Purchases		519,500		105,164		2,249
Aerodromes		163,356		108,900		52,685
<u>CAPITAL REVENUE</u>						
Construction Roads, Bridges and Depots	0		0		0	
Maintenance Roads, Bridges and Depots	30,000		0		0	
Plant Purchases	0		0		0	
Aerodromes	0		0		0	
SUB-TOTAL	30,000	3,641,706	0	531,519	0	190,767
TOTAL - PROGRAMME SUMMARY	3,539,630	6,958,877	661,164	1,540,705	523,751	629,356

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rural Services		18,401		6,120		3,686
Tourism & Area Promotion		357,699		122,472		115,668
Building Control		48,427		16,136		15,279
Other Economic Services		61,529		20,500		10,371
Economic Development		246,652		84,022		57,834
<u>OPERATING REVENUE</u>						
Tourism & Area Promotion	343,470		114,476		73,202	
Building Control	8,500		2,828		837	
Other Economic Services	25,000		8,332		5,703	
Economic Development	21,600		7,184		13,216	
SUB-TOTAL	398,570	732,708	132,820	249,250	92,958	202,837
<u>CAPITAL EXPENDITURE</u>						
Tourism & Area Promotion		152,357		152,356		139,968
Economic Development		50,300		16,760		28,353
<u>CAPITAL REVENUE</u>						
Economic Development	10,000		0		0	
SUB-TOTAL	10,000	202,657	0	169,116	0	168,320
TOTAL - PROGRAMME SUMMARY	408,570	935,365	132,820	418,366	92,958	371,157

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

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Private Works		26,724		8,900		1,357
Public Works Overheads		0		2,872		163,756
Plant Operation Costs		0		15,968		165,184
Stock, Fuels and Oils		0		0		(72,682)
Administration		0		41,131		0
Unclassified		175,000		87,500		0
<u>OPERATING REVENUE</u>						
Private Works	35,000		11,664		24,164	
Public Works Overheads	1,000		500		0	
Plant Operation Costs	38,000		12,664		17,618	
Stock, Fuels and Oils	1,500		500		165	
Administration	12,000		3,996		198	
Unclassified	1,000		332		0	
SUB-TOTAL	88,500	201,724	29,656	156,371	42,144	257,616
<u>CAPITAL EXPENDITURE</u>						
Administration		160,400		14,575		4,603
<u>CAPITAL REVENUE</u>						
Administration	0		0		0	
SUB-TOTAL	175,000	160,400	0	14,575	0	4,603
TOTAL - PROGRAMME SUMMARY	263,500	362,124	29,656	170,946	42,144	262,219

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

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	1,774,813.94	3,045,080.25	1,525.11	4,670,679.90	2,100,000.00
Balance as per General Ledger	1,775,215.83	3,045,080.25	1,525.11	4,670,679.90	2,100,000.00
Unpresented Payments					
Unpresented Payments	651.89				
Outstanding Deposits					
Outstanding Deposits	-250.00				
Difference	1,775,215.83 0.00	3,045,080.25 0.00	1,525.11 0.00	4,670,679.90 0.00	2,100,000.00 0.00

Shire of Morawa List of Payments Report For Period Ending 31 October 2023					
Chq/EFT	Date	Name	Description	Amount	Bank
EFT17197	02/10/2023	Beam Super	Superannuation for WE 28th Sept 2023	11,342.22	1
EFT17198	03/10/2023	Australian Services Union	Payroll Deductions/Contributions	53.00	1
EFT17200	03/10/2023	Department of Human Services	Payroll Deductions/Contributions	361.15	1
EFT17201	12/10/2023	Australian Services Union	Payroll Deductions/Contributions	53.00	1
EFT17202	12/10/2023	Department of Human Services	Payroll Deductions/Contributions	361.15	1
EFT17203	17/10/2023	North Midlands Electrical	Disconnect & Reconnection of Oval Pump After Replacement	2,139.54	1
EFT17204	17/10/2023	Rip-It Security Shredding	Archive Storage - Sept 2023	104.50	1
EFT17205	17/10/2023	Grant William Pulbrook	Rates in Credit - Refund	378.26	1
EFT17206	17/10/2023	Deborah Szallis	Reimbursement of Gym Key Bond	30.00	1
EFT17207	17/10/2023	Moore Stephens	Management & Financial Reporting Workshop	2,596.00	1
EFT17208	17/10/2023	Metal Artwork Badges	Desk Name Plaques & Staff Badges	171.49	1
EFT17209	17/10/2023	Nutrien Ag Solutions	Chlorine - Pool, Gas Bottle - Solomon Tce	966.02	1
EFT17210	17/10/2023	Landgate	Certificate of Titles Online Shop	30.50	1
EFT17211	17/10/2023	City of Greater Geraldton	Building Certification Services Jul-Sept 2023	598.10	1
EFT17212	17/10/2023	Refuel Australia	Fuel Card Purchase - MO0	136.79	1
EFT17213	17/10/2023	Canine Control	Ranger Services Monday 2 Oct 2023	1,054.47	1
EFT17214	17/10/2023	GH Country Courier	Freight for October	188.97	1
EFT17215	17/10/2023	Marketforce - Omnicom Media Group	Local Government Tender Advertisement	1,204.73	1
EFT17216	17/10/2023	Bunnings Group Limited	Key Tags, Garden Edge, Roofing Nails	245.22	1
EFT17217	17/10/2023	Logo Appointments WA	Contracting Services - week ending 7 Oct 2023	6,933.96	1
EFT17218	17/10/2023	Kyalla Farms	Refund of Building Levy on permit 23/13	110.00	1
EFT17219	17/10/2023	Alinta Sales Pty Ltd	Energy expenses Old Hospital	271.76	1
EFT17220	17/10/2023	PB & SJ OFFSZANKA	Cleaning @ Canna ablutions Jul-Aug-Sept 2023	450.00	1
EFT17221	17/10/2023	Total Toilets	Trailer mounted Portable Toilet Hire 01 - 30 Sept 2023	935.00	1
EFT17222	17/10/2023	Medelect Biomedical Services	Programmed preventative maintenance of Medical Equipment	2,442.00	1
EFT17223	17/10/2023	Coates Hire	Mini Excavator Hire 27 Sept 2023	302.55	1
EFT17224	17/10/2023	Tyrepower Dongara	Fit 4 x new tyres & wheel alignment 02MO	1,279.10	1

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT17225	17/10/2023	Morawa IGA	Various IGA Expenses Sept 2023	363.04	1
EFT17226	17/10/2023	Officeworks	4 Office Chairs for Depot & Delivery	1,686.88	1
EFT17227	17/10/2023	Talis Consultants Pty Ltd ATF Talis Unit Trust	Consultancy Services period ending 30 Sept 23 - Landfill Closure Plan	4,169.00	1
EFT17228	17/10/2023	JMH Mechanical Services	Replace AVL unit - Canna Fire Truck	727.11	1
EFT17229	17/10/2023	Great Southern Fuel Supplies	Unleaded Fuel - Small Plant Items	91.05	1
EFT17230	17/10/2023	Aquatic Services WA Pty Ltd	Service Pool Filtration System Pre-Season 2023	3,139.40	1
EFT17231	17/10/2023	Infinitem Technologies Pty Ltd	Monthly IT Support & licences	5,503.53	1
EFT17232	17/10/2023	Avon Waste	Waste Services September 2023	7,089.00	1
EFT17233	17/10/2023	Pat's Mobile Mechanical	Service CAT Grader, CAT Roller, Hitachi Loader	1,337.38	1
EFT17234	17/10/2023	Team Global Express	Freight - WINC	105.67	1
EFT17235	17/10/2023	Breeze Connect Pty Ltd	Telephone Lines - Admin	232.00	1
EFT17236	17/10/2023	Highscore Creative	Design Morawa Art Show 2024 Stationery - Deposit 50%	1,573.00	1
EFT17237	17/10/2023	RedMac Ag Services	Cab Roof replacement & Service Case Tractor	3,894.01	1
EFT17238	17/10/2023	Bob Waddell Consultant	Production of September financial statements	1,443.75	1
EFT17239	17/10/2023	NodeOne	Wireless Services for Oct 2023	238.00	1
EFT17240	17/10/2023	Resonline Pty Ltd	Monthly Fee September 2023	134.31	1
EFT17241	17/10/2023	Cohesis Pty Ltd	Monthly VCIO Service	2,200.00	1
EFT17242	17/10/2023	G W Mechanical (Glen Wallace)	Strip & Fit Tyres P168 & Service P243	2,186.95	1
EFT17243	17/10/2023	Strategic Leadership Consulting	CEO Performance review & report	3,740.00	1
EFT17244	17/10/2023	Media Engine	Design Signs for Jubilee Park	2,250.00	1
EFT17245	17/10/2023	Cleanpak Total Solutions	Cleaning Consumables for Caravan Park	2,555.10	1
EFT17246	17/10/2023	Rahul Ramabhadran	Reimburse Movie & Lunch - School Holiday Program & Helmets for Bike Week	733.55	1
EFT17247	17/10/2023	LG Best Practices Pty Ltd	Rates Services September 2023	1,732.50	1
EFT17248	17/10/2023	Woop Woop Coffee	Outside Staff Training - Lunch	110.00	1
EFT17249	17/10/2023	Iknoyx Medical Services Pty Ltd	Pre employment Medical x 1	305.00	1
EFT17250	17/10/2023	Katherine Smith	Reimburse Pool Chlorine & Toilet Signs	719.90	1
EFT17251	17/10/2023	Midwest Auto Group	45,000km service MOO	598.18	1
EFT17252	17/10/2023	Wallace Plumbing and Gas	Burst Water Pipe Unit 3, Lot 55 Dreghorn	734.05	1

Shire of Morawa List of Payments Report For Period Ending 31 October 2023					
Chq/EFT	Date	Name	Description	Amount	Bank
EFT17253	17/10/2023	Great Northern Rural Services	Fencing Materials for the Replacement of Aerodrome Fence	57,953.50	1
EFT17254	17/10/2023	Terraway Contracting Pty Ltd	Construct Canna Reserve Fire Break, Reinstate Protection Line Around the Canna Townsite	19,057.50	1
EFT17255	17/10/2023	Spearwood Farms Pty Ltd	Supply 10,950 Tonnes of Gravel - Gutha West & Collins Road	12,045.00	1
EFT17256	17/10/2023	Productive Plastics	Acrylic Sign Covers - Jubilee Park	2,514.60	1
EFT17257	17/10/2023	The Funk Factory	Junk Sculpture Workshop	10,989.00	1
EFT17258	17/10/2023	Kim Perselo	Refund Caravan Park Chalet Accommodation	1,056.00	1
EFT17259	17/10/2023	Winc	Stationary for Admin Office & Caravan Park	511.09	1
EFT17260	17/10/2023	Terpkos Engineering Pty Ltd	Design & Documentation MECEC	5,940.00	1
EFT17261	17/10/2023	Incite Security	Monitoring Service Fee - Oval Function Room	126.00	1
EFT17262	17/10/2023	Seek	Financial Services Coordinator - Job Ad	379.50	1
EFT17263	17/10/2023	Morawa Pharmacy	Elastoplast Round Dots	3.28	1
EFT17264	25/10/2023	Rip-It Security Shredding	Supply/Exchange 240L Secure Bin	152.00	1
EFT17265	25/10/2023	Star Track Express	Freight services Oct 2023	637.72	1
EFT17266	25/10/2023	Department of Fire & Emergency Services	2023/24 ESL Income Local Government	4,369.11	1
EFT17267	25/10/2023	Kats Rural	Various Maintenance items - Caravan Park, Depot, Plants & Freight Town Centre	5,184.31	1
EFT17268	25/10/2023	Canine Control	Ranger Services Wednesday 18 Oct 2023	1,054.47	1
EFT17269	25/10/2023	Sigma Chemicals	Swimming Pool Chemicals Bulk Order	7,843.55	1
EFT17270	25/10/2023	G.C. Sales (W.A.)	15 x 240L Bins & Lids	1,252.35	1
EFT17271	25/10/2023	Logo Appointments WA	Contract services week ending 14 Oct 2023	3,852.20	1
EFT17272	25/10/2023	Wallis Computer Solutions	IT Support Gold - Average 2022/23	919.60	1
EFT17273	25/10/2023	Avlite Systems - SPX	Aviation Lights & Batteries	12,150.60	1
EFT17274	25/10/2023	Morawa IGA	Various IGA expenses October 2023	198.81	1
EFT17275	25/10/2023	Evaside Pty Ltd	41 Loads Water - Gutha West Rd	2,931.50	1
EFT17276	25/10/2023	Central Regional TAFE	Course Fee - Operate & Maintain Chainsaws	113.40	1

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT17277	25/10/2023	Promocolour Pty Ltd	New Tablecloths	995.50	1
EFT17278	25/10/2023	Infinitum Technologies Pty Ltd	New Office Printers, Ink, Extra Trays	3,619.00	1
EFT17279	25/10/2023	Team Global Express	Freight 12 Oct 2023	48.44	1
EFT17280	25/10/2023	Scott Andrew Wildgoose	Reimburse Accomodation WALGA Conference	1,109.08	1
EFT17281	25/10/2023	Cleanpak Total Solutions	Cleaning Consumables	238.05	1
EFT17282	25/10/2023	Cloud Collections Pty Ltd	Court Filing Fee	206.00	1
EFT17283	25/10/2023	Iknoyx Medical Services Pty Ltd	Pre employment medical	305.00	1
EFT17284	25/10/2023	KEE Surfacing Pty Ltd	Supply of Aggregate for Rural Road Maintenance	3,150.00	1
EFT17285	25/10/2023	Tanika Plewright	Reimburse Working with Children Check	87.00	1
EFT17286	26/10/2023	Australian Services Union	Payroll Deductions/Contributions	53.00	1
EFT17287	26/10/2023	Department of Human Services	Payroll Deductions/Contributions	361.15	1
Total EFT Payments				<u>245,739.15</u>	
12054	18/10/2023	Water Corporation	Water usage 12 Jun - 10 Aug 2023	528.63	1
Total Cheque Payments				<u>528.63</u>	
DD9580.1	12/10/2023	Beam Super	Superannuation on Payrun 41	10,883.20	1
DD9599.1	26/10/2023	Beam Super	Supperannuation on Pay Run 49	10,406.67	1
DD9575.1	03/10/2023	Exetel Pty Ltd	Monthly Charge on plan 01 Oct - 31 Oc 2023	975.00	1
DD9576.1	04/10/2023	Synergy	Electricity Expenses 24 Jun - 22 Aug 2023	884.20	1
DD9577.1	06/10/2023	Synergy	Electricity expenses 28 Jun - 24 Aug 2023	545.92	1
DD9592.1	10/10/2023	Synergy	Electricity expense 15 Aug - 18 Sept 2023	327.16	1
DD9593.1	12/10/2023	Synergy	Electricity Expense 17 Aug - 20 Sept 2023	2,326.52	1
DD9602.2	23/10/2023	Synergy	Electricity expense 17 Aug - 20 Sep 2023	1,532.42	1
DD9573.1	09/10/2023	Telstra Corporation Limited	Monthly Telephone expense Tourist Bureau Oct 2023	50.00	1
DD9594.1	17/10/2023	Telstra Corporation Limited	Telephone Expense 28 Sept - 27 Oct 2023	1,041.36	1
DD9601.1	24/10/2023	Telstra Corporation Limited	Telephone expense Oct/Nov 2023	502.56	1
DD9602.1	23/10/2023	Telstra Corporation Limited	Telephone expense Oct/Nov 2023	126.25	1
DD9608.1	30/10/2023	Water Corporation	Water Usage & Service 10 Aug - 12 Oct 2023	1,867.85	1
DD9574.1	02/10/2023	Westnet Pty Ltd	Monthly Internet, Tourism Centre 01 Oct-01 Nov 2023	29.95	1

Shire of Morawa List of Payments Report For Period Ending 31 October 2023					
Chq/EFT	Date	Name	Description	Amount	Bank
Total Direct Debit Payments				<u>31,499.06</u>	
	06/10/2023	Peter Groom Settlements	Property Settlement	1,574.40	1
	11/10/2023	Shire Caravan Park	Refund	330.00	1
	11/10/2023	Shire of Morawa	Payroll Deductions	507.50	1
	12/10/2023	Payroll	Altus Payroll Pay Run #41	56,502.33	1
	24/10/2023	Australian Taxation Office	BAS Payment - Sep 2023	10,534.00	1
	25/10/2023	Shire of Morawa	Payroll Deductions	717.50	1
	26/10/2023	Shire of Morawa	Monthly Deductions - Dept of Transport - Oct 2023	20,769.30	1
	26/10/2023	Payroll	Altus Payroll Pay Run #49	57,683.14	1
	31/10/2023	BankWest	Centrelink Fees - Oct 2023	15.84	1
	31/10/2023	BankWest	Merchant Fees	3,100.97	1
	31/10/2023	BankWest	Audit Fee	60.00	1
Total Bank Transfers/ Payments				<u>151,794.98</u>	
	Fuel Card - 93926029 - MO 0				
Included in					
EFT17212	17/10/2023	Refuel Australia	Fuel Card Purchase - MO0	136.79	1
	Fuel Card - Depot				
Included in					
EFT17229	17/10/2023	Great Southern Fuel Supplies	Unleaded Fuel - Small Plant Items	91.05	1
TOTAL Fuel Card				<u>227.84</u>	

Shire of Morawa List of Payments Report For Period Ending 31 October 2023					
Chq/EFT	Date	Name	Description	Amount	Bank
J:2324-04.03	05/10/2023	BankWest	Corporate card purchases in August 2023	3,642.82	1
	Coroprate Credit Card - EMCCS				
	5/09/2023	Spotlight 107 - Geraldton	Bathroom Linen sets - Shoe box	220.00	
	6/09/2023	Spotlight Pty Ltd	Tontine Quilts - Caravan Park - Chalets/Units	540.00	
	6/09/2023	Canningvale Aust Ltd	Towel & Face Washer Sets - Caravan Park	239.90	
	14/09/2023	SQ *Morawa Tourism Information	2 x Dog Beds - Dog Pound	20.00	
	16/09/2023	Coles 0350 - Geraldton	Amenities for Office & Training	44.80	
	16/09/2023	Kmart 1287 - Geraldton	Tea Towels - Caravan Park - Chalets/Units	15.00	
	19/09/2023	DWER - Water	Clearing Permit	600.00	
	22/09/2023	Shire of Morawa	Building Permit Netball Shed	224.24	
	22/09/2023	Shire of Morawa	Building Permit Netball Shed	212.93	
	28/09/2023	Samsonite Australia - Mulgrave	Samsonite Luggage - Departing Councillor Gifts	1502.90	
Sub Total				3,619.77	
	Coroprate Credit Card - CEO				
	5/09/2023	Zoom.US	Zoom Standard Pro Monthly Subscription for Council	22.39	
	7/09/2023	Bank West	Foreign Transaction Fee - Zoom	0.66	
Sub Total				23.05	
TOTAL Corporate Credit Card Payment				3,642.82	
TOTAL PAYMENTS FOR COUNCIL APPROVAL				433,204.64	

Ordinary Council Meeting 16 November 2023

***Attachment 1- 11.2.2a 1 July to 30 September 2023
Budget Review***

***Item 11.2.2- Budget Review – 1 July to 30
September 2023***

SHIRE OF MORAWA

**1st Quarter Budget Review
2023-2024
FOR THE PERIOD ENDING
30 SEPTEMBER 2023**



SHIRE OF MORAWA
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDING 30 SEPTEMBER 2023

	Note	Budget v Actual		Predicted	
		Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)
		\$	\$	\$	\$
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	4.5.1	2,135,000	2,135,000	0	2,135,000
Revenue from operating activities (excluding rates)					
Rates excluding General Rates	4.1.0	8,706	0	0	8,706
Operating grants, subsidies and contributions	4.1.0	1,271,451	230,563	0	1,271,451
Fees and charges	4.1.0	993,020	652,128	15,752	1,008,772
Interest earnings	4.1.0	139,020	33,470	0	139,020
Other revenue	4.1.0	427,425	110,318	0	427,425
Profit on asset disposals	4.1.0	10,427	0	0	10,427
		2,850,049	1,026,479	15,752	2,865,801
Expenditure from operating activities					
Employee costs	4.2.0	(2,103,390)	(559,462)	0	(2,103,390)
Materials and contracts	4.2.0	(3,053,569)	(553,669)	(40,000)	(3,093,569)
Utility charges	4.2.0	(385,053)	(56,162)	0	(385,053)
Depreciation on non-current assets	4.2.0	(2,150,541)	0	0	(2,150,541)
Interest expenses	4.2.0	(15,353)	(2,867)	0	(15,353)
Insurance expenses	4.2.0	(260,440)	(137,982)	0	(260,440)
Other expenditure	4.2.0	(422,264)	(115,830)	0	(422,264)
		(8,390,610)	(1,425,972)	(40,000)	(8,430,610)
Non-cash amounts excluded from operating activities	4.5.1	2,143,914	562	0	2,143,914
Amount attributable to operating activities		(3,396,647)	(398,931)	(24,248)	(3,420,895)
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	4.3.0	3,489,854	987,753	5,000	3,494,854
Purchase property, plant & equipment	4.3.0	(1,781,787)	(155,656)	0	(1,781,787)
Purchase and construction of infrastructure	4.3.0	(3,438,821)	(216,124)	(40,000)	(3,478,821)
Proceeds from disposal of assets	4.3.0	73,000	0	0	73,000
		(1,657,754)	615,973	(35,000)	(1,692,754)
FINANCING ACTIVITIES					
Repayment of debentures	4.4.0	(28,156)	(6,159)	0	(28,156)
Transfers to cash backed reserves (restricted assets)	4.4.0	(258,520)	(8,528)	0	(258,520)
Transfers from cash backed reserves (restricted assets)	4.4.0	316,640	0	0	316,640
Amount attributable to financing activities		29,964	(14,687)	0	29,964
Budget deficiency before general rates		(2,889,437)	2,337,359	(59,248)	(2,948,685)
Estimated amount to be raised from general rates		2,889,437	2,873,649	(18,000)	2,871,437
Closing funding surplus(deficit)	3(d)	0	5,211,008	(77,248)	(77,248)

SHIRE OF MORAWA
STATEMENT OF BUDGET REVIEW
(PROGRAM)
FOR THE PERIOD ENDING 30 SEPTEMBER 2023

	Budget v Actual		Predicted		Material Variance
	Note	Amended Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)
		\$	\$	\$	\$
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)		2,135,000	2,135,000	0	2,135,000
Revenue from operating activities (excluding rates)					
Governance		525	704	400	925
General purpose funding		308,467	60,775	0	308,467
Law, order, public safety		32,950	7,420	0	32,950
Health		9,050	1,476	0	9,050
Education and welfare		10,500	400	0	10,500
Housing		96,000	21,900	0	96,000
Community amenities		767,830	725,239	11,352	779,182
Recreation and culture		93,500	4,010	0	93,500
Transport		1,190,627	91,618	0	1,190,627
Economic services		252,100	74,156	4,000	256,100
Other property and services		88,500	38,781	0	88,500
		2,850,049	1,026,479	15,752	2,865,801
Expenditure from operating activities					
Governance		(316,323)	(150,440)	0	(316,323)
General purpose funding		(545,801)	(93,185)	0	(545,801)
Law, order, public safety		(174,139)	(29,621)	0	(174,139)
Health		(196,663)	(24,387)	0	(196,663)
Education and welfare		(225,990)	(42,922)	0	(225,990)
Housing		(247,717)	(40,312)	0	(247,717)
Community amenities		(916,604)	(125,978)	0	(916,604)
Recreation and culture		(1,515,770)	(281,579)	(40,000)	(1,555,770)
Transport		(3,317,171)	(341,028)	0	(3,317,171)
Economic services		(732,708)	(175,100)	0	(732,708)
Other property and services		(201,724)	(121,417)	0	(201,724)
		(8,390,610)	(1,425,969)	(40,000)	(8,430,610)
Non-cash amounts excluded from operating activities		2,143,914	562	0	2,143,914
Amount attributable to operating activities		(3,396,647)	(398,928)	(24,248)	(3,420,895)
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions		3,489,854	987,753	5,000	3,494,854
Purchase property, plant and equipment		(1,781,787)	(155,656)	0	(1,781,787)
Purchase and construction of infrastructure		(3,438,821)	(216,124)	(40,000)	(3,478,821)
Proceeds from disposal of assets		73,000	0	0	73,000
		(1,657,754)	615,973	(35,000)	(1,692,754)
Amount attributable to investing activities		(1,657,754)	615,973	(35,000)	(1,692,754)
FINANCING ACTIVITIES					
Repayment of borrowings		(28,156)	(6,159)	0	(28,156)
Transfers to cash backed reserves (restricted assets)		(258,520)	(8,528)	0	(258,520)
Transfers from cash backed reserves (restricted assets)		316,640	0	0	316,640
Amount attributable to financing activities		29,964	(14,687)	0	29,964
Budget deficiency before general rates		(2,889,437)	2,337,359	(59,248)	(2,948,685)
Estimated amount to be raised from general rates		2,889,437	2,873,649	(18,000)	2,871,437
Closing Funding Surplus(Deficit)	3 (c)	0	5,211,008	(77,248)	(77,248)

SHIRE OF MORAWA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 30 SEPTEMBER 2023

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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

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.

Rounding off figures

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

2023-24

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.

Judgements, estimates and assumptions

The preparation of the 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.

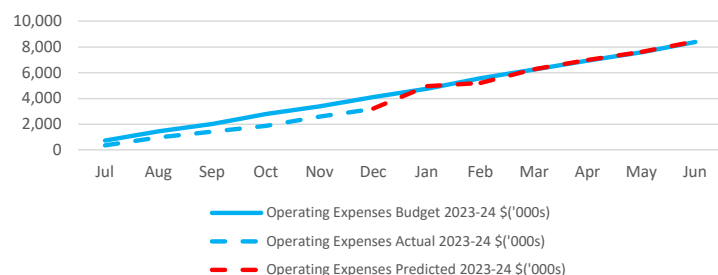
The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

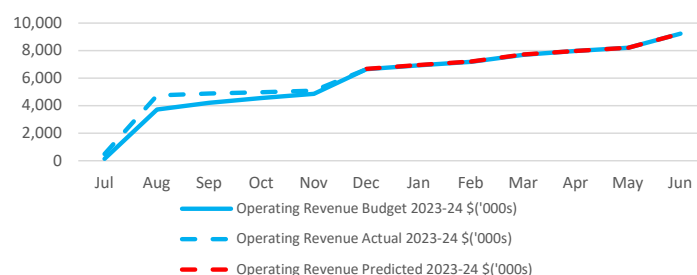
SHIRE OF MORAWA
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDING 30 SEPTEMBER 2023

2. SUMMARY GRAPHS - BUDGET REVIEW

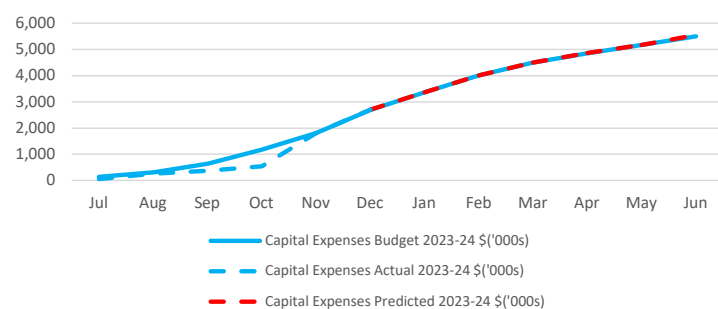
Operating Expenses



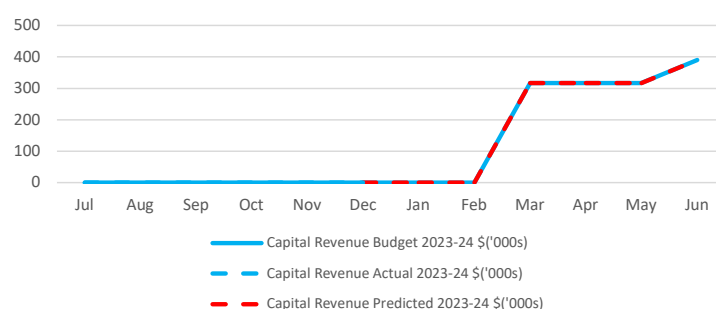
Operating Revenue



Capital Expenditure



Capital Revenue



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

SHIRE OF MORAWA
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 30 SEPTEMBER 2023

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

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

(a) Operating activities excluded from budgeted deficiency

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

	Actual - Used for Budget 30 June 2023	Unaudited Actual 30 June 2023	Budget 30 June 2024	Actuals as at 30/09/2023
			\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	(30,126)	(37,873)	(10,427)	0
Less: Movement in liabilities associated with restricted cash	5,947	4,077	3,800	562
Add: Loss on asset disposals	42,671	0	0	0
Add: Depreciation on non-current assets	1,582,699	1,806,162	2,150,541	0
Non-cash amounts excluded from operating activities	1,601,191	1,772,366	2,143,914	562

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to net current assets

Less: Restricted cash	(6,343,152)	(6,732,381)	(6,669,100)	(6,740,909)
Add: Long term borrowings	27,355	56,312	0	50,153
Add: Provisions - employee	241,861	239,972	243,472	240,534
Add: Lease Liability	28,922	0	0	0
Total adjustments to net current assets	(6,045,014)	(6,436,096)	(6,425,628)	(6,450,222)

(c) 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.

(d) Composition of estimated net current assets

Current assets

Cash and cash equivalents	7,422,046	9,687,207	7,441,308	11,561,402
Receivables	551,853	499,237	394,007	958,213
Other current assets	0	20,750	(2,922)	20,750
Inventories	13,879	8,639	23,965	8,639
	7,987,778	10,215,833	7,856,358	12,549,004

Less: current liabilities

Trade and other payables	(1,157,094)	(653,659)	(695,576)	(249,469)
Contract liabilities	(403,582)	(274,221)	(378,111)	(274,221)
Lease liabilities	(28,922)	0	0	0
Borrowings	(27,355)	(56,312)	0	(50,153)
Provisions	(325,811)	(313,930)	(357,043)	(313,930)
	(1,942,764)	(1,298,123)	(1,430,730)	(887,773)

Net current assets

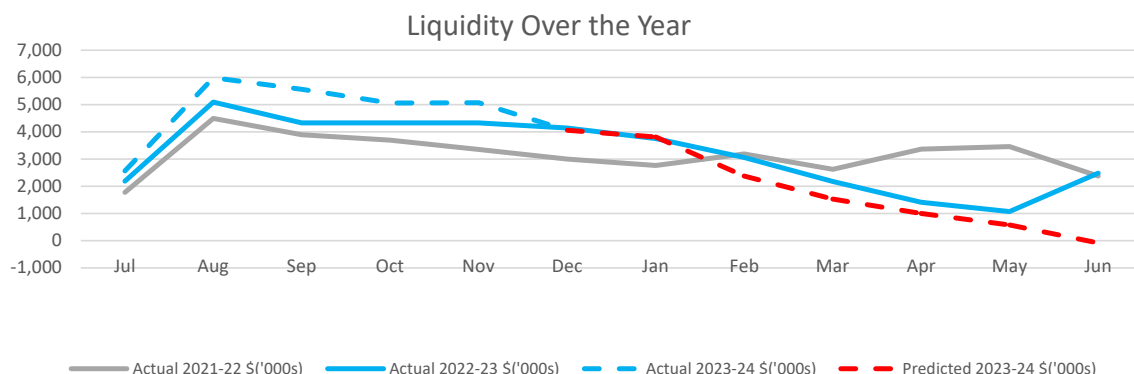
	6,045,014	8,917,710	6,425,628	11,661,231
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Less: Total adjustments to net current assets

	(6,045,014)	(6,436,096)	(6,425,628)	(6,450,222)
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Closing funding surplus / (deficit)

	0	2,481,614	0	5,211,008
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SHIRE OF MORAWA
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 30 SEPTEMBER 2023

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Contract assets primarily relate to the Shire of Morawa's right to . consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Morawa's obligation to transfer goods or services to a customer for which the Shire of Morawa has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 trade and other payables in the net current funding position. Shire of Morawa's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions 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 of Morawa's obligations for long-term employee benefits where the Shire of Morawa does not have an unconditional right to defer settlement for at least 12 months after the end of

SHIRE OF MORAWA

NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDING 30 SEPTEMBER 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance		Variance \$	
		Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)			
4.1.1 General rates			
Increase to provision of rates written off		(18,000)	0
4.1.3 Fees and charges			
Increase to Governance fees & charges \$400, increase to commercial rubbish collection charges \$11,352, inclusion of allcoation for excavation licence renewals \$4,000		15,752	0
Predicted Variances Carried Forward		(2,248)	0
Predicted Variances Brought Forward		(2,248)	0
4.2 OPERATING EXPENSES			
4.2.2 Materials and contracts			
Morawa Speedway lighting upgrade \$40,000 Resolution 230815		(40,000)	0
Predicted Variances Carried Forward		(40,000)	0
Predicted Variances Brought Forward		(42,248)	0
4.3 INVESTING ACTIVITIES			
4.3.1 Non-operating grants, subsidies and contributions			
Dept of Water & Environmental Grant \$5,000		5,000	0
4.3.3 Purchase and construction of infrastructure			
Installation of solar pump on fire water tank installation \$5,000 and Engineering report Tennis courts \$35,000 Resolution 231003		(40,000)	0
Predicted Variances Carried Forward		(35,000)	0
Predicted Variances Brought Forward		(77,248)	0
Total Predicted Variances as per Annual Budget Review		(77,248)	0

SHIRE OF MORAWA
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 30 SEPTEMBER 2023

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	
03135.100	Rates Written Off		Operating Revenue			(18,000)	(18,000)	Write off of rates A622 & A674 Resolution 181109
04230.156	Other Income - Governance General		Operating Revenue		400		(17,600)	Increase to photocopying & hire charges
05124.123	Grant - Dept Water & Environment		Capital Revenue		5,000		(12,600)	Grant funding for fire water tank installation
05152.521	Other Infrastructure - Fire Prevention		Capital Expenses			(5,000)	(17,600)	Installation of solr pump on fire water tank
09151.521	Purchases land & Building - Housing		Capital Expenses			(3,960)	(21,560)	Increase building renewal - shire housing from Museum underspend
10231.156	Commercial Rubbish Charges		Operating Revenue		11,352		(10,208)	Increase to commercial bin charges - extra bins supplied
11309.520	Other Expenses		Operating Expenses			(40,000)	(50,208)	Inclusion of expense for Morawa Speedway Lighting if funding approved
11362.521	Infrastructure - Parks & Ovals		Capital Expenses			(35,000)	(85,208)	Engineering documentation for tennis court renewal
11653.521	Land & Buildings Renewal - Other Culture		Capital Revenue		3,960		(81,248)	Trf unused portion from Museum project
13733.156	Other income - Economic Development		Operating Revenue		4,000		(77,248)	Inclusion of fees and charges for excavation licences
Amendments to original budget since budget adoption. Surplus/(Deficit)				0	24,712	(101,960)	(77,248)	

SHIRE OF MORAWA

STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR

THE PERIOD 1 JULY 2023 TO 30 JUNE 2024

Particulars	GL Account Number	Job Number	Adopted Budget 2023-24	1st Quarter Review	Revised Budget 2023-24
Law, Order & Public Safety					
Fire Prevention					
Infrastructure Other	05152			\$ 5,000	\$ 5,000
			\$ -	\$ 5,000	\$ 5,000
Housing					
Staff Housing					
Allocation for all Staff Housing	09151	C09103	\$ 70,000	\$ 3,960	\$ 73,960
			\$ 70,000	\$ 3,960	\$ 73,960
Community Amenities					
Sewerage					
Sewerage Upgrade	10325		\$ 30,000		\$ 30,000
Other Community Amenities					
Cemetery Entrance & Landscaping	10750	I10751	\$ 96,857		\$ 96,857
			\$ 126,857	\$ -	\$ 126,857
Recreation & Culture					
Public Halls, Civic Centres					
Old Roads Board Building	11150	LRCIP008	\$ 221,430		\$ 221,430
Other Recreation & Sport					
Electrical Vehicle Charging Station	11358	B11364	\$ 50,000		\$ 50,000
Recreation Centre Roof Repair / Renewal	11350	B11353	\$ 700,000		\$ 700,000
Fence Behind Main Street Ablutions	11358		\$ 50,000		\$ 50,000
Netball Courts Redevelopment Project - Shed Replacement	11358	B11369	\$ 101,640		\$ 101,640
Purchase Playground Equipment	11362	B11362	\$ 12,318		\$ 12,318
Tennis Courts - Design Engineering	11358			\$ 35,000	\$ 35,000
Other Culture					
Land & Buildings - Other Culture	11653		\$ 8,000	\$ (3,960)	\$ 4,040
			\$ 1,143,388	\$ 31,040	\$ 1,174,428
Transport					
Construction Streets, Roads, Bridges, Depots					
Rural Roads Construction					
Signs Renewal	12150	SIGNS	\$ 20,000		\$ 20,000
RRG (MRWA) Project Funded Works					
Morawa-Yalgoo Road	12150	RRG021	\$ 300,000		\$ 300,000
Morawa-Yalgoo Road	12150	RRG024	\$ 450,000		\$ 450,000
RRG Nanekine Rd - Widen and Seal	12150	RRG026	\$ 450,000		\$ 450,000
RTR (DOTARS) Funded Works					
White Road	12150	R2R006	\$ 100,000		\$ 100,000
Gutha West Road	12150	R2R010	\$ 100,000		\$ 100,000
Norton Road	12150	R2R0011	\$ 100,000		\$ 100,000
Collins Road	12150	R2R0030	\$ 100,000		\$ 100,000
State Freight Network					
Morawa South Road	12150	FRN001	\$ 1,000,000		\$ 1,000,000

SHIRE OF MORAWA

STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR

THE PERIOD 1 JULY 2023 TO 30 JUNE 2024

Particulars	GL Account Number	Job Number	Adopted Budget 2023-24	1st Quarter Review	Revised Budget 2023-24
Transport					
Townsite Roads					
Kerbing Construction - Townsite Roads	12152		\$ 50,000		\$ 50,000
Yet to be confirmed	12151		\$ 50,000		\$ 50,000
Main Street Lighting Upgrade	12153		\$ 110,000		\$ 110,000
Drainage Construction					
Drainage Construction	12156	DC001	\$ 30,000		\$ 30,000
Footpath Construction					
Granville Street	12157	F0001	\$ 74,650		\$ 74,650
Building Construction					
Depot Renewal works	12158		\$ 20,000		\$ 20,000
Road Plant Purchases					
Purchase Plant & Equipment - Road Plant Purchases	12350		\$ 510,000		\$ 510,000
					\$ -
Aerodrome					
Airport Vermin Fencing	12651	AERO2	\$ 163,356		\$ 163,356
			\$ 3,628,006	\$ -	\$ 3,628,006
Economic Services					
Tourism & Area Promotion					
Caravan Park Disabled Toilets	13251	LRCIP009	\$ 152,357		\$ 152,357
			\$ 152,357	\$ -	\$ 152,357
Other Property & Services					
Administration					
Roof Replacement	14653	B14653	\$ 100,000		\$ 100,000
			\$ 100,000	\$ -	\$ 100,000
GRAND TOTAL			\$ 5,220,608	\$ 40,000	\$ 5,260,608

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING								
General Purpose Funding	3,197,904	316,323	(18,000)	-	3,179,904	316,323	2,934,424	93,185
Governance	525	545,801	400	-	925	545,801	704	150,440
Law, Order, Public Safety	32,950	174,139	5,000	-	37,950	174,139	7,420	29,621
Health	9,050	196,663	-	-	9,050	196,663	1,476	24,387
Education & Welfare	10,500	225,990	-	-	10,500	225,990	400	42,922
Housing	96,000	247,717	-	-	96,000	247,717	21,900	40,312
Community Amenities	1,033,871	916,604	11,352	-	1,045,223	916,604	761,602	125,977
Recreation & Culture	851,840	1,515,770	-	40,000	851,840	1,555,770	547,032	281,579
Transport	3,509,630	3,317,171	-	-	3,509,630	3,317,171	499,986	341,028
Economic Services	398,570	732,708	4,000	-	402,570	732,708	74,156	175,100
Other Property & Services	88,500	201,724	-	-	88,500	201,724	37,867	120,503
TOTAL - OPERATING	9,229,340	8,390,610	2,752	40,000	9,232,092	8,430,610	4,886,967	1,425,055
CAPITAL								
General Purpose Funding	-	10,420	-	-	-	10,420	-	86
Governance	-	-	-	-	-	-	-	-
Law, Order, Public Safety	-	-	-	5,000	-	5,000	-	886
Health	-	-	-	-	-	-	-	-
Education & Welfare	-	-	-	-	-	-	-	-
Housing	-	100,989	-	3,960	-	104,949	-	10,675
Community Amenities	-	213,657	-	-	-	213,657	-	84,624
Recreation & Culture	101,640	1,177,455	-	31,040	101,640	1,208,495	-	41,152
Transport	30,000	3,641,706	-	-	30,000	3,641,706	-	103,152
Economic Services	10,000	202,657	-	-	10,000	202,657	-	143,490
Other Property & Services	175,000	160,400	-	-	175,000	160,400	-	2,402
TOTAL - CAPITAL	316,640	5,507,284	-	40,000	316,640	5,547,284	-	386,466
	9,545,980	13,897,894	2,752	80,000	9,548,732	13,977,894	4,886,967	1,811,521
Less Depreciation Written Back		(2,150,541)				(2,150,541)		-
Less Profit/Loss Written Back	(10,427)				(10,427)	(0)	-	-
Less Movement in Leave Reserve		(3,800)				(3,800)		(562)
Plus Proceeds from Sale of Assets	73,000				73,000		-	
TOTAL REVENUE & EXPENDITURE	9,608,553	11,743,553	2,752	80,000	9,611,305	11,823,553	4,886,967	1,810,959
Surplus/(Deficit) July 1st B/Fwd	2,135,000		-		2,135,000		2,135,000	
	11,743,553	11,743,553	2,752	80,000	11,746,305	11,823,553	7,021,967	1,810,959
Surplus/(Deficit) C/Fwd		-		(77,248)		(77,248)		5,211,008
	11,743,553	11,743,553	2,752	2,752	11,746,305	11,746,305	7,021,967	7,021,967

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Rates		257,510		-		257,510		73,139	
Other General Purpose Funding		58,813		-		58,813		20,046	
<u>OPERATING REVENUE</u>									
Rates	2,970,133		(18,000)		2,952,133		2,885,537		
Other General Purpose Funding	227,771		-		227,771		48,887		
SUB-TOTAL	3,197,904	316,323	(18,000)	-	3,179,904	316,323	2,934,424	93,185	
<u>CAPITAL EXPENDITURE</u>									
Other General Purpose Funding		10,420		-		10,420		86	
<u>CAPITAL REVENUE</u>									
Other General Purpose Funding	-		-		-		-		
SUB-TOTAL	-	10,420	-	-	-	10,420	-	86	
TOTAL -	3,197,904	326,743	(18,000)	-	3,179,904	326,743	2,934,424	93,271	

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

RATE REVENUE	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
03100 ABC Allocation - Rates		212,552		-		212,552		71,130	
03101 Expenses - Rate Revenue		2,958		-		2,958		-	
03102 Legal Costs, Debt Collection		35,000		-		35,000		1,569	
03103 Rate Notice Stationery Expense		1,000		-		1,000		-	
03104 Valuation / Title Searches Expense		6,000		-		6,000		440	
OPERATING REVENUE									
03121 Uv - Rural Rates	2,387,338		-		2,387,338		2,387,338		
03122 Uv - Minimum Rates	2,373		-		2,373		2,373		
03123 Grv - Townsite Rates	247,293		-		247,293		247,293		
03124 Grv - Minimum Rates	15,594		-		15,594		15,594		
03126 Mining - Uv Tenements	263,643		-		263,643		263,643		
03127 Mining - Minimum Rates	8,196		-		8,196		8,196		
03131 Less Rates Discount Allowed	(35,000)		-		(35,000)		(33,866)		
03132 Ex-Gratia Rates Received	10,206		-		10,206		-		
03133 Penalty Interest Raised On Rates	28,000		-		28,000		5,752		
03134 Rates Legal Charges	35,000		-		35,000		1,621		
03135 Rates Written-Off	(1,500)		(18,000)		(19,500)		(18,072)		A622 & A674 Resolution 181109
03136 Instalment Interest Received	4,500		-		4,500		2,901		
03137 Account Enquiries Income	3,000		-		3,000		840		
03138 Rates Administration Fee	1,500		-		1,500		774		
03235 Write-Offs Esl	(10)		-		(10)		-		
SUB-TOTAL	2,970,133	257,510	(18,000)	-	2,952,133	257,510	2,885,537	73,139	
TOTAL - RATE REVENUE	2,970,133	257,510	(18,000)	-	2,952,133	257,510	2,885,537	73,139	

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER GEN. PURPOSE FUNDING	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
03200 ABC Allocation - GP Funding		58,798		-		58,798		20,046	
03203 Rounding Adjustment Account		15		-		15		1	
OPERATING REVENUE									
03220 Grants Commission Grant - General	80,823		-		80,823		15,131		
03221 Grants Commission Grant - Local Roads	40,428		-		40,428		8,938		
03223 Interest Received - Municipal Account	18,000		-		18,000		14,555		
03224 Interest Received - Reserve Accounts	88,520		-		88,520		10,261		
03225 Other Income	-				-		2		
SUB-TOTAL	227,771	58,813	-	-	227,771	58,813	48,887	20,046	
CAPITAL EXPENDITURE									
03401 Transfer To Legal Fees Reserve		10,000		-		10,000		-	
03402 Transfer interest To Legal Reserve		420		-		420		86	
CAPITAL REVENUE									
03721 Transfers From Reserves	-		-		-		-		
SUB-TOTAL	-	10,420	-	-	-	10,420	-	86	
TOTAL - OTHER GEN. PURPOSE FUNDING	227,771	69,233	-	-	227,771	69,233	48,887	20,132	

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Members of Council		452,801		-		452,801		150,440	
Governance General		93,000		-		93,000		-	
<u>OPERATING REVENUE</u>									
Members of Council	25		-		25		27		
Governance General	500		400		900		676		
SUB-TOTAL	525	545,801	400	-	925	545,801	704	150,440	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - PROGRAMME SUMMARY	525	545,801	400	-	925	545,801	704	150,440	

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

MEMBERS OF COUNCIL	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
04100 ABC Allocation - Members		273,948		-		273,948		89,564	
04103 Refreshments & Receptions		8,000		-		8,000		895	
04104 Presidential Allowances		21,785		-		21,785		5,446	
04105 Members Sitting Fees		65,600		-		65,600		16,400	
04106 Members Travelling		200		-		200		-	
04107 Members Conference Expenses		8,000		-		8,000		1,263	
04108 Other Expenses		2,003		-		2,003		252	
04109 Members Training		10,000		-		10,000		-	
04110 Insurance		7,765		-		7,765		3,725	
04111 Subscriptions, Donations		40,000		-		40,000		32,894	
04112 Maintenance - Council Chambers		1,500		-		1,500		-	
04115 Expenses Relating To Members		2,000		-		2,000		-	
<u>OPERATING REVENUE</u>									
04131 Members - Other Income	25				25		27		
SUB-TOTAL	25	452,801	-	-	25	452,801	27	150,440	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - MEMBERS OF COUNCIL	25	452,801	-	-	25	452,801	27	150,440	

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

GOVERNANCE - GENERAL	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
04201 Public Relations		2,000		-		2,000		-	
04202 Audit Fees Expense		55,000		-		55,000		-	
04203 Statutes & Publications		2,000		-		2,000		-	
04207 IPR Expenses		20,000		-		20,000		-	
04208 Update Council'S Website		10,000		-		10,000		-	
04209 Scholarships, Prizes Etc		1,500		-		1,500		-	
04210 Statutory Advertising		1,000		-		1,000		-	
04212 Community Grant Fund - < \$1000		1,500		-		1,500		-	
<u>OPERATING REVENUE</u>									
04230 Other Income - Governance General	500		400		900		676		Photocopying & hire charges higher than expected
SUB-TOTAL	500	93,000	400	-	900	93,000	676	-	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - GOVERNANCE - GENERAL	500	93,000	400	-	900	93,000	676	-	

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Fire Prevention		115,213		-		115,213		14,937	
Animal Control		54,749		-		54,749		14,450	
Other Law, Order & Public Safety		4,177		-		4,177		234	
<u>OPERATING REVENUE</u>									
Fire Prevention	30,950		5,000		35,950		6,495		
Animal Control	2,000		-		2,000		925		
Other Law, Order & Public Safety	-		-		-		-		
SUB-TOTAL	32,950	174,139	5,000	-	37,950	174,139	7,420	29,621	
<u>CAPITAL EXPENDITURE</u>									
Fire Prevention		-		5,000		5,000		886	
Animal Control		-		-		-		-	
Other Law, Order & Public Safety		-		-		-		-	
<u>CAPITAL REVENUE</u>									
Fire Prevention	-		-		-		-		
Animal Control	-		-		-		-		
Other Law, Order & Public Safety	-		-		-		-		
SUB-TOTAL	-	-	-	5,000	-	5,000	-	886	
TOTAL - PROGRAMME SUMMARY	32,950	174,139	5,000	5,000	37,950	179,139	7,420	30,507	

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

FIRE PREVENTION	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
05100 ABC Allocation - Fire Prev		6,762		-		6,762		2,281	
05101 Morawa Yes Cadet - Expenditure		5,360		-		5,360		-	
05102 Mtce Of Vehicles & Trailers - Brigades		3,000		-		3,000		-	
05103 Mtce Of Land & Buildings - Brigades		1,000		-		1,000		611	
05104 Clothing & Accessories - Brigades		6,000		-		6,000		-	
05105 Utilities, Rates - Brigades		1,100		-		1,100		279	
05106 Other Goods & Services - Brigades		3,170		-		3,170		-	
05107 Insurances - Brigades		7,880		-		7,880		3,865	
05108 Plant & Equip. <\$1,500 - Brigades		-		-		-		-	
05110 Depreciation - Fire Prevention		20,941		-		20,941		-	
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		40,000		-		40,000		7,901	
OPERATING REVENUE									
05120 Other Income - Fire Prevention	21,590		-		21,590		1,135		
05121 Esl Admin Fee (From Dfes)	4,000		-		4,000		-		
05123 Grant - Bushfire Risk Planning Co-Ord	-		-		-		-		
05124 Grant - Dept Water & Environment	-		5,000		5,000		-		Grant funding for fire water tank installation
05125 Grant - Yes Cadets	5,360		-		5,360		5,360		
SUB-TOTAL	30,950	115,213	5,000	-	35,950	115,213	6,495	14,937	
CAPITAL EXPENDITURE									
05151 Plant & Equip		-		-		-		-	Installation of solar pump on water tank
05152 Other Infrastructure - Fire Prevention		-		5,000		5,000		886	
CAPITAL REVENUE									
SUB-TOTAL	-	-	-	5,000	-	5,000	-	886	
TOTAL - FIRE PREVENTION	30,950	115,213	5,000	5,000	35,950	120,213	6,495	15,822	

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

ANIMAL CONTROL	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
05200 ABC Allocation - Animal Control		9,749		-		9,749		3,313	
05201 Pound Maintenance		2,500		-		2,500		-	
05202 Ranger Expenses		40,000		-		40,000		10,636	
05203 Cat/Dog Other Expenses		2,500		-		2,500		501	
05205 Depreciation - Animal Control		-		-		-		-	
<u>OPERATING REVENUE</u>									
05220 Fines And Penalties	500		-		500		525		
05221 Dog Registration Fees	750		-		750		400		
05222 Pound Maintenance Fees	500		-		500		-		
05224 Cat Licenses	250		-		250		-		
SUB-TOTAL	2,000	54,749	-	-	2,000	54,749	925	14,450	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - ANIMAL CONTROL	2,000	54,749	-	-	2,000	54,749	925	14,450	

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER LAW, ORDER, PUBLIC SAFETY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
05300 ABC Allocation - Other Law, Order, Safety		677		-		677		234	
05301 Sms Alert Service Account		3,500		-		3,500		-	
05311 Depreciation - Oth Law And Order		-		-		-		-	
<u>OPERATING REVENUE</u>									
SUB-TOTAL	-	4,177	-	-	-	4,177	-	234	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	-	4,177	-	-	-	4,177	-	234	

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Preventative Services - Meat Inspection		350		-		350		-	
Preventative Services - Inspections & Admin		41,738		-		41,738		5,062	
Preventative Services - Pest Control		6,361		-		6,361		1,165	
Other Health		148,214		-		148,214		18,160	
<u>OPERATING REVENUE</u>									
Preventative Services - Meat Inspection	350		-		350		-		
Preventative Services - Inspections & Admin	700		-		700		291		
Preventative Services - Pest Control	-		-		-		-		
Other Health	8,000		-		8,000		1,186		
SUB-TOTAL	9,050	196,663	-	-	9,050	196,663	1,476	24,387	
<u>CAPITAL EXPENDITURE</u>									
Other Health		-		-		-		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - PROGRAMME SUMMARY	9,050	196,663	-	-	9,050	196,663	1,476	24,387	

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PREV SERVICES - MEAT INSPECTION	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	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
30 September 2023

PREV SRVCS - ADMIN & INSPECTION	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07400 ABC Allocation - Admin & Inspection		5,738		-		5,738		2,002	
07410 Analytical Expenses		1,000		-		1,000		360	
07416 Environmental Health Officer		35,000		-		35,000		2,700	
<u>OPERATING REVENUE</u>									
07430 Other Income	700		-		700		291		
SUB-TOTAL	700	41,738	-	-	700	41,738	291	5,062	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - PREV SRVCS - ADMIN & INSPECTION	700	41,738	-	-	700	41,738	291	5,062	

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PREV SRVCS - PEST CONTROL	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07500 ABC Allocation - Pest Control		3,361		-		3,361		1,165	
07501 Other Expenses		3,000		-		3,000		-	
<u>OPERATING REVENUE</u>									
07530 Other Income	-		-		-		-		
SUB-TOTAL	-	6,361	-	-	-	6,361	-	1,165	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - PREV SRVCS - PEST CONTROL	-	6,361	-	-	-	6,361	-	1,165	

Shire of Morawa
SCHEDULE 07 - HEALTH
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER HEALTH	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
07700 ABC Allocation - Other Health		11,414		-		11,414		3,955	
07701 Ambulance/Emergency Services		5,000		-		5,000		-	
07702 Drs Surgery Maintenance		6,500		-		6,500		208	
07703 Drs Surgery Operating Exp		15,300		-		15,300		3,436	
07704 Drs Vehicle Allowance		20,000		-		20,000		-	
07706 Doctor Office Expenses		30,000		-		30,000		-	
07709 Housing Costs Allocated		10,000		-		10,000		2,204	
07711 Other Expenses		10,000		-		10,000		574	
07712 Depreciation - Other Health		21,000		-		21,000		-	
07714 Old Hospital Building		14,000		-		14,000		7,783	
07718 Mobile Dental Clinic Accommodation		5,000		-		5,000		-	
<u>OPERATING REVENUE</u>									
07730 Other Income - Other Health	8,000		-		8,000		1,186		
SUB-TOTAL	8,000	148,214	-	-	8,000	148,214	1,186	18,160	
<u>CAPITAL EXPENDITURE</u>									
07767 Trf To Capital Works Reserve		-		-		-		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - OTHER HEALTH	8,000	148,214	-	-	8,000	148,214	1,186	18,160	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY		2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
		Income	Expense	Income	Expense	Income	Expense	Income	Expense	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>										
Other Education			6,731		-		6,731		2,276	
Care of Families & Children			60,516		-		60,516		13,086	
Other Welfare			158,743		-		158,743		27,560	
<u>OPERATING REVENUE</u>										
Other Education		-		-		-		-		
Care of Families & Children		3,500		-		3,500		400		
Other Welfare		7,000		-		7,000		-		
SUB-TOTAL		10,500	225,990	-	-	10,500	225,990	400	42,922	
<u>CAPITAL EXPENDITURE</u>										
<u>CAPITAL REVENUE</u>										
SUB-TOTAL		-	-	-	-	-	-	-	-	
TOTAL - PROGRAMME SUMMARY		10,500	225,990	-	-	10,500	225,990	400	42,922	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER EDUCATION	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
08200 ABC Allocation - Other Education		3,731		-		3,731		1,306	
08202 Insurance		3,000		-		3,000		971	
<u>OPERATING REVENUE</u>									
08230 Other Income	-		-		-		-		
SUB-TOTAL	-	6,731	-	-	-	6,731	-	2,276	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - OTHER EDUCATION	-	6,731	-	-	-	6,731	-	2,276	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

CARE OF FAMILIES & CHILDREN	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
08301 Building Mtce - Day Care Centre		5,716		-		5,716		1,546	
08303 Ecec Centre		50,000		-		50,000		11,540	
08305 Depreciation - Child Care		4,800		-		4,800		-	
<u>OPERATING REVENUE</u>									
08302 Other Income	3,500		-		3,500		400		
SUB-TOTAL	3,500	60,516	-	-	3,500	60,516	400	13,086	
<u>CAPITAL EXPENDITURE</u>									
08351 Land & Building Renewals		-		-		-		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - CARE OF FAMILIES & CHILDREN	3,500	60,516	-	-	3,500	60,516	400	13,086	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER WELFARE	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
08600 ABC Allocation - Other Welfare		29,114		-		29,114		8,784	
08602 Salaries and Wages		62,593		-		62,593		9,012	
08603 Housing Costs Allocated		10,000		-		10,000		536	
08605 Youth Development Projects		15,000		-		15,000		4,086	
08606 Youth Centre Other Equipment		5,000		-		5,000		-	
08607 Other Expenses - Youth		5,000		-		5,000		507	
08608 Depreciation - Other Welfare		8,036		-		8,036		-	
08609 Maintenance - Youth Centre		22,000		-		22,000		4,635	
08613 Grant Expense		2,000		-		2,000		-	
<u>OPERATING REVENUE</u>									
08630 Other Income	2,000		-		2,000		-		
08631 Blue Tree Project	-		-		-		-		
08661 Grant Income - Youth	5,000		-		5,000		-		
SUB-TOTAL	7,000	158,743	-	-	7,000	158,743	-	27,560	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - OTHER WELFARE	7,000	158,743	-	-	7,000	158,743	-	27,560	

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Staff Housing		104,361		-		104,361		16,726	
Other Housing		86,856		-		86,856		18,017	
Aged Housing		56,500		-		56,500		5,568	
<u>OPERATING REVENUE</u>									
Staff Housing	11,000		-		11,000		4,387		
Other Housing	17,000		-		17,000		5,030		
Aged Housing	68,000		-		68,000		12,483		
SUB-TOTAL	96,000	247,717	-	-	96,000	247,717	21,900	40,312	
<u>CAPITAL EXPENDITURE</u>									
Staff Housing		85,789		3,960		89,749		9,877	
Other Housing		-		-		-		-	
Aged Housing		15,200		-		15,200		799	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	100,989	-	3,960	-	104,949	-	10,675	
TOTAL - PROGRAMME SUMMARY	96,000	348,706	-	3,960	96,000	352,666	21,900	50,987	

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

STAFF HOUSING	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
09100 ABC Allocation - Staff Housing		57,964		-		57,964		20,409	
09102 Maint - Lot 8 (2) Lodge St		-		-		-		215	
09103 Maint - Lot 375 (20) Barnes Street		10,000		-		10,000		1,079	
09104 Maint - Lot 377 (24) Barnes Street		10,000		-		10,000		3,838	
09105 Maint - Lot 347 (11) Broad Avenue		10,000		-		10,000		1,513	
09106 Maint - Lot 350 (17) Broad Avenue		10,000		-		10,000		1,086	
09107 Maint - Reserve 3931 Oval House		10,000		-		10,000		1,370	
09108 Maint - Lot 372 (7) White Avenue		10,000		-		10,000		4,639	
09109 Maint - Lot 36 (44) Winfield Street (Shoebox)		10,000		-		10,000		1,030	
09110 Maint - Lot 149 (41) Dregghorn Street		10,000		-		10,000		449	
09111 Maint - 18 A Evans/Richter		10,000		-		10,000		1,023	
09112 Maint - Lot 2 (45) Solomon Tce		10,000		-		10,000		2,134	
09113 Maint - 17 Solomon Tce		10,000		-		10,000		3,551	
09114 Maint - 2 Broad (Lot 1 & 2 Milloy Street)		10,000		-		10,000		2,278	
09115 Maint - 18B Evans St		10,000		-		10,000		1,907	
09117 Maint - 2 Caulfield Street		10,000		-		10,000		3,234	
09205 Maint - 78 Yewers Avenue		10,000		-		10,000		452	
09119 Maint - 24 Harley Street		10,000		-		10,000		1,749	
09120 Depreciation - Staff Housing		47,000		-		47,000		-	
09122 Interest On Loan 136		11,443		-		11,443		890	
Recovered Amounts		-		-		-		-	
09199 Less Staff Housing Costs Recovered		(172,046)		-		(172,046)		(36,117)	
OPERATING REVENUE									
09130 Housing Rental Income	4,000		-		4,000		900		
09131 Reimbursements - Staff Housing	6,500		-		6,500		3,487		
09132 Income - 17 Solomon Tce	500		-		500		-		
SUB-TOTAL	11,000	104,361	-	-	11,000	104,361	4,387	16,726	

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

STAFF HOUSING	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>CAPITAL EXPENDITURE</u>									
09151 Purchase Land & Buildings		70,000		3,960		73,960		9,877	Trf from Museum Project
09263 Principal Repayments Loan 136		15,789		-		15,789		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	85,789	-	3,960	-	89,749	-	9,877	
TOTAL - STAFF HOUSING	11,000	190,150	-	3,960	11,000	194,110	4,387	26,603	

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER HOUSING	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
09200 ABC Allocation - Other Housing		41,856		-		41,856		14,768	
09201 Maint Single Units		11,000		-		11,000		2,082	
09204 Maint Lot 345 Grove Street		10,000		-		10,000		1,459	
09208 Other Expenses		15,000		-		15,000		-	
09209 Maint - 23 Waddilove Street		10,000		-		10,000		2,096	
09223 Depreciation - Other Housing		9,000		-		9,000		-	
Recovered Amounts									
09222 Less Other Housing Recovered		(10,000)		-		(10,000)		(2,387)	
OPERATING REVENUE									
09230 Income From Single Units	16,000		-		16,000		5,030		
09232 Income From Lot 345 Grove Street	500		-		500		-		
09233 Income From Lot 78 Yewers	-		-		-		-		
09236 Other Housing - Other Income	500		-		500		-		
SUB-TOTAL	17,000	86,856	-	-	17,000	86,856	5,030	18,017	
CAPITAL EXPENDITURE									
09251 Land & Buildings		-		-		-		-	
CAPITAL REVENUE									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - OTHER HOUSING	17,000	86,856	-	-	17,000	86,856	5,030	18,017	

Shire of Morawa
SCHEDULE 09 - HOUSING
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

AGED HOUSING	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
09331 Aged Care Units Operations		15,000		-		15,000		3,722	
09333 Aged Care Units Maintenance		20,500		-		20,500		1,846	
09350 Depreciation - Aged Housing		21,000		-		21,000		-	
OPERATING REVENUE									
09335 Aged Care Unit 1 Income	9,000		-		9,000		1,312		
09336 Aged Care Unit 2 Income	7,000		-		7,000		2,230		
09337 Aged Care Unit 3 Income	7,000		-		7,000		1,334		
09338 Aged Care Unit 4 Income	8,000		-		8,000		1,680		
09339 Aged Care Unit 5 Income	7,000		-		7,000		946		
09340 Aged Care Unit 6 Income	2,000		-		2,000		-		
09341 Aged Care Unit 7 Income	13,000		-		13,000		648		
09342 Aged Care Unit 8 Income	2,000		-		2,000		-		
09343 Aged Care Unit 9 Income	13,000		-		13,000		4,333		
SUB-TOTAL	68,000	56,500	-	-	68,000	56,500	12,483	5,568	
CAPITAL EXPENDITURE									
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		1,200		-		1,200		169	
09356 Trf Interest To Aged Care Units (Excl. 1-4) Reserve		4,000		-		4,000		630	
CAPITAL REVENUE									
SUB-TOTAL	-	15,200	-	-	-	15,200	-	799	
TOTAL - AGED HOUSING	68,000	71,700	-	-	68,000	71,700	12,483	6,367	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
Sanitation - Household Refuse		270,178		-		270,178		43,767	
Sanitation - Other		301,489		-		301,489		18,861	
Sewerage		130,056		-		130,056		15,790	
Urban Stormwater Drainage		9,500		-		9,500		-	
Town Planning & Regional Development		70,329		-		70,329		19,210	
Other Community Amenities		135,052		-		135,052		28,350	
OPERATING REVENUE									
Sanitation - Household Refuse	136,176		-		136,176		134,676		
Sanitation - Other	289,370		11,352		300,722		299,072		
Sewerage	290,482		-		290,482		288,480		
Town Planning & Regional Development	7,500		-		7,500		987		
Other Community Amenities	310,343		-		310,343		38,387		
SUB-TOTAL	1,033,871	916,604	11,352	-	1,045,223	916,604	761,602	125,977	
CAPITAL EXPENDITURE									
Sanitation - Household Refuse		21,600		-		21,600		356	
Sewerage		95,200		-		95,200		911	
Other Community Amenities		96,857		-		96,857		83,357	
CAPITAL REVENUE									
SUB-TOTAL	-	213,657	-	-	-	213,657	-	84,624	
TOTAL - PROGRAMME SUMMARY	1,033,871	1,130,261	11,352	-	1,045,223	1,130,261	761,602	210,601	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

SANITATION - HOUSEHOLD REFUSE	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10100 ABC Allocations - Sanitation		50,678		-		50,678		17,723	
10101 Domestic Refuse Collection		62,000		-		62,000		5,821	
10102 Landfill Maintenance Costs		45,000		-		45,000		2,939	
10105 Street Bins Collected		15,000		-		15,000		855	
10106 Purchase Bins For Resale		1,000		-		1,000		-	
10107 Depreciation - Sanitation Refuse		9,000		-		9,000		-	
10110 Refuse/Transfer Stn Office Maintenance		2,500		-		2,500		385	
10112 Landfill / Transfer Station Management		85,000		-		85,000		16,044	
<u>OPERATING REVENUE</u>									
10130 Domestic Rubbish Collection Charges	134,676		-		134,676		134,676		
10131 Sale Of Bins	1,000		-		1,000		-		
10132 Refuse Site Dumping Charges	500		-		500		-		
SUB-TOTAL	136,176	270,178	-	-	136,176	270,178	134,676	43,767	
<u>CAPITAL EXPENDITURE</u>									
10156 Transfer Interest to Rehab Reserve		1,600		-		1,600		356	
10157 Transfer to Rehab Reserve		20,000		-		20,000		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	21,600	-	-	-	21,600	-	356	
TOTAL - SANITATION - HOUSEHOLD REFUSE	136,176	291,778	-	-	136,176	291,778	134,676	44,123	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

SANITATION - OTHER	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10200 ABC Allocation - Other Sanitation		11,989		-		11,989		4,214	
10201 Drummuster Expenses		500		-		500		-	
10202 Commercial Refuse Collection		44,000		-		44,000		7,594	
10203 Town Clean Day/S		210,000		-		210,000		-	
10204 Litter Control Expenses - Other		10,000		-		10,000		-	
10205 Waste Management Strategy		10,000		-		10,000		7,053	
10206 Transfer Station Bins		15,000		-		15,000		-	
<u>OPERATING REVENUE</u>									
10230 Drummuster Income	250		-		250		-		
10231 Commercial Rubbish Collection Charges	87,720		11,352		99,072		99,072		Extra commercial bins supplied
10232 Grant Income	200,000		-		200,000		200,000		
10233 Refuse Charges - Transfer Station	400		-		400		-		
10235 Reimbursements - Sanitation	1,000		-		1,000		-		
SUB-TOTAL	289,370	301,489	11,352	-	300,722	301,489	299,072	18,861	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - SANITATION - OTHER	289,370	301,489	11,352	-	300,722	301,489	299,072	18,861	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

SEWERAGE	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
10300 ABC Allocation - Sewerage		14,056		-		14,056		4,978	
10301 Sewerage Scheme Maintenance		75,000		-		75,000		10,812	
10302 Sewerage Audit & License Fees		5,000		-		5,000		-	
10303 Depreciation - Sewerage		36,000		-		36,000		-	
OPERATING REVENUE									
10330 Vacant Land Sewerage Fees	10,656		-		10,656		10,656		
10332 Fixed Sewerage Fees (Non Rateable)	11,836		-		11,836		11,836		
10333 Additional Sewerage Fees (Non Rateable)	43,524		-		43,524		43,522		
10334 Residential Sewerage Fees	181,668		-		181,668		181,669		
10335 Commercial Sewerage Fees	40,798		-		40,798		40,798		
10338 Contributions To Sewerage	1,500		-		1,500		-		
SUB-TOTAL	290,482	130,056	-	-	290,482	130,056	288,480	15,790	
CAPITAL EXPENDITURE									
10304 Transfer Interest to Sewerage Reserve		5,200		-		5,200		911	
10314 Transfer to Reserve		60,000		-		60,000		-	
10325 Sewerage Upgrade		30,000		-		30,000		-	
CAPITAL REVENUE									
SUB-TOTAL	-	95,200	-	-	-	95,200	-	911	
TOTAL - SEWERAGE	290,482	225,256	-	-	290,482	225,256	288,480	16,701	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

URBAN STORMWATER DRAINAGE	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	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
30 September 2023

TOWN PLANNING & REG. DEVELOP.	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
10600 ABC Allocation - Town Planning		55,397		-		55,397		18,753	
10601 Scheme Review		5,000		-		5,000		-	
10602 Other Expenses		3,500		-		3,500		457	
<u>OPERATING REVENUE</u>									
10630 Income - Town Planning	7,500		-		7,500		987		
SUB-TOTAL	7,500	70,329	-	-	7,500	70,329	987	19,210	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - TOWN PLANNING & REG. DEVELOP.	7,500	70,329	-	-	7,500	70,329	987	19,210	

OTHER COMMUNITY AMENITIES	2023-24		2023-24		2023-24		2023-24		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2023		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
10700 ABC Allocation - Other Community		18,352		-		18,352		6,402	
10701 Expenses - Street Stall		2,000		-		2,000		151	
10702 Maint - Public Conveniences		25,000		-		25,000		9,904	
10703 Maint - Public Conveniences - Info Bay		5,000		-		5,000		219	
10704 Operation Of Cemetery		20,000		-		20,000		7,203	
10705 Maint - Public Conveniences - Canna		1,500		-		1,500		-	
10706 Projects - Community Benefit Cont.		35,000		-		35,000		2,766	
10707 Other Community Expenses		2,000		-		2,000		-	
10708 Hairdressing Salon Expenditure		-		-		-		639	
10709 Community Shed Expenditure		1,200		-		1,200		277	
10710 39 Solomon Terrace		2,000		-		2,000		477	
10711 Guttha Dam Repairs		1,000		-		1,000		-	
10712 Canna Dam Repairs		1,000		-		1,000		-	
10714 Community Bus Expenses		10,000		-		10,000		311	
10715 Old Railway Building		1,000		-		1,000		-	
10716 Depreciation - Other Community Services		7,200		-		7,200		-	
10717 Morawa Heritage Inventory		-		-		-		-	
10718 Bond Refund - Community Bus Hire		300		-		300		-	
10719 Volunteer Week Expenses		2,500		-		2,500		-	
OPERATING REVENUE									
10730 Burial Fees	2,000		-		2,000		1,018		
10731 Niche/Monument Fees	200		-		200		109		
10732 Reimbursements/Contributions	500		-		500		-		
10734 Frosty'S Yard Income	2		-		2		-		
10735 Community Bus Income	1,500		-		1,500		296		
10738 Bond - Community Bus Hire	100		-		100		600		
10740 Grant Income - RAC	20,000		-		20,000		-		
10741 Community Benefit Contribution	20,000		-		20,000		-		
10743 Grants - LRCIP	266,041		-		266,041		36,364		
SUB-TOTAL	310,343	135,052	-	-	310,343	135,052	38,387	28,350	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER COMMUNITY AMENITIES	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>CAPITAL EXPENDITURE</u>									
10752 Infrastructure Other		96,857		-		96,857		83,357	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	96,857	-	-	-	96,857	-	83,357	
TOTAL - OTHER COMMUNITY AMENITIES	310,343	231,909	-	-	310,343	231,909	38,387	111,707	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
Public Halls and Civic Centres		169,776		-		169,776		31,610	
Swimming Areas & Beaches		332,361		-		332,361		52,411	
Other Recreation and Sport		845,265		40,000		885,265		162,555	
TV and Radio Re-broadcasting		2,000		-		2,000		-	
Libraries		26,104		-		26,104		7,015	
Other Culture		140,264		-		140,264		27,988	
OPERATING REVENUE									
Public Halls and Civic Centres	259,840		-		259,840		44,467		
Swimming Areas & Beaches	20,000		-		20,000		-		
Other Recreation and Sport	541,800		-		541,800		502,565		
Libraries	200		-		200		-		
Other Culture	30,000		-		30,000		-		
SUB-TOTAL	851,840	1,515,770	-	40,000	851,840	1,555,770	547,032	281,579	
CAPITAL EXPENDITURE									
Public Halls and Civic Centres		221,430		-		221,430		-	
Swimming Areas & Beaches		21,700		-		21,700		287	
Other Recreation and Sport		926,325		35,000		961,325		36,825	
Other Culture		8,000		(3,960)		4,040		4,040	
CAPITAL REVENUE									
Other Recreation and Sport	101,640		-		101,640		-		
SUB-TOTAL	101,640	1,177,455	-	31,040	101,640	1,208,495	-	41,152	
TOTAL - PROGRAMME SUMMARY	953,480	2,693,225	-	71,040	953,480	2,764,265	547,032	322,731	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PUBLIC HALLS, CIVIC CENTRES	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11100 ABC Allocation - Halls		32,776		-		32,776		11,470	
11101 Maint - Gutha Hall		12,000		-		12,000		1,656	
11102 Maint - Morawa Hall & Old Shire Building		45,000		-		45,000		18,484	
11104 Depreciation - Public Halls		80,000		-		80,000		-	
<u>OPERATING REVENUE</u>									
11130 Income - Public Halls & Civic Centres	1,500		-		1,500		1,395		
11131 Public Halls Liquor Surcharge	-		-		-		50		
11140 Grants-Lrcip	258,340		-		258,340		43,022		
SUB-TOTAL	259,840	169,776	-	-	259,840	169,776	44,467	31,610	
<u>CAPITAL EXPENDITURE</u>									
11150 Land & Buildings		-		-		-		-	
11151 Land & Buildings		221,430		-		221,430		-	
11152 Infrastructure Other - Solar Initiatives		-		-		-		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	221,430	-	-	-	221,430	-	-	
TOTAL - PUBLIC HALLS, CIVIC CENTRES	259,840	391,206	-	-	259,840	391,206	44,467	31,610	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

SWIMMING AREAS & BEACHES	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11200 ABC Allocation - Swimming Pool		42,453		-		42,453		15,098	
11201 Employee Expenses - Swimming Pool		108,408		-		108,408		22,034	
11204 Housing Costs Allocated - Swimming Pool		10,000		-		10,000		183	
11205 Maintenance - Swimming Pool		130,000		-		130,000		14,426	
11206 Depreciation - Swimming Pool		40,000		-		40,000		-	
11207 Other Expenses - Swimming Areas		1,500		-		1,500		670	
11209 Loss On Disposal Of Assets		-		-		-		-	
		-		-		-		-	
<u>OPERATING REVENUE</u>									
11231 Swimming Pool Admissions	19,000		-		19,000		-		
11260 Other Income - Swimming Pool	1,000		-		1,000		-		
SUB-TOTAL	20,000	332,361	-	-	20,000	332,361	-	52,411	
<u>CAPITAL EXPENDITURE</u>									
11271 Transfer To Reserve		20,000		-		20,000		-	
11272 Transfer Interest to Reserve		1,700		-		1,700		287	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	21,700	-	-	-	21,700	-	287	
TOTAL - SWIMMING AREAS & BEACHES	20,000	354,061	-	-	20,000	354,061	-	52,699	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER RECREATION & SPORT	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
11300 ABC Allocation - Other Rec & Sport		55,086		-		55,086		18,463	
11301 Maint - Golf And Bowling Club		10,000		-		10,000		5,010	
11302 Maint - Parks & Reserves		350,000		-		350,000		77,829	
11303 Maint - Sport & Rec Ovals & Buildings		222,465		-		222,465		52,723	
11305 Maint - Pony Club Grounds		300		-		300		-	
11308 Depreciation - Other Rec & Sport		162,504		-		162,504		-	
11309 Other Expenses		15,000		40,000		55,000		-	Morawa Speedway - Light Upgrade Resolution 230815
11310 Bond Refunds (Hall/Rec & Oval Hire)		1,000		-		1,000		-	
11312 Interest on Loan 139 - Netball Courts		3,910		-		3,910		1,977	
11313 Maintenance/Operations Of Gymnasium		25,000		-		25,000		6,552	
OPERATING REVENUE									
11330 Other Income	500		-		500		-		
11331 Oval And Facilities Levies & Hire Fees	8,300		-		8,300		50		
11336 Grant Income.	19,000		-		19,000		-		
11372 Bonds Hall/Rec & Oval Hire Receipts	1,000		-		1,000		320		
11373 Gymnasium Income	13,000		-		13,000		2,195		
SUB-TOTAL	541,800	845,265	-	40,000	541,800	885,265	502,565	162,555	
CAPITAL EXPENDITURE									
11350 Land & Buildings		700,000		-		700,000		-	
11358 Infrastructure - Parks & Ovals		201,640		35,000		236,640		25,825	Tennis Club - Project Engineering Resolution 231003
11362 Playground Equipment		12,318		-		12,318		4,841	
11364 Principal Repayments Loan 139		12,367		-		12,367		6,159	
11360 Transfers From Reserve	101,640		-		101,640		-		
SUB-TOTAL	101,640	926,325	-	35,000	101,640	961,325	-	36,825	
TOTAL - OTHER RECREATION & SPORT	643,440	1,771,590	-	75,000	643,440	1,846,590	502,565	199,379	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

TV & RADIO REBROADCASTING	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	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
30 September 2023

LIBRARIES	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11500 ABC Allocation - Library		20,104		-		20,104		6,987	
11501 Expenses - Other		2,000		-		2,000		27	
11502 Library Software - Maint & Support		4,000		-		4,000		-	
<u>OPERATING REVENUE</u>									
11530 Library Income	200		-		200		-		
SUB-TOTAL	200	26,104	-	-	200	26,104	-	7,015	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - LIBRARIES	200	26,104	-	-	200	26,104	-	7,015	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

OTHER CULTURE	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
11600 ABC Allocation - Other Culture		22,404		-		22,404		7,835	
11602 Museum - Operations		9,000		-		9,000		2,612	
11603 Maint - Community FM Radio		1,000		-		1,000		48	
11605 Contributions To Morawa Cwa		1,076		-		1,076		-	
11607 Morawa Music & Arts Festival		20,000		-		20,000		-	
11609 Other Event Expenditure		15,000		-		15,000		51	
11610 Depreciation - Other Culture		9,784		-		9,784		-	
11612 Arts & Culture Plan Grant Expenditure		50,000		-		50,000		3,500	
11613 Naidoc Week Expenses		7,000		-		7,000		13,941	
11614 Australia Day Expenditure		5,000		-		5,000		-	
<u>OPERATING REVENUE</u>									
11622 Income - Music, Arts & Festivals	-		-		-		-		
11627 Naidoc Week Income	2,000		-		2,000		-		
11628 Australia Day Income	2,000		-		2,000		-		
SUB-TOTAL	30,000	140,264	-	-	30,000	140,264	-	27,988	
<u>CAPITAL EXPENDITURE</u>									
11653 Land & Buildings Renewal - Other Culture		8,000		(3,960)		4,040		4,040	Footpath completed underbudget
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	8,000	-	(3,960)	-	4,040	-	4,040	
TOTAL - OTHER CULTURE	30,000	148,264	-	(3,960)	30,000	144,304	-	32,028	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Maintenance Roads, Bridges and Depots		2,862,628		-		2,862,628		218,303	
Plant Purchases		12,092		-		12,092		2,470	
Transport Licensing		355,313		-		355,313		109,212	
Aerodromes		87,138		-		87,138		11,043	
<u>OPERATING REVENUE</u>									
Construction Roads, Bridges and Depots	2,237,325		-		2,237,325		408,368		
Maintenance Roads, Bridges and Depots	826,000		-		826,000		-		
Plant Purchases	10,427		-		10,427		-		
Transport Licensing	354,200		-		354,200		91,618		
Aerodromes	81,678		-		81,678		-		
SUB-TOTAL	3,509,630	3,317,171	-	-	3,509,630	3,317,171	499,986	341,028	
<u>CAPITAL EXPENDITURE</u>									
Construction Roads, Bridges and Depots		2,958,850		-		2,958,850		101,760	
Maintenance Roads, Bridges and Depots		-		-		-		-	
Plant Purchases		519,500		-		519,500		1,392	
Aerodromes		163,356		-		163,356		-	
<u>CAPITAL REVENUE</u>									
Plant Purchases	-		-		-		-		
SUB-TOTAL	30,000	3,641,706	-	-	30,000	3,641,706	-	103,152	
TOTAL - PROGRAMME SUMMARY	3,539,630	6,958,877	-	-	3,539,630	6,958,877	499,986	444,179	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

CONST. ROADS, BRIDGES, DEPOTS	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
<u>OPERATING REVENUE</u>									
12133 Black Spot Grant Income	-		-		-		-		
12135 R2R Grant Income - Construction	400,000		-		400,000		-		
12136 RRG Project Income	800,000		-		800,000		400,903		
12139 Footpath Grant Income	37,325		-		37,325		7,465		
12140 MWSGF Grant Income	1,000,000				1,000,000		-		
SUB-TOTAL	2,237,325	-	-	-	2,237,325	-	408,368	-	
<u>CAPITAL EXPENDITURE</u>									
12150 Rural Roads Construction		2,620,000		-		2,620,000		54,189	
12151 Townsite Roads Construction		50,000		-		50,000		46,957	
12152 Kerbing Construction - Townsite Roads		50,000		-		50,000		-	
12153 Street Lights - Townsite Roads		110,000		-		110,000		-	
12156 Drainage Construction		30,000		-		30,000		-	
12157 Footpath Construction		74,650		-		74,650		-	
12158 Land and Buildings		20,000		-		20,000		-	
12162 Transfer Interest to Road Reserve		4,200		-		4,200		614	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	2,958,850	-	-	-	2,958,850	-	101,760	
TOTAL - CONST. ROADS, BRIDGES, DEPOTS	2,237,325	2,958,850	-	-	2,237,325	2,958,850	408,368	101,760	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
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MTCE. ROADS, BRIDGES, DEPOTS	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12200 ABC Allocation - Road Maint		119,538		-		119,538		33,668	
12201 Ramm'S - Annual Charge		10,000		-		10,000		7,884	
12202 Street Lighting		52,000		-		52,000		11,299	
12203 Maint - Rural Roads		675,000		-		675,000		133,919	
12204 Maint - Town Streets		70,000		-		70,000		4,682	
12205 Maint - Drainage		10,000		-		10,000		178	
12206 Maint - Depot		53,000		-		53,000		19,393	
12207 Maint - Footpaths		5,000		-		5,000		136	
12208 Maint - Traffic Signs		5,000		-		5,000		-	
12210 Maint - Crossovers		1,500		-		1,500		-	
12211 Depreciation - Infrastructure		1,296,590		-		1,296,590		-	
12213 Street Sweeping		20,000		-		20,000		2,520	
12214 Maint - Rural Roads - Mining Activity		45,000		-		45,000		4,459	
12215 Flood Damage		500,000		-		500,000		166	
<u>OPERATING REVENUE</u>									
12230 Income - Roads, Bridges & Depot Maint	5,000		-		5,000		-		
12234 Grant - Mrwa Direct - Maint	166,000		-		166,000		-		
12236 Road Mtce Contribution	55,000		-		55,000		-		
12237 Flood Damage Reimbursements	500,000		-		500,000		-		
12238 Maint Contribution - Morawa Yalgoo Rd	100,000		-		100,000		-		
SUB-TOTAL	826,000	2,862,628	-	-	826,000	2,862,628	-	218,303	
<u>CAPITAL EXPENDITURE</u>									
12374 Transfer From Morawa-Yalgoo Road Reserve	30,000			-		-		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	30,000	-	-	-	-	-	-	-	
TOTAL - MTCE. ROADS, BRIDGES, DEPOTS	856,000	2,862,628	-	-	826,000	2,862,628	-	218,303	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PLANT PURCHASES	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
12300 ABC Allocation - Plant		7,092		-		7,092		2,470	
12302 Loss On Disposal Of Assets		-		-		-		-	
12305 Expenses - Plant		5,000		-		5,000		-	
OPERATING REVENUE									
12331 Profit On Disposal Of Assets	10,427		-		10,427		-		
SUB-TOTAL	10,427	12,092	-	-	10,427	12,092	-	2,470	
CAPITAL EXPENDITURE									
12303 Transfer Interest to Plant Reserve		9,500		-		9,500		1,392	
12350 Plant & Equipment		510,000		-		510,000		-	
12352 Transfer to Reserve		-		-		-		-	
CAPITAL REVENUE									
12340 Transfer from Reserve	-		-		-		-		
12370 Proceeds On Asset Disposal	73,000		-		73,000		-		
12371 Realisation On Asset Disposal	(73,000)		-		(73,000)		-		
SUB-TOTAL	-	519,500	-	-	-	519,500	-	1,392	
TOTAL - PLANT PURCHASES	10,427	531,592	-	-	10,427	531,592	-	3,862	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

TRANSPORT LICENSING	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12500 ABC Allocation - Licensing		73,313		-		73,313		25,150	
12502 DOT Reimbursable Expenses - Licensing		2,000		-		2,000		-	
12503 DOT - Licensing Expenditure		280,000		-		280,000		84,062	
<u>OPERATING REVENUE</u>									
12530 Licensing Commissions - DOT	15,000		-		15,000		1,591		
12531 DOT Reimbursements - Licensing	2,000		-		2,000		-		
12532 DOT - Licensing Income	337,200		-		337,200		90,027		
SUB-TOTAL	354,200	355,313	-	-	354,200	355,313	91,618	109,212	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - TRANSPORT LICENSING	354,200	355,313	-	-	354,200	355,313	91,618	109,212	

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SCHEDULE 12 - TRANSPORT
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30 September 2023

AERODROMES	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
12600 ABC Allocation - Aerodrome		6,108		-		6,108		2,143	
12601 Aerodromes Terminal Building Mtce/Ops		40,000		-		40,000		8,900	
12602 Depreciation - Aerodromes		16,030		-		16,030		-	
12603 Aerodromes - Other Expenditure		25,000		-		25,000		-	
<u>OPERATING REVENUE</u>									
12633 Aerodrome Grant	81,678		-		81,678		-		
SUB-TOTAL	81,678	87,138	-	-	81,678	87,138	-	11,043	
<u>CAPITAL EXPENDITURE</u>									
12651 Infrastructure		163,356		-		163,356		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	163,356	-	-	-	163,356	-	-	
TOTAL - AERODROMES	81,678	250,494	-	-	81,678	250,494	-	11,043	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Rural Services		18,401		-		18,401		3,522	
Tourism & Area Promotion		357,699		-		357,699		94,888	
Building Control		48,427		-		48,427		14,031	
Other Economic Services		61,529		-		61,529		9,389	
Economic Development		246,652		-		246,652		53,270	
<u>OPERATING REVENUE</u>									
Tourism & Area Promotion	343,470		-		343,470		58,878		
Building Control	8,500		-		8,500		1,141		
Other Economic Services	25,000		-		25,000		2,559		
Economic Development	21,600		4,000		25,600		11,578		
SUB-TOTAL	398,570	732,708	4,000	-	402,570	732,708	74,156	175,100	
<u>CAPITAL EXPENDITURE</u>									
Tourism & Area Promotion		152,357		-		152,357		139,968	
Other Economic Services		-		-		-		-	
Economic Development		50,300		-		50,300		3,523	
<u>CAPITAL REVENUE</u>									
Economic Development	10,000		-		10,000		-		
SUB-TOTAL	10,000	202,657	-	-	10,000	202,657	-	143,490	
TOTAL - PROGRAMME SUMMARY	408,570	935,365	4,000	-	412,570	935,365	74,156	318,591	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

RURAL SERVICES	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13100 ABC Allocation - Rural Services		9,401		-		9,401		3,522	
13101 Expenses - Noxious Weeds & Spraying		3,000		-		3,000		-	
13102 Expenses - Vermin Control		3,000		-		3,000		-	
13103 Dog Control / Management		3,000		-		3,000		-	
<u>OPERATING REVENUE</u>									
SUB-TOTAL	-	18,401	-	-	-	18,401	-	3,522	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - RURAL SERVICES	-	18,401	-	-	-	18,401	-	3,522	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

TOURISM & AREA PROMOTION	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
13200 ABC Allocation - Tourism		76,424		-		76,424		23,981	
13201 Caravan Park - Employment Expenses		42,599		-		42,599		9,155	
13203 Expenses - Caravan Park		95,000		-		95,000		38,099	
13204 Maint - Canna Chalet		9,000		-		9,000		3,624	
13205 Maint - Koolanooka Chalet		9,000		-		9,000		3,695	
13206 Expenses - Area Promotion		25,000		-		25,000		2,500	
13207 Expenses - Community Resource Centre		1,000		-		1,000		-	
13208 Wildflower Country Tourism Committee		3,000		-		3,000		-	
13209 Tourist Bureau Operations		5,700		-		5,700		2,372	
13212 Depreciation - Tourism		26,976		-		26,976		-	
13213 Morawa Trails Project		5,000		-		5,000		-	
13215 Maint - Unit 1 C/Park - Morawa		9,000		-		9,000		2,741	
13216 Maint - Unit 2 C/Park - Gutha		9,000		-		9,000		3,144	
13217 Maint - Unit 3 C/Park - Merkanooka		9,000		-		9,000		2,504	
13218 Maint - Unit 4 - C/Park - Pintharuka		9,000		-		9,000		2,538	
13219 Maint - Caravan Park Office/Accom		2,000		-		2,000		54	
13220 Other Expenses - Area Promotion		21,000		-		21,000		480	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
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TOURISM & AREA PROMOTION	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING REVENUE</u>									
13231 Income - Canna Chalet	40,000		-		40,000		8,640		
13232 Income - Koolanooka Chalet	38,000		-		38,000		9,280		
13234 Caravan - Powered/Non-Powered Site	38,000		-		38,000		17,661		
13235 Caravan - Non Powered Site (overflow)	500		-		500		-		
13236 Other Income - Caravan Park	1,500		-		1,500		1,297		
13242 LRCIP Grant Income	146,470				146,470		-		
13342 Income - Unit 1 C/Park - Morawa	25,000		-		25,000		4,100		
13343 Income - Unit 2 C/Park - Gutha	18,000		-		18,000		4,700		
13344 Income - Unit 3 C/Park - Merkanooka	18,000		-		18,000		5,800		
13345 Income - Unit 4 C/Park - Pintharuka	18,000		-		18,000		7,400		
SUB-TOTAL	343,470	357,699	-	-	343,470	357,699	58,878	94,888	
<u>CAPITAL EXPENDITURE</u>									
13251 Land & Buildings		152,357		-		152,357		139,899	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	152,357	-	-	-	152,357	-	139,968	
TOTAL - TOURISM & AREA PROMOTION	343,470	510,056	-	-	343,470	510,056	58,878	234,855	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

BUILDING CONTROL	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13300 ABC Allocation - Building Control		40,427		-		40,427		14,031	
13302 Other Expenses - Building Control		6,000		-		6,000		-	
13303 Employee Expenses.		2,000		-		2,000		-	
<u>OPERATING REVENUE</u>									
13330 Building Permit Fees	8,000		-		8,000		596		
13331 BCITF & RBb Commission	500		-		500		545		
SUB-TOTAL	8,500	48,427	-	-	8,500	48,427	1,141	14,031	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - BUILDING CONTROL	8,500	48,427	-	-	8,500	48,427	1,141	14,031	

Shire of Morawa
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FINANCIAL STATEMENT FOR THE PERIOD ENDING
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OTHER ECONOMIC SERVICES	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
13600 ABC Allocation - Other Econ Services		26,031		-		26,031		9,086	
13601 Expenses - Standpipe Water Supply		20,000		-		20,000		303	
13607 Depreciation - Other Economic Services		15,498		-		15,498		-	
<u>OPERATING REVENUE</u>									
13630 Sale Of Water	25,000		-		25,000		2,559		
SUB-TOTAL	25,000	61,529	-	-	25,000	61,529	2,559	9,389	
<u>CAPITAL EXPENDITURE</u>									
13653 Other Infrastructure		-		-		-		-	
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - OTHER ECONOMIC SERVICES	25,000	61,529	-	-	25,000	61,529	2,559	9,389	

ECONOMIC DEVELOPMENT	2023-24		2023-24		2023-24		2023-24		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2023		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
<u>OPERATING EXPENDITURE</u>	\$	\$	\$	\$	\$	\$	\$	\$	
13700 ABC Allocation - Economic Development		108,919		-		108,919		37,899	
13701 Employee Expenses		37,348		-		37,348		9,162	
13706 Expenses - Morawa Future Fund		10,000		-		10,000		-	
13707 Maint - Business Units		20,550		-		20,550		6,209	
13710 Depreciation - Econ Develop		69,835		-		69,835		-	
<u>OPERATING REVENUE</u>									
13733 Other Income - Economic Development	-		4,000		4,000		3,530		Excavation Licences
13736 Income - Business Unit 2	9,300		-		9,300		3,521		
13737 Income - Business Unit 3	500		-		500		-		
13738 Income - Business Unit 4	500		-		500		-		
13739 Income - Business Unit 5	500		-		500		-		
13740 Income - Business Unit 6	500		-		500		-		
13741 Income - Business Unit 7	500		-		500		-		
13742 Income - Business Unit 8	9,300		-		9,300		4,527		
13743 Income - Business Unit 9	500		-		500		-		
SUB-TOTAL	21,600	246,652	4,000	-	25,600	246,652	11,578	53,270	

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

ECONOMIC DEVELOPMENT	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>CAPITAL EXPENDITURE</u>									
13756 Transfer to Community Develop Reserve		19,000		-		19,000		1,938	
13758 Trf Int to Morawa Community Future Fund		21,200		-		21,200		539	
13759 Trf Interest to Future Fund Reserve		10,100		-		10,100		1,046	
<u>CAPITAL REVENUE</u>									
13776 Trf from Future Fund Interest Reserve	10,000		-		10,000		-		
SUB-TOTAL	10,000	50,300	-	-	10,000	50,300	-	3,523	
TOTAL - ECONOMIC DEVELOPMENT	31,600	296,952	4,000	-	35,600	296,952	11,578	56,793	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
Private Works		26,724		-		26,724		1,295	
Public Works Overheads		-		-		-		143,697	
Plant Operation Costs		-		-		-		126,868	
Stock, Fuels and Oils		-		-		-		(54,417)	
Administration		-		-		-		(96,939)	
Unclassified		175,000		-		175,000		-	
<u>OPERATING REVENUE</u>									
Private Works	35,000		-		35,000		23,673		
Public Works Overheads	1,000		-		1,000		-		
Plant Operation Costs	38,000		-		38,000		13,832		
Stock, Fuels and Oils	1,500		-		1,500		165		
Administration	12,000		-		12,000		198		
Unclassified	1,000		-		1,000		-		
SUB-TOTAL	88,500	201,724	-	-	88,500	201,724	37,867	120,503	
<u>CAPITAL EXPENDITURE</u>									
Administration		160,400		-		160,400		2,402	
<u>CAPITAL REVENUE</u>									
Unclassified	175,000				175,000		-		
SUB-TOTAL	175,000	160,400	-	-	175,000	160,400	-	2,402	
TOTAL - PROGRAMME SUMMARY	263,500	362,124	-	-	263,500	362,124	37,867	122,905	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PRIVATE WORKS	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14100 ABC Allocation - Private Works		1,724		-		1,724		610	
14101 Expenditure - Private Works		25,000		-		25,000		685	
<u>OPERATING REVENUE</u>									
14130 Income From Private Works	35,000		-		35,000		23,673		
SUB-TOTAL	35,000	26,724	-	-	35,000	26,724	23,673	1,295	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - PRIVATE WORKS	35,000	26,724	-	-	35,000	26,724	23,673	1,295	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PUBLIC WORKS OVERHEADS	2023-24		2023-24		2023-24		2023-24		Comments
	Adopted Budget		1st Quarter Review		Amended Budget		Actuals as at 30/09/2023		
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
14200 ABC Allocation- PWO		234,051		-		234,051		83,531	
14201 Employee Expenses		109,149		-		109,149		21,413	
14202 Vehicle Expenses		15,000		-		15,000		3,637	
14203 Other Expenses		3,000		-		3,000		109	
14204 Sick Leave Expense - Outside Staff		41,169		-		41,169		21,919	
14205 Annual & Long Service - Outside Staff		96,753		-		96,753		28,351	
14206 Public Holiday Pay - Outside Staff		49,300		-		49,300		-	
14207 Superannuation - Outside Staff		151,215		-		151,215		35,287	
14208 Training - Outside Staff		6,500		-		6,500		2,709	
14209 Osh Programme & Training		60,000		-		60,000		28,349	
14210 Protective Clothing - Outside Staff		5,500		-		5,500		918	
14211 Insurance On Works		23,375		-		23,375		14,205	
14212 Contribution to Risk Co-Ordinator		10,500		-		10,500		-	
14213 Travel & Conference Expenses		3,000		-		3,000		1,371	
14214 Relocation Expenses		3,000		-		3,000		-	
14215 Safety Equipment		5,000		-		5,000		1,057	
14216 Expenses - Minor & Sundry Plant Costs		10,000		-		10,000		8,971	
14218 Consultancy Services		60,000		-		60,000		25,513	
14220 Expendable Stores Expense		10,000		-		10,000		-	
14223 Housing Costs Allocated		70,000		-		70,000		11,045	
14224 Advertising		1,500		-		1,500		315	
14226 Medical Examination Costs		3,000		-		3,000		832	
14229 Workers Compensation Leave		100		-		100		-	
14242 Unallocated Wages		-		-		-		3,602	Incorrect allocation Journal required
14243 Depreciation - Pwo'S		11,600		-		11,600		-	

Shire of Morawa

**SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023**

PUBLIC WORKS OVERHEADS	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
Recovered Amounts	\$	\$	\$	\$	\$	\$	\$	\$	
14219 Overheads Allocated To Public Works		(982,712)		-		(982,712)		(149,436)	
<u>OPERATING REVENUE</u>									
14241 Workers Compensation Reimbursements	1,000		-		1,000		-		
SUB-TOTAL	1,000	-	-	-	1,000	-	-	143,697	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - PUBLIC WORKS OVERHEADS	1,000	-	-	-	1,000	-	-	143,697	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

PLANT OPERATION COSTS	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14301 Parts & Repairs		144,153		-		144,153		17,384	
14302 Grader Blades & Cutting Points		17,500		-		17,500		668	
14303 Insurance - Plant		30,713		-		30,713		13,966	
14304 Fuel & Oils		238,724		-		238,724		95,149	
14305 Tyres And Tubes		64,000		-		64,000		3,057	
14307 Internal Repair Wages		55,935		-		55,935		4,808	
14308 Licences - Plant		13,473		-		13,473		-	
14509 Depreciation - Plant		197,747		-		197,747		-	
Recovered Amounts									
14320 Plant Costs Allocated to Works		(762,245)		-		(762,245)		(8,164)	
<u>OPERATING REVENUE</u>									
14432 Diesel Fuel Rebate	38,000		-		38,000		13,832		
SUB-TOTAL	38,000	-	-	-	38,000	-	13,832	126,868	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - PLANT OPERATION COSTS	38,000	-	-	-	38,000	-	13,832	126,868	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

STOCK, FUELS & OILS	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14401 Purchase Of Stock Materials		210,000		-		210,000		-	
14402 Stock Allocated To Works And Plant		(210,000)		-		(210,000)		(54,417)	
<u>OPERATING REVENUE</u>									
14430 Sale Of Stock	1,500		-		1,500		165		
SUB-TOTAL	1,500	-	-	-	1,500	-	165	(54,417)	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
SUB-TOTAL	-	-	-	-	-	-	-	-	
TOTAL - STOCK, FUELS & OILS	1,500	-	-	-	1,500	-	165	(54,417)	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

ADMINISTRATION	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE									
14600 Salaries & Wages - Admin		852,707		-		852,707		185,793	
14601 Leave Liability To Other Shires		100		-		100		-	
14602 Superannuation - Admin		114,034		-		114,034		29,542	
14604 Personal Professional Development		12,000		-		12,000		3,318	
14605 Staff Uniform Expense - Admin		3,000		-		3,000		-	
14606 Osh Programme & Training - Admin		45,000		-		45,000		2,872	
14607 Fringe Benefits Tax - Admin		32,000		-		32,000		6,006	
14608 Relocation Expenses - Admin		5,000		-		5,000		-	
14609 Insurance Premiums - Admin		45,000		-		45,000		21,733	
14610 Conference Expenses - Admin		7,500		-		7,500		1,178	
14611 Motor Vehicle Expenses - Admin		25,000		-		25,000		3,827	
14612 Travel & Accommodation - Admin		6,000		-		6,000		2,804	
14613 Housing Costs Allocated - Admin		82,046		-		82,046		24,536	
14614 Consultancy Services - Admin		130,000		-		130,000		79,895	
14615 Office Building Maintenance - Admin		55,000		-		55,000		22,885	
14616 Archive & Records Storage		2,000		-		2,000		190	
14617 Office Equipment Maintenance - Admin		1,500		-		1,500		-	
14618 Office Equipment Purchases Expensed		8,000		-		8,000		745	
14619 Computer Maintenance Expense		25,000		-		25,000		82	
14620 Computer Software Support & Licenses		150,000		-		150,000		92,447	
14621 Miscellaneous/Other Office Expenses		6,000		-		6,000		301	
14623 Telecommunications - Admin		34,000		-		34,000		3,870	
14624 Legal Expenses Administration		7,000		-		7,000		-	
14625 Postage & Freight		10,000		-		10,000		1,510	
14626 Printing & Stationery - Admin		20,000		-		20,000		4,103	
14627 Advertising - Admin		10,000		-		10,000		355	
14628 Provision/Write Off Sundry Debtors		5,000		-		5,000		-	
14629 Bank Fees And Charges & Interest Expense		8,000		-		8,000		1,892	
14630 Depreciation - Admin		40,000		-		40,000		-	
14631 Pre-Employment Expenses		1,000		-		1,000		150	
14634 Paid Parental Leave (Centrelink) - Admin		100		-		100		-	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

ADMINISTRATION	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
Recovered Amounts									
14639 ABC Allocations Across Programs		(1,741,987)		-		(1,741,987)		(586,972)	
OPERATING REVENUE									
14640 Income Relating To Administration	10,000		-		10,000		-		
14641 Leave Liability From Other Shires	-		-		-		-		
14643 Salary Sacrifice Reimbursements	2,000				2,000		198		
SUB-TOTAL	12,000	-	-	-	12,000	-	198	(96,939)	
CAPITAL EXPENDITURE									
14651 Furniture & Equipment		-		-		-		1,840	Incorrect allocation Journal required
14653 Land & Buildings		100,000				100,000		-	
14654 Transfer Interest To Leave Reserve		3,800		-		3,800		562	
14655 Transfer to Leave Reserve		-		-		-		-	
14656 Transfer to capital works Reserve		50,000		-		50,000		-	
14657 Transfer interest to capital works reserve		6,600		-		6,600		-	
SUB-TOTAL	-	160,400	-	-	-	160,400	-	2,402	
TOTAL - ADMINISTRATION	12,000	160,400	-	-	12,000	160,400	198	(94,537)	

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

[illegible]

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FINANCIAL STATEMENT FOR THE PERIOD ENDING
30 September 2023

UNCLASSIFIED	2023-24 Adopted Budget		2023-24 1st Quarter Review		2023-24 Amended Budget		2023-24 Actuals as at 30/09/2023		Comments
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	
	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>									
14810 Storm Damage Expenses		-		-		-		-	
14820 Insurance Claim Expenses		175,000		-		175,000		-	
14821 Insurance Claim Excess Payment		-		-		-		-	
<u>OPERATING REVENUE</u>									
14830 Income - Unclassified	1,000		-		1,000		-		
14832 Income - DRFAWA Claims	-		-		-		-		
14833 Insurance Claim Reimbursements	-		-		-		-		
SUB-TOTAL	1,000	175,000	-	-	1,000	175,000	-	-	
<u>CAPITAL EXPENDITURE</u>									
<u>CAPITAL REVENUE</u>									
14861 Trf From Insurance Works Reserve	175,000				175,000		-		
SUB-TOTAL	175,000	-	-	-	175,000	-	-	-	
TOTAL - UNCLASSIFIED	176,000	175,000	-	-	176,000	175,000	-	-	

Ordinary Council Meeting 16 November 2023

Attachment 1- 11.2.3a Letter from Morawa District Historical Society Inc.

Item 11.2.3- Response to Request from Morawa Historical Society

Morawa District Historical Society Incorporated

Prater Street (PO Box 155)
Morawa 6623
Western Australia

Email mal50walter@wn.com.au

Websites <https://morawamuseum.org.au>

<https://windmilljournal.org.au>



8 October 2023

Dear Shire President, CEO, and Morawa Shire Councillors,
The Morawa District Historical Society Incorporated recently received a donation from the now disbanded Morawa Gliding Club, with a proviso that some of the funds be used for signage to be erected at the Morawa Airport to acknowledge and remember this sporting club.

We are seeking Council approval for this signage project to proceed.

The most suitable place for the sign appears to be inside the 'winchport' a corrugated iron open-ended shelter next to the Gliding Clubrooms building. The inside wall of this structure has three bays and is protected from the weather.

We would like to put up a large sign in the middle bay to commemorate the Morawa Gliding Club. This could measure up to 2m high x 3m wide. The history of the club could be outlined and include photographs. We are open to suggestions for style, colour /greyscale /sepia, and material - metal / brushed aluminium etc.

On a visit to the site we were surprised that there doesn't appear to be any 'Welcome to Morawa' signs and suggest that one of these signs, the same as those on the road Shire boundaries, could also be erected in one of the bays.

The third bay could be used for a sign to acknowledge Paul Joseph McGinness, a co-founder of QANTAS and a farmer in the Morawa Shire for a time in the 1920's. Our Museum has a small display about him.

Although the Morawa Airport doesn't receive commercial flights, it is used by the Royal Flying Doctor Service and other visiting dignitaries at times. It would be nice to have a welcoming aspect to the rather bleak and austere reception area that currently exists.

We hope you will consider our proposal favourably and look forward to collaborating with the Shire for this project.

We look forward to your response.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'Helen Walter', with a stylized flourish at the end.

Helen Walter
Hon. Secretary / Treasurer