



# MINUTES

## ORDINARY MEETING OF COUNCIL

**14 December 2022**  
**Commencing at 3:30pm**

**Council Chambers**  
**Yougenup Road, Gnowangerup WA 6335**

### COUNCIL'S VISION

Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity

Shire of Gnowangerup

**NOTICE OF AN ORDINARY MEETING OF COUNCIL**

Dear Council Member

The next Ordinary Meeting of the Shire of Gnowangerup will be held on Wednesday 14 December 2022, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:30pm.

Signed: \_\_\_\_\_



**David Nicholson**

**CHIEF EXECUTIVE OFFICER**

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**Meaning of and CAUTION concerning Council's "In Principle" support:**

*When Council uses this expression it means that:*

- (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
- (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

*Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.*



### DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Gnowangerup for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Gnowangerup disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Gnowangerup during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Gnowangerup.

The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996.

Signed: \_\_\_\_\_

A handwritten signature in blue ink, appearing to read "David Nicholson", is written over a horizontal line. The signature is cursive and somewhat stylized.

**David Nicholson**

**CHIEF EXECUTIVE OFFICER**



**DECLARATION OF INTEREST FORM**

To: Chief Executive Officer  
Shire of Gnowangerup  
28 Yougenup Road  
GNOWANGERUP WA 6335

I,(1) \_\_\_\_\_ wish to declare an interest in the following item to be considered by Council at its meeting to be held on (2) \_\_\_\_\_

Agenda Item(3) \_\_\_\_\_

The **type** of Interest I wish to declare is (4).

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to the Code of Conduct for Council Members, Committee Members & Candidates

The **nature** of my interest is (5) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The **extent** of my interest is (6) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that the above information will be recorded in the minutes of the meeting and placed in the Disclosure of Financial and Impartiality of Interest Register.

Yours sincerely

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

Notes:

1. Insert your name (print).
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 & 5.69 of the Act)..

**DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)**

A Member, who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting that will be attended by the Member, must disclose the nature of the interest:

- a) In a written notice given to the Chief Executive Officer before the Meeting or;
- b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a) Preside at the part of the Meeting, relating to the matter or;
- b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

**NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)**

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest** in a matter. These notes will be included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc.), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. **If in doubt declare.**
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
  - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
  - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

**INTERESTS AFFECTING IMPARTIALITY**

DEFINITION:

- a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- b) includes an interest arising from kinship, friendship or membership of an association.

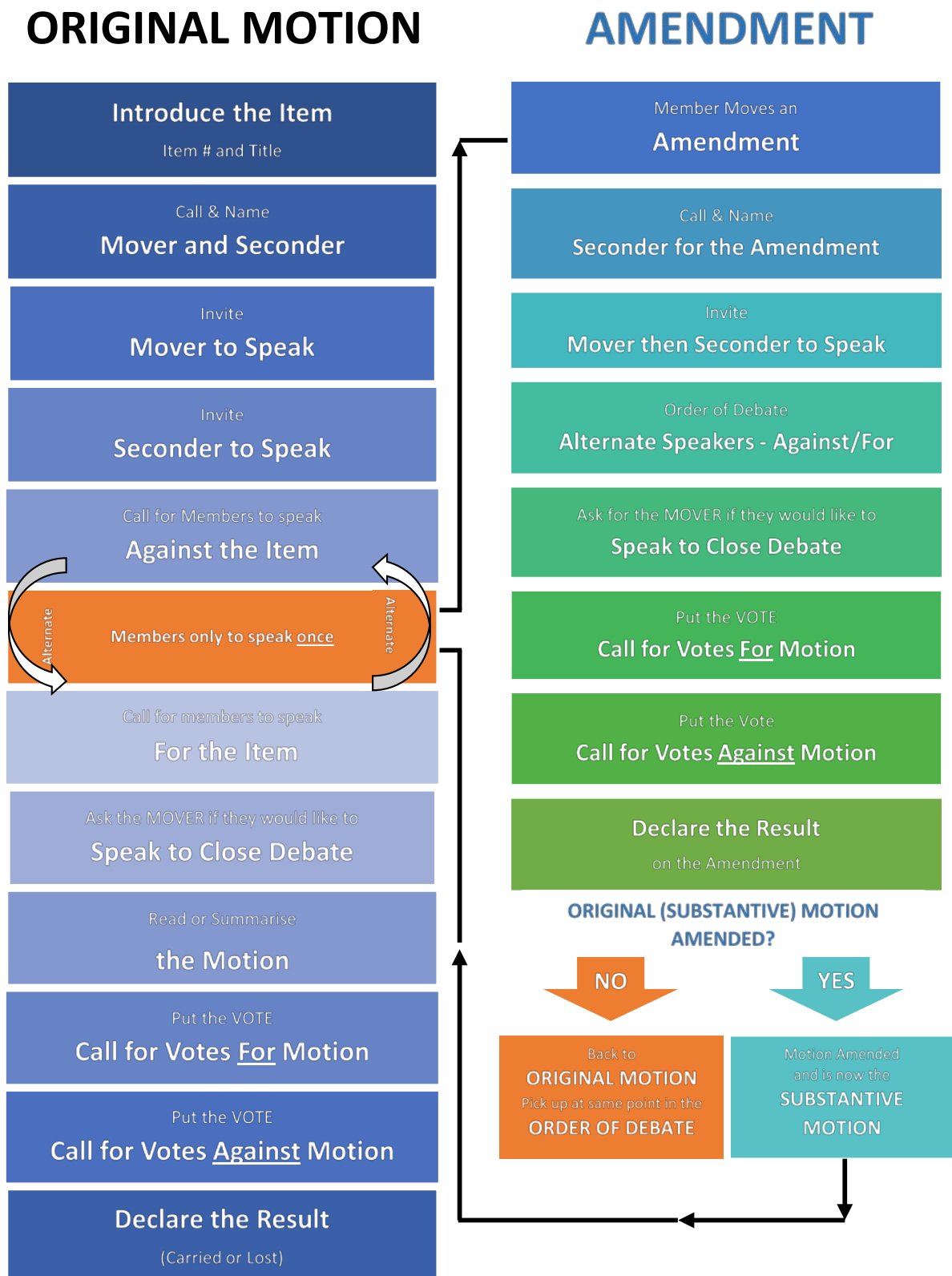
A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

- (a) in a written notice given to the Chief Executive Officer before the meeting; or
- (b) at the meeting, immediately before the matter is discussed.

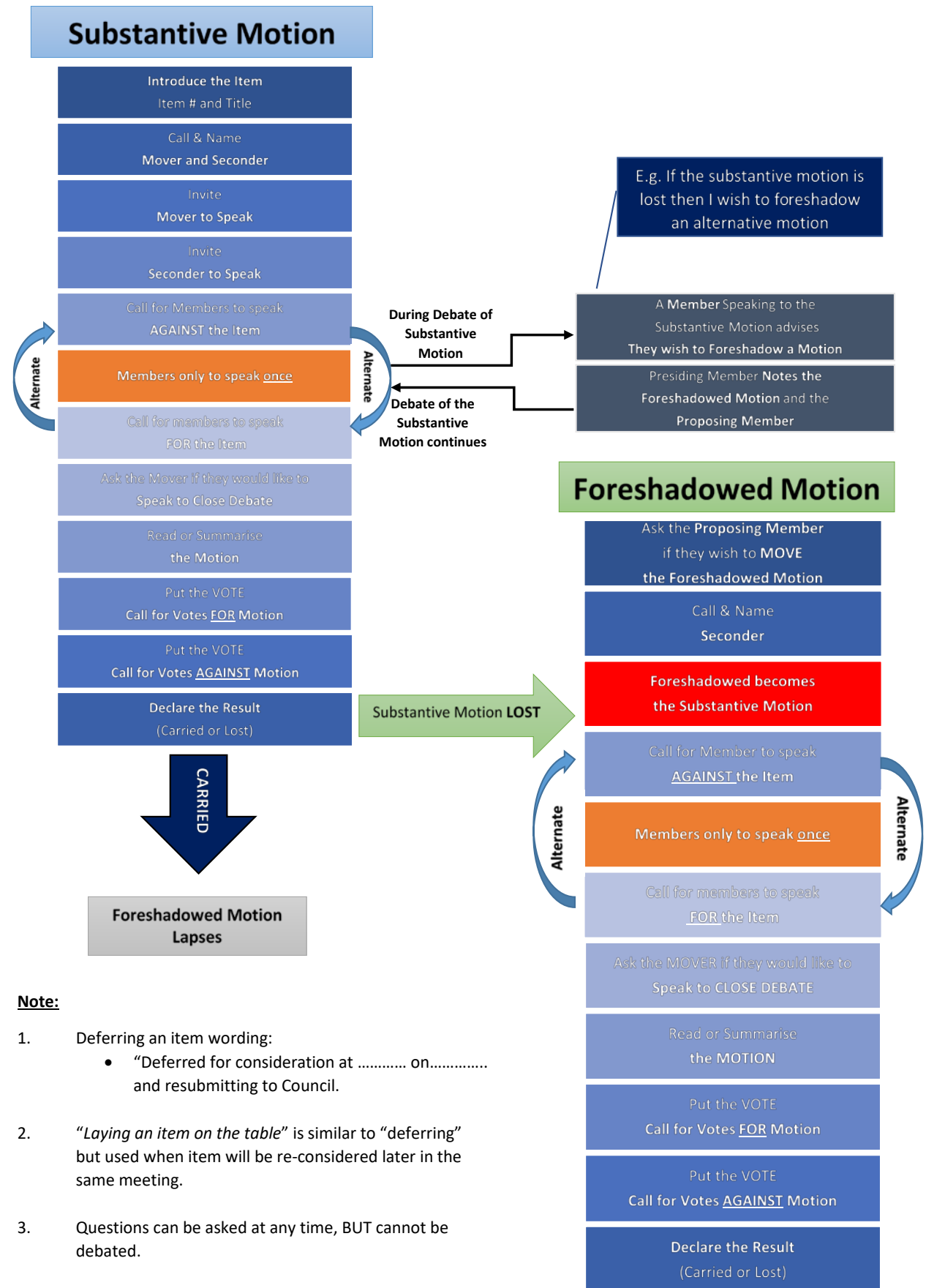
**IMPACT OF AN IMPARTIALITY DISCLOSURE**

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

# Process of Motions



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Secunder. The Minor amendment must be minuted.



E.g. If the substantive motion is lost then I wish to foreshadow an alternative motion

A Member Speaking to the Substantive Motion advises They wish to Foreshadow a Motion  
Presiding Member Notes the Foreshadowed Motion and the Proposing Member

Substantive Motion LOST

Foreshadowed Motion Lapses

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**OPENING PROCEDURES**

**1. OPENING AND ANNOUNCEMENT OF VISITORS**

Shire President, Fiona Gaze welcomes Councillors, staff and visitors and opens the meeting at 3:36pm.

**2. ACKNOWLEDGEMENT OF COUNTRY**

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

**3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**

**3.1 ATTENDANCE**

Cr Fiona Gaze	Shire President
Cr Greg Stewart JP	Deputy Shire President
Cr Shelley Hmeljak	(from 3:40pm)
Cr Mick Creagh	
Cr Rebecca Kiddle	
Cr Rebecca O’Meehan	
Cr Kate O’Keeffe JP	
David Nicholson	Chief Executive Officer
Geoff Carberry	Asset and Waste Management Coordinator
Damon Lukins	Manger of Works
Anita Finn	Executive Assistant

**Members of the Public**

Caleb Richardson  
Jim Richardson  
Alistair Richardson

**3.2 APOLOGIES**

Peter Callaghan  
Cherie Delmage Deputy Chief Executive Officer

**3.3 APPROVED LEAVE OF ABSENCE**

Cr Lex Martin

**4. APPLICATION FOR LEAVE OF ABSENCE**

Nil

**5. RESPONSE TO QUESTIONS TAKEN ON NOTICE**

Nil

**6. PUBLIC QUESTION TIME**

Nil

**7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY**

Nil

**8. PETITIONS / DEPUTATIONS / PRESENTATIONS**

**8.1 PETITIONS**

Nil

**8.2 DEPUTATIONS**

Nil

**8.3 PRESENTATIONS**

Nil

**9. CONFIRMATION OF PREVIOUS MEETING MINUTES**

9.1 ORDINARY MEETING OF COUNCIL MINUTES 23 NOVEMBER 2022

**COUNCIL RESOLUTION**

**Moved: Cr G Stewart**

**Seconded: Cr M Creagh**

**1222.145 That the minutes of the Ordinary Council Meeting held on 23 November 2022 be confirmed as a true record of proceedings.**

**UNANIMOUSLY CARRIED: 6/0**

## 10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

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### 10.1 ELECTED MEMBERS ACTIVITY REPORT

**Date of Report:** 14 December 2022

**Councillors:** Various

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#### Attended the following meetings/events

##### G Stewart:

- 25 November 2022 Catch up with CEO David Nicholson
- 25 November 2022 Great Southern Zone Meeting (via Teams)
- 28 November 2022 Audit Committee Meeting

##### K O’Keeffe:

- 28 November 2022 Audit Committee Meeting
- 5 December 2022 Catch up with CEO David Nicholson
- 13 December 2022 GNP District High School 2022 Awards Night

##### P Callaghan:

- N/A

##### R O’Meehan:

- 28 November 2022 Audit Committee Meeting
- 1 December 2022 Borden Primary School Awards Night
- 8 December 2022 Catch up with CEO David Nicholson

##### L Martin:

- N/A

*Cr S Hmeljak joined the meeting at 3:40pm.*

B Kiddle:

- 28 November 2022 Audit Committee Meeting
- 13 December 2022 GNP District High School 2022 Awards Night

M Creagh:

- 28 November 2022 Audit Committee Meeting
- 7 December 2022 Ongerup Primary School Concert & Awards Night

S Hmeljak:

- 28 November 2022 Audit Committee Meeting

F Gaze:

- 28 November 2022 Audit Committee Meeting
- 1 December 2022 Borden Primary School Awards Night
- 7 December 2022 Ongerup Primary School Concert & Awards Night
- 13 December 2022 GNP District High School 2022 Awards Night

REPORTS FOR DECISION

11. REPORT FOR DECISION

**11.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD 28 NOVEMBER 2022; 2021/2022 ANNUAL FINANCIAL REPORT & INDEPENDENT AUDIT REPORT**

<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	1 December 2022
<b>Business Unit:</b>	Corporate & Community
<b>Author:</b>	Cherie Delmage – Deputy Chief Executive Officer
<b>Responsible Officer:</b>	Cherie Delmage – Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

ATTACHMENTS

- 2021/2022 Annual Financial Report (Attachment 1)
- Signed Independent Auditor's Report dated 29 November 2022 (Attachment 2)

PURPOSE OF THE REPORT

For Council to consider and accept the Minutes of the Audit Committee Meeting held 28 November 2022 and its recommendations and adopt the 2021/2022 Annual Financial Report.

BACKGROUND

The Audit Committee met on 28 November 2022 and made the following recommendations to Council:

*'That the Audit Committee:*

- 1. Recommends the CEO to sign the "Statement by Chief Executive Officer" (page 2 of Attachment 3) as required by the Local Government (Financial Management) Regulations 1996 Regulation 51, and*
- 2. Recommends that Council adopts the Annual Statutory Financial Statements for the Shire of Gnowangerup for the year ended 30 June 2022 as detailed in Attachment 3, and*
- 3. Recommends to Council that it adopts the Annual Financial Report for the year ended 30 June 2022 for inclusion in the Shire's Annual Report for the 2021/2022 financial year.*
- 4. Receives the unsigned independent auditor's report for the 2021/2022 financial year and recommends to Council to accept the signed version of the independent audit report.'*

COMMENTS

Nil

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Section 6.4 of the *Local Government Act 1995* states:

**6.4 Financial Report**

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
  - (a) *be prepared and presented in the manner and form prescribed; and*
  - (b) *contain the prescribed information.*
- (3) *By 30th September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
  - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
  - (b) *the annual financial report of the local government for the preceding financial year.*

Regulation 51 of the *Local Government (Financial Management) Regulations 1996* states:

**51. Annual financial report to be signed etc. by CEO and given to Department**

- (1) *After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.*
- (2) *A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

Nil

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

It is recommended that Council adopt the 2021/2022 Annual Financial Report and the accompanying Independent Audit Report for the year ended 30 June 2022.

VOTING REQUIREMENTS

Simple Majority : Recommendation 1

Absolute Majority: Recommendation 2 to 4

COUNCIL RESOLUTION

Simple Majority

Moved: Cr S Hmeljak

Seconded: Cr R O’Meehan

**1222.146 That Council:**

- 1. Receives and notes the unconfirmed minutes of the Audit Committee Meeting held on 28 November 2022; and**

**UNANIMOUSLY CARRIED: 7/0**

COUNCIL RESOLUTION

Absolute Majority

Moved: Cr S Hmeljak

Seconded: Cr R Kiddle

**1222.147 That Council:**

- 2. Adopts the Annual Statutory Financial Statements for the Shire of Gnowangerup for the year ended 30 June 2022 as detailed in Attachment 1 ,**
- 3. Adopts the 2021/2022 Annual Financial Report for the year ending 30 June 2022 for inclusion in the Shire’s Annual Report for the 2021/2022 financial year; and**
- 4. Accepts the signed version of the 2021/2022 Independent Audit Report (Attachment 2).**

**CARRIED BY ABSOLUTE MAJORITY: 7/0**

**SHIRE OF GNOWANGERUP  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

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The Shire of Gnowangerup conducts the operations of a local government with the following community vision:

***"A progressive, inclusive and prosperous community built on opportunity"***

Principal place of business:  
28 Yougenup Road  
GNOWANGERUP WA 6335



SHIRE OF GNOWANGERUP  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

The attached financial report of the Shire of Gnowangerup for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Gnowangerup at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 28<sup>th</sup> day of November 2022



\_\_\_\_\_  
Chief Executive Officer

David Nicholson

\_\_\_\_\_  
Name of Chief Executive Officer



SHIRE OF GNOWANGERUP  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Revenue</b>				
Rates	24(a),2(a)	4,227,138	4,223,193	4,134,054
Operating grants, subsidies and contributions	2(a)	2,795,285	896,348	1,670,788
Fees and charges	23(c),2(a)	349,915	305,559	346,915
Interest earnings	2(a)	42,550	37,455	58,628
Other revenue	2(a)	978,308	72,634	170,991
		8,393,196	5,535,189	6,381,376
<b>Expenses</b>				
Employee costs		(2,559,829)	(2,650,345)	(2,597,546)
Materials and contracts		(1,849,264)	(2,358,089)	(1,875,883)
Utility charges		(153,456)	(178,508)	(159,395)
Depreciation	9(a)	(2,438,401)	(2,291,412)	(2,331,548)
Finance costs	2(b)	(22,900)	(23,554)	(31,066)
Insurance		(214,067)	(251,066)	(211,119)
Other expenditure	2(b)	(280,085)	(383,351)	(196,392)
		(7,518,002)	(8,136,325)	(7,402,949)
		875,194	(2,601,136)	(1,021,573)
Non-operating grants, subsidies and contributions	2(a)	1,697,470	1,712,878	2,265,755
Profit on asset disposals	9(b)	206,992	-	16,408
Loss on asset disposals	9(b)	(29,643)	-	(20,544)
Fair value adjustments to financial assets at fair value through profit or loss		3,997	-	2,586
Loss on revaluation of land and buildings	7(a)	-	-	(451,374)
		1,878,816	1,712,878	1,812,831
<b>Net result for the period</b>	23(b)	<b>2,754,010</b>	<b>(888,258)</b>	<b>791,258</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	-	-	4,069,440
<b>Total other comprehensive income for the period</b>	15	<b>-</b>	<b>-</b>	<b>4,069,440</b>
<b>Total comprehensive income for the period</b>		<b>2,754,010</b>	<b>(888,258)</b>	<b>4,860,698</b>

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



**SHIRE OF GNOWANGERUP  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	5,090,991	4,910,995
Trade and other receivables	5	1,171,683	388,105
Other financial assets	4(a)	7,341	370,948
Inventories	6	63,785	23,344
<b>TOTAL CURRENT ASSETS</b>		<b>6,333,800</b>	<b>5,693,392</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	117,185	114,787
Other financial assets	4(b)	130,463	73,807
Property, plant and equipment	7	33,972,429	34,073,314
Infrastructure	8	92,253,067	90,416,058
Right-of-use assets	10(a)	10,464	4,184
<b>TOTAL NON-CURRENT ASSETS</b>		<b>126,483,608</b>	<b>124,682,150</b>
<b>TOTAL ASSETS</b>		<b>132,817,408</b>	<b>130,375,542</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	440,794	398,278
Other liabilities	12	429,708	188,809
Lease liabilities	10(b)	4,218	4,322
Borrowings	13	105,243	556,783
Employee related provisions	14	334,196	394,658
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,314,159</b>	<b>1,542,850</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	10(b)	9,200	-
Borrowings	13	519,588	564,832
Employee related provisions	14	42,041	89,450
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>570,829</b>	<b>654,282</b>
<b>TOTAL LIABILITIES</b>		<b>1,884,988</b>	<b>2,197,132</b>
<b>NET ASSETS</b>		<b>130,932,420</b>	<b>128,178,410</b>
<b>EQUITY</b>			
Retained surplus		46,195,142	43,421,134
Reserve accounts	27	2,118,697	2,138,695
Revaluation surplus	15	82,618,581	82,618,581
<b>TOTAL EQUITY</b>		<b>130,932,420</b>	<b>128,178,410</b>

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



**SHIRE OF GNOWANGERUP  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2020</b>		42,788,388	1,980,183	78,549,141	123,317,712
Comprehensive income for the period					
Net result for the period		791,258	-	-	791,258
Other comprehensive income for the period	15	-	-	4,069,440	4,069,440
Total comprehensive income for the period		791,258	-	4,069,440	4,860,698
Transfers from reserves	27	111,000	(111,000)	-	-
Transfers to reserves	27	(269,512)	269,512	-	-
<b>Balance as at 30 June 2021</b>		<b>43,421,134</b>	<b>2,138,695</b>	<b>82,618,581</b>	<b>128,178,410</b>
Comprehensive income for the period					
Net result for the period		2,754,010	-	-	2,754,010
Other comprehensive income for the period	15	-	-	-	-
Total comprehensive income for the period		2,754,010	-	-	2,754,010
Transfers from reserves	27	288,591	(288,591)	-	-
Transfers to reserves	27	(268,593)	268,593	-	-
<b>Balance as at 30 June 2022</b>		<b>46,195,142</b>	<b>2,118,697</b>	<b>82,618,581</b>	<b>130,932,420</b>

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

**SHIRE OF GNOWANGERUP  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,197,754	4,223,193	4,103,720
Operating grants, subsidies and contributions		3,079,760	719,979	1,624,498
Fees and charges		349,915	305,559	344,554
Interest received		42,550	37,455	58,837
Goods and services tax received		646,286	-	505,582
Other revenue		139,710	72,634	167,156
		8,455,975	5,358,820	6,804,347
<b>Payments</b>				
Employee costs		(2,654,751)	(2,580,907)	(2,548,030)
Materials and contracts		(1,861,260)	(2,358,089)	(1,791,576)
Utility charges		(153,456)	(178,508)	(159,395)
Finance costs		(24,353)	(23,554)	(32,570)
Insurance paid		(214,067)	(251,066)	(211,119)
Goods and services tax paid		(605,281)	-	(544,925)
Other expenditure		(280,085)	(383,351)	(228,799)
		(5,793,253)	(5,775,475)	(5,516,414)
<b>Net cash provided by (used in) operating activities</b>	16(b)	2,662,722	(416,655)	1,287,933
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		(60,000)	(60,000)	(340,000)
Payments for purchase of property, plant & equipment	7(a)	(1,277,306)	(1,667,591)	(785,084)
Payments for construction of infrastructure	8(a)	(3,239,257)	(2,062,014)	(2,609,745)
Non-operating grants, subsidies and contributions		1,697,470	1,712,878	2,519,604
Proceeds from financial assets at amortised cost - self supporting loans		370,948	30,948	29,729
Proceeds from sale of property, plant & equipment	9(b)	530,310	362,000	158,636
<b>Net cash provided by (used in) investing activities</b>		(1,977,835)	(1,683,779)	(1,026,860)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	26(a)	(556,784)	(216,784)	(548,606)
Payments for principal portion of lease liabilities	26(c)	(8,107)	(5,945)	(12,661)
Proceeds from new borrowings	26(a)	60,000	60,000	680,000
<b>Net cash provided by (used In) financing activities</b>		(504,891)	(162,729)	118,733
<b>Net increase (decrease) in cash held</b>		179,996	(2,263,163)	379,806
Cash at beginning of year		4,910,995	4,910,875	4,531,189
<b>Cash and cash equivalents at the end of the year</b>	16(a)	5,090,991	2,647,712	4,910,995

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

SHIRE OF GNOWANGERUP  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>NET CURRENT ASSETS - At start of financial year - surplus/(deficit)</b>	25(b)	2,202,004	2,182,201	2,182,529
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities (excluding general rate)</b>				
Rates (excluding general rate)	24(b)	249,883	246,462	244,252
Operating grants, subsidies and contributions		2,795,285	896,348	1,670,788
Fees and charges		349,915	305,559	346,915
Interest earnings		42,550	37,455	58,628
Other revenue		978,308	72,634	170,991
Profit on asset disposals	9(b)	206,992	-	16,408
Fair value adjustments to financial assets at fair value through profit or loss		3,997	-	2,586
		4,626,930	1,558,458	2,510,568
<b>Expenditure from operating activities</b>				
Employee costs		(2,559,829)	(2,650,345)	(2,597,546)
Materials and contracts		(1,849,264)	(2,358,089)	(1,875,883)
Utility charges		(153,456)	(178,508)	(159,395)
Depreciation		(2,438,401)	(2,291,412)	(2,331,548)
Finance costs		(22,900)	(23,554)	(31,066)
Insurance		(214,067)	(251,066)	(211,119)
Other expenditure		(280,085)	(383,351)	(196,392)
Loss on asset disposals	9(b)	(29,643)	-	(20,544)
Loss on revaluation of non-current assets		-	-	(451,374)
		(7,547,645)	(8,136,325)	(7,874,867)
Non-cash amounts excluded from operating activities	25(a)	2,207,248	2,360,850	2,814,460
<b>Amount attributable to operating activities</b>		(713,467)	(4,217,017)	(2,549,839)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		1,697,470	1,712,878	2,265,755
Proceeds from disposal of assets	9(b)	530,310	362,000	158,636
Proceeds from financial assets at amortised cost - self supporting loans	26(a)	370,948	30,948	29,729
Payments for financial assets at amortised cost - self supporting loans		(60,000)	(60,000)	(340,000)
Purchase of property, plant and equipment	7(a)	(1,277,306)	(1,667,591)	(785,084)
Purchase and construction of infrastructure	8(a)	(3,239,257)	(2,062,014)	(2,609,745)
		(1,977,835)	(1,683,779)	(1,280,709)
<b>Amount attributable to investing activities</b>		(1,977,835)	(1,683,779)	(1,280,709)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	26(a)	(556,784)	(216,784)	(548,606)
Proceeds from borrowings	26(a)	60,000	60,000	680,000
Payments for principal portion of lease liabilities	26(c)	(8,107)	(5,945)	(12,661)
Transfers to reserves (restricted assets)	27	(268,593)	(268,398)	(269,512)
Transfers from reserves (restricted assets)	27	288,591	173,000	111,000
<b>Amount attributable to financing activities</b>		(484,893)	(258,127)	(39,779)
<b>Surplus/(deficit) before imposition of general rates</b>		(974,191)	(3,976,722)	(1,687,798)
<b>Total amount raised from general rates</b>	24(a)	3,977,255	3,976,731	3,889,802
<b>Surplus/(deficit) after imposition of general rates</b>	25(b)	3,003,064	9	2,202,004

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

**SHIRE OF GNOWANGERUP  
FOR THE YEAR ENDED 30 JUNE 2022  
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**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**1. BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

**Judgements and 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.

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

- Employee Expenses
- Other Financial Assets
- Property, Plant and Equipment
- Infrastructure
- Right-of-use Assets
- Lease Liabilities
- Borrowing Liabilities
- Provisions



**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Rates - Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Rates - Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management services, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Other revenue - Commissions	Commissions on licencing	Over time	Payment in full on sale	None	When assets are controlled
Other revenue - Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	When claim is agreed or when reimbursement is agreed

Consideration from contracts with customers is included in the transaction price.

**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Revenue Recognition**

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

**For the year ended 30 June 2022**

Nature or type	Contracts with	Capital	Statutory	Other	Total
	customers	grant/contributions	Requirements		
	\$	\$	\$	\$	\$
Rates	-	-	4,187,854	39,284	4,227,138
Operating grants, subsidies and contributions	428,433	-	-	2,366,852	2,795,285
Fees and charges	196,942	-	21,439	131,534	349,915
Interest earnings	-	-	31,760	10,790	42,550
Other revenue	60,460	-	-	917,848	978,308
Non-operating grants, subsidies and contributions	-	1,697,470	-	-	1,697,470
<b>Total</b>	<b>685,835</b>	<b>1,697,470</b>	<b>4,241,053</b>	<b>3,466,308</b>	<b>10,090,666</b>

**For the year ended 30 June 2021**

Nature or type	Contracts with	Capital	Statutory	Other	Total
	customers	grant/contributions	Requirements		
	\$	\$	\$	\$	\$
Rates	-	-	4,098,759	35,295	4,134,054
Operating grants, subsidies and contributions	254,777	-	-	1,416,011	1,670,788
Fees and charges	191,524	-	22,312	133,079	346,915
Interest earnings	-	-	39,365	19,263	58,628
Other revenue	67,690	-	-	103,301	170,991
Non-operating grants, subsidies and contributions	-	2,265,755	-	-	2,265,755
<b>Total</b>	<b>513,991</b>	<b>2,265,755</b>	<b>4,160,436</b>	<b>1,706,949</b>	<b>8,647,131</b>

**Interest earnings**

Note	2022 Actual	2022 Budget	2021 Actual
Financial assets at amortised cost - self supporting loans	2,122	-	2,063
Interest on reserve funds	5,721	5,398	8,512
Rates instalment and penalty interest (refer Note 24(e))	31,760	25,111	39,976
Other interest earnings	2,947	6,946	8,077
	<b>42,550</b>	<b>37,455</b>	<b>58,628</b>

**(b) Expenses**

**Auditors remuneration**

- Audit of the Annual Financial Report		26,700	28,750	23,500
- Other services		2,300	-	1,600
		<b>29,000</b>	<b>28,750</b>	<b>25,100</b>

**Finance costs**

Borrowings	26(a)	22,504	23,275	30,677
Lease liabilities	26(c)	396	279	389
		<b>22,900</b>	<b>23,554</b>	<b>31,066</b>

**Other expenditure**

Sundry expenses		280,085	383,351	196,392
		<b>280,085</b>	<b>383,351</b>	<b>196,392</b>

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**3. CASH AND CASH EQUIVALENTS**

	Note	2022 \$	2021 \$
Cash at bank and on hand		5,090,991	4,910,995
<b>Total cash and cash equivalents</b>	16(a)	<b>5,090,991</b>	<b>4,910,995</b>
Held as			
- Unrestricted cash and cash equivalents		2,971,373	2,772,300
- Restricted cash and cash equivalents	16(a)	2,119,618	2,138,695
		<b>5,090,991</b>	<b>4,910,995</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the Shire due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement

Details of restrictions on financial assets can be found at Note 27.

**4. OTHER FINANCIAL ASSETS**

**(a) Current assets**

		2022 \$	2021 \$
Financial assets at amortised cost		7,341	370,948
		7,341	370,948

**Other financial assets at amortised cost**

Self supporting loans receivable	25(b)	7,341	370,948
		7,341	370,948

Held as

- Unrestricted other financial assets at amortised cost		7,341	370,948
		7,341	370,948

**(b) Non-current assets**

Financial assets at amortised cost		52,659	-
Financial assets at fair value through profit and loss		77,804	73,807
		130,463	73,807

**Financial assets at amortised cost**

Self supporting loans receivable		52,659	-
		52,659	-

**Financial assets at fair value through profit and loss**

Units in Local Government House Trust		77,804	73,807
		77,804	73,807

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 26(a) as self supporting loans.

**SIGNIFICANT ACCOUNTING POLICIES**

**Other financial assets at amortised cost**

The Shire 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 20.

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**5. TRADE AND OTHER RECEIVABLES**

	Note	2022 \$	2021 \$
<b>Current</b>			
Rates receivable		277,971	248,410
Trade and other receivables		74,268	117,844
GST receivable		-	41,005
Allowance for credit losses of rates receivables	20(b)	(23,137)	(23,137)
Accrued Income		842,581	3,983
		<u>1,171,683</u>	<u>388,105</u>
<b>Non-current</b>			
Pensioner's rates and ESL deferred		117,185	114,787
		<u>117,185</u>	<u>114,787</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 20.

**Classification and subsequent measurement**

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 value is considered immaterial.

**6. INVENTORIES**

	Note	2022 \$	2021 \$
<b>Current</b>			
Fuel and materials		63,785	23,344
		<u>63,785</u>	<u>23,344</u>

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>		23,344	15,194
Inventories expensed during the year		(214,115)	(155,611)
Additions to inventory		254,556	163,761
<b>Balance at end of year</b>		<u>63,785</u>	<u>23,344</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**7. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2020</b>		1,006,621	2,034,440	22,748,234	25,789,295	50,120	3,931,707	29,771,122
Additions		30,619	-	246,741	277,360	42,580	465,144	785,084
Disposals		-	-	-	-	(3,083)	(159,689)	(162,772)
Revaluation increments / (decrements) transferred to revaluation surplus		12,833	(9,113)	5,078,383	5,082,103	-	-	5,082,103
Revaluation (loss) / reversals transferred to profit or loss		-	(451,374)	-	(451,374)	-	-	(451,374)
Depreciation	9(a)	-	(33,953)	(502,607)	(536,560)	(7,436)	(406,853)	(950,849)
<b>Balance at 30 June 2021</b>		1,050,073	1,540,000	27,570,751	30,160,824	82,181	3,830,309	34,073,314
<b>Comprises:</b>								
Gross balance amount at 30 June 2021		1,050,073	1,540,000	27,570,751	30,160,824	99,124	4,620,480	34,880,428
Accumulated depreciation at 30 June 2021		-	-	-	-	(16,943)	(790,171)	(807,114)
<b>Balance at 30 June 2021</b>		1,050,073	1,540,000	27,570,751	30,160,824	82,181	3,830,309	34,073,314
Additions		51,463	-	204,605	256,068	-	1,021,238	1,277,306
Disposals		-	-	-	-	-	(352,961)	(352,961)
Depreciation	9(a)	-	(29,000)	(569,752)	(598,752)	(16,848)	(409,630)	(1,025,230)
<b>Balance at 30 June 2022</b>		1,101,536	1,511,000	27,205,604	29,818,140	65,333	4,088,956	33,972,429
<b>Comprises:</b>								
Gross balance amount at 30 June 2022		1,101,536	1,540,000	27,775,356	30,416,892	99,124	5,072,568	35,588,584
Accumulated depreciation at 30 June 2022		-	(29,000)	(569,752)	(598,752)	(33,791)	(983,612)	(1,616,155)
<b>Balance at 30 June 2022</b>		1,101,536	1,511,000	27,205,604	29,818,140	65,333	4,088,956	33,972,429

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**7. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use	Independent registered valuers	June 2021	Price per hectare/market borrowing rate
Buildings - non-specialised	2	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use	Independent registered valuer	June 2021	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition, residual values and remaining useful life assessment
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessment inputs
<p>Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.</p> <p>During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.</p>					
<b>(ii) Cost</b>					
<b>Furniture and equipment</b>					
		Cost approach	Cost		Purchase cost
<b>Plant and equipment</b>					
		Cost approach	Cost		Purchase cost

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Infrastructure - roads	Other infrastructure footpaths	Other infrastructure drainage	Other infrastructure parks & ovals	Other infrastructure other	Other infrastructure airports	Other infrastructure sewer	Other infrastructure solid waste	Total Infrastructure
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		75,736,145	713,898	3,570,461	5,882,351	654,047	3,062,237	230,359	337,660	90,187,158
Additions		1,992,967	-	-	262,613	298,485	55,680	-	-	2,609,745
Impairment (losses)		(1,012,663)	-	-	-	-	-	-	-	(1,012,663)
Depreciation	9(a)	(831,061)	(14,872)	(74,366)	(272,770)	(45,618)	(110,331)	(4,975)	(14,189)	(1,368,182)
<b>Balance at 30 June 2021</b>		<b>75,885,388</b>	<b>699,026</b>	<b>3,496,095</b>	<b>5,872,194</b>	<b>906,914</b>	<b>3,007,586</b>	<b>225,384</b>	<b>323,471</b>	<b>90,416,058</b>
<b>Comprises:</b>										
Gross balance at 30 June 2021		78,298,583	743,644	3,718,282	6,684,786	1,016,569	3,338,580	239,529	342,936	94,382,909
Accumulated depreciation at 30 June 2021		(2,413,195)	(44,618)	(222,187)	(812,592)	(109,655)	(330,994)	(14,145)	(19,465)	(3,966,851)
<b>Balance at 30 June 2021</b>		<b>75,885,388</b>	<b>699,026</b>	<b>3,496,095</b>	<b>5,872,194</b>	<b>906,914</b>	<b>3,007,586</b>	<b>225,384</b>	<b>323,471</b>	<b>90,416,058</b>
Additions		3,136,344	-	-	51,287	51,626	-	-	-	3,239,257
Depreciation	9(a)	(850,666)	(14,873)	(74,365)	(277,688)	(52,936)	(112,555)	(4,975)	(14,190)	(1,402,248)
<b>Balance at 30 June 2022</b>		<b>78,171,066</b>	<b>684,153</b>	<b>3,421,730</b>	<b>5,645,793</b>	<b>905,604</b>	<b>2,895,031</b>	<b>220,409</b>	<b>309,281</b>	<b>92,253,067</b>
<b>Comprises:</b>										
Gross balance at 30 June 2022		81,434,927	743,644	3,718,282	6,736,073	1,068,195	3,338,580	239,529	342,936	97,622,166
Accumulated depreciation at 30 June 2022		(3,263,861)	(59,491)	(296,552)	(1,090,280)	(162,591)	(443,549)	(19,120)	(33,655)	(5,369,099)
<b>Balance at 30 June 2022</b>		<b>78,171,066</b>	<b>684,153</b>	<b>3,421,730</b>	<b>5,645,793</b>	<b>905,604</b>	<b>2,895,031</b>	<b>220,409</b>	<b>309,281</b>	<b>92,253,067</b>

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs ; current condition, residual values and remaining useful life assessment (Level 3) inputs
Other infrastructure footpaths	3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs ; current condition, residual values and remaining useful life assessment (Level 3) inputs
Other infrastructure drainage	3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs ; current condition, residual values and remaining useful life assessment (Level 3) inputs
Other infrastructure parks & ovals	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs ; current condition, residual values and remaining useful life assessment (Level 3) inputs
Other infrastructure other	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs ; current condition, residual values and remaining useful life assessment (Level 3) inputs
Other infrastructure airports	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs ; current condition, residual values and remaining useful life assessment (Level 3) inputs
Other infrastructure sewer	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs ; current condition, residual values and remaining useful life assessment (Level 3) inputs
Other infrastructure solid waste	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Construction costs ; current condition, residual values and remaining useful life assessment (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.



**SHIRE OF GNOWANGERUP**  
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**9. FIXED ASSETS**

**(a) Depreciation**

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	7(a)	29,000	33,955	33,953
Buildings - specialised	7(a)	569,752	442,340	502,607
Furniture and equipment	7(a)	16,848	7,435	7,436
Plant and equipment	7(a)	409,630	406,850	406,853
Infrastructure - roads	8(a)	850,666	857,535	831,061
Other infrastructure footpaths	8(a)	14,873	14,895	14,872
Other infrastructure drainage	8(a)	74,365	74,365	74,366
Other infrastructure parks & ovals	8(a)	277,688	272,770	272,770
Other infrastructure other	8(a)	52,936	45,620	45,618
Other infrastructure airports	8(a)	112,555	112,225	110,331
Other infrastructure sewer	8(a)	4,975	4,980	4,975
Other infrastructure solid waste	8(a)	14,190	14,190	14,189
Right-of-use assets - plant and equipment	10(a)	10,923	4,252	12,517
		2,438,401	2,291,412	2,331,548

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
Formation	not depreciated
Pavement	50 years
Road seals	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
- formation	not depreciated
- pavement	50 years
Footpaths - slab	20 years
Sewerage piping	25 to 80 years
Water supply piping and drainage systems	50 years
Right of use (plant and equipment)	Based on the shorter of lease term or useful life of the underlying asset
Airport infrastructure	13 to 100 years
Parks and ovals infrastructure	2 to 100 years
Other infrastructure	10 to 50 years
Solid waste infrastructure	15 to 25 years

**SHIRE OF GNOWANGERUP**  
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**9. FIXED ASSETS (Continued)**

**(b) Disposals of assets**

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	-	-	-	-	-	-	-	-	3,083	-	-	(3,083)
Plant and equipment	352,961	530,310	206,992	(29,643)	362,000	362,000	-	-	159,689	158,636	16,408	(17,461)
	352,961	530,310	206,992	(29,643)	362,000	362,000	-	-	162,772	158,636	16,408	(20,544)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
<b>Plant and Equipment</b>				
<b>Transport</b>				
Isuzu D-Max 4x4 Space Cab	28,666	29,171	505	-
Z-Turn Husqvarna Mower	2,634	9,456	6,822	-
John Deere Mower	-	7,007	7,007	-
John Deere Grader	126,000	100,000	-	(26,000)
Isuzu D-Max Utility	13,246	27,272	14,026	-
Isuzu D-Max Utility	12,111	29,171	17,060	-
Isuzu D-Max 4x4 Space Cab	25,453	29,171	3,718	-
Haulmore Side Tipper	30,500	63,636	33,136	-
Bogie Axle Dolly	11,438	14,773	3,335	-
Haulmore Side Tipper	40,425	79,091	38,666	-
Duraquip Tandem Axle Dolly	15,688	12,045	-	(3,643)
Isuzu 300 SES Vehicle	46,800	129,517	82,717	-
	352,961	530,310	206,992	(29,643)

**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**9. FIXED ASSETS (Continued)**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

**Revaluation (continued)**

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Depreciation on revaluation**

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Amortisation**

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 9(a).

**SHIRE OF GNOWANGERUP**  
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**10. LEASES**

**(a) Right-of-Use Assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Note	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
<b>Balance at 1 July 2020</b>		16,701	16,701
Depreciation		(12,517)	(12,517)
<b>Balance at 30 June 2021</b>		4,184	4,184
Additions		17,203	17,203
Depreciation	9(a)	(10,923)	(10,923)
<b>Balance at 30 June 2022</b>		10,464	10,464

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

		2022 Actual \$	2021 Actual \$
Depreciation on right-of-use assets	9(a)	(10,923)	(12,517)
Interest expense on lease liabilities	26(c)	(396)	(389)
Gains/(losses) from sale and leaseback transactions		4,322	0
<b>Total amount recognised in the statement of comprehensive income</b>		(6,997)	(12,906)
Total cash outflow from leases		(8,503)	(13,050)
<b>(b) Lease Liabilities</b>			
Current		4,218	4,322
Non-current		9,200	-
	26(c)	13,418	4,322

The Shire has one lease relating to plant and equipment. The lease term is for 4 years. Refer to Note 26.(c) for details of lease liabilities.

**Secured liabilities and assets pledged as security**

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

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 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 that are classified as short-term leases (i.e. a lease with a 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.

Details of individual lease liabilities required by regulations are provided at Note 26(c).

**Right-of-use assets - valuation measurement**

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 9 under revaluation for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

**SHIRE OF GNOWANGERUP**  
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**11. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	320,056	298,337
Prepaid rates	32,007	29,432
Accrued payroll liabilities	41,985	32,659
ATO liabilities	3,623	-
Bonds and deposits held	921	-
Accrued interest on loans	2,707	4,160
Accrued expenses	39,495	33,690
	<b>440,794</b>	<b>398,278</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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 usually 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 recognises revenue for the prepaid rates that have not been refunded.

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**12. OTHER LIABILITIES**

**Current**

Contract liabilities

**Reconciliation of changes in contract liabilities**

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

	2022	2021
	\$	\$
Contract liabilities	429,708	188,809
	429,708	188,809
Opening balance	188,809	19,423
Additions	429,708	188,809
Revenue from contracts with customers included as a contract liability at the start of the period	(188,809)	(19,423)
	429,708	188,809

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

**Reconciliation of changes in capital grant/contribution liabilities**

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire 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.

**Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**13. BORROWINGS**

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Loans		105,243	519,588	624,831	556,783	564,832	1,121,615
<b>Total secured borrowings</b>	26(a)	105,243	519,588	624,831	556,783	564,832	1,121,615

**Secured liabilities and assets pledged as security**

Loans are secured by a floating charge over the assets of the Shire of Gnowangerup. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Gnowangerup has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

**SIGNIFICANT ACCOUNTING POLICIES**

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Information regarding exposure to risk can be found at Note 20.

Details of individual borrowings required by regulations are provided at Note 26(a).

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

**Current provisions**

**Employee benefit provisions**

Annual and Sick Leave

Long Service Leave

**Non-current provisions**

Long Service Leave

	2022	2021
	\$	\$
Annual and Sick Leave	169,062	244,957
Long Service Leave	165,134	149,701
	334,196	394,658
Long Service Leave	42,041	89,450
	42,041	89,450
	376,237	484,108

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

**Amounts are expected to be settled on the following basis:**

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	247,641	243,625
More than 12 months from reporting date	128,596	240,483
	376,237	484,108

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

**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 statement of financial 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'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.



**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**15. REVALUATION SURPLUS**

	<b>2022 Opening Balance</b>	<b>2022 Impairment Reversals</b>	<b>2022 Closing Balance</b>	<b>2021 Opening Balance</b>	<b>2021 Revaluation Increment</b>	<b>2021 Revaluation (Decrement)</b>	<b>Total Movement on Revaluation</b>	<b>2021 Impairment Losses</b>	<b>2021 Closing Balance</b>
	\$		\$	\$	\$	\$	\$		\$
Land - freehold land	827,285	-	827,285	814,452	12,833	-	12,833	-	827,285
Buildings - non-specialised	-	-	-	9,113	-	(9,113)	(9,113)	-	-
Buildings - specialised	23,542,322	-	23,542,322	18,463,939	5,078,383	-	5,078,383	-	23,542,322
Furniture and equipment	13,037	-	13,037	13,037	-	-	-	-	13,037
Plant and equipment	945,000	-	945,000	945,000	-	-	-	-	945,000
Infrastructure - roads	47,804,224	-	47,804,224	48,816,887	-	-	-	(1,012,663)	47,804,224
Other infrastructure footpaths	417,913	-	417,913	417,913	-	-	-	-	417,913
Other infrastructure drainage	3,408,530	-	3,408,530	3,408,530	-	-	-	-	3,408,530
Other infrastructure parks & ovals	1,903,113	-	1,903,113	1,903,113	-	-	-	-	1,903,113
Other infrastructure other	439,715	-	439,715	439,715	-	-	-	-	439,715
Other infrastructure airports	3,317,442	-	3,317,442	3,317,442	-	-	-	-	3,317,442
	82,618,581	-	82,618,581	78,549,141	5,091,216	(9,113)	5,082,103	(1,012,663)	82,618,581

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**16. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	5,090,991	2,647,712	4,910,995
<b>Restrictions</b>				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	2,119,618	2,234,093	2,138,695
		2,119,618	2,234,093	2,138,695
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	27	2,118,697	2,234,093	2,138,695
Bonds and deposits	11	921	-	-
<b>Total restricted financial assets</b>		<b>2,119,618</b>	<b>2,234,093</b>	<b>2,138,695</b>

**(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities**

Net result		2,754,010	(888,258)	791,258
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(3,997)	-	(2,586)
Depreciation/amortisation		2,438,401	2,291,412	2,331,548
(Profit)/loss on sale of asset		(177,349)	-	4,136
Loss on revaluation of fixed assets		-	-	451,374
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(785,976)	-	(83,888)
(Increase)/decrease in inventories		(40,441)	-	(8,150)
Increase/(decrease) in trade and other payables		42,516	-	114,309
Increase/(decrease) in employee related provisions		(107,871)	69,438	40,150
Increase/(decrease) in other liabilities		240,899	(176,369)	169,386
Non-operating grants, subsidies and contributions		(1,697,470)	(1,712,878)	(2,519,604)
<b>Net cash provided by/(used in) operating activities</b>		<b>2,662,722</b>	<b>(416,655)</b>	<b>1,287,933</b>

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank overdraft limit	-	-
Bank overdraft at balance date	-	-
Credit card limit	10,000	10,000
Credit card balance at balance date	(880)	(1,306)
<b>Total amount of credit unused</b>	<b>9,120</b>	<b>8,694</b>

**Loan facilities**

Loan facilities - current	105,243	556,783
Loan facilities - non-current	519,588	564,832
<b>Total facilities in use at balance date</b>	<b>624,831</b>	<b>1,121,615</b>

**Unused loan facilities at balance date**

NIL NIL

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**17. CONTINGENT LIABILITIES**

The Shire of Gnowangerup has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated.

- Lot 193 (16) Corbett St, Gnowangerup - Possibly contaminated, investigation required
- Lot 9319 Airport Road, Pallinup - Possibly contaminated, investigation required
- Lot 9196 Airport Road, Pallinup - Possibly contaminated, investigation required
- Lot 500 on DP77797 - Possibly contaminated, investigation required
- Reserve 23659 - Possibly contaminated, investigation required
- Lot 5631 on Plan 144307 - Possibly contaminated, investigation required
- Lot 150 on DP67780 - Possibly contaminated, investigation required
- 62 Quinn Street Gnowangerup - Possibly contaminated, currently being investigated.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

**18. CAPITAL COMMITMENTS**

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	155,600	72,568
- plant & equipment purchases	47,077	189,861
	202,677	262,429
Payable:		
- not later than one year	202,677	262,429

In 2021 the Shire had uncompleted contracted works for the Ongerup Childcare Facility totalling \$72,568 and \$189,861 for the purchase of a new triaxle side tipper, tandem dolly, and two diesel powered ride on mowers.

In 2022, the Shire had uncompleted contracted works for the Gnowangerup Tambellup Road totalling \$155,600 and \$47,077 for the purchase of a New Dual Cab Utility.

**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**19. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Councillor F Gaze</b>			
President's annual allowance	15,529	15,529	15,315
Meeting attendance fees	16,224	16,224	16,000
Annual allowance for ICT expenses	669	669	673
Travel and accommodation expenses	1,602	3,140	926
	34,024	35,562	32,914
<b>Councillor G Stewart</b>			
Deputy President's annual allowance	3,883	3,883	3,065
Meeting attendance fees	8,112	8,112	8,000
Annual allowance for ICT expenses	669	669	673
	12,664	12,664	11,738
<b>Councillor R House</b>			
Meeting attendance fees	2,028	8,112	8,000
Annual allowance for ICT expenses	167	669	673
	2,195	8,781	8,673
<b>Councillor C Thomas</b>			
Meeting attendance fees	2,028	8,112	8,000
Annual allowance for ICT expenses	167	669	673
Travel and accommodation expenses		3,500	2,165
	2,195	12,281	10,838
<b>Councillor S Hmeljak</b>			
Meeting attendance fees	8,112	8,112	8,000
Annual allowance for ICT expenses	669	669	673
	8,781	8,781	8,673
<b>Councillor K House</b>			
Meeting attendance fees	2,028	8,112	8,000
Annual allowance for ICT expenses	167	669	673
	2,195	8,781	8,673
<b>Councillor F Hmeljak</b>			
Meeting attendance fees	2,028	8,112	8,000
Annual allowance for ICT expenses	167	669	673
	2,195	8,781	8,673
<b>Councillor K O'Keefe</b>			
Meeting attendance fees	8,112	8,112	8,000
Annual allowance for ICT expenses	669	669	673
	8,781	8,781	8,673
<b>Councillor M Creagh</b>			
Meeting attendance fees	8,112	8,112	8,000
Annual allowance for ICT expenses	669	669	673
	8,781	8,781	8,673
<b>Councillor P Callaghan</b>			
Meeting attendance fees	6,084	0	0
Annual allowance for ICT expenses	502	0	0
Travel and accommodation expenses	694	0	0
	7,280	0	0
<b>Councillor R O'Meehan</b>			
Meeting attendance fees	6,084	0	0
Annual allowance for ICT expenses	502	0	0
Travel and accommodation expenses	1,184	0	0
	7,770	0	0

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**19. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
<b>Councillor A Martin</b>			
Meeting attendance fees	6,084	0	0
Annual allowance for ICT expenses	502	0	0
	6,586	0	0
<b>Councillor R Kiddle</b>			
Meeting attendance fees	6,084	0	0
Annual allowance for ICT expenses	502	0	0
Travel and accommodation expenses	85	0	0
	6,671	0	0
	110,118	113,193	107,528

Fees, expenses and allowances to be paid or reimbursed to elected council members.

President's annual allowance	15,529	15,529	15,315
Deputy President's annual allowance	3,883	3,883	3,065
Meeting attendance fees	81,120	81,120	80,000
Annual allowance for ICT expenses	6,021	6,021	6,057
Travel and accommodation expenses	3,565	6,640	3,091
	110,118	113,193	107,528

**(b) Key Management Personnel (KMP) Compensation**

The total of compensation paid to KMP of the Shire during the year are as follows:

	2022 Actual \$	2021 Actual \$
Short-term employee benefits	310,474	314,012
Post-employment benefits	40,043	38,774
Employee - other long-term benefits	4,429	6,707
Council member costs	110,118	107,528
	465,064	467,021

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Council member costs*

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**19. RELATED PARTY TRANSACTIONS**

**(c) Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

Sale of goods and services  
Purchase of goods and services

	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$
Sale of goods and services	616	228
Purchase of goods and services	5,835	20,737
<b>Amounts payable to related parties:</b>		
Trade and other payables	523	0

**Amounts payable to related parties:**

Trade and other payables

**(d) Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**20. FINANCIAL RISK MANAGEMENT**

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

<b>Risk</b>	<b>Exposure arising from</b>	<b>Measurement</b>	<b>Management</b>
<b>Market risk - interest rates</b>	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**(a) Interest rate risk**

**Cash and cash equivalents**

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	<b>Weighted Average Interest Rate</b> %	<b>Carrying Amounts</b> \$	<b>Fixed Interest Rate</b> \$	<b>Variable Interest Rate</b> \$	<b>Non Interest Bearing</b> \$
<b>2022</b>					
Cash and cash equivalents	0.1703%	5,090,991	-	5,090,091	900
<b>2021</b>					
Cash and cash equivalents	0.3378%	4,910,995	-	4,910,095	900

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity\*

\* Holding all other variables constant

	<b>2022</b>	<b>2021</b>
	\$	\$
	50,901	49,110

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 26(a).

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**20. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire 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.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
<b>30 June 2022</b>						
Rates receivable						
Expected credit loss	-	-	-	25.61%		
Gross carrying amount	12,893	111,809	62,940	90,329	277,971	5
Loss allowance	-	-	-	23,137	23,137	
<b>30 June 2021</b>						
Rates receivable						
Expected credit loss	-	-	-	14.51%		
Gross carrying amount	1,902	31,493	55,526	159,489	248,410	5
Loss allowance	-	-	-	23,137	23,137	

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
<b>30 June 2022</b>						
Trade and other receivables						
Expected credit loss	-	-	-	-		
Gross carrying amount	70,361	-	314	3,593	74,268	
Loss allowance	-	-	-	-	-	5
<b>30 June 2021</b>						
Trade and other receivables						
Expected credit loss	-	-	-	-		
Gross carrying amount	60,741	733	182	56,188	117,844	
Loss allowance	-	-	-	-	-	5



SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

20. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 23,137	\$ 23,137	\$ -	\$ -	\$ -	\$ -
Closing loss allowance at 30 June	23,137	23,137	-	-	-	-

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**20. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Liquidity risk**

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2022</b>					
Trade and other payables	440,794	-	-	440,794	440,794
Borrowings	122,277	404,070	155,464	681,811	624,831
Lease liabilities	4,218	9,200	-	13,418	13,418
	567,289	413,270	155,464	1,136,023	1,079,043
<b>2021</b>					
Trade and other payables	398,278	-	-	398,278	398,278
Borrowings	581,075	396,252	223,526	1,200,853	1,121,615
Lease liabilities	4,322	-	-	4,322	4,322
	983,675	396,252	223,526	1,603,453	1,524,215

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.

22. OTHER SIGNIFICANT ACCOUNTING POLICIES

**a) Goods and services tax (GST)**

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.

**b) Current and non-current classification**

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

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**i) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**j) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**k) Initial application of accounting standards**

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**23. FUNCTION AND ACTIVITY**

**(a) Service objectives and descriptions**

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

<b>Objective</b>	<b>Description</b>
<p><b>Governance</b> To provide a decision making process for the efficient allocation of scarce resources</p>	Administration and operation of members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
<p><b>General purpose funding</b> To collect revenue to allow for the provision of services</p>	To collect revenue in the form of rates, interest and general purpose government grants to allow for the provision of services.
<p><b>Law, order, public safety</b> To provide services to help ensure a safer and environmentally conscious community</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p><b>Health</b> To provide an operational framework for environmental and community health</p>	Inspection of food outlets and their control, noise control and waste disposal compliance.
<p><b>Education and welfare</b> To provide services to the elderly, children and youth</p>	The provision of pre-school facilities to relevant community groups and the support of youth in the community.
<p><b>Housing</b> To provide and maintain staff and other housing</p>	Provision and maintenance of staff and other housing.
<p><b>Community amenities</b> To provide services required by the community</p>	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<p><b>Recreation and culture</b> To establish and effectively manage infrastructure and resource which will help the social well being of the community</p>	Maintenance of public halls, civic centres, swimming pool, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
<p><b>Transport</b> To provide safe, effective and efficient transport services to the community</p>	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<p><b>Economic services</b> To help promote the shire and its economic wellbeing</p>	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control services.
<p><b>Other property and services</b> To monitor and control Shire's overheads operating accounts</p>	Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services.

**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**23. FUNCTION AND ACTIVITY (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Governance	526	0	2,279
General purpose funding	4,112,626	4,103,422	4,035,261
Law, order, public safety	90,843	4,120	23,727
Health	1,622	350	480
Education and welfare	12,903	11,200	11,992
Housing	92,471	94,028	91,991
Community amenities	318,413	283,567	355,888
Recreation and culture	21,336	18,746	20,336
Transport	972,580	55	16,463
Economic services	16,326	23,357	29,078
Other property and services	169,254	99,996	142,087
	5,808,900	4,638,841	4,729,582

**Grants, subsidies and contributions**

Governance	3,000	0	1,000
General purpose funding	2,365,602	654,637	1,406,969
Law, order, public safety	71,567	71,567	105,298
Housing	(16,225)	0	0
Recreation and culture	1,002	1,102	0
Transport	1,902,683	1,339,691	1,587,152
Economic services	0	415,042	0
Other property and services	165,126	127,187	836,124
	4,492,755	2,609,226	3,936,543

**Total Income**

10,301,655      7,248,067      8,666,125

**Expenses**

Governance	(790,419)	(821,399)	(755,102)
General purpose funding	(99,384)	(101,929)	(61,069)
Law, order, public safety	(373,003)	(383,968)	(365,384)
Health	(282,537)	(299,375)	(297,998)
Education and welfare	(30,861)	(29,789)	(28,213)
Housing	(42,594)	(45,419)	(46,393)
Community amenities	(494,595)	(578,207)	(538,037)
Recreation and culture	(1,549,645)	(1,610,966)	(1,612,311)
Transport	(3,004,978)	(3,452,983)	(2,969,399)
Economic services	(124,325)	(161,221)	(249,778)
Other property and services	(755,304)	(651,069)	(951,183)
<b>Total expenses</b>	<b>(7,547,645)</b>	<b>(8,136,325)</b>	<b>(7,874,867)</b>

**Net result for the period**

2,754,010      (888,258)      791,258

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022**

**23. FUNCTION AND ACTIVITY (Continued)**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(c) Fees and Charges</b>			
General purpose funding	15,540	13,800	15,435
Law, order, public safety	8,126	4,120	6,775
Health	1,396	100	193
Education and welfare	12,903	11,200	11,992
Housing	92,239	94,028	91,718
Community amenities	140,926	106,274	134,471
Recreation and culture	16,616	17,800	17,980
Transport	392	55	55
Economic services	16,237	23,282	28,853
Other property and services	45,540	34,900	39,443
	<b>349,915</b>	<b>305,559</b>	<b>346,915</b>
<b>(d) Total Assets</b>			
General purpose funding	4,462,833	3,469,039	
Law, order, public safety	1,618,718	1,700,421	
Health	509,694	523,539	
Education and welfare	156,320	159,000	
Housing	1,689,463	1,667,000	
Community amenities	1,853,666	1,859,497	
Recreation and culture	30,248,544	31,053,715	
Transport	90,174,826	87,673,376	
Economic services	333,892	346,396	
Other property and services	1,769,452	1,923,559	
	<b>132,817,408</b>	<b>130,375,542</b>	

SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

24. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number of	2021/22 Actual Rateable Value *	2021/22 Actual Rate Revenue	2021/22 Actual Interim Rates	2021/22 Actual Back Rates	2021/22 Actual Total Revenue	2021/22 Budget Rate Revenue	2021/22 Budget Interim Rate	2021/22 Budget Back Rate	2021/22 Budget Total Revenue	2020/21 Actual Total Revenue
Rate Description	Basis of valuation	\$	Properties	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
GRV Townsites	Gross rental valuation	0.157900	374	3,448,944	544,588	(2,154)	37	542,471	544,588	-	-	544,588	524,873
GRV Amelup Tourism	Gross rental valuation	0.157900	4	114,660	18,105	-	-	18,105	18,105	-	-	18,105	17,750
UV Rural	Unimproved valuation	0.008075	342	408,457,096	3,298,290	-	-	3,298,290	3,298,290	-	-	3,298,290	3,237,297
UV Mining	Unimproved valuation	0.008075	-	-	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>			720	412,020,700	3,860,983	(2,154)	37	3,858,866	3,860,983	-	-	3,860,983	3,779,920
<b>Minimum payment</b>		<b>Minimum \$</b>											
GRV Townsites	Gross rental valuation	780	120	209,407	93,600	1,560	-	95,160	93,600	-	-	93,600	95,625
GRV Amelup Tourism	Gross rental valuation	780	1	4,160	780	-	-	780	780	-	-	780	765
UV Rural	Unimproved valuation	780	28	1,504,904	21,840	-	-	21,840	21,840	-	-	21,840	18,360
UV Mining	Unimproved valuation	780	11	198,947	8,580	1,081	-	9,661	8,580	-	-	8,580	4,007
<b>Sub-Total</b>			160	1,917,418	124,800	2,641	-	127,441	124,800	-	-	124,800	118,757
			880	413,938,118	3,985,783	487	37	3,986,307	3,985,783	-	-	3,985,783	3,898,677
Concessions on general rates (Refer note 24(d))								(9,052)				(9,052)	(8,875)
<b>Total amount raised from general rates</b>								<b>3,977,255</b>				<b>3,976,731</b>	<b>3,889,802</b>
* Rateable value is based on the value of properties at the time the rate is raised.													
<b>(b) Rates (excluding general rates)</b>		<b>Rate in \$</b>	<b>Minimum \$</b>										
<b>Specified Area Rates/Waste Avoidance Resource Rate</b>													
Gnowangerup Sporting Complex	Gross rental valuation	0.003665			10,455	4	-	10,459	10,454	-	-	10,454	10,609
Gnowangerup Sporting Complex	Unimproved valuation	0.000106			19,502	-	-	19,502	19,418	-	-	19,418	19,443
Borden Pavilion	Gross rental valuation	0.002490			562	-	-	562	562	-	-	562	506
Borden Pavilion	Unimproved valuation	0.000066			9,595	-	-	9,595	9,595	-	-	9,595	9,595
Ongerup Effluent	Gross rental valuation	0.078854			38,281	-	-	38,281	38,280	-	-	38,280	36,804
Waste Collection Rate	Gross rental valuation	0.000001	200		56,000	400	-	56,400	56,000	-	-	56,000	56,000
Waste Collection Rate	Unimproved valuation	0.000001	200		75,800	-	-	75,800	75,800	-	-	75,800	76,000
<b>Ex-gratia Rates</b>													
Exgratia Rates - CBH	Unimproved valuation				39,284	-	-	39,284	36,353	-	-	36,353	35,295
<b>Sub-Total</b>			400	-	249,479	404	-	249,883	246,462	-	-	246,462	244,252
<b>Total amount raised from rates (excluding general rates)</b>								<b>249,883</b>				<b>246,462</b>	<b>244,252</b>
<b>(c) Total Rates</b>								<b>4,227,138</b>				<b>4,223,193</b>	<b>4,134,054</b>

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.



SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

24. RATING INFORMATION (Continued)

(d) Specified Area Rate

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2021/22 Actual Rate Applied to Costs \$	2021/22 Actual Rate Set Aside to Reserve \$	2021/22 Actual Reserve Applied to Costs \$	2021/22 Budget Rate Applied to Costs \$	2021/22 Budget Rate Set Aside to Reserve \$	2021/22 Budget Reserve Applied to Costs \$
Gnowangerup Sporting Complex	To meet part of the loan repayments for the Gnowangerup Sporting Complex Facility.	Applied to all properties in the Old Gnowangerup Townsite Ward and Gnowangerup Rural Ward.	29,961	-	-	29,872	-	-
Borden Pavilion	To meet the loan repayments for the Borden Pavilion Facility.	Applied to all properties of the Old Borden Townsite Ward and the Borden Rural Ward.	10,157	-	-	10,157	-	-
Ongerup Effluent	To contribute towards the maintenance, renewal and replacement of the Ongerup	Applied to all properties in the Ongerup Townsite.	38,281	-	-	28,280	10,000	-
Waste Collection Rate	To contribute towards the maintenance, renewal and replacement of the waste facilities within the Shire.	Applied to all properties within the Shire.	132,200	-	-	131,600	-	-
			210,599	-	-	199,909	10,000	-

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

24. RATING INFORMATION (Continued)

(d) Discounts, Incentives, Concessions, & Write-offs  
 Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
General rates	Rate	Concession	50.00%		9,052	9,052	8,875
					9,052	9,052	8,875
Total discounts/concessions (Note 24)					9,052	9,052	8,875

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
General rates	General rates on Assessment A213, A293, A314 and A556	To assist promote the tourist industry in the Amelup Tourism Precinct.	To provide a concession to tourism operators to stimulate tourism in the Amelup Tourism Precinct.

**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**24. RATING INFORMATION (Continued)**

**(e) Interest Charges & Instalments**

<b>Instalment Options</b>	<b>Date Due</b>	<b>Instalment Plan Admin Charge</b>	<b>Instalment Plan Interest Rate</b>	<b>Unpaid Rates Interest Rate</b>
		<b>\$</b>	<b>%</b>	<b>%</b>
<b>Option One</b>				
Single full payment	23/09/2021	0.0	0.00%	7.00%
<b>Option Two</b>				
First instalment	23/09/2021	0.0	0.00%	7.00%
Second instalment	23/11/2021	10.0	5.50%	7.00%
Third instalment	24/01/2022	10.0	5.50%	7.00%
Fourth instalment	24/03/2022	10.0	5.50%	7.00%

	<b>2022 Actual</b>	<b>2022 Budget</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Interest on unpaid rates	20,855	13,000	26,777
Interest on instalment plan	10,905	11,500	12,588
Charges on instalment plan	4,190	4,500	4,900
Interest on deferred rates	807	611	611
	<b>36,757</b>	<b>29,611</b>	<b>44,876</b>

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2022

25. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2020/21
	2021/22 (30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	9(b) (206,992)	-	(16,408)
Less: Fair value adjustments to financial assets at fair value through profit and loss	(3,997)	-	(2,586)
Add: Loss on disposal of assets	9(b) 29,643	-	20,544
Add: Loss on revaluation of fixed assets	8(a) -	-	451,374
Add: Depreciation	9(a) 2,438,401	2,291,412	2,331,548
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(2,398)	-	3,767
Employee benefit provisions	(47,409)	69,438	26,221
<b>Non-cash amounts excluded from operating activities</b>	<b>2,207,248</b>	<b>2,360,850</b>	<b>2,814,460</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	27 (2,118,697)	(2,234,093)	(2,138,695)
Less: Financial assets at amortised cost - self supporting loans	4(a) (7,341)	-	(370,948)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	13 105,243	-	556,783
- Current portion of lease liabilities	10(b) 4,218	4,322	4,322
<b>Total adjustments to net current assets</b>	<b>(2,016,577)</b>	<b>(2,229,771)</b>	<b>(1,948,538)</b>
<b>Net current assets used in the Rate Setting Statement</b>			
Total current assets	6,333,800	3,059,477	5,693,392
Less: Total current liabilities	(1,314,159)	(829,697)	(1,542,850)
Less: Total adjustments to net current assets	(2,016,577)	(2,229,771)	(1,948,538)
<b>Net current assets used in the Rate Setting Statement</b>	<b>3,003,064</b>	<b>9</b>	<b>2,202,004</b>

SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget						
		Principal at 1 July 2020	New Loans During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
GROH Housing		178,921	-	(87,602)	91,319	-	(91,319)	-	91,319	-	(91,319)	-
Staff Housing		404,000	-	(37,703)	366,297	-	(38,278)	328,019	336,264	-	(38,278)	297,986
Gnowangerup Community Centre		127,754	-	(18,189)	109,565	-	(19,330)	90,235	109,567	-	(19,330)	90,237
Borden Pavilion		56,003	-	(17,880)	38,123	-	(18,657)	19,467	38,120	-	(18,656)	19,464
Gnowangerup Synthetic Surface		162,864	-	(17,503)	145,361	-	(18,252)	127,110	145,363	-	(18,252)	127,111
<b>Total</b>		<b>929,542</b>	<b>-</b>	<b>(178,877)</b>	<b>750,665</b>	<b>-</b>	<b>(185,836)</b>	<b>564,831</b>	<b>720,633</b>	<b>-</b>	<b>(185,835)</b>	<b>534,798</b>
<b>Self Supporting Loans</b>												
Gnowangerup Sporting Complex		42,009	-	(20,582)	21,427	-	(21,426)	-	21,426	-	(21,426)	-
Borden Pavilion		18,670	-	(9,147)	9,523	-	(9,522)	-	9,523	-	(9,523)	-
Ongerup Bowls Club		-	-	-	0	60,000	-	60,000	-	60,000	-	60,000
Ongerup Community Development		-	680,000	(340,000)	340,000	-	(340,000)	-	-	-	-	-
<b>Total Self Supporting Loans</b>		<b>60,679</b>	<b>680,000</b>	<b>(369,729)</b>	<b>370,950</b>	<b>60,000</b>	<b>(370,948)</b>	<b>60,000</b>	<b>30,949</b>	<b>60,000</b>	<b>(30,949)</b>	<b>60,000</b>
<b>Total Borrowings</b>		<b>990,221</b>	<b>680,000</b>	<b>(548,606)</b>	<b>1,121,615</b>	<b>60,000</b>	<b>(556,784)</b>	<b>624,831</b>	<b>751,582</b>	<b>60,000</b>	<b>(216,784)</b>	<b>594,798</b>

\* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2022	30 June 2022	30 June 2021
						\$	\$	\$
GROH Housing		Housing	277	WATC*	4.20%	(1,964)	(2,886)	(5,720)
Staff Housing		Housing	281	WATC*	1.52%	(5,269)	(5,423)	(5,847)
Gnowangerup Community Centre		Recreation and culture	273	WATC*	6.18%	(6,334)	(6,625)	(7,484)
Borden Pavilion		Recreation and culture	278	WATC*	4.29%	(1,245)	(1,437)	(2,028)
Gnowangerup Synthetic Surface		Recreation and culture	279	WATC*	4.23%	(5,901)	(5,958)	(6,651)
<b>Total</b>						<b>(20,713)</b>	<b>(22,329)</b>	<b>(27,730)</b>
<b>Self Supporting Loans Interest Repayments</b>								
Gnowangerup Sporting Complex		Recreation and culture	275	WATC*	4.06%	(581)	(655)	(1,428)
Borden Pavilion		Recreation and culture	276	WATC*	4.06%	(258)	(291)	(635)
Ongerup Bowls Club		Recreation and culture	283	WATC*	1.2251%	(496)	-	-
Ongerup Community Development		Other property and services	282	WATC*	0.52%	(456)	-	(884)
<b>Total Self Supporting Loans Interest Repayments</b>						<b>(1,791)</b>	<b>(946)</b>	<b>(2,947)</b>
<b>Total Interest Repayments</b>	2(b)					<b>(22,504)</b>	<b>(23,275)</b>	<b>(30,677)</b>

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2022 Actual	2022 Budget	2022 Actual	2022 Budget		
					\$	\$	\$	\$		
Ongerup Bowls Club	WATC*	Debenture	5	1.2251%	60,000	60,000	60,000	60,000	3,349	-
					60,000	60,000	60,000	60,000	3,349	-

\* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Leases During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier Lease		16,983	-	(12,661)	4,322	-	(4,322)	-	4,322	-	(1,634)	2,688
Photocopier Lease		-	-	-	-	17,203	(3,785)	13,418	-	18,240	(4,311)	13,929
<b>Total Lease Liabilities</b>	10(b)	16,983	-	(12,661)	4,322	17,203	(8,107)	13,418	4,322	18,240	(5,945)	16,617

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
						\$	\$	\$	
Photocopier Lease		Other property and services	1	LeaseIT Ltd	3.50%	-	(30)	(389)	4
Photocopier Lease		Other property and services	2	3E Advantage	3.01%	(396)	(249)	-	4
<b>Total Interest Repayments</b>	2(b)					(396)	(279)	(389)	

SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2022

27. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave	197,701	30,528	(64,000)	164,229	197,701	30,546	-	228,247	166,982	30,719	-	197,701
(b) Plant & equipment	733,474	123,834	(111,000)	746,308	733,474	123,834	(111,000)	746,308	741,293	103,181	(111,000)	733,474
(c) Ongerup effluent	47,220	10,127	-	57,347	47,220	10,118	-	57,338	37,060	10,160	-	47,220
(d) Area Promotion	30,656	82	-	30,738	30,656	77	-	30,733	30,525	131	-	30,656
(e) Swimming Pool	294,439	56,788	-	351,227	294,439	56,736	-	351,175	237,416	57,023	-	294,439
(f) Land Development	193,380	518	(51,591)	142,307	193,380	483	-	193,863	192,554	826	-	193,380
(g) Computer Replacement	53,265	5,142	-	58,407	53,265	5,133	-	58,398	48,058	5,207	-	53,265
(h) Waste Disposal	250,900	671	-	251,571	250,900	627	-	251,527	249,827	1,073	-	250,900
(i) Future Funds	205,400	549	-	205,949	205,400	514	-	205,914	144,773	60,627	-	205,400
(j) Liquid Waste Facility	31,831	85	-	31,916	31,831	79	-	31,910	31,695	136	-	31,831
(k) COVID-19	100,429	269	(62,000)	38,698	100,429	251	(62,000)	38,680	100,000	429	-	100,429
(l) Aerodrome	-	40,000	-	40,000	-	40,000	-	40,000	-	-	-	-
	2,138,695	268,593	(288,591)	2,118,697	2,138,695	268,398	(173,000)	2,234,093	1,980,183	269,512	(111,000)	2,138,695

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave	Ongoing	to be used to fund annual and long service leave requirements.
(b) Plant & equipment	Ongoing	to be used for the purchase of major plant.
(c) Ongerup effluent	Ongoing	to be used for the maintenance of the Ongerup Effluent System.
(d) Area Promotion	Ongoing	to be used for the promotion of the Gnowangerup Shire.
(e) Swimming Pool	Ongoing	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
(f) Land Development	Ongoing	to be used to fund the purchase or development of land and buildings and building renewal.
(g) Computer Replacement	Ongoing	to be used to fund the maintenance and replacement of the administration computer system.
(h) Waste Disposal	Ongoing	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
(i) Future Funds	Ongoing	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
(j) Liquid Waste Facility	Ongoing	to be used to fund the maintenance, renewal and upgrade of the liquid waste facility.
(k) COVID-19	Ongoing	to be used to fund any project, programme or activity of any kind which contributes to the recovery of the Shire of Gnowangerup from the COVID-19 pandemic.
(l) Aerodrome	Ongoing	to be used to fund the construction of new assets and the upgrade, renewal and replacement of existing assets located at the Gnowangerup airport.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2022 Shire of Gnowangerup

To the Councillors of the Shire of Gnowangerup

#### Opinion

I have audited the financial report of the Shire of Gnowangerup (Shire) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to



the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

## **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **My independence and quality control relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Gnowangerup for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Jordan Langford-Smith  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
29 November 2022

<b>11.2</b>	<b>2021/2022 ANNUAL REPORT</b>
<b>Location:</b>	N/A
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	30 November 2022
<b>Business Unit:</b>	Governance and Strategy
<b>Author:</b>	Anita Finn – Executive Assistant
<b>Responsible Officer:</b>	David Nicholson - Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

#### ATTACHMENT

- 2021/2022 Annual Report (**tabled separately**)

#### PURPOSE OF THE REPORT

To present the 2021/2022 Annual Report, inclusive of audited 2021/2022 Annual Financials for adoption and set a date for the Annual General Meeting of Electors.

#### BACKGROUND

The Annual Report is a key mechanism by which a Council reports to and provides accountability to their community.

Sections 5.53 & 5.54 of the *Local Government Act 1995* (the Act) require Councils to prepare an annual report and make copies available for public inspection.

Section 5.54 (1) states that the annual report for a financial year is to be accepted by the local government no later than 31 December after that financial year.

The Act specifies the matters that must be contained in the annual report and requires the Council to invite the public to make submissions on the report for discussion at its Annual General Meeting of Electors. This meeting is to be held on a day selected by the local government not more than 56 days after the local government accepts the annual report for the previous financial year.

#### COMMENTS

The 2021/2022 Annual Report as presented includes the audited 2021/2022 Annual Financial Statements, other statutory legislated information and information as provided by Shire officers regarding activities and achievements that occurred during 2021/2022.

Community members have the opportunity and are encouraged to comment on the adopted 2021/2022 Annual Report at the Annual General Meeting of Electors.

#### CONSULTATION

Nil

**LEGAL AND STATUTORY REQUIREMENTS**

The *Local Government Act 1995* states that:

**Section 5.54 (1)**

*Subject to subsection (2), the annual report for a financial year is to be accepted by the local government no later than 31 December after that financial year.*

**Section 5.27**

- (1) A general meeting of the electors of a district is to be held once every financial year.*
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*

**Section 5.29**

*Convening electors' meetings*

*(1) The CEO is to convene an electors' meeting by giving —*

- (a) at least 14 days' local public notice; and*
- (b) each council member at least 14 days' notice,*  
*of the date, time, place and purpose of the meeting.*

*(2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

Nil

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

Nil

**IMPACT ON CAPACITY**

Nil

**ALTERNATE OPTIONS AND THEIR IMPLICATIONS**

Not accepting the 2021/2022 Annual Report by the 31 December 2022 would contravene the Local Government Act 1995, Section 5.54 (1) as outlined above.

**CONCLUSION**

It is recommended that Council adopt the 2021/2022 Annual Report as presented.

VOTING REQUIREMENTS

Absolute Majority: Recommendation 1

Simple Majority : Recommendation 2-5

COUNCIL RESOLUTION

Absolute Majority

Moved: Cr G Stewart

Seconded: Cr R O’Meehan

1222.148 That Council:

1. Adopts the 2021/2022 Annual Report as presented, for the year ending 30 June 2022.

CARRIED BY ABSOLUTE MAJORITY: 7/0

COUNCIL RESOLUTION

Simple Majority

Moved: Cr R Kiddle

Seconded: Cr S Hmeljak

1222.149 That Council:

2. Authorises the CEO to give Local Public Notice of the availability of the 2021/2022 Annual report as soon as practicable after the Report has been adopted by the local government.
3. Authorises the CEO to publish the 2021/2022 Annual Report on the Shire of Gnowangerup’s official website within 14 days after the Report has been adopted by the Shire of Gnowangerup.
4. Convenes the Annual General Meeting of Electors to be held on 1 February 2023 at the Borden Pavilion, Stone Street, Borden, Western Australia 6338 commencing at 7.00pm.
5. Authorises the CEO to advertise the Annual General Meeting of Electors Meeting in accordance with the *Local Government Act 1995*.

UNANIMOUSLY CARRIED: 7/0

**11.3 WALGA BEST PRACTICE GOVERNANCE REVIEW**

<b>Location:</b>	N/A
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	2 December 2022
<b>Business Unit:</b>	Strategy and Governance
<b>Officer:</b>	David Nicholson – Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

ATTACHMENTS

- WALGA Best Practice Governance Review; Consultation Paper – Model Options
- WALGA Best Practice Governance Review; Background Paper

PURPOSE OF THE REPORT

The Western Australian Local Government Association (WALGA) is undertaking a best practice governance review to ensure its governance model is contemporary, agile and maximises member engagement. As part of this review WALGA have requested Councils endorse a preferred model option and provide a ranking in terms of an order of preference of the remaining options.

This feedback is required by 23 December 2022.

BACKGROUND

When developing its Corporate Strategy 2020-25, WALGA identified a key strategic priority to undertake a best practice review of its governance model. The objective of the review was to ensure its governance and engagement models were contemporary, agile and maximised engagement with members.

Additional drivers for the review included:

- Addressing misalignment between the Constitution, Corporate Governance Charter, State Council Code of Conduct, and Standing Orders;
- A 2021 resolution of State Council requesting amendment to the Constitution;
- Proposed legislative reforms to remove WALGA from being constituted under the Local Government Act 1995;
- Constitutional requirements for WALGA to become a registered organisation under the Industrial Relations Act 1978 (WA).

In March 2022 State Council commissioned the Best Practice Governance Review (BPGR) and established a steering committee to guide this review. As part of this process five comparator organisations were identified to be used in a governance model comparative analysis. These organisations comprised:

- Australian Medical Association (WA);
- Chamber of Commerce and Industry (WA);
- Chamber of Minerals and Energy;
- Australian Hotels Association (WA);
- Pharmacy Guild WA Branch.

Key insights from this analysis were:

- Size of Board – WALGA’s Board (State Council) was larger than all other comparator organisation Boards;
- Election methods – varied across the comparator organisations but many involved election through membership;
- Change – three of the five comparator organisations had recently undergone changes or reviews of their governance structures.

It should be noted that before commencing the review, work was undertaken to understand governance arrangements in other jurisdictions. The focus of this work was on local government associations from other Australian states as well as New Zealand.

Prior to the BPGR steering committee considering governance model options, their focus was on developing governance model principles. This resulted in the adoption of three governance principles to form the basis of the optimal governance model. These principles were endorsed by members at the 3 October 2022 AGM:

- Representative – WALGA unites and represents the entire local government sector in WA and understands the diverse nature and needs of members, regional communities and economies.
- Responsive – WALGA is an agile association which acts quickly to respond to the needs of Local Government members and stakeholders.
- Results oriented – WALGA dedicates resources and efforts to secure the best outcomes for Local Government members and supports the delivery of high-quality projects, programs and services.

## **Options**

Based on the three governance principles the BPGR steering committee considered five governance model options. These models are shown below and ranked in order of alignment to Principles:

Option 1 – A two tier model comprising a Board of 11 members, and a Policy Council of 25 members who are supported by Zones (5 metro, 12 country). This model is most closely aligned with the Queensland governance model.

Option 2 – A Board of 11 members, and Regional Bodies (4 metro, 4 country) who have access to resources through Policy Teams/Forums/Committees.

Option 3 – A Board comprising 15 members who are supported by Zones (6 metro, 6 country), and who have access to resources through Policy Teams/Forums/Committees.

Option 4 – A Board comprising 11 members who are supported by Policy Teams/Forums/Committees and informal Regional Groups determined by member needs. This model is the greatest departure from the existing governance model (Option 5).

Option 5 – The current model being a State Council of 25 members supported by Zones (5 metro, 12 country) and who have access to resources through Policy Teams/Forums/Committees.

### **Alignment with Principles**

Based on the Board endorsed Principles model alignment is noted in Table 1 below

**Table 1 – Governance model options - Alignment with Principles**

Option	Alignment		Comment
	Full	Partial	
1	8	2	This option meets all principles in all areas other than Agility (partially met) and Focus (partially met).
2	8	2	This option meets all principles in all areas other than Size (partially met) and Focus (partially met).
3	7	3	This option meets all principles in all areas other than Composition (partially met), Size (partially met) and Focus (partially met).
4	7	3	This option meets all principles in all areas other than Composition (partially met), Size (partially met) and Focus (partially met).
5	4	6	This option falls short in the areas of Size (partially met), Diversity (partially met), Timely Decision Making (partially met), Agility (partially met), Focus (partially met) and Value Added Decision Making (partially met).

### **COMMENTS**

WALGA are undertaking a robust consultation process in determining its governance structure which includes seeking member Council input through formal response (this report), and the option to also complete an on-line survey independently facilitated by the research agency ipsos.

In considering the best model, the BPGR steering committee have assessed the required governance principles and against these principles critiqued each option (see Table 1).



In determining the preferred option and in ranking the remaining options, it is recommended Council considers alignment to the governance principles (Table 1) as well as regional representation. The current model (Option 5) is clearly deficient in several areas, but it does include 12 Country Board Members and 12 Country Zones, and any reduction in this level of representation could be retrograde.

While Option 1 sees a reduction in the number of Country Board members from the 12 to 4, this is also the case for metro representation (12 to 4), so dilution of influence should not be affected.

In this light it is recommended that Council rank the Options as noted in Table 2 below.

**Table 2 – Recommended ranking of governance model options**

<b>Ranking</b>	<b>Option #</b>	<b>Description</b>	<b>Alignment Full/Partial</b>	<b>Regional Representation</b>
1	1	Two tier model, existing Zones	8/2	4 Board members; 12 Policy Council members; 12 Zones
2	2	Board, Regional Bodies	8/2	4 Board members; 4 Regional Bodies
3	3	Board, Amalgamated Zones	7/3	6 Board members; 6 Zones
4	4	Member elected Board, Regional Groups	7/3	4 Board members
5	5	Current Model	4/6	12 Board members; 12 Zones

### CONSULTATION

The proposed WALGA governance options were discussed at the Council Information Briefing Session on 23 November 2022. Council also had the opportunity to attend a WALGA hosted webinar on the 30 November 2022 which included a question-and-answer session. Lastly Councillors and the Shires' Executive have the option to complete an on-line survey being facilitated by the research agency ipsos.

### LEGAL AND STATUTORY REQUIREMENTS

Nil

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

Nil

**STRATEGIC IMPLICATIONS**

Strategic Community Plan

Theme: Our Organisation

Objective: Forward planning and implementation of plans to achieve strategic priorities

Strategic Initiative: Collaborative planning amongst key stakeholders and regional groups

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

Primary Strategic Risk Category	Adverse regulatory change
Description	Potential changes to the regulatory landscape that will have an adverse effect on the Shire's ability maintain adequate compliance. The main area of concern (at present) is the potential legislative obligations on local governments from changes to the Local Government Act and other relevant legislation.
Residual Risk: (Low, Moderate, High, Extreme)	High
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Major
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

**IMPACT ON CAPACITY**

Potential changes to the Local Government Act and associated Regulations may adversely impact upon the Shire’s ability to maintain compliance under the current operating model. WALGA play an important part in assisting and advocating for Councils so their ability to be nimble and to continue to represent the whole industry is vital.

**ALTERNATE OPTIONS AND THEIR IMPLICATIONS**

Council can rank the options in any order including ranking Option 5 – Current Position, as number one. The implication of each option is noted in Table 2 above.

**CONCLUSION**

WALGA is important to Councils, undertaking essential advocacy and providing technical support. To best fulfill its role WALGA needs an optimal governance structure that not only ensures councils are heard, but also allows WALGA to operate efficiently and effectively. The current model of operation (Option 5) is deficient in several key areas, so it is appropriate that a more contemporary model is considered and adopted.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr R Kiddle

**1222.150 That Council:**

- 1. Directs the CEO to advise WALGA that Option 1 is the Shire's preferred governance model and that options 2 to 5 is the ranking in terms of order of preference.**
- 2. Commends WALGA for being proactive in addressing this important issue.**
- 3. Thanks WALGA for the opportunity to participate in this process.**

**UNANIMOUSLY CARRIED: 7/0**

# Best Practice Governance Review

## Consultation Paper – Model Options

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# Best Practice Governance Review

## 1. Introduction

# Introduction

## Background

The Western Australian Local Government Association (WALGA) developed its Corporate Strategy 2020-25, and in doing so identified a key strategic priority, to undertake a Best Practice Governance Review. The objective of the review is to ensure WALGA's governance and engagement models are contemporary, agile, and maximise engagement with members.

Other drivers for the review included: misalignment between key governance documents; constitution amendments for State Councillors' Candidature for State and Federal elections; and legislative reforms for the *Local Government Act 1995*, and for the *Industrial Relations Act 1979*.

In March 2022, State Council commissioned the Best Practice Governance Review (BPGR) and established a Steering Committee to guide the Review.

The BPGR Steering Committee had five meetings between 5 May 2022 and 10 August 2022. There was wide-ranging discussion on WALGA's current governance model, the need to engage broadly with the membership, and opportunities for change. Key outputs from the BPGR Steering Committee meetings included:

- Agreement on five comparator organisations – Australian Medical Association (AMA) WA, Chamber of Commerce and Industry (CCI) WA, Chamber of Minerals and Energy (CME), Australian Hotels Association (AHA) WA and the Pharmacy Guild (PG).
- Review of governance models of Local Government Associations in other Australian States and Territories, and New Zealand.
- Drafting of governance principles that will underpin future governance models.
- Finalisation of governance principles and principle components across the domains of: **Representative, Responsive and Results Oriented**.

These activities are outlined in more detail in the Background Paper.

## This document

This document outlines:

**Principles:** The governance model principles and principle components across the domains of: Representative, Responsive and Results Oriented. The principles were endorsed at the WALGA AGM on 3 October 2022.

**Governance model options:** Presents four potential governance model options and the structure and roles associated with each option. The four options are:

- **Option 1:** Two tier model, existing zones
- **Option 2:** Board, regional bodies
- **Option 3:** Board, amalgamated zones
- **Option 4:** Member elected board, regional groups
- **Option 5:** Current model

**Alignment to principles:** Each of these options are then assessed as to whether they align with the principles and their components. The assessment considers the option and whether it meets, partially meets or does not meet the principle component. Alongside this assessment are some discussion points. An example of this relates to diversity.

Diversity is a component of the governance model being representative. Diversity here may include consideration of whether the governance model comprises an appropriate diversity of skills and experience. It also provides opportunity to consider whether the governance model provides opportunity for members of diverse backgrounds e.g. people of Aboriginal and Torres Strait Islander descent, people with Culturally and Linguistically Diverse backgrounds.

Within all the model options, direct relationship with WALGA and regional / subregional collaboration would continue to be encouraged.

# Best Practice Governance Review

## 2. Governance Principles



# Governance Principles

The following Governance Principles were endorsed by members at the 2022 AGM

Representative

Responsive

Results Oriented
















Principle	Principle component	Component description	Governance implications
WALGA unites and represents the entire local government sector in WA and understands the diverse nature and needs of members, regional communities and economies.	Composition	The composition of WALGA's governance model represents Local Government members from metropolitan and country councils.	The governing body will maintain equal country and metropolitan local government representation.
	Size	An appropriate number of members/representatives oversees WALGA's governance.	Potential reduction in the size of the overarching governing body.
	Diversity	WALGA's governance reflects the diversity and experience of its Local Government members.	Potential for the introduction of a mechanism to ensure the governance model comprises an appropriate diversity of skills and experience.
	Election Process	Considers the processes by which WALGA's governance positions are elected and appointed.	Consideration of alternative election and appointment arrangements, with the President to be elected by and from the governing body.
WALGA is an agile association which acts quickly to respond to the needs of Local Government members and stakeholders.	Timely Decision Making	WALGA's governance supports timely decision making.	WALGA's governance model facilitates responsive decision making.
	Engaged Decision Making	WALGA's Local Government members are engaged in decision making processes.	WALGA's governance model facilitates clear and accessible processes for Local Government members to influence policy and advocacy with consideration to alternatives to the existing zone structure.
	Agility	Considers the flexibility of WALGA's governance to adapt to changing circumstances.	WALGA's governance model is agile and future proofed for external changes.
WALGA dedicates resources and efforts to secure the best outcomes for Local Government members and supports the delivery of high-quality projects, programs and services.	Focus	Considers the clarity and separation of responsibilities and accountabilities of WALGA's governance.	Governance bodies have clearly defined responsibilities and accountabilities, with the capacity to prioritise and focus on strategic issues.
	Value Added Decision Making	Facilitates opportunities for value to be added to decision making.	Adoption of best practice board processes, and introduction of governance structures that are empowered to inform decisions.
	Continuous Improvement	Considers regular review processes for components of the governance model, their purpose and achieved outcomes.	WALGA's governance is regularly reviewed every 3 to 5 years to ensure the best outcomes are achieved for Local Government members.

# Best Practice Governance Review

## 3. Options and Current Model




# Options and Current Model

Five options, including the Current Model, with details of each of their key governance bodies

Option 1 – Two tier model, existing Zones	Option 2 – Board, Regional Bodies	Option 3 – Board, Amalgamated Zones	Option 4 – Member elected Board, Regional Groups	Option 5 – Current Model
 <p><b>Board</b> (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents</p>	 <p><b>Board</b> (11 members) 8 elected from Regional Bodies, incl. Board elected President Up to 3 independents</p>	 <p><b>Board</b> (15 members) 12 elected from Zones, incl. Board elected President Up to 2 independents</p>	 <p><b>Board</b> (11 members) 8 elected via direct election, incl. Board elected President Up to 3 independents</p>	 <p><b>State Council</b> (25 members) 24 State Councillors 1 President</p>
 <p><b>Policy Council</b> (25 members) 24 members plus President</p>	 <p><b>Regional Bodies</b> (4 metro, 4 country)</p>	 <p><b>Zones</b> (6 metro, 6 country)</p>	 <p><b>Policy Teams / Forums / Committees</b></p>	 <p><b>Zones</b> (5 metro, 12 country)</p>
 <p><b>Zones</b> (5 metro, 12 country)</p>	 <p><b>Policy Teams / Forums / Committees</b></p>	 <p><b>Policy Teams / Forums / Committees</b></p>	 <p><b>Regional Groups</b></p>	 <p><b>Policy Teams / Forums / Committees</b></p>




# Option 1 – Two Tier Model, Existing Zones

A description of the governance body structure and role for Option 1

Governance Body	Structure	Role
 <b>Board</b>	11 members: 8 representative members elected from and by the Policy Council (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year. Responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 <b>Policy Council</b>	24 members plus President. Members elected by and from the Zones (12 from 5 Metro Zones, 12 from 12 Country Zones).	Meet at least 2 times per year to contribute to policy positions and advocacy for input into Board, and to liaise with Zones on policy and advocacy. The Policy Council can form Policy Teams, Policy Forums and Committees, which would have responsibility for specific functions, such as policy development.
 <b>Zones</b>	5 Metro, 12 Country.	Meet at least 2 times per year to raise policy issues, elect representatives to the Policy Council, and undertake regional advocacy and projects as directed by the Zone.




# Option 2 – Board, Regional Bodies

A description of the governance body structure and role for Option 2

Governance Body	Structure	Role
 <b>Board</b>	11 members: 8 representative members elected from and by the Regional Bodies (4 Metro, 4 Country). The Board then elect the President from the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year responsible for governance of WALGA including strategy, financial oversight, policy development, advocacy priorities, employment of CEO, etc.
 <b>Regional Bodies</b>	Metro: North, South, East and Central. Country: Mining & Pastoral, Agricultural, Peel/South West/Great Southern, Regional Capitals. <i>Note: Local Governments can nominate their preferred regional body, with membership of the regional bodies to be determined by the board.</i>	Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members (1 from each of the Metro Regional Bodies and 1 from each of the Country Regional Bodies).
 <b>Policy Teams / Forums / Committees</b>	Membership drawn from the Board and Regional Bodies with some independent members.	Responsible for specific functions – such as policy development – as determined by the Board.




# Option 3 – Board, Amalgamated Zones

A description of the governance body structure and role for Option 3

Governance Body	Structure	Role
 <b>Board</b>	15 members: 12 elected from the Zones (6 from Metro/Peel, 6 from Country). President to be elected by the Board. The Board will appoint up to 2 independent, skills or constituency directors.	Meet 6 times per year. Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 <b>Zones</b>	<p>Metro/Peel:</p> <ul style="list-style-type: none"><li>• Central Metropolitan</li><li>• East Metropolitan</li><li>• North Metropolitan</li><li>• South Metropolitan</li><li>• South East Metropolitan</li><li>• Peel</li></ul> <p>Country*:</p> <ul style="list-style-type: none"><li>• Wheatbelt South</li><li>• Wheatbelt North</li><li>• Mid West / Murchison / Gascoyne</li><li>• Pilbara / Kimberley</li><li>• South West / Great Southern</li><li>• Goldfields / Esperance</li></ul> <p><i>*indicative, re-drawing required</i></p>	Meet at least 2 times per year to contribute to policy development and advocacy, and to elect Board members.
 <b>Policy Teams / Forums / Committees</b>	Membership drawn from Board with some independent members.	Responsible for specific functions – such as policy development – as determined by the Board.




# Option 4 – Member Elected Board, Regional Groups

A description of the governance body structure and role for Option 4

Governance Body	Structure	Role
 <b>Board</b>	11 members: 8 representative members elected via direct election, with each member Local Government to vote (4 elected by and from Metropolitan Local Governments, 4 elected by and from Country Local Governments). President elected by the Board from among the representative members. The Board will appoint up to 3 independent, skills or constituency directors.	Meet 6 times per year and responsible for governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy priorities, employment of CEO, etc.
 <b>Policy Teams / Forums / Committees</b>	Membership drawn from Board with some independent members.	Meet at least 2 times per year. Responsible for specific functions – such as contributing to policy development – as determined by the Board.
 <b>Regional Groups</b>	Determined by members to suit needs. E.g. Regional Capitals, GAPP, VROCs, CEO Group, existing Zones.	Feed into policy development processes and undertake advocacy and projects as determined by the groups.

# Option 5 – Current Model

A description of the governance body structure and roles for the Current Model

Governance Body	Structure	Role
 <b>State Council</b>	24 members plus the President. Members elected by and from the Zones (12 from 5 Metropolitan Zones, 12 from 12 Country Zones).	Responsible for the governance of WALGA including strategy, financial oversight, policy development and endorsement, advocacy, employment of CEO, etc.
 <b>Zones</b>	5 Metro, 12 Country.	Consider the State Council Agenda, elect State Councillors, and undertake regional advocacy / projects as directed by the Zone.
 <b>Policy Teams / Forums / Committees</b>	Membership drawn from State Council with some independent members.	Responsible for specific functions – such as contributing to policy development, financial oversight etc. – as determined by State Council.








# Best Practice Governance Review

## 4. Alignment to Principles

# Option 1 – Two Tier Model, Existing Zones

Option 1 and its alignment to the principles

## Option 1 – Two tier model, existing Zones


	<b>Board</b> (11 members) 8 elected from Policy Council, incl. Board elected President Up to 3 independents
	<b>Policy Council</b> (25 members) 24 members plus President
	<b>Zones</b> (5 metro, 12 country)

	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
<b>Representative</b>	<b>Composition</b>	Meets	<ul style="list-style-type: none"> <li>Board will have equal metropolitan and country membership</li> </ul>
	<b>Size</b>	Meets	<ul style="list-style-type: none"> <li>Board is smaller</li> </ul>
	<b>Diversity</b>	Meets	<ul style="list-style-type: none"> <li>Consideration of appointment processes for independent members</li> </ul>
	<b>Election Process</b>	Meets	<ul style="list-style-type: none"> <li>Board to be elected from Policy Council</li> </ul>
<b>Responsive</b>	<b>Timely Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Meeting frequency aligned to governing body roles</li> </ul>
	<b>Engaged Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Board meetings are not dependent on other governing body meetings</li> </ul>
	<b>Agility</b>	Partial	<ul style="list-style-type: none"> <li>Board is future-proofed from external changes</li> <li>Zone structures still underpin Council</li> </ul>
	<b>Focus</b>	Partial	<ul style="list-style-type: none"> <li>Prioritisation and focus may be a challenge</li> </ul>
<b>Results Oriented</b>	<b>Value Added Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Best practice board approaches will be adopted</li> </ul>
	<b>Continuous Improvement</b>	Meets	<ul style="list-style-type: none"> <li>Board would be responsible for ongoing reviews of governance body roles in consultation with members</li> </ul>

# Option 2 – Board, Regional Bodies


Option 2 and its alignment to the principles

## Option 2 – Board, Regional Bodies




**Board**  
(11 members)  
8 elected from  
Regional Bodies, incl.  
Board elected  
President  
Up to 3 independents

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**Regional Bodies**  
(4 metro,  
4 country)

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**Policy Teams / Forums / Committees**

	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
<b>Representative</b>	Composition	Meets	<ul style="list-style-type: none"> <li>Board will have equal metropolitan and country membership</li> <li>How to establish regional body membership is a consideration</li> </ul>
	Size	Partial	<ul style="list-style-type: none"> <li>Board is smaller</li> <li>Number of regional bodies is a consideration</li> </ul>
	Diversity	Meets	<ul style="list-style-type: none"> <li>Consideration of appointment processes for independent members</li> </ul>
	Election Process	Meets	<ul style="list-style-type: none"> <li>Board election from regional bodies</li> </ul>
<b>Responsive</b>	Timely Decision Making	Meets	<ul style="list-style-type: none"> <li>Meeting frequency aligned to governing body roles</li> </ul>
	Engaged Decision Making	Meets	<ul style="list-style-type: none"> <li>Board meetings are not dependent on regional body meetings</li> </ul>
	Agility	Meets	<ul style="list-style-type: none"> <li>Board and regional bodies are future proofed from external changes</li> </ul>
	Focus	Partial	<ul style="list-style-type: none"> <li>There may be challenges defining accountabilities and responsibilities of regional bodies</li> </ul>
<b>Results Oriented</b>	Value Added Decision Making	Meets	<ul style="list-style-type: none"> <li>Best practice board approaches will be adopted</li> </ul>
	Continuous Improvement	Meets	<ul style="list-style-type: none"> <li>Board will be responsible for ongoing reviews of governing body roles in consultation with members</li> </ul>

# Option 3 – Board, Amalgamated Zones


Option 3 and its alignment to the principles

## Option 3 – Board, Amalgamated Zones




**Board**  
(15 members)  
12 elected from Zones, incl. Board elected President  
Up to 2 independents

---



**Zones**  
(6 metro, 6 country)

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**Policy Teams / Forums / Committees**

	Principle & component	Principle alignment (Meets, partial, does not meet)	Discussion points
<b>Representative</b>	Composition	Partial	<ul style="list-style-type: none"> <li>Board will have equal metropolitan and country membership</li> <li>There may be composition challenges for amalgamated zones</li> </ul>
	Size	Partial	<ul style="list-style-type: none"> <li>Board is smaller</li> <li>Amalgamation of zones to 12 in total</li> </ul>
	Diversity	Meets	<ul style="list-style-type: none"> <li>Consideration of appointment processes for independent members</li> </ul>
	Election Process	Meets	<ul style="list-style-type: none"> <li>Board election from zones</li> </ul>
<b>Responsive</b>	<b>Timely Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Meeting frequency aligned to governing body roles</li> </ul>
	<b>Engaged Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Board meetings are aligned to zone meetings</li> </ul>
	<b>Agility</b>	Meets	<ul style="list-style-type: none"> <li>Board is future proofed from external changes</li> </ul>
	<b>Focus</b>	Partial	<ul style="list-style-type: none"> <li>Prioritisation and focus may be a challenge</li> </ul>
<b>Results Oriented</b>	<b>Value Added Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Best practice board approaches will be adopted</li> </ul>
	<b>Continuous Improvement</b>	Meets	<ul style="list-style-type: none"> <li>The Board would be responsible for ongoing reviews of governance body roles in consultation with members</li> </ul>

# Option 4 – Member Elected Board, Regional Groups


Option 4 and its alignment to the principles

**Option 4 –  
Member elected Board,  
Regional Groups**




**Board  
(11 members)**  
8 elected via direct election, incl. Board elected President  
Up to 3 independents

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**Policy Teams  
/ Forums /  
Committees**

---




**Regional  
Groups**

Principle & component		Principle alignment (Meets, partial, does not meet)	Discussion points
<b>Representative</b>	<b>Composition</b>	Partial	<ul style="list-style-type: none"> <li>Board will have equal metropolitan and country membership</li> <li>Membership of regional groups dynamic and ad hoc</li> </ul>
	<b>Size</b>	Partial	<ul style="list-style-type: none"> <li>Board is smaller</li> </ul>
	<b>Diversity</b>	Meets	<ul style="list-style-type: none"> <li>Consideration of appointment processes for independent members</li> </ul>
	<b>Election Process</b>	Meets	<ul style="list-style-type: none"> <li>Board election from a general meeting</li> </ul>
<b>Responsive</b>	<b>Timely Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Meeting frequency aligned to governing body roles</li> </ul>
	<b>Engaged Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Board meetings are not dependent on policy teams / regional group meetings</li> </ul>
	<b>Agility</b>	Meets	<ul style="list-style-type: none"> <li>Board is future-proofed from external changes</li> </ul>
	<b>Focus</b>	Partial	<ul style="list-style-type: none"> <li>Policy teams / Regional Group meetings to influence priorities</li> </ul>
<b>Results Oriented</b>	<b>Value Added Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>Best practice board approaches will be adopted</li> </ul>
	<b>Continuous Improvement</b>	Meets	<ul style="list-style-type: none"> <li>Board would be responsible for ongoing reviews of governing body roles in consultation with members</li> </ul>

# Option 5 – Current Model


Current model and its alignment to the principles

## Option 5 – Current Model




**State Council**  
(25 members)  
24 State Councillors  
1 President

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**Zones**  
(5 metro,  
12 country)

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**Policy Teams**  
/ Forums /  
Committees

Principle & component		Principle alignment (Meets, partial, does not meet)	Discussion points
<b>Representative</b>	Composition	Meets	<ul style="list-style-type: none"> <li>State Council has equal metropolitan and country membership</li> </ul>
	Size	Partial	<ul style="list-style-type: none"> <li>State Council will retain 25 members</li> </ul>
	Diversity	Partial	<ul style="list-style-type: none"> <li>No control of diversity of State Council</li> </ul>
	Election Process	Meets	<ul style="list-style-type: none"> <li>State Council election from zones</li> </ul>
<b>Responsive</b>	<b>Timely Decision Making</b>	Partial	<ul style="list-style-type: none"> <li>Meeting frequency aligned to governing body roles</li> </ul>
	<b>Engaged Decision Making</b>	Meets	<ul style="list-style-type: none"> <li>State Council meetings are aligned to zone meetings</li> </ul>
	<b>Agility</b>	Partial	<ul style="list-style-type: none"> <li>State Council is not future proofed from external changes</li> </ul>
	<b>Focus</b>	Partial	<ul style="list-style-type: none"> <li>Prioritisation and focus may remain a challenge</li> </ul>
<b>Results Oriented</b>	<b>Value Added Decision Making</b>	Partial	<ul style="list-style-type: none"> <li>Best practice board approaches will not be adopted</li> </ul>
	<b>Continuous Improvement</b>	Meets	<ul style="list-style-type: none"> <li>State Council would continue to be responsible for ongoing reviews of governance body roles in consultation with members</li> </ul>

# Best Practice Governance Review

## 5. Consultation Process and Next Steps

# WALGA Best Practice Governance Review

## Consultation Process and Next Steps

### Consultation Process

#### Council Position

Member Local Governments are asked to consider this paper and the governance model options put forward and provide a Council endorsed position to WALGA.

It is suggested that Councils endorse a preferred model (which could be the Current Model) and provide a ranking in terms of an order of preference.

Submissions to WALGA are sought by **23 December 2022**.

#### Supplementary Market Research

An independent market research company has been engaged to ascertain insights from Elected Members and Chief Executive Officers about WALGA's governance model. Qualitative interviews and a quantitative survey will be undertaken to supplement Council positions.

#### Workshops and Forums

Requests for presentations on the work undertaken by the Steering Committee and the model options, as well as facilitation of workshops and discussions will be accommodated where practicable.

### Next Steps

#### Timetable

- Consultation and engagement with Members on this paper and governance model options will be undertaken from October 2022 until 23 December 2022.
- The Steering Committee will consider the outcomes of the consultation process during January 2023.
- A Final Report with a recommended direction will be the subject of a State Council Agenda item for the March 2023 State Council meeting.





# Thank you

For more information, visit our [website](#) or contact Tim Lane, Manager Association and Corporate Governance, at [tlane@walga.asn.au](mailto:tlane@walga.asn.au) or 9213 2029.

# Best Practice Governance Review

## Background Paper

# Contents

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# Best Practice Governance Review

## 1. Background, Approach and Timeline

# Background and Approach

Background and approach that led to the development of the governance principles for the Best Practice Governance Review.

## Background

The Western Australian Local Government Association (WALGA) developed its Corporate Strategy 2020-25, and in doing so identified a key strategic priority, to undertake a Best Practice Governance Review. The objective of the review is to ensure WALGA's governance and engagement models are contemporary, agile, and maximise engagement with members. Other drivers for the review included:

- Misalignment between key governance documents; Constitution, Corporate Governance Charter, State Council Code of Conduct, and Standing Orders – stemming from varying amendments.
- State Council's 3 September 2021 resolution requesting amendment to the Constitution to "*deal with matters related to State Councillors' Candidature for State and Federal elections*".
- Proposed legislative reforms to remove WALGA from being constituted under the *Local Government Act 1995 (WA)*.
- Constitutional requirements for WALGA to become a registered organisation under the *Industrial Relations Act 1979 (WA)*, which would enable WALGA to make applications in its own right to the Western Australian Industrial Relations Commission

In March 2022 State Council commissioned the Best Practice Governance Review (BPGR) and established a Steering Committee to guide the Review.

The BPGR Steering Committee had its first meeting on 5 May 2022. There was wide-ranging discussion on WALGA's current governance model, the need to engage broadly with the membership, and opportunities for change. At the meeting, five comparator organisations were identified to be used in a governance model comparative analysis. Steering Committee meetings 2 to 5 had a focus on the development of governance model principles.

## This document

This document presents the key insights from the jurisdictional and comparator organisation analysis that supported the development of the governance principles. The final section presents the endorsed governance principles.

**Jurisdictional Analysis** – This section compares WALGA to equivalent jurisdictional associations (e.g. LGASA). This provides key insights into the size and election processes of WALGA compared to equivalent associations.

**Comparator Organisations** – This section compares WALGA's governance arrangements to five comparator organisations that were agreed at the BPGR Steering Committee meeting 1. This provides key insights into the size, election processes and recent governance changes of these five comparator organisations.

**Governance Model Principles** – The governance model principles were developed through BPGR Steering Committee meetings 2 to 5. This provides a structure for understanding how the current governance model of WALGA and any future governance model aligns to these principles.

The following slide outlines the timeline of key events and meetings that formed part of the BPGR.

# Timeline

Timeline of key events with a focus on the BPGR Steering Committee meetings throughout May to August 2022

## WALGA Corporate Strategy 2020-25

In 2019, a five-year Corporate Strategy was developed and identified that a governance model was key to delivery of the strategy. 19 interviews and 2 workshops covering 20 Local and State Government leaders informed the strategy.

## Stakeholder Engagement Project, GRA Partners, 2021

45 responses received from Federal and State Government and Opposition.

## WALGA Stakeholder Engagement Project, Marketforce 2021

105 survey responses and 42 interviews were facilitated across 95 Local Governments.

## State Council Performance Assessment, 2020

17 survey responses and comments received from State Councillors.

## Commissioning of Best Practice Governance Review

In March 2022, WALGA commissioned PwC to support the BPGR Project.

## First BPGR Steering Committee meeting held

On 22 May 2022, the first meeting of the BPGR Steering Committee identified five comparator organisations for the Review.

## Third BPGR Steering Committee meeting held

On 28 June 2022, an options paper was reviewed.

## Second BPGR Steering Committee meeting held

On 8 June 2022, the initial draft of comparator organisations was presented and assessment criteria was identified.

## Fourth BPGR Steering Committee meeting held

On 18 July 2022, core principles were decided to guide the BPGR.

## Fifth BPGR Steering Committee meeting held

On 10 August 2022, core principles for the BPGR were finalised.

## State Council updated

On 3 August 2022, an update on the BPGR was provided to State Council.

## Principles shared

In September 2022 agreement on the next steps for sharing the principles with Local Government members.

2019 ····· 2020 ····· 2021 ····· 2022 ····· NOW ·····▶

## 2019 Governance Review

A governance review was undertaken in 2019 that led to numerous process changes.



# Best Practice Governance Review

## 2. Jurisdictional Analysis

# Analysis: Jurisdictional equivalents to WALGA

Jurisdictional equivalents of WALGA have been analysed according to their size and election methods.

## Background

Prior to the BPGR Project commencing in March 2022, work was undertaken to understand governance arrangements in other jurisdictions. The focus of this work was on associations from other Australian states, as well as New Zealand.

The full list of associations are:

- Local Government NSW (LGNSW)
- Municipal Association Victoria (MAV)
- Local Government Association of Tasmania (LGAT)
- Local Government Association of South Australia (LGASA)
- Local Government Association of Queensland (LGAQ)
- Local Government Association of Northern Territory (LGANT)
- Local Government Association of New Zealand (LGNZ)

The assessment of these associations focused on providing insights into the following domains:

- **Size of Board:** How many board members are there in comparison to the 25 WALGA board members?
- **Method of Election of President:** How is the President elected to the board?
- **Method of Election of Board Members:** How are board members elected?

## Key Insights

Key insights following the comparison of WALGA to equivalent associations are outlined below:

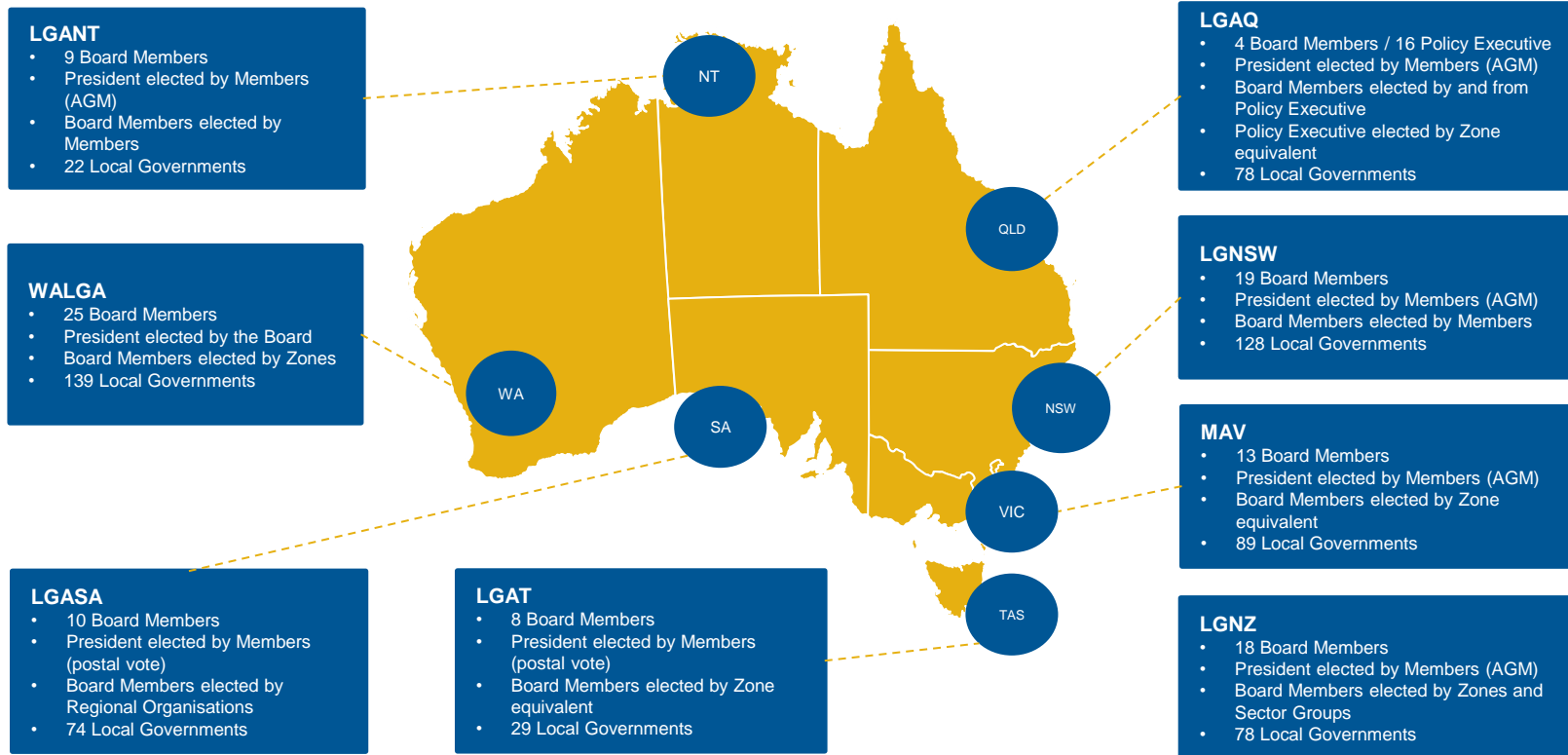
- **Size of Board** – while WALGA's board (State Council) contains the largest number of representatives, it can be seen that boards of Local Government Associations tend to be relatively large. The average board size (using Queensland's policy executive, not board) is 15.4.
- **Method of Election of President** – WALGA is an outlier: all other Presidents are elected directly by the membership. Perhaps this is a reflection of the prevalence of Council elected Mayors and Presidents in WA.
- **Method of Election of Board Members** – The majority of associations use regional groupings (equivalent to our Zones) to elect board members. The New Zealand hybrid model of electing representatives from geographic zones and sector groups (metro, provincial, rural, regional) is of interest.

The following slide presents this information for each of the seven associations.



# Summary: Jurisdictional equivalents to WALGA

Summary of jurisdictional analysis of WALGA equivalents in relation to their Board membership, election methods and number of Local Governments.



# Best Practice Governance Review

## 3. Comparator Organisations

# Comparator organisations

Comparison of WALGA's governance model to the governance models of five comparator organisations.

## Background

The BPGR Steering Committee had its first meeting on the 5 May 2022. There was wide-ranging discussion on WALGA's current governance model, the need to engage broadly with the membership, and opportunities for change.

At the meeting, five comparator organisations were identified to be used in a governance model comparative analysis. The organisations were selected on the basis of their similarity to WALGA as WA member-based peak industry organisations.

The selected organisations were: Australian Medical Association (AMA) WA, Chamber of Commerce and Industry (CCI) WA, Chamber of Minerals and Energy (CME), Australian Hotels Association (AHA) WA and Pharmacy Guild (PG) WA Branch.

## Process

WALGA supplied a range of background documents to assist in undertaking the initial desktop comparison. This included the Constitution, Corporate Governance Charter, Corporate Strategy 2020-2025, Standing Orders, Elected Member Prospectus, Flow Chart – WALGA Zone and State Council Process, Final Report – State Councils and Zone Structure and Process Working Group.

The documentation used for the comparator organisations were typically the:

- Constitution – which serves as the instrument for establishment of the association;
- Annual reports – which contains information about an association's performance over a 12-month period; and
- Organisational website – which may outline the structure and current composition of the board, council and the leadership team of the organisations.

Interviews were successfully arranged with three of the five organisations. They were AMA WA, CCI WA and CME WA. The document analysis and interviews provided insights into the size, election methods and recent changes within these organisations.

## Key insights

Key insights through the comparison of WALGA to the five comparator organisations are outlined below:

- **Size of Board** – WALGA's board (State Council) was larger than all other comparator organisation's boards.
- **Election methods** – election methods varied across the comparator organisations but many involved election through the membership.
- **Change** – three of the five organisations had recently undergone changes or reviews of their governance structures. There were a range of drivers for this change including: to increase the decision making ability of the board; to use specific working groups to focus on specific topics of interest and to increase representativeness of specific groups (e.g. Aboriginal and Torres Strait Islanders).

The following slide presents summary information on the size and election methods of the five comparator organisations. This is then followed by more detailed background into each organisation, their governance structure and any outcomes from conversations with these organisations.



# Summary: Governance structure analysis

WALGA's governance structure was analysed in comparison to five comparator organisations

Organisational Comparisons	Number of Board Members	President Elected by	Board Members elected by
<b>WA Local Government Association (WALGA)</b>	25	The Board	Zones
<b>Australian Medical Association (AMA)</b>	9	AMA WA Members	Members of the Association
<b>Chamber of Commerce and Industry WA (CCIWA)</b>	7 to 10	The Board	<ul style="list-style-type: none"> <li>• Up to 12 elected by Members</li> <li>• Up to 8 appointed by the Board</li> <li>• Up to 8 appointed by the Council</li> </ul>
<b>Chamber of Minerals and Energy (CME)</b>	6 to 11	Ordinary Members	Executive Councillors
<b>Australian Hotels Association (AHA) WA</b>	17	The Branch Committee of Management	The Branch Committee of Management
<b>Pharmacy Guild (PG) – WA branch</b>	16 to 22	The Branch	Financial Members from the same region as the Branch

*Note: The Council, Branch, or Board chosen from the organisations above were chosen for how appropriate their structure is as a comparison to the WALGA State Council.*



# Organisational Analysis: Australian Medical Association (AMA) WA

With over 5,000 members, the AMA (WA) is the largest independent professional organisation for medical practitioners and medical students in the State. Total revenue and other income for AMA nationally in 2020 was reported as \$21,928,000.

## Organisational Information

The AMA (WA) Board was created in 2017 and is comprised of the President, Immediate Past President, two Vice Presidents and five members of Council who are elected to sit on the Board (9 in total).

The AMA (WA) Council consists of four office bearers (President, Immediate Past President, two Vice Presidents). Additionally, there are the Specialty Group Representatives (e.g. General practice, surgery); Practice Group Representatives (e.g. rural doctors, public hospital doctors); Ordinary Council Members; and, Co-opted Council Members. Majority of the representatives and members represent their speciality (e.g. anaesthetics) or group of representative (e.g. medical student society).

The AMA Federal Council meets quarterly and is the AMA's main policy-making body. It is a forum to identify and debate emerging issues of relevance to the membership. The Federal Council's primary role is to: Form the policy of the AMA; Propose changes to existing policy; and Elect representatives to roles and committees. There is one State and one Area nominee from WA on the Federal Council.

The Leadership team consists of seven staff. CEO, CFO, COO, General Manager Training and Recruitment, Operations Manager, General Manager Financial Services and an HR manager.

## Governance Structure\*

The Board comprises of approximately 9 members.

The Board may increase or decrease the number of Advisory Council members as needed. However, it currently has 4 members.

The Board and Council is also supported by Specialty Group Representatives, Practice Group Representatives, Ordinary Council Members, and Co-Opted Council Members.

The Board focuses on governance, managing the Association's conduct and business, and ensuring conformity with the constitution.

The General Council focuses on advocacy, policy making, and representation of the association.

## Outcomes of Organisation Discussion

- **Governance Review:** The 2020 annual report mentions that an organisation-wide review was undertaken with the transformation in the process of being implemented until March 2020 (COVID).
- **Representation:** It is more important to restrict the number of Board members than Councillors. Board members are involved in making policy and governance decisions, requiring a greater decision-making capability; Councillors are more involved in stakeholder engagement and solving specific issues through working groups, therefore Council size has less impact to efficiency and effectiveness of the model.
- **Engagement:** The president is the spokesperson when it comes to policy issues. Councillors represent the views of Specialty Groups, Practice Groups, and the medical profession as a whole.
- **Feedback on the current model:** Board members have previously taken the role because they are passionate, but do not necessarily have the right expertise, resulting in poor governance. Board members who have leadership and governance experience have proven to be effective in the updated model. The Board would benefit from an independent audit partner and increased diversity in speciality, a simplified purpose of the Board and Council Advisory, and a reduced number of meetings each year.

\*The AMA WA Constitution does not specify the number of Board or Council members. Member numbers are indicative and have been taken from the current Board & Council.



# Organisational Analysis: Chamber of Commerce and Industry (CCI) WA

CCIWA is a not-for-profit member organisation providing information, professional services and support for businesses in Western Australia, with over 2,000 WA members. Total revenue and other income for 2021 was reported as \$34,270,130.

## Organisational Information

The CCIWA operates as a company limited by guarantee. This came into effect on 11 January 2019. The change in status means that CCIWA is now incorporated under the *Corporations Act 2001* (Cth) rather than the State legislation covering incorporated associations.

Based on the constitution, the number of board members can be between 9-12 (including President & Vice President). The current board has only 6 members including the President and Vice President.

There is a General Council. The constitution states that Councillors can be up to certain numbers depending on who they were elected by. The resulting effect is a council that does not have consistent numbers of members and does not need to fill all positions. This is unlike WALGA's governance model where representatives are elected by zones.

The Board is responsible for the sound governance of the organisation, whereas the General Council provides input to the organisations policy; provides advice to the Board; acts as a point of interface; elects and appoints Council Elected Directors; and passes resolutions relating to specific handling of assets and raising and borrowing funds.

## Governance Structure

The Board comprises of 9 – 12 members.

The Board focuses on strategic priorities, financial performance and compliance issues.

The General Council consists of up to 28 Councillors.

The General Council focuses on developing and being spokespersons on public policy frameworks and positions.

The governance structure is supported by bespoke working groups, formed from Councillors as relevant for specific strategic and policy issues.

## Outcomes of Organisation Discussion

- **Governance Review:** CCIWA conducted a review of their 2018 Constitution, resulting in changes contained in the 2021 Constitution, including: The governance model was revised to increase the decision-making capability of the board; The structure of the General Council was determined to be too generic causing low Councillor attendance. After the review, Councillors were split into bespoke working groups for specific policy issues for the upcoming 12-month period. This resulted in higher councillor attendance, than the previous governance model.
- **Representation:** In the new revision of the constitution, two new types of Councillors were included to increase representation for their respective groups. Future Leader Councillors, from members of University business schools; and First Nations Business Councillors, elected from First Nations Members.
- **Feedback on the current model:** In the current governance model, when a board member leaves, a temporary team member is appointed since board members can only be elected in general meetings.

# Organisational Analysis: The Chamber of Minerals and Energy (CME) WA

CME WA is the peak resources sector representative body in Western Australia whose member companies generate 95% of all mineral and energy production and employ 80% of the sector's workforce in the State.

## Organisational Information

The Corporate Governance Charter (Charter) provides guidance on the respective roles, responsibilities and authorities of members of the Executive Council (Executive Councillors) and members of the Advisory Board (Advisory Board Members) in setting the direction, management and control.

The number of Vice Presidents is determined by the Executive Council, the constitution contains no limit on the number of Vice Presidents and so the number of Vice Presidents is excluded from the diagram to the right.

Executive Councillors are elected by Ordinary Members, and there can be no less than 10.

The Role of the Advisory Board is to act as a traditional board providing strategic oversight on behalf of the Chamber. Key interface with the Executive Management Team on organisational matters, including strategy, operating accounts, governance and risk.

## Governance Structure

Advisory Board comprises of 5-10 members.

The Advisory Board provides strategic oversight and acts as the key interface with the Executive Management team on strategy, operating accounts, governance and risk.

Executive Council (10+ members).

The Executive Council most senior interface to guide and prioritise the agenda of the Chamber and its respective committees and holds final decision-making authority re: annual financial reports/statements.

The governance structure is supported by committees including bespoke working groups, appointed by Executive Council as relevant for specific strategic and policy issues.

## Outcomes of Organisation Discussion

- **Governance Review:** CME recently engaged in a governance review. In April 2020, CME put in place a governance charter. This codified processes and structures, clarified lines of accountability and included a director's code of conduct.
- **Representation:** Members who express an interest, get a seat at the table for the Executive Council. There are approximately 60 ordinary members with 16-20 regularly attending council meetings. This group is intended to provide a litmus check that the broader membership needs are being met.
- **Engagement:** Although the board is strongly engaged in the work and responsibilities it holds, there is the varying engagement of the executive council – this is broadly because due to the large array of issues it covers – the organisation would love to see stronger engagement in this area.
- **Feedback on the current model:** Based on the age of the organisation, the current pyramid structure works. This is successful largely due to the governance charter which provides clarity in role and structure for the organisation.

# Organisational Analysis: Australian Hotels Association (WA)

The Australian Hotels Association (AHA) represents more than 5,000 members across Australia serviced by a network of branches based in every state and territory, plus a Canberra-based National Office. Total revenue and other income for AMA nationally in 2020 was reported as \$2,257,963.

## Organisational Information

AHA was founded in 1892 and now represents more than 80% of the Western Australian hotel and hospitality industry.

The organisation has a branch in each state and territory, including a division in each branch known as the National Accommodation Hotels Division. The organisation and each of its branches have their own set of rules by which they are governed. However, ultimate authority is deferred to the National Board of the organisation.

All issues and opportunities are addressed by The Branch Committee of Management (The Branch). Consisting of six ordinary members, elected by members of the branch, and the president from each of the Territorial and Non-Territorial Divisions of the Branch. This includes a President, Senior Vice President, Vice President, Treasurer, Accommodation President and Country Representative. The President, Senior Vice President (SVP) and Vice President (VP) are elected by The Branch.

AHA developed a subsidiary known as 'Tourism Accommodation Australia (TAA)'. TAA publicly represents and lobbies specifically for accommodation hotels separately from the AHA's general hospitality members. However, membership to both AHA and TAA is granted to accommodation properties. There are 11 Divisional Presidents – 7 represent different Areas/Regions and 4 represent different membership groups.

## Governance Structure\*

Branch Committee of Management has 6 Ordinary members & the president of each Territory/Non-Territory Division (11).

Focuses on staff remuneration/conditions, branch transactions, disbursements, funds and resolves delegated Commonwealth industrial disputes.

There is no council or other governing entity to provide support to the Branch Committee of Management.

## Relevance to WALGA BPGR

AHA was contacted to schedule an interview; however, there was no response following multiple requests. The following insights have been made by research on their publicly available governance information and documentation.

- **Composition:** Similar to WALGA's State Council, the AHA Governance structure only has one governing entity, The Branch Committee of Management. The number of branch members (17) is smaller than WALGA (25).
- **Responsibilities:** The AHA Branch Committee of Management is responsible for financial activities; however, the Rules document does not mention that they are responsible for activities that other comparator organisations governing entities are, such as policy creation or ensuring compliance.
- **Lack of compliance with constitution:** The Rules of the AHA WA Branch document acts as the Association's constitution. However, there are many conflicts between the governance structure in the Branch Rules document, and the governance structure depicted on AHA WA's website. For example, in the document the supreme governing body of the Branch is the Branch Committee of Management, whereas on the website it is the Executive Management team. Additionally, there is no mention of a board in the Rules document, but there is a Board of Management on the website.

*\*The governance structure has been taken from the Rules of the AHA WA Branch document instead of the current governance structure depicted on the website, due to conflicting information.*





# Organisational Analysis: Pharmacy Guild (WA Branch Focus)

Pharmacy Guild supports over 5,800 pharmacies across Australia. It is broken up into Territory Branches with more than 600 pharmacies as members in WA (est. 2017).

## Organisational Information

The Pharmacy Guild's WA Branch's Annual Report can only be viewed by Members of the Organisation.

The Branch consists of the Branch Executive, and the Branch Committee. Where the Branch Executive consists of the Branch President, Branch Vice President(s) and the National Councillor(s). Additionally, in the Branch Executive, the position of Branch President and Vice President can also be held by a National Councillor, resulting in different numbers of Branch Executives between states.

The National council has the power to determine and direct policy, settle disputes, control the national fund, appoint an auditor and other activities relating to being the supreme governing entity.

The constitution does not specify who exactly elects the Branch President, or the Branch Vice Presidents, only that they are elected from the Branch. Whereas Branch Committee Members are elected by financial members in that region.

The Branch and the National Council shall appoint their own auditor. Resulting in potential conflicts of interest, as hypothetically the Branch and the National Council can appoint an auditor who audits in their favour.

## Governance Structure\*

Branch Executive consists of 2 – 6 Executive Members.

All powers and functions of the Branch Committee between meetings of the Branch Committee.

Branch Committee consists of 7 - 14 committee members (excluding the Branch executive).

Control the Branch fund, decide the agenda for and attend special meetings.

There is only one governing entity in WA for Pharmacy Guild, however the WA Branch consists of National Councillors, from the National Council which is the supreme governing body for the Pharmacy Guild. However, the Branch Committee can create subcommittees to carry out particular functions.

## Relevance to WALGA BPGR

Pharmacy Guild WA was contacted to schedule an interview; however, they responded that they do not have time to discuss their governance model. The following insights have been made by research on their publicly available governance information and documentation.

- **Representation:** The interests of members are represented by the Branch Committee Members who are elected by the financial members of the same regions. Additionally, the interests of the National Council are represented in Branches by the National Councillors appointed in each Branch.
- **Composition:** The governance structure of the Branches of the Pharmacy Guild is adaptable to the needs of the Branch. Since the Branch Committee members can decide the number of Committee members needed in their branch, they can do so based on the needs of the Branch at any point in time, making the composition and size of the Branch adaptable to emerging needs. Also, the creation of additional branches and amalgamations of current branches is up to the decision of the National Council, enabling the National Council to alter the composition of the governance model nation-wide as needed. Branches can also create subcommittees as needed.

*\*Since the number of members in governance entities is mentioned in the Constitution, the numbers have been estimated based on the current membership as per the Guild's website.*



# Best Practice Governance Review

## 4. Governance Principles

# Development of Governance Principles

BPGR Steering Committee (SC) meetings and how they lead to the development of the proposed governance principles.

## BPGR Steering Committee meetings

The BPGR Steering Committee (SC) was established by State Council to guide the review. SC Meetings 2 through to 5 acted as key inputs into the development of the Governance Model principles. The focus of SC Meetings two through to five led to the development of the governance principles.

**SC Meeting 2** - On 8 June 2022, the initial draft of the comparator organisations and their governance structures was presented. The SC identified four assessment criteria for the purposes of assessing potential governance models. The assessment criteria were: (1) representation, (2) efficiency, (3) contemporary, and (4) sustainable. An Options Paper was then developed, using the assessment criteria against two governance model options.

**SC Meeting 3** - On 28 June 2022, a discussion of the DRAFT Options Paper took place. The SC decided that a workshop was required to take a step back and develop the core governance principles (rather than assessment criteria) that needed to underpin any future governance model for WALGA.

**SC Meeting 4** - On 18 July 2022, the SC discussed the principles and identified four principles that should guide WALGA's governance. They were Representative, Responsive, Results Oriented and Renewal. Renewal was the principle that some SC members deemed as optional and is not included as a separate principle. Some elements of renewal are incorporated into the other three principles.

**SC Meeting 5** - On 10 August 2022, the SC discussed and finalised the proposed principles. Discussion focused on the principle components and their likely governance implications. Several activities also occurred around this SC meeting. This include an update to State Council at the Information Forum on 3 August 2022, finalisation of principles on 17 August 2022 to inform AGM Item and finalisation of Agenda Item for 2022 AGM, including approval by State Council.

## Key outcomes

The SC agreed on the proposed governance model principles, their component parts and the implications of these principles. Specifically:

- **Principle definition** – the definition of each of the three principles.
- **Principle component** – the key component parts of each principle.
- **Principle component description** – a description of each principle component.
- **Governance implications** – the governance implications of each of the principle components.

The following slide presents the principles, their components and a description and their governance implications.



# Endorsed Governance Principles

The principles for assessing WALGA's governance model options and governance implications

Principle	Principle component	Component description	Governance implications
Representative	Composition	The composition of WALGA's governance model represents Local Government members from metropolitan and country councils.	The governing body will maintain equal country and metropolitan local government representation.
	Size	An appropriate number of members/representatives oversees WALGA's governance.	Potential reduction in the size of the overarching governing body.
	Diversity	WALGA's governance reflects the diversity and experience of its Local Government members.	Potential for the introduction of a mechanism to ensure the governance model comprises an appropriate diversity of skills and experience.
	Election Process	Considers the processes by which WALGA's governance positions are elected and appointed.	Consideration of alternative election and appointment arrangements, with the President to be elected by and from the governing body.
	Timely Decision Making	WALGA's governance supports timely decision making.	WALGA's governance model facilitates responsive decision making.
Responsive	Engaged Decision Making	WALGA's Local Government members are engaged in decision making processes.	WALGA's governance model facilitates clear and accessible processes for Local Government members to influence policy and advocacy with consideration to alternatives to the existing zone structure.
	Agility	Considers the flexibility of WALGA's governance to adapt to changing circumstances.	WALGA's governance model is agile and future proofed for external changes.
	Focus	Considers the clarity and separation of responsibilities and accountabilities of WALGA's governance.	Governance bodies have clearly defined responsibilities and accountabilities, with the capacity to prioritise and focus on strategic issues.
Results Oriented	Value Added Decision Making	Facilitates opportunities for value to be added to decision making.	Adoption of best practice board processes, and introduction of governance structures that are empowered to inform decisions.
	Continuous Improvement	Considers regular review processes for components of the governance model, their purpose and achieved outcomes.	WALGA's governance is regularly reviewed every 3 to 5 years to ensure the best outcomes are achieved for Local Government members.

Minutes

Ordinary Council Meeting, 14 December 2022

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# Thank you

For more information, visit our [website](#) or contact Tim Lane, Manager Association and Corporate Governance, at [tlane@walga.asn.au](mailto:tlane@walga.asn.au) or 9213 2029.

<b>11.4</b>	<b>PROPOSED NEW DWELLING WITH RETAINING WALLS No. 9 RAILWAY CRESCENT, GNOWANGERUP</b>
<b>Location:</b>	Lots 56 (No. 9) Railway Crescent, Gnowangerup
<b>Proponent:</b>	W & N Richardson
<b>File Ref:</b>	A1078
<b>Date of Report:</b>	2 December 2022
<b>Business Unit:</b>	Strategy & Governance
<b>Officer:</b>	Phil Shephard, Planning Officer
<b>Disclosure of Interest:</b>	Nil

#### ATTACHMENTS

- Neighbours consent submission

#### PURPOSE OF THE REPORT

For Council to determine a development application for new retaining walls. Some parts of the retaining walls do not meet the deemed-to-comply requirements of the R-Codes.

#### BACKGROUND

As the application for the proposed retaining walls along the boundary did not meet the deemed-to-comply requirements of the R-Codes, the application was referred to Council at its September 2022 meeting along with a submission from the affected neighbours.

Council approved the dwelling and refused approval for the retaining walls at its 28 September 2022 meeting (Resolution 0922.99) as follows:

- 1)** *This development approval does not include the construction of the proposed retaining wall/fill along the common boundary with Lot 2. (See Advice Note c) below)*

#### *Advice Notes:*

- c) The retaining walls/fill along the common boundary must be modified to achieve the design principle of the R-Codes and be setback the height of the wall from the boundary at all areas where it exceeds 0.5m above natural ground level with the areas between the wall and common boundary to be landscaped with shrubs to assist address overlooking from the new dwelling into the backyard of Lot 2. Alternatively, the Shire would also consider approving options provided by the owners and supported by the adjoining landowners of Lot 2.*

**COMMENTS**

The affected neighbours have now provided written support for the R-Code variation for the retaining walls/fill (see Attached Neighbours consent submission) which includes endorsing the plan showing the retaining wall height and location. The new 39m long retaining wall along the common boundary with adjoining Lot 2 ranges from 0.25m (front) to 1.7m high (rear).

The support for the R-Codes retaining walls variation from the affected neighbours includes commenting on stormwater disposal from the new dwelling. Council is reminded that Condition 5 of its September 2022 approval included the following condition.

- 5) *All stormwater runoff from the site and buildings being controlled, retained and stored for reuse on-site and/or disposed of off-site to the satisfaction of the Shire of Gnowangerup. No discharge onto the adjoining properties is permitted.*

Appropriate stormwater control and disposal is also required through the Building Permit process to prevent runoff occurring directly into an adjoining property.

The erection of a new dividing fence on the retaining wall to provide visual screening will be the responsibility of the owners to arrange under the Dividing Fences Act 1961 administered by the Department of Mines, Industry Regulation and Safety.

*Matters to be Considered*

The Scheme and *Planning and Development (Local Planning Schemes) Regulations 2015* requires the Council have due regard to the 30 matters mentioned in determining whether to approve/refuse the development application. In this instance, not all matters affect the proposal, and those relevant ones are discussed in the table below.

<b>Matter to be Considered</b>	<b>Comment</b>
(a) the aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area;	The relevant aim from LPS2 for Residential zoned areas is to safeguard and enhance the character and amenity of the built and natural environment of the Shire.
(b) the requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> or any other proposed planning instrument that the local government is seriously considering adopting or approving;	The proposal meets the requirements of orderly and proper planning.
(e) any policy of the Commission;	The dwelling development must comply with the R-Codes which is a WA Planning Commission State Planning Policy. Some parts of the retaining walls/fill do not meet the deemed-to-comply requirements of the R-Codes and must be assessed against the design principles.

<b>Matter to be Considered</b>	<b>Comment</b>
m) the compatibility of the development with its setting including the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development;	The proposed new dwelling is similar in size and dimensions to other existing residences developed in the residential areas in Gnowangerup. The position and height of the proposed retaining wall/fill along the common boundary with Lot 2 has been supported by the affected neighbours.
(n) the amenity of the locality including the following – (i) environmental impacts of the development; (ii) the character of the locality; (iii) social impacts of the development;	The affected neighbours have now supported the retaining wall/fill along the common boundary with Lot 2 and do not believe it will adversely affect the amenity of their adjoining lot.
(o) the likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource;	The retaining wall/fill along the common boundary will not adversely impact on the natural environment or water resource as the land is already cleared and previously used for a dwelling.
(w) the history of the site where the development is to be located;	The site has a history of residential use.

**CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES**

WA Country Builders Albany  
Adjoining Landowners (L & K Lewis)

**LEGAL AND STATUTORY REQUIREMENTS**

*State Planning Policy 7.3 Residential Design Codes Volume 1*

The application is required to be determined in accordance with the requirements of the R-Codes which is a State Planning Policy prepared under the *Planning and Development Act 2005* to guide residential development in WA.

*Shire of Gnowangerup Local Planning Scheme No. 2*

The application is required to be determined in accordance with the requirements of Local Planning Scheme No. 2 which is an operative local planning scheme under the *Planning and Development Act 2005*.

*Dividing Fences Act 1961*

The matters affecting the dividing fence are covered by the Act including the construction and repair of dividing fences between owners of land.

**POLICY IMPLICATIONS**

Nil.



IMPACT ON CAPACITY

Nil.

RISK MANAGEMENT CONSIDERATIONS

Strategic Risk Category	Compliance
Consequence Rating	Insignificant
Likelihood Rating	Rare (1)
Acceptance Rating	Low (1)
Risk Acceptance Criteria	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring

FINANCIAL IMPLICATIONS

Statutory development application fee have been paid as set out in the Shire’s Fees and Charges.

STRATEGIC IMPLICATIONS

Nil.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

The Council is considering the retaining walls/fill component along the common boundary and has a number of options available, which are discussed below:

*1 Not approve the proposal*

The Council can refuse the application. If this option was chosen, the Council would have to provide reasons for the refusal.

*2 Approve the proposal*

The Council can choose to approve the proposal, in whole or part, and with or without conditions. If this option was chosen, the retaining walls/fill would be constructed as proposed.

*3 Defer the proposal*

The Council can choose to defer the matter for a period of time and seek additional information from the proponents, if deemed necessary to complete the assessment, before proceeding to make a decision.

This is a discretionary decision, and the applicant has a right to request a review of any decision and/or condition made by the Local Government to the State Administrative Tribunal if aggrieved by the decision and/or any condition.

CONCLUSION

Whilst the retaining walls/fill along the common boundary with Lot 2 do not satisfy the R-Codes requirements, they have been supported by the affected neighbours and it is recommended the proposal be approved.

VOTING REQUIREMENTS

Absolute Majority.

COUNCIL RESOLUTION

Moved: Cr G Stewart

Seconded: Cr K O’Keeffe

**1222.151 That Council**

- 1) Amends its decision of 28 September 2022 meeting (Resolution 0922.99) by deleting condition 6 and approving the proposed retaining wall/fills along the common boundary with Lot 2 for the new dwelling at Lot 56 (No. 7) Railway Crescent, Gnowangerup.**
- 2) Provides a written response to the submitters advising of the decision to approve the retaining walls/fill and thanking them for the submission.**

**CARRIED BY ABSOLUTE MAJORITY: 7/0**

## ADJOINING OWNERS COMMENT FORM DEVELOPMENT APPLICATION REQUIRING ASSESSMENT

### PLEASE BE AWARE THAT YOU ARE UNDER NO OBLIGATION TO SIGN THIS FORM

Where an application seeks to vary the standards prescribed under the City of Albany Local Planning Scheme 1, a local planning Policy; or is to be assessed against the design principles of the Residential Design Codes (R-Codes), the applicant must demonstrate to the City how the objectives of the Scheme, Policy and/or R-Codes are being met.

When considering whether to support such an application, the City will seek the views of adjoining owners, whose property may be affected by the development and will be asked to comment on the proposal.

Please take the time to view the applicant's plans prior to making comment.

Should you wish to discuss the variation with the City prior to signing the form please contact the City's Planning Department on 9841 9333.

The following timeframes apply:

- Comment required due to Local Planning Scheme 1 requirement – 21 days from date of notice;
- Comment required due to Residential Design Codes of Australia requirement – 14 days from date of delivery.

**Comment due by:...**11<sup>th</sup> November 2022

**Please return comments** to the [alisha.hotker@jwh.com.au](mailto:alisha.hotker@jwh.com.au)

Please note that in determining the application your comments will be taken into account, however the City is not obliged to support your views and the applicant and/or developer will be given the opportunity to respond to your comments.

### ADJOINING PROPERTY OWNER(S) DETAILS

Name.... ~~LJ Lewis & Kim Boxwall~~

Lachlan A Lewis + Kristy M Lewis (nee Boxall)

11 Railway Crescent GNOWANGERUP WA 6335 Residential Address

### LOCATION OF PROPOSED DEVELOPMENT

Lot 6, 7/9 Railway Crescent GNOWANGERUP WA 6335

### City of Albany 2016

102 North Road, Yakamia WA 6330 | PO Box 484, ALBANY WA 6331  
Tel: (08) 9841 9333 | Fax: (08) 9841 4099 | Email: [staff@albany.wa.gov.au](mailto:staff@albany.wa.gov.au) | Website: [www.albany.wa.gov.au](http://www.albany.wa.gov.au)

**DETAILS OF PROPOSAL REQUIRING ASSESSMENT**

(to be completed by the applicant)

Comment is requested regarding the following (please provide details):

**Scheme variation or use proposed**

.....  
.....  
.....

**Policy variation**

.....  
.....  
.....

**Residential Design Codes** (e.g. list element to be assessed – visual privacy, lot boundary setback etc)

Variations Sought: Setback and height of the wall from the boundary at all areas where it exceeds 0.5m above natural ground level

**ADJOINING OWNER'S COMMENTS**

~~#~~ we have inspected and signed the attached plans and provide the following comment:

We are happy with variations sought regarding retaining wall and fence.

• only concern is regarding the drainage from the house pad.

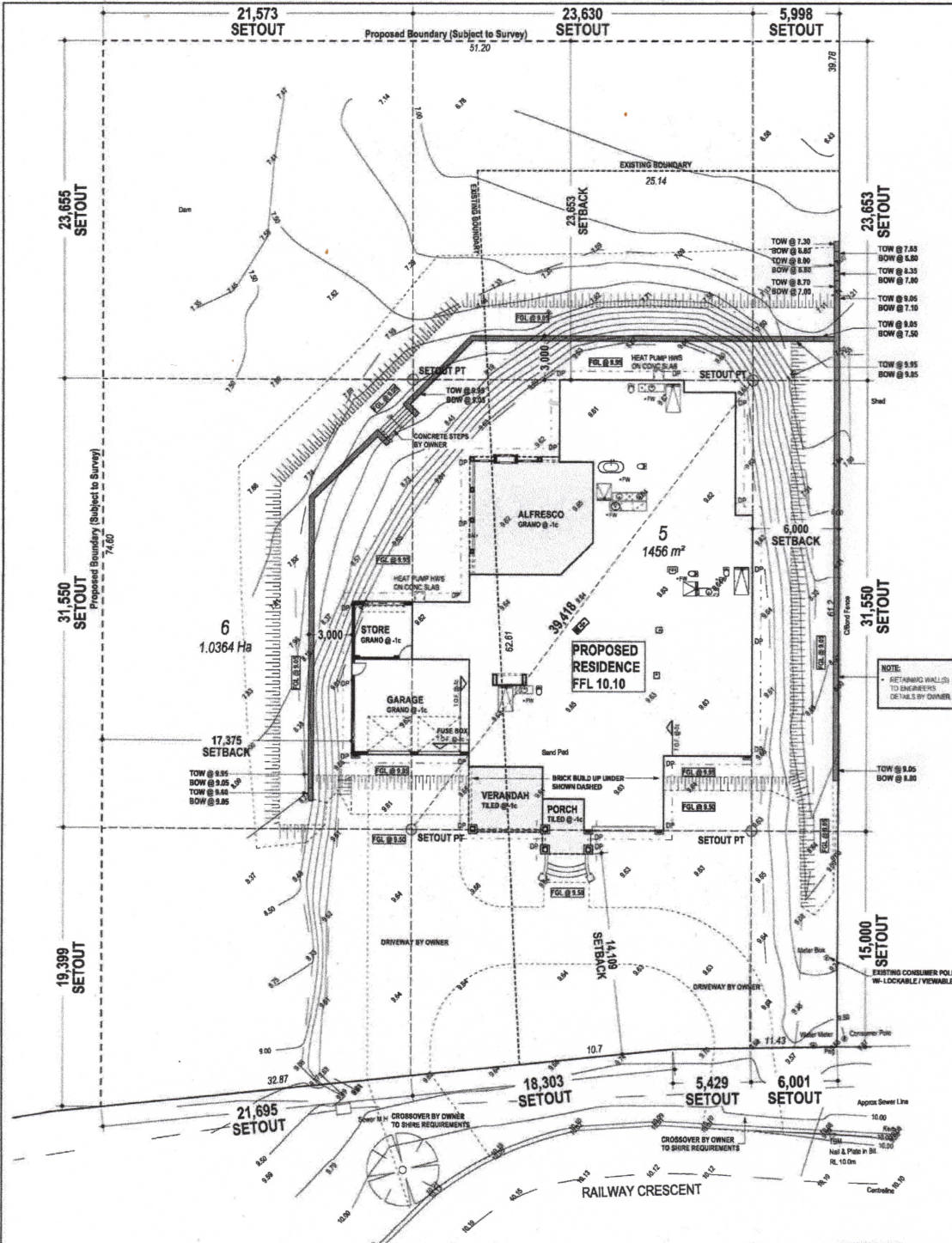
Otherwise we look forward to seeing the fence and house being developed.

Signed: *Sally J. Davis* Date: 11-11-2022 Phone: 0429140183

Signed: *RT* Date: 11-11-2022 Phone: 0427 998 938

**DOCUMENT UNCONTROLLED WHEN PRINTED**

Page 2 of 2



CUSTOM

ADVANCE SPECIFICATION 5001

**COUNTRY BUILDERS**  
GREAT SOUTHERN ALBANY

95 - 105 Sirking Ton, Albany, W.A. 6330.  
Telephone: (08) 9942 8400  
Facsimile: (08) 9942 8411.

REV	NO	BY	DATE	CHK
1	Eng's Details	RP	29/08/22	RP

Sub-contractors to verify all dimensions on site.

THIS IS ONE OF THE DRAWINGS REFERRED TO IN THE CONTRACT.

DATED: / /

OWNER: WITNESS  
OWNER: WITNESS  
BUILDER: WITNESS

CLIENT:  
W. & N. RICHARDSON  
ADDRESS:  
Lot 6 (#7/9)  
Railway Crescent  
GNOWANGERUP

SHEET NO: 9 OF 9  
JOB NO: 303288  
REVISION DATE: 29/08/22

**SITE PLAN**  
1:200

NOTE:  
This is a site survey only. The boundaries shown should be used as a reference only as they have NOT been re-established as part of this survey.

Areas & dimensions are subject to final survey.

Station heights are assumed, TBM = 10.0m.

Sewer information is as supplied by the Water Corporation of W.A. and has not been confirmed on site.

KERB - fully mountable (good condition)  
SEWER - yes  
WATER - yes  
POWER - yes  
TELSTRA - yes  
GAS - Not sighted

**LEGEND**

---	FENCE
---	TOP OF BANK
---	BOTTOM OF BANK
---	OVERHEAD POWERLINE
---	ROAD CENTRELINE
---	WATER METER/CONNECTION
---	POWER DOME
---	SEWER CONNECTION
---	SURVEY CONTROL

**FINISHED AREAS**

LOCATION	AREA
ALFRESCO	61.68
VERANDAH	23.92
PORCH	19.72
TOTAL	105.32

NOTE:  
ALL DRAWINGS TO BE READ IN CONJUNCTION WITH ENGINEER'S DETAILS

WIND CLASSIFICATION AS PER A.S. 4085:  
N2 - FOR GROUND STOREY OF RESIDENCE.  
DURABILITY CLASS:  
R1

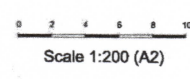
NOTE:  
STORMWATER DISPOSAL BY OWNER TO SHIRE REQUIREMENTS, DOWNPIPES INTERCONNECTED & PIPED 10m AWAY FROM HOUSE TOWARDS THE DAM.

SIGNED OWNER: *[Signature]*

SIGNED OWNER: *[Signature]*

DATE OWNER: 11-11-22

CLIENT: WA COUNTRY BUILDERS (RICHARDSON)	LOT: 5/6 RAILWAY CRESCENT, GNOWANGERUP
PLAN: D69316	C/T Vol/Fol: 1717/348 & 1717/385
SCALE: 1:200 (A2)	MAP REF: SEE SMARTPLAN
AUTHORITY: SHIRE OF GNOWANGERUP	JOB NUMBER: 303288
SHEET SIZE: A2	SURVEY DATE: 30/5/2022



JOHN KINNEAR & ASSOCIATES  
Consulting Surveyors  
45 COLLIE STREET  
PO BOX 289  
ALBANY WA 6331  
PHONE (08) 9942 1333 FAX (08) 9942 1370  
JAA REF 1286 - Silyy A2

**11.5 LIST OF NOVEMBER 2022 ACCOUNTS FOR PAYMENT AND AUTHORISATION**

<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	6 December 2022
<b>Business Unit:</b>	Corporate and Community Services
<b>Responsible Officer:</b>	Cherie Delmage – Deputy Chief Executive Officer
<b>Author:</b>	Sharon Minitier – Senior Finance Officer
<b>Disclosure of Interest:</b>	Nil

ATTACHMENTS

- List of Payments for November 2022

PURPOSE OF THE REPORT

To provide Council with a list of payments processed in the month of November 2022.

BACKGROUND

Nil

COMMENTS

The List of Payments for November 2022 covering the period 01/11/2022 to 30/11/2022 is as follows:

<b>FUND</b>	<b>AMOUNT</b>
Municipal Fund	\$709,650.87
Credit Card	\$ 2,272.58
<b>TOTAL</b>	<b>\$711,923.45</b>

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

*Local Government (Financial Management) Regulations 1996*

Regulation 12 states that:

- (1) *A payment may only be made from the municipal fund or the trust fund —*
  - (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*

(b) otherwise, if the payment is authorised in advance by a resolution of the council.

**POLICY IMPLICATIONS**

Purchasing Policy 4.1

Corporate Credit Card Policy 4.4

**FINANCIAL IMPLICATIONS**

All payments are in line with the Adopted Budget or have been approved by Council as a Budget Amendment.

**STRATEGIC IMPLICATIONS**

Strategic Community Plan

Theme: Our Organisation

Community Priority:

Forward planning and implementation of plans to achieve strategic priorities.

Action: Performance against commitments made.

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

<b>Strategic Risk Category</b>	Financial Sustainability
<b>Consequence Rating</b>	Catastrophic
<b>Likelihood Rating</b>	Unlikely
<b>Acceptance Rating</b>	Acceptable
<b>Risk Acceptance Criteria</b>	Risk Acceptable with adequate controls

**IMPACT ON CAPACITY**

Nil

**ALTERNATE OPTIONS AND THEIR IMPLICATIONS**

Nil

**CONCLUSION**

That Council receive and approve the November 2022 List of Payments as per the Officer's Recommendation.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr M Creagh

**1222.152 That Council:**

**Receives and approves the payment of accounts for November 2022 consisting of:**

- **EFT19301 – EFT19201 totalling \$525,804.47;**
- **Superannuation and Direct Deposits totalling \$183,846.40; and**
- **Corporate Credit Card totalling \$2,272.58**

**UNANIMOUSLY CARRIED: 7/0**



<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT19301	01/11/2022	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$110.00
EFT19302	01/11/2022	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$120.00
EFT19303	01/11/2022	LGRCEU	PAYROLL DEDUCTIONS	\$132.00
EFT19304	03/11/2022	BEST OFFICE SYSTEMS	PHOTOCOPIER COLOUR	\$735.76
EFT19305	03/11/2022	GNOWANGERUP FUEL SUPPLIES	SES FUEL FOR OCTOBER 22	\$1,769.75
EFT19306	03/11/2022	A V TRUCK SERVICES	FAN HUB - VENTILATOR CONTRO	\$4,409.34
EFT19307	03/11/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	BLADES FOR JD MOWER	\$756.48
EFT19308	03/11/2022	ANNA MARIA VAN ZYL	STAFF REIMBURSEMENT - REFRESHMENTS FOR CEO	\$356.22
EFT19309	03/11/2022	ARMADILLO GROUP	REPLACE HYDRAULIC HOSE	\$184.50
EFT19310	03/11/2022	BEST OFFICE SYSTEMS	READINGS FOR RICOH COPIER	\$858.70
EFT19311	03/11/2022	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	CONTROLLED WASTE FOR GNP HOTEL & BUTCHERS GREASE	\$88.00
EFT19312	03/11/2022	DL CONSULTING	ANNUAL ACCOUNTING FEES 2022/23	\$2,268.75
EFT19313	03/11/2022	EDWARDS ISUZU & KATANNING MAZDA	OIL & AIR FILTER	\$315.00
EFT19314	03/11/2022	EFTSURE PTY LTD	MONTHLY SERVICE FEE - FOR FINANCIAL YEAR 2022/23	\$418.00
EFT19315	03/11/2022	FINISHING WA	BINDING OF COUNCIL MINUTES JULY 2020 TO JUNE 2022	\$1,320.55
EFT19316	03/11/2022	GEOFFREY CARBERRY	STAFF REIMBURSEMENT - RECOVERY COORDINATOR	\$131.31
EFT19317	03/11/2022	GNOWANGERUP COMMUNITY RESOURCE CENTRE	STAFFING OF LIBRARY 7,14,21, 28 OCT 22	\$966.29
EFT19318	03/11/2022	GNOWANGERUP FUEL SUPPLIES	25,000 LITRES DIESEL FUEL TO GNP DEPOT	\$56,380.24
EFT19319	03/11/2022	GNOWANGERUP HOTEL	BEER FOR COUNCIL MEETING 26 OCT 2022	\$121.00
EFT19320	03/11/2022	GNOWANGERUP PHARMACY	MEDICAL SUPPLIES FOR SWIMMING POOL	\$119.95
EFT19321	03/11/2022	GNOWANGERUP VOLUNTEER SES UNIT INC	SUPPLY OF SAUSAGE SIZZLE FOR YOUTH WEEK EVENT	\$500.00
EFT19322	03/11/2022	GNP HARDWARE	GAS BOTTLES	\$255.00
EFT19323	03/11/2022	KATANNING GLAZING & SECURITY	REPLACED VANDALISED WINDOW	\$721.60
EFT19324	03/11/2022	KOSTERS OUTDOOR PTY LTD	REPAIRS TO ONGERUP BFB SHED ROLLER DOOR	\$720.00
EFT19325	03/11/2022	LANDGATE	MINING TENEMENTS MINIMUM CHARGE	\$42.15
EFT19326	03/11/2022	LEISURE INSTITUTE OF WESTERN AUSTRALIA AQUATICS	LIWA UNIFORM COSTS	\$110.00
EFT19327	03/11/2022	LO-GO APPOINTMENTS	AS PER CEO RECRUITMENT PROPOSAL - MAY 2022; COUNCIL	\$4,300.62

EFT19328	03/11/2022	LOMAS WILLIAM UGLE	STAFF REIMBURSEMENT - DRIVERS LICENCE	\$46.85
EFT19329	03/11/2022	MC CIVIL CONTRACTORS	TIELINE ROAD REHABILITATION & SEALING CLAIM 1	\$261,179.94
EFT19330	03/11/2022	MCINTOSH & SON - PERTH	REPLACEMENT CUTTING EDGES AND TEETH WITH BOLTS AND	\$1,503.44
EFT19331	03/11/2022	MESSAGEMEDIA	MESSAGING OUTBOUND (10839)	\$1,430.75
EFT19332	03/11/2022	MOTEL LE GRANDE	BREAKFAST - DINNER ADDITIONAL COST TBA (NO ALCOHOL)	\$1,503.40
EFT19333	03/11/2022	OFFICEWORKS	STATIONERY ORDER - SES	\$403.37
EFT19334	03/11/2022	OLUMAYOKUN OLUYEDE	ANNUAL CASH CONTRIBUTION TO MEDICAL CENTRE 2022/23	\$13,750.00
EFT19335	03/11/2022	ONGERUP FARM SUPPLIES	ECONOMY BROOM W/HANDLE	\$20.55
EFT19336	03/11/2022	ONGERUP TYRES & AUTOMOTIVE	REPAIR TYRE MOW PAJERO	\$140.00
EFT19337	03/11/2022	PUBLIC LIBRARIES WESTERN AUSTRALIA	CATEGORY 2 SUB RENEWAL	\$200.00
EFT19338	03/11/2022	RM CONTRACTING & CIVIL	MAINTENCE GRADING - CRACKERUP, COWALELLUP RD	\$19,991.40
EFT19339	03/11/2022	SCAVENGER SUPPLIES PTY LTD	BUSH MASTER FOAM FOR BFB	\$4,400.00
EFT19340	03/11/2022	SOLUTIONS IT	ADMIN OFFICE VOICE CALLS	\$950.44
EFT19341	03/11/2022	T & T WA PTY LTD	PURCHASE REPLACEMENT FOR MWS VEHICLE GN.004	\$9,077.30
EFT19342	03/11/2022	TOLL TRANSPORT PTY LTD	FREIGHT - BUSHFIRE FOAM	\$566.82
EFT19343	03/11/2022	TRUCKLINE	BUYGEN SENSOR WHEEL LH IVECO	\$317.79
EFT19344	03/11/2022	VISIMAX SAFETY PRODUCTS	PERMIT TO SET FIRE TO BUSH - BUSH FIRES ACT	\$872.85
EFT19345	03/11/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES YEARLY FEES 2022/23	\$1,782.00
EFT19346	03/11/2022	WARREN BLACKWOOD WASTE	240L BINS PICK UP 06/10/22; 13/10/22; 20/1022; 27/10/22	\$8,157.78
EFT19347	03/11/2022	WINC. (WORK INCORPORATED)	STATIONERY ORDER	\$368.18
EFT19348	03/11/2022	WITHERS & ASSOCIATES PTY LTD	ANNUAL COST 2022/23 FOR EHO - LLEW WITHERS	\$5,151.30
EFT19349	15/11/2022	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$90.00
EFT19350	15/11/2022	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$120.00
EFT19351	15/11/2022	LGRCEU	PAYROLL DEDUCTIONS	\$132.00
EFT19352	17/11/2022	AA CONTRACTORS	RESHEET GNOWELLEN ROAD	\$18,307.30
EFT19353	17/11/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	WINC ORDER RETURN FREIGHT COST	\$55.00
EFT19354	17/11/2022	AIR LIQUIDE	CYLINDER HIRE FEE - S, M, L	\$204.80
EFT19355	17/11/2022	AUSTRALIA POST	SUPPLY CHARGES OCT 22	\$440.43

EFT19356	17/11/2022	BGL SOLUTIONS	REPLACE 64 SPRINKLERS ON GNP FOOTBALL OVAL; ADJUST ALL 78 SPRINKLERS TO CORRECT HEIGHT; SPRINKLER TYPE - HUNTER I25 S/STELL	\$21,993.36
EFT19357	17/11/2022	BORDEN PRIMARY SCHOOL	DONATION FOR YEAR END AWARDS 2022	\$100.00
EFT19358	17/11/2022	BUILDING AND ENERGY DIVISION DEPT MINES, INDUSTRY	BUILDING PERMITS GBNP22.006; GBNP22.007	\$169.95
EFT19359	17/11/2022	CAST-TECH GROUP	5 'BLACK MAX' POLYPROPLENE PIPES	\$9,016.28
EFT19360	17/11/2022	CHERIE MAY DELMAGE	STAFF REIMBURSEMENT - CORE INTERNET	\$80.00
EFT19361	17/11/2022	CORSIGN WA	REPLACEMENT OF SIGNAGE	\$698.50
EFT19362	17/11/2022	DA & KJ MURRAY	ACCOMMODATION EHO 13 OCT 22; 26 OCT 22	\$240.00
EFT19363	17/11/2022	DAVID NICHOLSON	STAFF REIMBURSEMENT - FUEL & PACKING BOXES	\$408.67
EFT19364	17/11/2022	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	CONTROLLED WASTE DRIVERS LICENCE RENEWAL -	\$240.00
EFT19365	17/11/2022	DONNA LOUISE RODNEY	STAFF REIMBURSEMENT - POLICE CLEARANCE	\$99.00
EFT19366	17/11/2022	GLENELG ESTATE (G MOIR)	GRAVEL 3000M^3	\$17,160.00
EFT19367	17/11/2022	GNOWANGERUP COMMUNITY RESOURCE CENTRE	HIRE OF LARGE SCREEN FOR BUSHFIRE TRAINING	\$75.00
EFT19368	17/11/2022	GNOWANGERUP IGA	BUSHFIRE TRAIING REFRESHMENTS	\$573.95
EFT19369	17/11/2022	GNP HARDWARE	76 BAGS OF RAPID SET CEMENT	\$994.65
EFT19370	17/11/2022	LANDGATE	TITLE SEARCH LOT 98 NORRISH PLACE BORDEN	\$28.20
EFT19371	17/11/2022	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2022-2023 FULL MEMBERSHIP	\$398.25
EFT19372	17/11/2022	OFFICEWORKS	STATIONERY ORDER - TABLET ACCESSORIES + DELIVERY FEES	\$1,168.41
EFT19373	17/11/2022	ONGERUP TYRES & AUTOMOTIVE	REPAIR TYRE - IVECO TRUCK P2081	\$1,570.00
EFT19374	17/11/2022	POWELL SECURITY SERVICES	INSTALLATION OF CCTV AS QUOTED	\$4,712.95
EFT19375	17/11/2022	QHSE INTEGREATED SOLUTIONS PTY LTD	SKYTRUST INTELLIGENCE SYSTEM - ANNUAL LICENCE FEE	\$603.90
EFT19376	17/11/2022	SADLERS BUTCHERS	DINNER COUNCILLOR & EXECUTIVE WORKSHOP 12 OCTOBER	\$422.50
EFT19377	17/11/2022	SOLUTIONS IT	ANNUAL FEE 2022/23	\$4,771.60
EFT19378	17/11/2022	STEWART AND HEATON CLOTHING PTY LTD	J115-WHT - 10 X 92	\$4,445.24
EFT19379	17/11/2022	SUPERLOOP (OPERATIONS) PTY LTD	FIXED WIRELESS COST FOR YEAR 2022/23	\$1.10
EFT19380	17/11/2022	THE WEST AUSTRALIAN	JOB ADVERT - BUILDING MAINTENANCE OFFICER	\$355.20
EFT19381	17/11/2022	TOLL TRANSPORT PTY LTD	FREIGHT CAHRGES - WINC ORDER	\$81.51

EFT19382	17/11/2022	TROPICAL SHADE N SAILS	REINSTATE SHADE SAILS AT GNP COMMUNITY PARK	\$5,643.00
EFT19383	17/11/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES YEARLY FEES 03/11/22; 10/11/22	\$1,881.00
EFT19384	17/11/2022	WBS MODULAR PTY LTD T/A EVOKE LIVING HOMES	CONSTRUCT AND INSTALL 2 X 2 BEDROOM CHALET BUILDINGS	\$7,700.00
EFT19385	17/11/2022	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	WALGA LG CONVENTION AND AGM - 2 TO 4 OCTOBER 2022	\$8,508.75
EFT19386	17/11/2022	WINC. (WORK INCORPORATED)	STATIONERY ORDER - NOVEMBER 2022 - ADMIN	\$705.60
EFT19387	24/11/2022	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$110.00
EFT19388	24/11/2022	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$120.00
EFT19389	24/11/2022	DEPT OF HUMAN SERVICES - DHS OFFICAL ADMINISTERED	PAYROLL DEDUCTIONS	\$362.60
EFT19390	24/11/2022	LGRCEU	PAYROLL DEDUCTIONS	\$110.00
EFT19391	25/11/2022	KOJONUP COMMERCIAL HOTEL PTY LTD	ACCOMMODATION - BWTM TRAINING	\$276.50
EFT19392	25/11/2022	QHSE INTEGREATED SOLUTIONS PTY LTD	SKYTRUST INTELLIGENCE SYSTEM	\$603.90
DD5493.1	01/11/2022	AUSTRALIAN TAXATION OFFICE	JULY 2022 BAS	\$17,043.00
DD5496.1	03/11/2022	HOUSING AUTHORITY	MANAGER OF WORKS - WATER USAGE PERIOD 17.08.22 -	\$13.34
DD5496.2	07/11/2022	TELSTRA	PHONE CHARGES	\$370.41
DD5501.1	01/11/2022	BENDIGO COMMUNITY BANK	BPAY BILLER FEE	\$60.07
DD5501.2	01/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$32,381.05
DD5501.3	01/11/2022	WESTNET	CEO HOME INTERNET	\$277.83
DD5507.1	09/11/2022	AWARE SUPER	PAYROLL DEDUCTIONS	\$8,351.95
DD5507.2	09/11/2022	THE TRUSTEE FOR MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$206.04
DD5507.3	09/11/2022	WALGS PLAN	PAYROLL DEDUCTIONS	\$289.43
DD5507.4	09/11/2022	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	PAYROLL DEDUCTIONS	\$1,082.00
DD5507.5	09/11/2022	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$837.67
DD5507.6	09/11/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$3,614.52
DD5507.7	09/11/2022	THE PIPA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$582.67
DD5507.8	09/11/2022	ANZ SMART CHOICE SUPER	SUPERANNUATION CONTRIBUTIONS	\$98.79
DD5507.9	09/11/2022	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$61.81
DD5509.1	02/11/2022	HOUSING AUTHORITY	MOW RENT	\$480.00
DD5509.2	02/11/2022	BENDIGO COMMUNITY BANK	TYRO FEES	\$393.48

DD5509.3	02/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$9,216.60
DD5511.1	14/11/2022	WATER CORPORATION	WATER SUPPLY CHARGES FOR SEPT/OCT 2022	\$256.94
DD5511.2	14/11/2022	SYNERGY	GNP SPORTING COMPLEX POWER FOR PERIOD 20/09/2020 -	\$1,453.94
DD5521.1	17/11/2022	WATER CORPORATION	SUPPLY CHARGES - 63 DAYS	\$125.86
DD5521.2	17/11/2022	TELSTRA	SUPPLY CHARGES OCT 22	\$170.39
DD5521.3	11/11/2022	DEPARTMENT OF TRANSPORT	SES TRAILER LICENCE FEE	\$24.85
DD5529.1	03/11/2022	SYNERGY	SUPPLY PERIOD 57 DAYS	\$115.64
DD5529.2	03/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$555.05
DD5529.3	03/11/2022	BENDIGO COMMUNITY BANK	BANKS FEES	\$6.75
DD5531.1	04/11/2022	SYNERGY	SUPPLY PERIOD 59 DAYS	\$127.88
DD5531.2	04/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$1,877.95
DD5533.1	07/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$10,092.05
DD5533.2	07/11/2022	BENDIGO COMMUNITY BANK	BANK FEES	\$4.00
DD5535.1	08/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$14,759.95
DD5537.1	09/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$5,378.95
DD5539.1	10/11/2022	BENDIGO COMMUNITY BANK	BANK FEES	\$6.00
DD5539.2	10/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$37.00
DD5541.1	11/11/2022	WATER CORPORATION	WATER CHARGES AND USAGE	\$11.19
DD5541.2	11/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$6,767.05
DD5543.1	15/11/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING	\$1,265.60
DD5543.2	15/11/2022	BENDIGO COMMUNITY BANK	BANK FEES	\$0.45
DD5546.1	23/11/2022	AWARE SUPER	PAYROLL DEDUCTIONS	\$5,485.94
DD5546.2	23/11/2022	THE TRUSTEE FOR MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$402.16
DD5546.3	23/11/2022	WALGS PLAN	PAYROLL DEDUCTIONS	\$289.43
DD5546.4	23/11/2022	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	PAYROLL DEDUCTIONS	\$1,828.45
DD5546.5	23/11/2022	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$679.44
DD5546.6	23/11/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$2,647.22
DD5546.7	23/11/2022	THE PIPA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$602.32

DD5546.8	23/11/2022 ANZ SMART CHOICE SUPER	SUPERANNUATION CONTRIBUTIONS	\$109.19
DD5546.9	23/11/2022 PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$61.81
DD5549.1	14/11/2022 BENDIGO COMMUNITY BANK	BANK FEES	\$2,276.58
DD5549.2	14/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$989.80
DD5551.1	16/11/2022 HOUSING AUTHORITY	MOW RENT	\$480.00
DD5551.2	16/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$1,348.80
DD5554.1	17/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$103.15
DD5554.2	17/11/2022 BENDIGO COMMUNITY BANK	BANK FEES	\$5.25
DD5556.1	18/11/2022 WESTERN AUSTRALIAN TREASURY CORPORATION	YOUGENUP CENTRE LOAN 273 INTEREST	\$12,903.65
DD5556.2	18/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$13,146.55
DD5556.3	18/11/2022 3E ADVANTAGE PTY LIMITED	PHOTOCOPIER LEASE	\$418.00
DD5558.1	21/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$459.10
DD5558.2	21/11/2022 BENDIGO COMMUNITY BANK	BANK FEES	\$4.00
DD5560.1	22/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$6,718.25
DD5560.2	22/11/2022 SYNERGY	SUPPLY PERIOD 30 DAYS	\$3,857.71
DD5562.1	23/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$2,538.10
DD5565.1	24/11/2022 BENDIGO COMMUNITY BANK	BANK FEES	\$6.60
DD5565.2	24/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$279.60
DD5569.1	25/11/2022 SYNERGY	SUPPLY PERIOD 59 DAYS	\$327.88
DD5569.2	25/11/2022 BENDIGO COMMUNITY BANK	BANK FEES	\$0.30
DD5569.3	25/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$1,219.40
DD5571.1	28/11/2022 SYNERGY	SUPPLY PERIOD 62 DAYS	\$883.61
DD5571.2	28/11/2022 BENDIGO COMMUNITY BANK	BANK FEES	\$4.00
DD5571.3	28/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$385.15
DD5573.1	29/11/2022 SYNERGY	SUPPLY PERIOD 61 DAYS	\$119.75
DD5573.2	29/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$663.55
DD5575.1	30/11/2022 SYNERGY	SUPPLY PERIOD 59 DAYS	\$774.38
DD5575.2	30/11/2022 DEPARTMENT OF TRANSPORT	DOT LICENSING	\$250.05

DD5575.3	30/11/2022	WATER CORPORATION	WATER USAGE AND CHARGES	\$1,327.44
DD5575.4	30/11/2022	HOUSING AUTHORITY	MOW RENT	\$480.00
DD5579.1	17/11/2022	AUSTRALIAN TAXATION OFFICE	FEES OWED TO ATO	\$250.94
DD5507.10	09/11/2022	SPIRIT SUPER	SUPERANNUATION CONTRIBUTIONS	\$263.08
DD5507.11	09/11/2022	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$276.87
DD5546.10	23/11/2022	SPIRIT SUPER	SUPERANNUATION CONTRIBUTIONS	\$281.43
DD5546.11	23/11/2022	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$299.32
				<b>\$709,650.87</b>

Breakdown of Credit Card Expenditure

Vibe Gidgegannup	Fuel for GN.001	89.59
Coles Express	Fuel for GN.001	96.39
Stumpys Gateway	Fuel for GN.001	52.19
IGA Gnowangerup	Refreshments for Council	64.78
Bunnings	Purchase of 2 x Urns	216.86
Crown Perth Bistro	Meals for Councillors	1066.99
Crown Towers	Refreshments for Council	105.89
Crown Perth MerryWell	Refreshments for Council	27.00
Vibe Wanneroo	Fuel for GN.00	87.30
EG Group	Fuel for GN.00	71.59
Murray Hotel	Accommodation for Recovery Coordinator Training	390.00
Bendigo Bank	Credit Card Fees	4.00
		<b>2272.58</b>

**11.6 NOVEMBER 2022 MONTHLY FINANCIAL STATEMENTS**

<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	6 December 2022
<b>Business Unit:</b>	Corporate and Community Services
<b>Officer:</b>	Darren Long – Finance Consultant
<b>Disclosure of Interest:</b>	Nil

ATTACHMENTS

Monthly Financial Statements for the period of 01/11/2022 to 30/11/2022; and

- Statement of Financial Activity
- Report on Material Differences
- Comprehensive Income by Program and Nature & Type
- Statement of Cash Flows
- Current Assets and Liabilities

PURPOSE OF THE REPORT

For Council to receive the September Monthly Financial Statements for the period of 01/11/2022 to 30/11/2022.

BACKGROUND

Nil

COMMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

*Local Government (Financial Management) Regulations 1996*

POLICY IMPLICATIONS

There are no Policy Implications at the time of writing this report.

FINANCIAL IMPLICATIONS

There are no Financial Implications at the time of writing this report.



**STRATEGIC IMPLICATIONS**

Strategic Community Plan

Theme: Our Organisation

Community Priority:

Forward planning and implementation of plans to achieve strategic priorities.

Action: Performance against commitments made.

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

<b>Strategic Risk Category</b>	Financial Sustainability
<b>Consequence Rating</b>	Catastrophic
<b>Likelihood Rating</b>	Unlikely
<b>Acceptance Rating</b>	Acceptable
<b>Risk Acceptance Criteria</b>	Risk Acceptable with adequate controls

**IMPACT ON CAPACITY**

Nil

**ALTERNATE OPTIONS AND THEIR IMPLICATIONS**

Nil

**CONCLUSION**

The presentation of the Monthly Financial Statements is a legislative requirement that is presented as a standard item in the Ordinary Council Meeting (OCM) Agenda.

**VOTING REQUIREMENTS**

Simple Majority

**COUNCIL RESOLUTION**

**Moved: Cr R O’Meehan**

**Seconded: Cr M Creagh**

**1222.153 That Council:**

**Receives the Monthly Financial Statements for the month of November 2022.**

**UNANIMOUSLY CARRIED: 7/0**



# MONTHLY FINANCIAL REPORT

**30 NOVEMBER 2022**

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**SHIRE OF GNOWANGERUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDING 30 NOVEMBER 2022**

	NOTES	2022-23 ANNUAL BUDGET	2022-23 YTD ACTUAL
<b>EXPENDITURE (Excluding Finance Costs)</b>		<b>\$</b>	<b>\$</b>
General Purpose Funding		(110,280)	(28,243)
Governance		(961,258)	(361,711)
Law, Order, Public Safety		(437,902)	(136,796)
Health		(355,241)	(113,866)
Education and Welfare		(30,363)	(11,019)
Housing		(33,409)	(5,721)
Community Amenities		(644,240)	(170,160)
Recreation and Culture		(1,689,363)	(378,353)
Transport		(3,310,601)	(712,756)
Economic Services		(121,840)	(32,720)
Other Property and Services		(540,555)	(317,324)
		<b>(8,235,051)</b>	<b>(2,268,669)</b>
<b>REVENUE</b>			
General Purpose Funding		4,336,491	4,376,191
Governance		3,000	1,000
Law, Order, Public Safety		95,370	70,521
Health		900	704
Education and Welfare		11,200	0
Housing		94,028	38,741
Community Amenities		304,222	305,679
Recreation and Culture		24,975	6,873
Transport		969,097	1,112,893
Economic Services		17,090	1,899
Other Property & Services		90,541	70,088
		<b>5,946,914</b>	<b>5,984,589</b>
	<i>Increase(Decrease)</i>	<b>(2,288,137)</b>	<b>3,715,919</b>
<b>FINANCE COSTS</b>			
General Purpose Funding		0	0
Housing		(4,840)	(2,493)
Recreation & Culture		(12,543)	(3,573)
Other Property & Services		(475)	(112)
Total Finance Costs		<b>(17,858)</b>	<b>(6,178)</b>
<b>NON-OPERATING REVENUE</b>			
Housing		266,666	0
Transport		1,389,490	479,401
Economic Services		107,416	0
Other Property & Services		80,000	0
Total Non-Operating Revenue		<b>2,365,572</b>	<b>479,401</b>
<b>PROFIT/(LOSS) ON SALE OF ASSETS</b>			
Transport Profit		0	0
Transport Loss		0	0
Total Profit/(Loss)		<b>0</b>	<b>0</b>
<b>NET RESULT</b>		<b>59,577</b>	<b>4,189,142</b>
<b>Other Comprehensive Income</b>			
Changes on revaluation of non-current assets		0	0
Total Abnormal Items		<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>59,577</b>	<b>4,189,142</b>

**SHIRE OF GNOWANGERUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE/TYPE**  
**FOR THE PERIOD ENDING 30 NOVEMBER 2022**

	<b>2022-23 BUDGET</b>	<b>2022-23 ACTUAL</b>
<b>Expenses</b>		
Employee Costs	(2,736,458)	(1,099,320)
Materials and Contracts	(2,251,127)	(678,545)
Utility Charges	(186,258)	(55,931)
Depreciation on Non-Current Assets	(2,348,139)	0
Interest Expenses	(18,323)	(6,178)
Insurance Expenses	(289,946)	(286,247)
Other Expenditure	(422,658)	(148,626)
	<b>(8,252,909)</b>	<b>(2,274,847)</b>
<b>Revenue</b>		
Rates	4,315,060	4,330,653
Operating Grants, Subsidies and Contributions	420,329	518,120
Fees and Charges	321,911	205,735
Service Charges	0	0
Interest Earnings	26,200	27,261
Other Revenue	863,414	902,820
	<b>5,946,914</b>	<b>5,984,589</b>
	<b>(2,305,995)</b>	<b>3,709,741</b>
Non-Operating Grants, Subsidies & Contributions	2,365,572	479,401
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0
Profit on Asset Disposals	0	0
Loss on Asset Disposals	0	0
	<b>2,365,572</b>	<b>479,401</b>
<b>Net Result</b>	<b>59,577</b>	<b>4,189,142</b>
<b>Other Comprehensive Income</b>		
Changes on revaluation of non-current assets	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>59,577</b>	<b>4,189,142</b>

**SHIRE OF GNOWANGERUP**  
**FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE**  
**FOR THE PERIOD ENDING 30 NOVEMBER 2022**

	2022-23 ANNUAL BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VARIANCE
<b>OPERATING REVENUE</b>						
Exgratia Rates & Specified Area Rates	\$ 218,947	\$ 218,947	\$ 226,753	Within Threshold	Within Threshold	
Operating Grants, Subsidies and Contributions	420,329	296,187	518,120	221,933	75%	▲
Fees and Charges	321,911	200,042	205,735	Within Threshold	Within Threshold	
Interest Earnings	26,200	16,832	27,261	10,429	62%	▲
Other Revenue	863,414	829,377	902,820	73,443	Within Threshold	
Profit on disposal of assets	0	0				
	<b>1,850,801</b>	<b>1,561,385</b>	<b>1,880,689</b>			
<b>LESS OPERATING EXPENDITURE</b>						
Employee Costs	(2,736,458)	(1,110,212)	(1,099,320)	10,892	Within Threshold	
Materials and Contracts	(2,251,127)	(938,529)	(678,545)	259,983	(28%)	
Utility Charges	(186,258)	(76,864)	(55,931)	20,934	(27%)	
Depreciation on Non-Current Assets	(2,348,139)	(978,000)	0	978,000	(100%)	
Interest Expenses	(18,323)	(6,264)	(6,178)	Within Threshold	Within Threshold	
Insurance Expenses	(289,946)	(288,326)	(286,247)	Within Threshold	Within Threshold	
Loss on disposal of assets	0	0	0	Within Threshold	0%	
Other Expenditure	(422,658)	(192,467)	(148,626)	43,841	(23%)	
	<b>(8,252,909)</b>	<b>(3,590,661)</b>	<b>(2,274,847)</b>			
<i>Increase(Decrease)</i>	<b>(6,402,108)</b>	<b>(2,029,276)</b>	<b>(394,159)</b>			
<b>ITEMS EXCLUDED FROM OPERATIONS</b>						
Movement in Employee Benefits (Non-current)	75,612	0	0	Within Threshold	0%	
Loss on the disposal of assets	0	0	0	Within Threshold	0%	
(Profit) on the disposal of assets	0	0	0	Within Threshold	0%	
Depreciation Written Back	2,348,139	978,000	0	(978,000)	(100%)	▼
	<b>2,423,751</b>	<b>978,000</b>	<b>0</b>			
<i>Sub Total</i>	<b>(3,978,357)</b>	<b>(1,051,276)</b>	<b>(394,159)</b>			
<b>INVESTING ACTIVITIES</b>						
Purchase of Land	0					
Purchase Buildings	(923,917)	(111,900)	(35,035)	76,865	(69%)	
Purchase Plant and Equipment	(857,500)	(17,500)	(59,182)	(41,682)	238%	
Purchase Furniture and Equipment	(7,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Roads	(1,948,792)	(575,575)	(1,149,536)	(573,961)	100%	
Infrastructure Assets - Footpaths	(50,000)	(12,500)	0	12,500	(100%)	
Infrastructure Assets - Aerodromes	(333,050)	(333,050)	0	333,050	(100%)	
Infrastructure Assets - Drainage	(5,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Sewerage	(20,000)	0	(49)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(3,671)	(3,671)	0	Within Threshold	(100%)	
Infrastructure Assets - Solid Waste	0	0	0	Within Threshold	0%	
Infrastructure Assets - Other	(147,425)	(24,700)	(79,125)	(54,425)	(220%)	
Proceeds from Sale of Assets	240,000	30,000	34,545	Within Threshold	15%	
Contributions for the Development of Assets	2,365,572	523,510	479,401	(44,109)	Within Threshold	
<b>Amount Attributable to Investing Activities</b>	<b>(1,690,783)</b>	<b>(525,386)</b>	<b>(808,980)</b>			
<b>FINANCING ACTIVITIES</b>						
Repayment of Debt - Loan Principal	(103,381)	(39,102)	(39,102)	Within Threshold	Within Threshold	
Repayment of Debt - Finance Lease	(4,360)	(1,816)	(1,788)	Within Threshold	Within Threshold	
Self Supporting Loan Principal Income	5,477	0	0	Within Threshold	0%	
Loan Advances to Community Groups	0	0	0	Within Threshold	0%	
Transfer to Reserves	(525,378)	(208)	(5,167)	Within Threshold	(2381%)	
Transfer from Reserves	110,000	0	0	Within Threshold	0%	
	<b>(517,642)</b>	<b>(41,126)</b>	<b>(46,057)</b>			
Plus Rounding						
<i>Sub Total</i>	<b>(6,186,782)</b>	<b>(1,617,789)</b>	<b>(1,249,196)</b>			
<b>FUNDING FROM</b>						
Loans Raised	0	0	0	Within Threshold	0%	
Estimated Opening Surplus at 1 July	2,090,669	2,090,669	3,003,064	912,395	44%	▲
Amount Raised from General Rates	4,096,113	4,096,113	4,103,900	7,787	Within Threshold	
	<b>6,186,782</b>	<b>6,186,782</b>	<b>7,106,964</b>			
<b>NET SURPLUS/(DEFICIT)</b>	<b>(0)</b>	<b>4,568,993</b>	<b>5,857,768</b>			

**SHIRE OF GNOWANGERUP  
FINANCIAL ACTIVITY STATEMENT BY PROGRAM  
FOR THE PERIOD ENDING 30 NOVEMBER 2022**

	2022-23 ANNUAL BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)
<b>OPERATING REVENUE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>		
General Purpose Funding	240,378	151,031	272,291	121,260	80%
Governance	3,000	0	1,000	Within Threshold	0%
Law, Order Public Safety	95,370	48,003	70,521	22,518	47%
Health	900	100	704	Within Threshold	604%
Education and Welfare	11,200	4,665	0	Within Threshold	(100%)
Housing	94,028	39,163	38,741	Within Threshold	Within Threshold
Community Amenities	304,222	294,762	305,679	10,917	Within Threshold
Recreation and Culture	24,975	13,629	6,873	Within Threshold	(50%)
Transport	969,097	969,042	1,112,893	143,851	15%
Economic Services	17,090	3,416	1,899	Within Threshold	(44%)
Other Property and Services	90,541	37,574	70,088	32,514	87%
	<b>1,850,801</b>	<b>1,561,385</b>	<b>1,880,689</b>		
<b>LESS OPERATING EXPENDITURE</b>					
General Purpose Funding	(110,280)	(36,853)	(28,243)	Within Threshold	(23%)
Governance	(961,258)	(410,040)	(361,711)	48,329	(12%)
Law, Order, Public Safety	(437,902)	(183,894)	(136,796)	47,098	(26%)
Health	(355,241)	(133,311)	(113,866)	19,445	(15%)
Education and Welfare	(30,363)	(12,066)	(11,019)	Within Threshold	Within Threshold
Housing	(38,249)	(18,188)	(8,214)	Within Threshold	(55%)
Community Amenities	(644,240)	(287,975)	(170,160)	117,815	(41%)
Recreation and Culture	(1,701,906)	(754,385)	(381,926)	372,459	(49%)
Transport	(3,310,601)	(1,370,487)	(712,756)	657,730	(48%)
Economic Services	(121,840)	(45,638)	(32,720)	12,918	(28%)
Other Property & Services	(541,030)	(337,824)	(317,436)	20,388	Within Threshold
	<b>(8,252,909)</b>	<b>(3,590,661)</b>	<b>(2,274,847)</b>		
<i>Increase(Decrease)</i>	<b>(6,402,108)</b>	<b>(2,029,276)</b>	<b>(394,159)</b>		
<b>ITEMS EXCLUDED FROM OPERATIONS</b>					
Movement in Employee Benefits (Non-current)	75,612	0	0	Within Threshold	0%
Loss on the disposal of assets	0	0	0	Within Threshold	0%
(Profit) on the disposal of assets	0	0	0	Within Threshold	0%
Depreciation Written Back	2,348,139	978,000	0	(978,000)	(100%)
	<b>2,423,751</b>	<b>978,000</b>	<b>0</b>		
<i>Sub Total</i>	<b>(3,978,357)</b>	<b>(1,051,276)</b>	<b>(394,159)</b>		
<b>INVESTING ACTIVITIES</b>					
Purchase of Land	0				
Purchase Buildings	(923,917)	(111,900)	(35,035)	76,865	(69%)
Purchase Plant and Equipment	(857,500)	(17,500)	(59,182)	(41,682)	238%
Purchase Furniture and Equipment	(7,000)	0	0	Within Threshold	0%
Infrastructure Assets - Roads	(1,948,792)	(575,575)	(1,149,536)	(573,961)	100%
Infrastructure Assets - Footpaths	(50,000)	(12,500)	0	12,500	(100%)
Infrastructure Assets - Aerodromes	(333,050)	(333,050)	0	333,050	(100%)
Infrastructure Assets - Drainage	(5,000)	0	0	Within Threshold	0%
Infrastructure Assets - Sewerage	(20,000)	0	(49)	Within Threshold	0%
Infrastructure Assets - Parks & Ovals	(3,671)	(3,671)	0	Within Threshold	(100%)
Infrastructure Assets - Other	(147,425)	(24,700)	(79,125)	(54,425)	220%
Proceeds from Sale of Assets	240,000	30,000	34,545	Within Threshold	15%
Contributions for the Development of Assets	2,365,572	523,510	479,401	(44,109)	Within Threshold
<b>Amount Attributable to Investing Activities</b>	<b>(1,690,783)</b>	<b>(525,386)</b>	<b>(808,980)</b>		
<b>FINANCING ACTIVITIES</b>					
Repayment of Debt - Loan Principal	(103,381)	(39,102)	(39,102)	Within Threshold	Within Threshold
Repayment of Debt - Finance Lease	(4,360)	(1,816)	(1,788)	Within Threshold	Within Threshold
Self Supporting Loan Principal Income	5,477	0	0	Within Threshold	0%
Loan Advances to Community Groups	0	0	0	Within Threshold	0%
Transfer to Reserves	(525,378)	(208)	(5,167)	Within Threshold	2381%
Transfer from Reserves	110,000	0	0	Within Threshold	0%
	<b>(517,642)</b>	<b>(41,126)</b>	<b>(46,057)</b>		
Plus Rounding					
<i>Sub Total</i>	<b>(6,186,782)</b>	<b>(1,617,789)</b>	<b>(1,249,196)</b>		
<b>FUNDING FROM</b>					
Loans Raised	0	0	0	Within Threshold	0%
Estimated Opening Surplus at 1 July	2,090,669	2,090,669	3,003,064	912,395	44%
Amount Raised from General Rates	4,096,113	4,096,113	4,103,900	7,787	Within Threshold
	<b>6,186,782</b>	<b>6,186,782</b>	<b>7,106,964</b>		
<b>NET SURPLUS/(DEFICIT)</b>	<b>(0)</b>	<b>4,568,993</b>	<b>5,857,768</b>		

**SHIRE OF GNOWANGERUP  
SUMMARY OF CURRENT ASSETS AND LIABILITIES  
FOR THE PERIOD ENDING 30 NOVEMBER 2022**

	<b>ACTUAL YTD</b>	<b>ACTUAL 30 JUNE 2022</b>
Cash - Unrestricted	5,430,719	2,646,058
Cash - Restricted Reserves	2,123,865	2,118,697
Accounts Receivable - Rates	915,784	254,834
Accounts Receivable - Sundry	1,077,373	78,251
GST Receivable	104,125	10,853
Inventories	33,616	63,785
Loans - Clubs	0	0
<b>CURRENT ASSETS</b>	<b>9,685,481</b>	<b>5,172,479</b>
<b>LESS: CURRENT LIABILITIES</b>		
Payables	(711,560)	(108,229)
ATO Liabilities	(49,812)	(14,476)
Contract Liabilities	(605,574)	(429,708)
Employee Provisions	(334,196)	(334,196)
Accrued Interest on Loans	(2,707)	(2,707)
Interest Bearing Loans	(66,141)	(97,902)
Lease Liabilities	(2,430)	(4,218)
<b>CURRENT LIABILITIES</b>	<b>(1,772,420)</b>	<b>(991,437)</b>
<b>EXCLUSIONS</b>		
Cash - Restricted Reserves	(2,123,865)	(2,118,697)
Interest Bearing Loans	66,141	97,902
Lease Liabilities	2,430	4,218
	<b>(2,055,294)</b>	<b>(2,016,577)</b>
Rounding	0	1
<b>NET CURRENT POSITION - SURPLUS/(DEFICIT)</b>	<b>5,857,768</b>	<b>2,164,466</b>

**SHIRE OF GNOWANGERUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 30 NOVEMBER 2022**

**EXPLANATION OF MATERIAL VARIANCES**

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 3 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on this page will be reported below.

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

For the Shire of Gnowangerup, material variances are to be reported when exceeding 10%, and a minimum of \$10,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Revenue</u>						
Operating Grants & Contributions	296,187	518,120	221,933	75%	Permanent	General purpose grant, local road grant and MRWA preservation grant allocations received higher.
Other Revenue	829,377	902,820	73,443	Within Threshold	Permanent	Natural disaster reimbursement of \$838,590 from DFES received earlier than anticipated
<u>Operating Expenses</u>						
Employee Costs	(1,110,212)	(1,099,320)	10,892	Within Threshold	Timing	Wages and superannuation expenses for period lower than forecast.
Materials & Contracts	(938,529)	(678,545)	259,983	-28%	Timing	Medical centre contract expenses and recycling contract expenses lower for reporting period.
Depreciation on Non-Current Assets	(978,000)	0	978,000	-100%	Timing	Depreciation unable to be raised until prior year audit is finalised.
Other Expenses	(192,467)	(148,626)	43,841	-23%	Timing	Member conference expenses lower for reporting period. Member donations and grants expenses higher for reporting period.
<u>Surplus</u>						
Surplus Carried Forward	2,090,669	3,003,064	912,395	44%	Permanent	Year end adjustments and accruals resulted in higher surplus.



**SHIRE OF GNOWANGERUP**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDING 30 NOVEMBER 2022**

	Note	2021-2022 ACTUAL \$	2022-23 ACTUAL \$	Variance \$
<b>Current assets</b>				
Unrestricted Cash & Cash Equivalents		2,646,058	5,430,719	2,784,661
Restricted Cash & Cash Equivalents		2,118,697	2,123,865	5,168
Trade and other receivables		333,085	2,097,282	1,764,197
Inventories		63,785	33,616	-30,170
Other assets		0	0	0
<b>Total current assets</b>		<b>5,161,625</b>	<b>9,685,482</b>	4,523,856
<b>Non-current assets</b>				
Trade and other receivables		117,185	117,185	0
Self Supporting Loans		60,000	60,000	0
Other Financial Assets - WALGA Unit Trust		77,804	77,804	0
Land		1,101,537	1,101,537	0
Buildings		28,716,603	28,764,805	48,202
Plant & Equipment		4,088,957	4,107,468	18,511
Furniture & Equipment		65,333	65,333	0
Infrastructure Assets - Roads		77,193,398	79,320,601	2,127,204
Infrastructure Assets - Footpaths		684,152	684,152	0
Infrastructure Assets - Drainage		3,421,730	3,421,730	0
Infrastructure Assets - Parks & Ovals		5,645,793	5,689,293	43,500
Infrastructure Assets - Other		905,604	934,186	28,583
Infrastructure Assets - Sewerage		220,409	220,458	49
Infrastructure Assets - Airport		2,895,031	2,895,031	0
Infrastructure Assets - Solid Waste		309,281	309,281	0
Right of Use Assets		10,464	10,464	0
<b>Total non-current assets</b>		<b>125,513,281</b>	<b>127,779,329</b>	2,266,049
<b>Total assets</b>		<b>130,674,906</b>	<b>137,464,811</b>	6,789,905
<b>Current liabilities</b>				
Trade and other payables		114,560	764,079	-649,518
Contract Liabilities		429,708	605,574	-175,866
Interest-bearing loans and borrowings		97,902	66,141	31,761
Bonds and Deposits		0	0	-0
Finance Lease Liability		4,218	2,430	1,788
Provisions		334,196	334,196	0
<b>Total current liabilities</b>		<b>980,585</b>	<b>1,772,420</b>	-791,835
<b>Non-current liabilities</b>				
Interest-bearing loans and borrowings		526,929	519,589	7,341
Finance Lease Liability		9,200	9,200	0
Provisions		42,041	42,041	0
<b>Total non-current liabilities</b>		<b>578,171</b>	<b>570,830</b>	7,341
<b>Total liabilities</b>		<b>1,558,756</b>	<b>2,343,250</b>	-784,494
<b>Net assets</b>		<b>129,116,151</b>	<b>135,121,561</b>	6,005,410
<b>Equity</b>				
Retained surplus		44,378,873	46,189,972	1,811,099
Net Result		0	4,189,142	4,189,142
Reserve - asset revaluation		82,618,581	82,618,581	0
Reserve - Cash backed		2,118,697	2,123,865	5,168
<b>Total equity</b>		<b>129,116,151</b>	<b>135,121,560</b>	6,005,409

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

**SHIRE OF GNOWANGERUP  
STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDING 30 NOVEMBER 2022**

	<b>2022-23 ACTUAL</b>	<b>2022-2023 BUDGET</b>	<b>2022-2023 ACTUAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash Flows from operating activities</b>			
<b>Payments</b>			
Employee Costs	(2,682,162)	(2,660,844)	(1,102,027)
Materials & Contracts	(3,137,935)	(2,245,747)	3,162
Utilities (gas, electricity, water, etc)	(153,456)	(186,258)	(55,931)
Insurance	(24,353)	(18,323)	(286,247)
Interest Expense	(213,885)	(289,946)	(329,707)
Goods and Services Tax Paid	(605,281)	0	0
Other Expenses	(280,085)	(428,038)	(148,626)
	<b>(7,097,157)</b>	<b>(5,829,156)</b>	<b>(1,919,377)</b>
<b>Receipts</b>			
Rates	4,197,754	4,315,060	3,648,327
Operating Grants & Subsidies	3,079,760	420,329	518,064
Fees and Charges	349,915	321,911	205,735
Interest Earnings	42,550	27,373	27,261
Goods and Services Tax	646,286	0	(88,596)
Other	139,710	862,241	746,182
	<b>8,455,975</b>	<b>5,946,914</b>	<b>5,056,973</b>
<b>Net Cash flows from Operating Activities</b>	<b>1,358,818</b>	<b>117,758</b>	<b>3,137,596</b>
<b>Cash flows from investing activities</b>			
<b>Payments</b>			
Purchase of Land	0	0	0
Purchase of Buildings	(51,463)	(923,917)	(35,035)
Purchase Plant and Equipment	(204,605)	(857,500)	(59,182)
Purchase Furniture and Equipment	(1,021,238)	(7,000)	0
Purchase Road Infrastructure Assets	(2,158,676)	(1,948,792)	(1,149,535)
Purchase of Footpath Assets	0	(50,000)	0
Purchase Aerodrome Assets	0	(333,050)	0
Purchase Drainage Assets	0	(5,000)	0
Purchase Sewerage Assets	0	(20,000)	(49)
Purchase Parks & Ovals Assets	(51,287)	(3,671)	0
Purchase Infrastructure Other Assets	(51,626)	(147,425)	(79,125)
Purchase Right of Use Assets	0	0	0
<b>Receipts</b>			
Proceeds from Sale of Assets	530,310	240,000	34,545
Non-Operating grants used for Development of Assets	1,697,470	1,935,864	655,267
	<b>(1,311,115)</b>	<b>(2,120,491)</b>	<b>(633,113)</b>
<b>Cash flows from financing activities</b>			
Repayment of Debentures	(556,784)	(103,381)	(39,102)
Repayment of Finance Leases	(8,107)	(4,360)	(1,788)
Advances to Community Groups	(60,000)	0	0
Loan advances repaid	0	0	0
Revenue from Self Supporting Loans	370,948	5,477	0
Proceeds from New Finance Leases	0	0	0
Proceeds from New Debentures	60,000	0	0
<b>Net cash flows from financing activities</b>	<b>(193,943)</b>	<b>(102,264)</b>	<b>(40,890)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(146,240)</b>	<b>(2,104,997)</b>	<b>2,463,593</b>
<b>Cash at the Beginning of Reporting Period</b>	<b>4,910,995</b>	<b>4,764,755</b>	<b>5,090,991</b>
<b>Cash at the End of Reporting Period</b>	<b>4,764,755</b>	<b>2,659,758</b>	<b>7,554,584</b>

**SHIRE OF GNOWANGERUP  
STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDING 30 NOVEMBER 2022**

	<b>2022-23 ACTUAL \$</b>	<b>2022-2023 BUDGET \$</b>	<b>2022-2023 ACTUAL \$</b>
<b>RECONCILIATION OF CASH</b>			
Cash at Bank - Unrestricted	2,764,129	471,376	5,429,819
Cash at Bank Reserves - Restricted	2,145,965	2,227,752	2,123,865
Cash on Hand	900	800	900
<b>TOTAL CASH</b>	<b>4,910,994</b>	<b>2,699,928</b>	<b>7,554,584</b>
<b>RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT</b>			
Net Result (As per Comprehensive Income Statement)	937,744	59,577	4,189,142
Add back Depreciation	2,438,401	2,348,139	0
(Gain)/Loss on Disposal of Assets	(177,349)	0	0
Less: Movement in contract liabilities	0	(429,708)	0
Less: Movement in Local Government House Unit Trust	(3,997)	0	0
Less: Self Supporting Loan Principal Reimbursements	0	0	0
Less: Contributions for the Development of Assets	(1,697,470)	(1,935,864)	(479,401)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(40,441)	0	30,170
(Increase)/Decrease in Receivables	52,622	0	(925,599)
Increase/(Decrease) in Accounts Payable	(283,720)	0	323,284
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	(107,871)	75,614	0
Increase/(Decrease) in Accrued Expenses	240,899	0	0
Rounding	0	0	0
<b>NET CASH FROM/(USED) IN OPERATING ACTIVITIES</b>	<b>1,358,818</b>	<b>117,758</b>	<b>3,137,596</b>

**SHIRE OF GNOWANGERUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 30 NOVEMBER 2022**

**CAPITAL EXPENDITURE PROGRAM**

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/2023 YTD Actuals	% of Annual Budget
<b>Law Order &amp; Public Safety</b>							
07044	CCTV Gnowangerup Townsite	MOW	Other	Upgrade	6,700	7,042	105%
					<b>6,700</b>	<b>7,042</b>	
<b>Health</b>							
14014	Medical Computer, Software & Link to Admin Server	DCEO	F&E	Upgrade	7,000	0	0%
					<b>7,000</b>	<b>0</b>	
<b>Housing</b>							
23004	Construct New Staff Residence	AWMC	L&B	New	400,001	0	0%
23034	4 Grocock Street Replace Carpets	AWMC	L&B	Renewal	7,000	4,760	68%
					<b>407,001</b>	<b>4,760</b>	
<b>Community Amenities</b>							
38404	Urban Drainage Renewals	AWMC	Drain	Renewal	5,000	0	0%
26014	Ongerup Effluent Scheme - Install sub soil drain to pond outlet	AWMC	Sewer	Upgrade	20,000	49	0%
					<b>25,000</b>	<b>49</b>	
<b>Recreation &amp; Culture</b>							
32004	Swimming Pool - Replace shower with toilet pan	AWMC	L&B	Upgrade	10,000	0	0%
31004	Yougenup Centre - Internal & External Paint, Air Conditioner & Front Door	AWMC	L&B	Renewal	61,000	5,925	10%
31024	Gnowangerup Town Hall - Stage Ceiling replacement & disabled access	AWMC	L&B	Renewal	40,000	0	0%
31034	Gnowangerup lesser Hall - Internal Paint	AWMC	L&B	Renewal	6,000	0	0%
33604	Ongerup Sports Pavilion - Disabled Toilet	AWMC	L&B	Upgrade	50,000	0	0%
37324	Gnowangerup Star - Lining of Building	AWMC	L&B	Renewal	15,000	17,285	115%
33224	Replacement Mower for GN0032	AWMC	P&E	Renewal	28,000	0	0%
32204	Pool Vacuum Cleaner Replacement	AWMC	P&E	Renewal	5,500	6,125	111%
33254	Gnowangerup Sports Complex - Playground Renewals	AWMC	Parks	Renewal	3,671	0	0%
33454	Borden Netball Courts Renewal	AWMC	Other	Renewal	44,725	43,500	97%
LR800	Gnowangerup Recreation Complex - Footpath Solar Lighting	AWMC	Other	Upgrade	0	11,884	0%
FEN01	Gnowangerup Recreation Complex - Dam Fencing	AWMC	Other	Renewal	38,000	0	0%
					<b>301,896</b>	<b>84,720</b>	
<b>Transport</b>							
39004	Gnowangerup Depot Capital Improvements	AWMC	L&B	Upgrade	0	65	0%
40544	Replacement Tip Truck GN0014	AWMC	P&E	Renewal	315,000	0	0%
40554	Replacement Tip Truck GN0044	AWMC	P&E	Renewal	315,000	0	0%
40024	Replacement Vehicle GN004	AWMC	P&E	Renewal	45,000	42,798	95%
40374	Replacement Vehicle GN0016	AWMC	P&E	Renewal	37,000	0	0%
43104	Airport Runway Sweeper	AWMC	P&E	Renewal	12,000	10,259	85%
RR006	Gnowellen Road - Roads to Recovery	MOW	Road	Renewal	85,792	76,219	89%
RR015	North Stirling Road - Roads to Recovery	MOW	Road	Renewal	114,347	16,356	14%
RR016	Salt River Road - Roads to Recovery	MOW	Road	Renewal	92,992	2,100	2%
RR115	O'Meehan's Road - Roads to Recovery	MOW	Road	Renewal	100,114	11,739	12%
RG001	Kwobrup Road - Regional Road Group	MOW	Road	Upgrade	573,001	612,736	107%
RG055	Kwobrup North Road - Regional Road Group	MOW	Road	Upgrade	86,500	0	0%
RG146	Borden-Bremer Bay Road - Regional Road Group	MOW	Road	Upgrade	129,500	743	1%
LR003	Tieline Road - LRCIP	MOW	Road	Renewal	285,000	218,507	77%
RS019	Corbett Street Reseal	MOW	Road	Renewal	43,225	1,940	4%
RS040	Corackerup Road Resheet	MOW	Road	Renewal	90,550	0	0%
RS110	Sandalwood Road Reseal	MOW	Road	Renewal	104,991	1,531	1%
RS145	Gnowangerup-Tambellup Road Reseal	MOW	Road	Renewal	151,000	151,000	100%
GS013	Mindarabiin Road Resheet	MOW	Road	Renewal	91,780	56,666	62%
PC03	Footpath Construction	MOW	Foot	New	50,000	0	0%
43004	Airstrip Resealing	AWMC	Air	Renewal	327,050	0	0%
43024	Airstrip - Lining drains	AWMC	Air	Renewal	6,000	0	0%
38604	Park Road Footbridge Replacement	AWMC	Other	Renewal	40,000	0	0%
					<b>3,095,842</b>	<b>1,202,657</b>	

**SHIRE OF GNOWANGERUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 30 NOVEMBER 2022**

**CAPITAL EXPENDITURE PROGRAM**

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/2023 YTD Actuals	% of Annual Budget
<b>Economic Services</b>							
46004	Gnowangerup Caravan Park - Chalet Construction	AWMC	L&B	New	329,416	7,000	2%
					<b>329,416</b>	<b>7,000</b>	
<b>Other Property &amp; Services</b>							
59040	Gnowangerup Administration Centre - Kitchen Upgrade	AWMC	L&B	Upgrade	5,500	0	0%
40014	Replacement Vehicle GN00	AWMC	L&B	Upgrade	65,000	0	0%
40164	Replacement Vehicle GN002	AWMC	L&B	Upgrade	35,000	0	0%
59014	Electronic Public Notice Board	AWMC	Other	New	18,000	16,699	93%
					<b>123,500</b>	<b>16,699</b>	
<b>Total Capital Expenditure</b>					<b>4,296,355</b>	<b>1,322,927</b>	

<b>SUMMARIES:</b>			
Land & Buildings	1,023,917	35,035	3.4%
Plant & Equipment	757,500	59,182	7.8%
Furn & Equipment	7,000	0	0.0%
Infrastructure - Roads	1,948,792	1,149,536	59.0%
Infrastructure - Footpaths	50,000	0	0.0%
Infrastructure - Airport	333,050	0	0.0%
Infrastructure - Drainage	5,000	0	0.0%
Infrastructure - Sewer	20,000	49	0.2%
Infrastructure - Parks & Ovals	3,671	0	0.0%
Infrastructure - Other	147,425	79,125	53.7%
	<b>4,296,355</b>	<b>1,322,927</b>	<b>30.8%</b>
At No Cost	0	0	0.0%
Asset Renewal	2,510,737	666,709	26.6%
New Asset	797,417	23,699	3.0%
Upgrading Asset	988,201	632,519	64.0%
	<b>4,296,355</b>	<b>1,322,927</b>	<b>30.8%</b>
Deputy Chief Executive Officer	7,000	0	0.0%
Manager of Works	2,005,492	1,156,578	57.7%
Asset & Waste Coordinator	2,283,863	166,349	7.3%
	<b>4,296,355</b>	<b>1,322,927</b>	<b>30.8%</b>

**SHIRE OF GNOWANGERUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 30 NOVEMBER 2022**

<b>RESERVES - CASH BACKED</b>	<b>2023 Actual Opening Balance</b>	<b>2023 Actual Transfer to</b>	<b>2023 Actual Transfer (from)</b>	<b>2023 Actual Closing Balance</b>	<b>2023 Budget Opening Balance</b>	<b>2023 Budget Transfer to</b>	<b>2023 Budget Transfer (from)</b>	<b>2023 Budget Closing Balance</b>
Leave	164,230	401	0	164,631	164,230	50,500	0	214,730
Plant & equipment	746,308	1,820	0	748,128	746,308	150,000	(80,000)	816,308
Ongerup effluent	57,347	140	0	57,487	40,000	50,000	0	90,000
Area Promotion	30,738	75	0	30,813	57,347	10,000	0	67,347
Aerodrome	40,000	98	0	40,098	30,738	0	0	30,738
Swimming Pool	351,227	857	0	352,084	351,227	56,000	0	407,227
Land Development	142,307	347	0	142,654	142,307	128,878	0	271,185
Computer Replacement	58,408	142	0	58,550	58,408	30,000	0	88,408
Waste Disposal	251,571	614	0	252,185	251,571	0	0	251,571
Future Funds	205,949	502	0	206,451	205,949	0	0	205,949
Liquid Waste Facility	31,916	78	0	31,994	31,916	0	0	31,916
COVID-19	38,698	94	0	38,792	38,698	0	(30,000)	8,698
Disaster Recovery Reserve	0	0	0	0	0	50,000	0	50,000
	<b>2,118,699</b>	<b>5,167</b>	<b>0</b>	<b>2,123,866</b>	<b>2,118,699</b>	<b>475,378</b>	<b>(110,000)</b>	<b>2,484,077</b>

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>Proceeds Sale of Assets</b>					
40015	Sale of CEO Vehicle GN00	\$0	\$0	(\$50,000)	\$0
40345	Sale of MCCS Vehicle GN002	\$0	\$0	(\$20,000)	\$0
40295	Sale of Utility GN0051	\$0	\$0	\$0	\$0
40155	Sale of Utility (GN.0036)	\$0	\$0	\$0	\$0
40175	Sale of Mower GN0029	\$0	\$0	\$0	\$0
40176	Sale of Mower GN0032	\$0	\$0	(\$5,000)	\$0
40216	Sale of Mower GN0034	\$0	\$0	\$0	\$0
40544	Sale of Tip Truck GN.0014	\$0	\$0	(\$55,000)	\$0
40554	Sale of Tip Truck GN.0044	\$0	\$0	(\$55,000)	\$0
40335	Sale of Side Tipper GN.0050	\$0	\$0	\$0	\$0
40515	Sale of Side Tipper GN.17003	\$0	\$0	\$0	\$0
40525	Sale of Dolly GN.17002	\$0	\$0	\$0	\$0
40517	Sale of Dolly GN.17067	\$0	\$0	\$0	\$0
40165	Sale of Utility (GN0048)	\$0	\$0	\$0	\$0
40505	Sale of Utility GN.037	\$0	\$0	\$0	\$0
40355	Sale of Vehicle Manager Works GN.0004	(\$30,000)	(\$34,545)	(\$30,000)	\$0
40085	Sale of Utility GN.0016	\$0	\$0	(\$25,000)	\$0
40006	Sale of Grader GN.015	\$0	\$0	\$0	\$0
<b>PROCEEDS FROM SALE OF ASSETS</b>		<b>(\$30,000)</b>	<b>(\$34,545)</b>	<b>(\$240,000)</b>	<b>\$0</b>
<b>Written Down Value</b>					
	Written Down Value - Works Plant	\$0	\$0	\$0	\$0
<b>Sub Total - WDV ON DISPOSAL OF ASSET</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>		<b>(\$30,000)</b>	<b>(\$34,545)</b>	<b>(\$240,000)</b>	<b>\$0</b>
<b>Total - OPERATING STATEMENT</b>		<b>(\$30,000)</b>	<b>(\$34,545)</b>	<b>(\$240,000)</b>	<b>\$0</b>

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>RATES</b>					
<b>OPERATING EXPENDITURE</b>					
01012	Administration Activity Costs	\$22,129	\$22,402	\$0	\$53,130
01032	Notice Printing & Stationary	\$5,000	\$2,284	\$0	\$5,000
01042	Advertising & Promotion	\$2,000	\$100	\$0	\$2,000
01052	Collection Costs	\$5,000	\$0	\$0	\$5,000
01062	Valuation Charges	\$169	\$274	\$0	\$39,100
01072	Search Costs	\$80	\$56	\$0	\$500
01082	Rates Written Off	\$0	\$12	\$0	\$50
01092	Specified Area Rate Costs	\$0	\$0	\$0	\$0
01122	RATES - DOUBTFUL DEBTS EXPENSE	\$0	\$0	\$0	\$0
<b>Sub Total - GENERAL RATES OP EXP</b>		<b>\$34,378</b>	<b>\$25,128</b>	<b>\$0</b>	<b>\$104,780</b>
<b>OPERATING INCOME</b>					
01003	Rates Income	(\$4,096,113)	(\$4,103,900)	(\$4,096,113)	\$0
01013	Ex Gratia Rates Contribution	(\$40,462)	(\$47,470)	(\$40,462)	\$0
01053	Admin Fee Rate Instalments	(\$4,100)	(\$4,020)	(\$4,100)	\$0
01043	Interest On Rates Instalments	(\$10,900)	(\$10,398)	(\$10,900)	\$0
01033	Non Payment Penalty	(\$4,420)	(\$10,183)	(\$13,000)	\$0
01023	Pensioner Deferred Rate Interest	(\$800)	\$0	(\$800)	\$0
01063	Rate Enquiries	(\$2,280)	(\$3,850)	(\$6,000)	\$0
01073	ESL Administration Fees	(\$4,000)	(\$4,000)	(\$4,000)	\$0
01083	Back Rates Raised	\$0	\$0	\$0	\$0
01113	Specified Area Rate - Gnp	(\$7,831)	(\$7,829)	(\$7,831)	\$0
01143	Specified Area Rate - Borden	\$0	\$0	\$0	\$0
<b>Sub Total - GENERAL RATES OP INC</b>		<b>(\$4,170,906)</b>	<b>(\$4,191,650)</b>	<b>(\$4,183,206)</b>	<b>\$0</b>
<b>Total - GENERAL RATES</b>		<b>(\$4,136,528)</b>	<b>(\$4,166,522)</b>	<b>(\$4,183,206)</b>	<b>\$104,780</b>
<b>OTHER GENERAL PURPOSE FUNDING</b>					
<b>OPERATING EXPENDITURE</b>					
02042	Bank Fees	\$2,475	\$3,115	\$0	\$5,500
02052	Rates Waiver	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>		<b>\$2,475</b>	<b>\$3,115</b>	<b>\$0</b>	<b>\$5,500</b>
<b>OPERATING INCOME</b>					
02003	WA Local Govt Grants Commission - General Purpose	(\$51,894)	(\$123,396)	(\$103,787)	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$23,999)	(\$54,800)	(\$47,998)	\$0
02033	Interest on Investments	(\$190)	(\$1,178)	(\$1,000)	\$0
02043	Interest on Reserve Fund	(\$155)	(\$5,167)	(\$500)	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>		<b>(\$76,238)</b>	<b>(\$184,541)</b>	<b>(\$153,285)</b>	<b>\$0</b>
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>		<b>(\$73,763)</b>	<b>(\$181,426)</b>	<b>(\$153,285)</b>	<b>\$5,500</b>
<b>Total - GENERAL PURPOSE FUNDING</b>		<b>(\$4,210,291)</b>	<b>(\$4,347,947)</b>	<b>(\$4,336,491)</b>	<b>\$110,280</b>
Income		(\$4,247,144)	(\$4,376,191)		
Expense		\$36,853	\$28,243		
Op Income Less rates		(\$151,031)			



**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>MEMBERS OF COUNCIL</b>					
<b>OPERATING EXPENDITURE</b>					
03002	Strategy & Governance Unit Costs	\$14,724	\$15,471	\$0	\$35,352
03032	Members Travelling	\$2,461	\$0	\$0	\$6,650
03042	Conference Expenses	\$18,600	\$19,031	\$0	\$18,600
03052	Election Expenses	\$2,447	\$2,433	\$0	\$5,874
03062	Members Allowances	\$0	\$0	\$0	\$103,046
03072	Telecommunication Allowance	\$0	\$0	\$0	\$6,174
03082	Refreshments & Receptions	\$9,280	\$4,038	\$0	\$17,500
03102	Members Insurance	\$9,050	\$4,173	\$0	\$9,050
03112	Consultants Expenses	\$0	\$0	\$0	\$6,000
03122	Subscriptions	\$19,486	\$19,184	\$0	\$19,801
03132	Other Member Related Costs	\$600	\$406	\$0	\$1,500
03142	Donations & Grants	\$117,437	\$110,770	\$0	\$117,437
03152	Publications & Legislation	\$0	\$0	\$0	\$500
03162	Training Programs	\$4,000	\$0	\$0	\$4,000
03172	Project/Development Funds	\$1,840	\$2,687	\$0	\$8,000
03202	Administration Activity Costs	\$38,329	\$25,360	\$0	\$92,027
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$238,253	\$203,553	\$0	\$451,511
<b>OPERATING INCOME</b>					
03003	Reimbursements	\$0	\$0	\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>		\$0	\$0	\$0	\$0
<b>Total - MEMBERS OF COUNCIL</b>		\$238,253	\$203,553	\$0	\$451,511
<b>GOVERNANCE</b>					
<b>OPERATING EXPENDITURE</b>					
04002	Strategy & Governance Costs	\$147,800	\$134,275	\$0	\$354,862
04032	Public Relations	\$4,080	\$0	\$0	\$11,500
04042	Shire Website	\$7,319	\$7,351	\$0	\$7,919
04052	Civic Receptions & Events	\$2,733	\$3,445	\$0	\$15,016
04062	Refreshments	\$300	\$359	\$0	\$2,000
04072	Minor Furniture & Equipment	\$300	\$0	\$0	\$2,000
04082	Legal Costs	\$4,165	\$500	\$0	\$10,000
04092	Audit Fees	\$2,450	\$0	\$0	\$45,450
04102	Advertising	\$2,400	\$2,552	\$0	\$10,000
04112	Minor Admin Expenses	\$240	\$774	\$0	\$1,000
04192	Valuation Costs	\$0	\$8,903	\$0	\$50,000
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>		\$171,786	\$158,158	\$0	\$509,747
<b>OPERATING INCOME</b>					
04023	Grants Revenue	\$0	(\$1,000)	(\$3,000)	\$0
<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>		\$0	(\$1,000)	(\$3,000)	\$0
<b>Total - GOVERNANCE - GENERAL</b>		\$171,786	\$157,158	(\$3,000)	\$509,747
<b>Total - GOVERNANCE</b>		\$410,040	\$360,711	(\$3,000)	\$961,258
Income		\$0	(\$1,000)		
Expenses		\$410,040	\$361,711		

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>LAW, ORDER AND PUBLIC SAFETY</b>					
<b>FIRE PREVENTION</b>					
<b>OPERATING EXPENDITURE</b>					
05032	Bushfire Insurance	\$31,506	\$24,514	\$0	\$31,506
05042	Advertising/Printing/Other Expenses	\$0	\$1,770	\$0	\$3,900
05062	Fire Vehicles - Operations	\$10,767	\$15,295	\$0	\$10,767
05092	Bushfire Depreciation	\$46,111	\$0	\$0	\$110,710
05112	Protective Equipment	\$0	\$0	\$0	\$0
05122	Base Operators Allowance	\$0	\$0	\$0	\$800
05182	Gnp BFB Expenses	\$2,243	\$7,073	\$0	\$11,217
05192	Borden BFB Expenses	\$2,243	\$3,014	\$0	\$11,217
05202	Ongerup BFB Expenses	\$2,243	\$1,479	\$0	\$11,217
05212	Fire Break Inspection Costs	\$0	\$0	\$0	\$3,500
05222	Fire Fighting Expenses	\$0	\$0	\$0	\$1,600
<b>Sub Total - FIRE PREVENTION OP/EXP</b>		<b>\$95,114</b>	<b>\$53,145</b>	<b>\$0</b>	<b>\$196,434</b>
<b>OPERATING INCOME</b>					
05003	DFES BFB Grant	(\$32,500)	(\$51,870)	(\$65,000)	\$0
05023	Fines & Penalties	\$0	(\$750)	\$0	\$0
05043	Reimbursements & Donations	\$0	\$0	\$0	\$0
<b>Sub Total - FIRE PREVENTION OP/INC</b>		<b>(\$32,500)</b>	<b>(\$65,620)</b>	<b>(\$65,000)</b>	<b>\$0</b>
<b>Total - FIRE PREVENTION</b>		<b>\$62,614</b>	<b>(\$12,475)</b>	<b>(\$65,000)</b>	<b>\$196,434</b>
<b>ANIMAL CONTROL</b>					
<b>OPERATING EXPENDITURE</b>					
06032	Ranger Services Expenses	\$20,229	\$17,685	\$0	\$48,570
06042	Other Animal Control Expenses	\$1,387	\$298	\$0	\$3,330
06072	Admin Allocations	\$21,788	\$18,938	\$0	\$52,313
06092	Animal Welfare in Emergencies	\$0	\$0	\$0	\$0
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		<b>\$43,405</b>	<b>\$36,921</b>	<b>\$0</b>	<b>\$104,213</b>
<b>OPERATING INCOME</b>					
06003	Fines & Penalties	(\$11)	(\$840)	(\$120)	\$0
06013	Dog Registration Fees	(\$2,655)	(\$3,748)	(\$4,500)	\$0
06023	Dog Pound Fees	(\$88)	(\$314)	(\$250)	\$0
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		<b>(\$2,753)</b>	<b>(\$4,901)</b>	<b>(\$4,870)</b>	<b>\$0</b>
<b>Total - ANIMAL CONTROL</b>		<b>\$40,651</b>	<b>\$32,020</b>	<b>(\$4,870)</b>	<b>\$104,213</b>

**Shire of Gnowangerup**  
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Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>OPERATING EXPENDITURE</b>					
07012	Corporate & Community Costs	\$17,751	\$15,603	\$0	\$42,620
07052	Emergency Vehicle Maintenance	\$0	\$345	\$0	\$11,480
07082	SES Emergency Building Operation	\$3,346	\$1,503	\$0	\$5,698
07092	Gnp SES Depreciation	\$7,122	\$0	\$0	\$17,100
07112	SES Expenditure	\$6,337	\$14,733	\$0	\$19,802
07132	SMS Register Expenses	\$3,080	\$2,349	\$0	\$11,000
07142	Kerbside Numbering	\$0	\$0	\$0	\$250
07152	Emergency Management Expenses	\$2,100	\$2,841	\$0	\$7,000
07182	SES Shed Building Maintenance	\$0	\$720	\$0	\$0
07192	CCTV Maintenance	\$870	\$262	\$0	\$3,225
07202	CESM Expenses Contribution	\$4,770	\$8,373	\$0	\$19,080
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>		\$45,376	\$46,730	\$0	\$137,255
<b>OPERATING INCOME</b>					
07003	Emergency Grant Income	(\$12,750)	\$0	(\$25,500)	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP /INC</b>		(\$12,750)	\$0	(\$25,500)	\$0
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		\$32,626	\$46,730	(\$25,500)	\$137,255
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		<b>\$135,891</b>	<b>\$66,275</b>	<b>(\$95,370)</b>	<b>\$437,902</b>
Income		(\$48,003)	(\$70,521)		
Expenses		\$183,894	\$136,796		

**Shire of Gnowangerup**  
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Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>					
<b>OPERATING EXPENDITURE</b>					
11012	Infrastructure Unit Costs	\$2,174	\$2,454	\$0	\$5,220
11032	Analytical Costs	\$417	\$538	\$0	\$1,000
11042	Other Health Costs	\$14,075	\$0	\$0	\$2,100
11052	Health Costs - Contract Services	\$0	\$23,126	\$0	\$80,000
11062	EHO Salary	\$0	\$0	\$0	\$0
11072	EHO Superannuation	\$0	\$0	\$0	\$0
11082	Insurances	\$2,045	\$0	\$0	\$2,045
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		\$18,710	\$26,119	\$0	\$90,365
<b>OPERATING INCOME</b>					
11003	Health Act Licences	\$0	(\$217)	(\$800)	\$0
11053	Hawker/Street Stall licence	\$0	(\$60)		
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		\$0	(\$277)	(\$800)	\$0
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>		\$18,710	\$25,841	(\$800)	\$90,365
<b>PREVENTIVE SERVICES- PEST CONTROL</b>					
<b>OPERATING EXPENDITURE</b>					
12032	Mosquito Control	\$9,621	\$3,450	\$0	\$16,695
<b>Sub Total - PEST CONTROL OP/EXP</b>		\$9,621	\$3,450	\$0	\$16,695
<b>OPERATING INCOME</b>					
<b>Sub Total - PEST CONTROL OP/INC</b>		\$0	\$0	\$0	\$0
<b>Total - PEST CONTROL</b>		\$9,621	\$3,450	\$0	\$16,695
<b>PREVENTIVE SERVICES - OTHER</b>					
<b>OPERATING EXPENDITURE</b>					
14002	Strategy & Governance Unit Costs	\$9,115	\$9,570	\$0	\$21,885
14032	25 McDonald St Building Maintenance	\$6,339	\$4,545	\$0	\$12,589
14052	Medical Centre Building Maintenance	\$3,730	\$1,995	\$0	\$9,068
14062	Medical Centre Building Operations	\$6,318	\$64,156	\$0	\$12,839
14112	Doctor Vehicle Expenses	\$2,707	\$1,069	\$0	\$6,500
14132	Surgery IT Costs	\$1,400	\$1,213	\$0	\$2,800
14152	Medical Equipment	\$400	\$1,749	\$0	\$2,000
14162	Other Surgery Costs	\$0	\$0	\$0	\$500
14182	Practice Incentive Costs	\$74,970	\$0	\$0	\$180,000
<b>Sub Total - PREVENTIVE SRVS - OP/EXP</b>		\$104,979	\$84,297	\$0	\$248,181
<b>OPERATING INCOME</b>					
14013	Reimbursements	(\$100)	(\$427)	(\$100)	\$0
<b>Sub Total - PREVENTIVE SRVS - OP/INC</b>		(\$100)	(\$427)	(\$100)	\$0
<b>Total - PREVENTIVE SERVICES</b>		\$104,879	\$83,870	(\$100)	\$248,181
<b>Total - HEALTH</b>		\$133,211	\$113,162	(\$900)	\$355,241



**Shire of Gnowangerup**  
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And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>STAFF HOUSING</b>					
<b>OPERATING EXPENDITURE</b>					
23152	2 CECIL STREET - BUILDING OPERATION	\$3,933	\$1,831	\$0	\$7,846
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$3,463	\$47	\$0	\$5,075
23172	4 Grocock Street Building Maintenance	\$4,656	\$1,721	\$0	\$10,660
23182	4 Grocock Street Building Operation	\$4,448	\$2,032	\$0	\$8,898
23212	25 McDonald St Building Maintenance	\$1,787	\$2,046	\$0	\$3,647
23222	25 McDonald St Building Operation	\$4,552	\$2,463	\$0	\$8,942
23072	20 McDonald Street - Building Operation	\$5,985	\$2,406	\$0	\$12,102
23142	20 McDonald Street - Building Maintenance	\$9,359	\$2,717	\$0	\$16,093
23252	Lot 271A Quinn St - Building Maintenance	\$904	\$0	\$0	\$1,730
23262	LOT 271 QUINN STREET - BUILDING OPERATIONS	\$2,360	\$4,118	\$0	\$4,509
23272	Lot 271B Quinn St - Building Maintenance	\$954	\$32	\$0	\$1,850
23282	LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING	\$1,609	\$1,015	\$0	\$2,764
23232	Less Housing Allocation to Other Programs	(\$44,013)	(\$20,426)	\$0	(\$84,116)
<b>Sub Total - STAFF HOUSING OP/EXP</b>		\$0	\$0	\$0	\$0
<b>OPERATING INCOME</b>					
23043	Commonwealth Grants	\$0	\$0	(\$266,666)	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		\$0	\$0	(\$266,666)	\$0
<b>Total - STAFF HOUSING</b>		\$0	\$0	(\$266,666)	\$0
<b>HOUSING OTHER</b>					
<b>OPERATING EXPENDITURE</b>					
23002	Housing Admin Costs	\$5,501	\$5,428	\$0	\$13,208
23102	Lot 61 Corbett St - Building operations	\$3,530	\$1,426	\$0	\$7,101
23112	Lot 61 Corbett St - Building Maintenance	\$977	\$0	\$0	\$1,888
23122	Lot 191 Corbett St - Building operations	\$3,789	\$1,360	\$0	\$7,565
23132	Lot 191 Corbett St - Building Maintenance	\$773	\$0	\$0	\$1,397
23242	Interest on Staff Housing & Well Aged Housing Loan 281	\$3,618	\$0	\$0	\$7,090
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$18,188	\$8,214	\$0	\$38,249
<b>OPERATING INCOME</b>					
23013	Reimbursements	(\$39,163)	(\$38,741)	(\$94,028)	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$39,163)	(\$38,741)	(\$94,028)	\$0
<b>Total - HOUSING OTHER</b>		(\$20,975)	(\$30,528)	(\$94,028)	\$38,249
<b>Total - HOUSING</b>		(\$20,975)	(\$30,528)	(\$360,694)	\$38,249
Income		(\$39,163)	(\$38,741)		
Expenses		\$18,188	\$8,214		
		(\$39,163)			

**Shire of Gnowangerup**  
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Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23		
		Budget	Actual	Income	Expenditure	
<b>SANITATION - HOUSEHOLD REFUSE</b>						
<b>OPERATING EXPENDITURE</b>						
24022		Refuse Collection	\$19,105	\$14,963	\$0	\$45,870
24032		Refuse Site Management		\$27,611		
24032	TM02	Gnowangerup Refuse Site	\$23,715		\$0	\$54,655
24032	TM03	Ongerup Refuse Site	\$15,580		\$0	\$37,557
24032	TM04	Borden Refuse Site	\$7,530		\$0	\$17,870
24052		Recycling Domestic & Commercial	\$19,796	\$16,407	\$0	\$47,530
		<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>	<b>\$85,727</b>	<b>\$58,981</b>	<b>\$0</b>	<b>\$203,482</b>
<b>OPERATING INCOME</b>						
24003		Refuse Collection Charges	(\$46,035)	(\$48,001)	(\$46,035)	\$0
24013		Waste Avoidance & Resource Recovery Fees	(\$131,800)	(\$132,600)	(\$131,800)	\$0
24053		Refuse Replacement Cards	\$0	(\$361)	\$0	\$0
24063		Asbestos/Rubbish Disposal	(\$15,000)	(\$6,890)	(\$15,000)	\$0
24073		Recycling Income	(\$47,632)	(\$49,830)	(\$47,632)	\$0
		<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>	<b>(\$240,467)</b>	<b>(\$237,681)</b>	<b>(\$240,467)</b>	<b>\$0</b>
		<b>Total - SANITATION HOUSEHOLD REFUSE</b>	<b>(\$154,740)</b>	<b>(\$178,700)</b>	<b>(\$240,467)</b>	<b>\$203,482</b>
<b>SANITATION OTHER</b>						
<b>OPERATING EXPENDITURE</b>						
25002		Drum Muster	\$603	\$5,102	\$0	\$1,120
25012		Refuse Collection From Streets Works Dept	\$13,735	\$11,458	\$0	\$32,977
25022		Oil Disposal (Wren Oil)	\$0	\$15	\$0	\$264
		<b>Sub Total - SANITATION OTHER OP/EXP</b>	<b>\$14,338</b>	<b>\$16,575</b>	<b>\$0</b>	<b>\$34,361</b>
<b>OPERATING INCOME</b>						
25003		Drum Muster & Oil Collection	\$0	(\$6,403)	\$0	\$0
		<b>Sub Total - SANITATION OTHER OP/INC</b>	<b>\$0</b>	<b>(\$6,403)</b>	<b>\$0</b>	<b>\$0</b>
		<b>Total - SANITATION OTHER</b>	<b>\$14,338</b>	<b>\$10,172</b>	<b>\$0</b>	<b>\$34,361</b>
<b>EFFLUENT DRAINAGE SYSTEM</b>						
<b>OPERATING EXPENDITURE</b>						
26022		Septic Tank Cleaning	\$6,910	\$9,231	\$0	\$11,913
26032		Grease Trap Cleaning	\$3,403	\$1,588	\$0	\$6,567
26042		Ongerup Effluent Maintenance	\$16,447	\$1,984	\$0	\$26,236
26072		Ongerup Effluent operations	\$0	\$0	\$0	\$12,000
		<b>Sub Total - SEWERAGE OP/EXP</b>	<b>\$26,760</b>	<b>\$12,804</b>	<b>\$0</b>	<b>\$56,716</b>
<b>OPERATING INCOME</b>						
26023		Septic Tank Cleaning	(\$5,600)	(\$10,433)	(\$10,000)	\$0
26033		Grease Trap Cleaning	(\$1,400)	(\$268)	(\$2,500)	\$0
26043		Ongerup Sewerage Specified Area Rate	(\$38,854)	(\$38,854)	(\$38,854)	\$0
26063		Septic Waste Reival - Gnp Ponds	\$0	\$0	\$0	\$0
		<b>Sub Total - SEWERAGE OP/INC</b>	<b>(\$45,854)</b>	<b>(\$49,555)</b>	<b>(\$51,354)</b>	<b>\$0</b>
		<b>Total - SEWERAGE</b>	<b>(\$19,094)</b>	<b>(\$36,751)</b>	<b>(\$51,354)</b>	<b>\$56,716</b>

**Shire of Gnowangerup**  
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Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>PROTECTION OF THE ENVIRONMENT</b>					
<b>OPERATING EXPENDITURE</b>					
28022	Other Environment Costs	\$530	\$465	\$0	\$530
28032	Yongergnow Eco Tourism Centre	\$36,090	\$7,694	\$0	\$75,634
28042	NSPNRG Contribution	\$16,205	\$15,000	\$0	\$16,205
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>		\$52,825	\$23,159	\$0	\$92,369
<b>OPERATING INCOME</b>					
28003	Reimbursements	(\$7,601)	\$0	(\$7,601)	\$0
28023	Seed Collection Income	\$0	\$0	\$0	\$0
28043	NSPNR REIMBURSEMENTS	\$0	\$0	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>		(\$7,601)	\$0	(\$7,601)	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		\$45,224	\$23,159	(\$7,601)	\$92,369
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>					
<b>OPERATING EXPENDITURE</b>					
29022	Town Planning Consultants	\$4,000	\$2,026	\$0	\$18,000
29032	Local Planning Scheme No. 3	\$4,000	\$462	\$0	\$11,500
29072	Land Development	\$5,684	\$3,852	\$0	\$10,845
29102	Town Planning Salaries	\$38,109	\$19,089	\$0	\$95,169
29112	Town Planning Insurances	\$4,008	\$2,421	\$0	\$4,008
29122	Town Planning Superannuation	\$2,534	\$1,969	\$0	\$6,085
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$58,336	\$29,820	\$0	\$145,607
<b>OPERATING INCOME</b>					
29023	Planning Applications/ Approval Fees	(\$120)	(\$9,427)	(\$800)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$120)	(\$9,427)	(\$800)	\$0
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>		\$58,216	\$20,393	(\$800)	\$145,607
<b>OTHER COMMUNITY AMENITIES</b>					
<b>OPERATING EXPENDITURE</b>					
30002	Cemeteries Administration	\$3,035	\$2,994	\$0	\$7,287
30012	Cemeteries Maintenance	\$9,146	\$8,548	\$0	\$21,453
30022	Grave Digging	\$5,059	\$3,243	\$0	\$12,044
30032	<b>Public Conveniences Building Maintenance</b>		\$1,754		
30032 CA01	Gnp Public Toilets Building Maint	\$166		\$0	\$3,567
30032 CA02	Ongerup Public Toilets Building Maintenance	\$972		\$0	\$2,399
30032 CA03	Borden Public Toilets Building Maintenance	\$1,276		\$0	\$2,565
30032 CA04	Gnowangerup Cemetery Public Toilets Maintenance	\$1,250		\$0	\$5,000
30042	<b>Public Conveniences Building Operation</b>		\$12,283		
30042 CO01	Gnp Public Toilets Building Operation	\$9,504		\$0	\$21,977
30042 CO02	Ongerup Public Toilets Building Operation	\$5,711		\$0	\$12,923
30042 CO03	Borden Public Toilets Building Operation	\$3,098		\$0	\$7,163
30042 CO04	Gnowangerup Cemetery Public Toilets Operation	\$112		\$0	\$1,112
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>		\$39,329	\$28,822	\$0	\$97,490
<b>OPERATING INCOME</b>					
30003	Cemetery Fees- Gnowangerup	(\$720)	(\$2,350)	(\$4,000)	\$0
30013	Cemetery Fees - Ongerup	\$0	(\$164)	\$0	\$0
30033	GRANT OF RIGHT OF BURIAL	\$0	(\$99)	\$0	\$0
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>		(\$720)	(\$2,613)	(\$4,000)	\$0
<b>Total - OTHER COMMUNITY AMENITIES</b>		\$38,609	\$26,209	(\$4,000)	\$97,490



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G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>URBAN STORMWATER DRAINAGE</b>					
<b>OPERATING EXPENDITURE</b>					
27002	Drainage Maintenance	\$10,661	\$0	\$0	\$14,215
<b>Sub Total - URBAN STORMWATER DRAINAGE OP/EXP</b>		\$10,661	\$0	\$0	\$14,215
<b>Total - URBAN STORMWATER DRAINAGE</b>		\$10,661	\$0	\$0	\$14,215
<b>Total - COMMUNITY AMENITIES</b>		<b>(\$6,787)</b>	<b>(\$135,519)</b>	<b>(\$304,222)</b>	<b>\$644,240</b>
	Income	(\$294,762)	(\$305,679)		
	Expenses	\$287,975	\$170,160		

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES		ADOPTED BUDGET	
		Budget	Actual	Income	Expenditure
		<b>PERIOD 05</b>		<b>2022-23</b>	
		<b>30 NOVEMBER 2022</b>			
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>					
<b>OPERATING EXPENDITURE</b>					
31012	Gnp Memorial Hall Building Maintenance	\$6,079	\$0	\$0	\$9,339
31022	Gnp Memorial Hall Building Operation	\$32,655	\$10,066	\$0	\$68,218
31052	Ongerup Hall Building Maintenance	\$1,105	\$153	\$0	\$11,650
31062	Ongerup Hall Building Operation	\$18,253	\$8,702	\$0	\$39,900
31092	Borden CWA Hall Building Maintenance	\$221	\$171	\$0	\$618
31102	Borden CWA Hall Building Operation	\$309	\$0	\$0	\$740
31152	Gnp Old Ambulance Building - Building Operation	\$175	\$199	\$0	\$268
31182	Ongerup CWA	\$487	\$106	\$0	\$1,233
31202	Yougenup Centre - Building Maintenance & Operation	\$23,830	\$7,598	\$0	\$48,567
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>		<b>\$83,114</b>	<b>\$26,995</b>	<b>\$0</b>	<b>\$180,533</b>
<b>OPERATING INCOME</b>					
31003	Gnowangerup Memorial Hall	\$0	\$0	(\$200)	\$0
31023	Ongerup Hall	\$0	\$0	(\$500)	\$0
31043	Borden CWA Hall	\$0	\$0	(\$600)	\$0
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$1,300)</b>	<b>\$0</b>
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>		<b>\$83,114</b>	<b>\$26,995</b>	<b>(\$1,300)</b>	<b>\$180,533</b>
<b>OTHER RECREATION &amp; SPORT</b>					
<b>OPERATING EXPENDITURE</b>					
33012	Depreciation	\$26,748	\$0	\$0	\$64,220
33022	<b>Gnowangerup Parks &amp; Gardens</b>		\$70,210		
33022 PG01	Nobarach Community Park	\$10,177		\$0	\$22,968
33022 PG02	Admin Office Gardens	\$4,834		\$0	\$11,485
33022 PG03	Yougenup Centre/Library Gardens	\$5,291		\$0	\$12,503
33022 PG04	Family Centre Gardens	\$3,266		\$0	\$7,742
33022 PG05	ANZAC Park	\$6,661		\$0	\$15,662
33022 PG06	Main Street Gardens	\$9,476		\$0	\$19,517
33022 PG07	Porteous St Park	\$2,655		\$0	\$6,325
33022 PG08	Varey Park	\$2,410		\$0	\$5,714
33022 PG10	Gnp Town Parks & Gardens	\$58,071		\$0	\$132,200
33032	Ongerup Parks & Gardens	\$29,211	\$23,380	\$0	\$67,679
33042	Borden Parks & Gardens	\$18,021	\$10,509	\$0	\$42,312
33052	Gnp Sporting Complex Grounds Maintenance	\$41,868	\$41,728	\$0	\$98,132
33062	Gnp Sporting Complex Building Maintenance	\$9,951	\$0	\$0	\$13,889
33072	Gnp Sporting Complex Building Operation	\$82,483	\$20,917	\$0	\$175,567
33082	Ongerup Sporting Complex Grounds Maintenance	\$10,593	\$5,414	\$0	\$25,190
33092	Ongerup Sporting Complex Building Maintenance	\$1,650	\$0	\$0	\$3,671
33102	Ongerup Sporting Complex Building Operation	\$20,509	\$5,842	\$0	\$41,066
33112	Borden Sporting Complex Grounds Maintenance	\$10,391	\$2,321	\$0	\$26,520
33122	Borden Sporting Complex Building Maintenance	\$1,094	\$0	\$0	\$3,303
33132	Borden Sporting Complex Building Operation	\$48,447	\$9,006	\$0	\$103,857
33222	Gnowangerup Bowling Club	\$10,480	\$3,034	\$0	\$20,911
33252	Old Borden Bowling Club	\$55	\$0	\$0	\$110
33232	Depreciation - Infrastructure	\$1,572	\$0	\$0	\$3,775
33282	Corporate & Community Unit Costs	\$8,276	\$6,037	\$0	\$19,871
33332	Pistol Club Building Operations	\$2,283	\$821	\$0	\$4,291
33432	Other Recreation Expenditure	\$0	\$330	\$0	\$0
33452	Nobarach Park - Building Maintenance	\$9,348	\$1,072	\$0	\$21,553
33502	Ongerup Bowling Clubhouse Building Maint	\$0	\$368	\$0	\$0
33532	Ongerup Bowls Club SSL Interest	\$367	\$0	\$0	\$1,173
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		<b>\$436,187</b>	<b>\$200,988</b>	<b>\$0</b>	<b>\$971,206</b>
<b>OPERATING INCOME</b>					
33003	Other Sport and Rec Income	(\$367)	(\$334)	(\$1,173)	\$0
33113	Non-Operating Grants	(\$92,292)	\$0	(\$522,000)	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		<b>(\$92,659)</b>	<b>(\$937)</b>	<b>(\$523,173)</b>	<b>\$0</b>
<b>Total - OTHER RECREATION &amp; SPORT</b>		<b>\$343,528</b>	<b>\$200,051</b>	<b>(\$523,173)</b>	<b>\$971,206</b>
<b>SWIMMING POOL</b>					
<b>OPERATING EXPENDITURE</b>					
32002	Strategy & Governance Unit Costs	\$3,166	\$998	\$0	\$7,602
32012	Administration Activity Costs	\$19,226	\$15,260	\$0	\$46,161
32042	Gnowangerup Swimming Pool Staff Salaries	\$33,036	\$36,787	\$0	\$94,953

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
32052	Gnowangerup Swimming Pool Building Maintenance	\$7,909	\$1,483	\$0	\$10,760
32062	Gnowangerup Swimming Pool Building Operation	\$52,232	\$6,278	\$0	\$121,436
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$7,787	\$4,379	\$0	\$16,184
32082	Gnowangerup Swimming Pool Chemicals	\$223	\$0	\$0	\$7,445
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$3,261	\$1,250	\$0	\$8,362
32142	Swimming Pool Insurances	\$3,704	\$3,395	\$0	\$3,704
32152	Swimming Pool Superannuation	\$5,053	\$5,287	\$0	\$14,035
32162	Swimming Pool Other Costs	\$1,599	\$553	\$0	\$6,150
	<b>Sub Total - SWIMMING POOL OP/EXP</b>	<b>\$137,197</b>	<b>\$75,671</b>	<b>\$0</b>	<b>\$336,792</b>
	<b>OPERATING INCOME</b>				
32003	Swimming Pool Entrance Fees	(\$7,260)	(\$5,015)	(\$16,500)	\$0
	<b>Sub Total - SWIMMING POOL OP/INC</b>	<b>(\$7,260)</b>	<b>(\$5,015)</b>	<b>(\$16,500)</b>	<b>\$0</b>
	<b>Total - SWIMMING POOL LIBRARIES</b>	<b>\$129,937</b>	<b>\$70,655</b>	<b>(\$16,500)</b>	<b>\$336,792</b>
	<b>OPERATING EXPENDITURE</b>				
35002	Administration Activity Costs	\$23,411	\$20,833	\$0	\$56,209
35022	Gnowangerup Library Salaries	\$13,731	\$11,906	\$0	\$35,125
35042	Gnp Library Building Maintenance	\$262	\$0	\$0	\$618
35052	Gnp Library Building Operation	\$4,132	\$2,564	\$0	\$9,913
35072	Library Book Exchange	\$258	\$573	\$0	\$620
35082	Ongerup Library Book Exchange	\$146	\$53	\$0	\$350
35092	Gnowangerup Library Minor Items	\$1,000	\$0	\$0	\$2,000
35102	Ongerup Library Minor Items	\$255	\$0	\$0	\$510
35112	Gnowangerup Library	\$8,281	\$8,226	\$0	\$16,072
35122	Ongerup Library	\$8,643	\$15,000	\$0	\$17,395
35142	Regional Library Costs	\$2,200	\$1,286	\$0	\$2,200
35192	Library Insurance Expenses	\$1,218	\$1,317	\$0	\$1,218
35202	Technology & Digital inclusion Expenses	\$5,000	\$4,902	\$0	\$5,000
	<b>Sub Total - LIBRARIES OP/EXP</b>	<b>\$68,536</b>	<b>\$66,659</b>	<b>\$0</b>	<b>\$147,230</b>
	<b>OPERATING INCOME</b>				
35013	Gnp Library Other	(\$6,002)	(\$920)	(\$6,002)	\$0
	<b>Sub Total - LIBRARIES OP/INC</b>	<b>(\$6,002)</b>	<b>(\$920)</b>	<b>(\$6,002)</b>	<b>\$0</b>
	<b>Total - LIBRARIES</b>	<b>\$62,534</b>	<b>\$65,739</b>	<b>(\$6,002)</b>	<b>\$147,230</b>

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>OTHER CULTURE</b>					
<b>OPERATING EXPENDITURE</b>					
37002	Corporate & Community Unit Costs	\$5,125	\$5,120	\$0	\$12,305
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$264	\$0	\$0	\$264
37042	Old Gnowangerup Gaol Building Operation	\$1,334	\$1,163	\$0	\$2,702
37072	Ongerup Community Centre Building Maintenance	\$200	\$190	\$0	\$461
37082	Ongerup Community Centre Building Operation	\$4,235	\$1,436	\$0	\$8,168
37112	Gnp Historic Centre Building Maintenance	\$0	\$0	\$0	\$130
37122	Gnp Historic Centre Building Operation	\$1,523	\$927	\$0	\$3,008
37262	Ongerup Museum Building Maintenance	\$111	\$0	\$0	\$267
37132	Ongerup Museum Building Operation	\$4,712	\$1,215	\$0	\$9,993
37172	Aylmore Mineral Springs	\$5,520	\$0	\$0	\$11,040
37222	Heritage Strategy & Municipal Inventory	\$0	\$0	\$0	\$2,500
37322	Old Gnowangerup Star Building Operation	\$1,531	\$1,562	\$0	\$2,897
37332	Old Gnowangerup Star Building Maintenance	\$4,795	\$0	\$0	\$12,410
<b>Sub Total - OTHER CULTURE OP/EXP</b>		<b>\$29,351</b>	<b>\$11,613</b>	<b>\$0</b>	<b>\$66,145</b>
<b>OPERATING INCOME</b>					
37023	Reimbursements/ Donations	\$0	\$0	\$0	\$0
37043	Government Grants	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER CULTURE OP/INC</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - OTHER CULTURE</b>		<b>\$29,351</b>	<b>\$11,613</b>	<b>\$0</b>	<b>\$66,145</b>
<b>Total - RECREATION AND CULTURE</b>		<b>\$648,464</b>	<b>\$375,054</b>	<b>(\$546,975)</b>	<b>\$1,701,906</b>
Operating Income		(\$13,629)	(\$6,873)	(\$24,975)	\$0
Capital Income		(\$92,292)	\$0	(\$522,000)	\$0
Expenses		\$754,385	\$381,926	\$0	\$1,701,906

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

**YTD COMPARATIVES**  
**PERIOD 05**  
**30 NOVEMBER 2022**

**ADOPTED BUDGET**  
**2022-23**

Budget Actual

Income Expenditure

**STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE**

**OPERATING EXPENDITURE**

39002	Depreciation - Roads	\$357,163	\$0	\$0	\$857,535
39012	Bridges - Pallinup Bridge	\$14,351	\$3,011	\$0	\$31,276
39022	Depreciation - Footpaths	\$6,204	\$0	\$0	\$14,895
39032	Depreciation - Other	\$14,659	\$0	\$0	\$35,195
39042	Gnp Depot Building Maintenance	\$5,760	\$4,161	\$0	\$32,100
39052	Gnp Depot Building Operation	\$11,587	\$45,731	\$0	\$40,806
39062	Ongerup Depot Building Maintenance	\$1,411	\$8,764	\$0	\$14,919
39072	Ongerup Depot Building Operation	\$2,110	\$1,123	\$0	\$4,369
39102	Gravel Pit Reinstatements	\$1,570	\$0	\$0	\$3,770
39112	Road Maintenance	\$801,080	\$566,520	\$0	\$1,929,659
39122	Administration Department Costs allocated to Transport	\$15,101	\$105	\$0	\$36,258
39132	Roman/Asset Development	\$40,058	\$39,021	\$0	\$81,215
39142	Street Lighting	\$17,285	\$17,769	\$0	\$41,500
39182	Gnowangerup Depot General Maintenance	\$6,829	\$13,814	\$0	\$16,397
39202	WORKS DEPARTMENT COSTS	\$0	\$435	\$0	\$0
39242	Kerb Renewal	\$4,000	\$0	\$0	\$4,000
39252	Urban Drainage Renewals/Maintenance	\$1,987	\$0	\$0	\$4,770
39272	Laneway Maintenance	\$1,987	\$6,815	\$0	\$4,770

**Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP**

\$1,303,143 \$709,339 \$0 \$3,153,434

**OPERATING INCOME**

38013	Regional Road Group Grants	(\$272,640)	(\$331,466)	(\$681,599)	\$0
38033	Roads To Recovery Grants	(\$78,578)	(\$147,935)	(\$392,891)	\$0
38093	Cwth Local Roads Community Infrastructure Grants	(\$40,000)	(\$88,642)	(\$125,000)	\$0
39003	MRWA Road Preservation Grant	(\$169,042)	(\$185,413)	(\$169,042)	\$0
39093	Reimbursements	(\$800,000)	(\$838,598)	(\$800,000)	\$0
39133	REIMBURSEMENTS		\$0	\$0	\$0

**Sub Total - MTCE STREETS ROADS DEPOTS OP/INC**

(\$1,360,260) (\$1,592,054) (\$2,168,532) \$0

**Total - MTCE STREETS ROADS DEPOTS**

(\$57,117) (\$882,715) (\$2,168,532) \$3,153,434

**ROAD PLANT**

**OPERATING EXPENDITURE**

49999	PLANT SALES EXPENSES	\$0	\$0	\$0	\$5,000
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**Sub Total - ROAD PLANT OP/EXP**

\$0 \$0 \$0 \$5,000

**Total - ROAD PLANT**

\$0 \$0 \$0 \$5,000

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23		
		Budget	Actual	Income	Expenditure	
		<b>TRAFFIC CONTROL</b>				
		<b>OPERATING EXPENDITURE</b>				
		<b>Sub Total - TRAFFIC CONTROL OP/EXP</b>	\$0	\$0	\$0	\$0
		<b>OPERATING INCOME</b>				
42013	Sale of Plates	\$0	(\$239)	(\$55)	\$0	
		<b>Sub Total - TRAFFIC CONTROL OP/INC</b>	\$0	(\$239)	(\$55)	\$0
		<b>Total - TRAFFIC CONTROL</b>	\$0	(\$239)	(\$55)	\$0
		<b>AERODROMES</b>				
		<b>OPERATING EXPENDITURE</b>				
43002	Gnowangerup Airstrip Maintenance	\$4,627	\$1,604	\$0	\$16,055	
43012	Gnowangerup Airstrip Operations	\$62,717	\$2,729	\$0	\$136,112	
		<b>Sub Total - AERODROMES OP/EXP</b>	\$67,344	\$4,333	\$0	\$152,167
		<b>OPERATING INCOME</b>				
43003	Gnowangerup Airstrip Income	\$0	\$0	(\$190,000)	\$0	
		<b>Sub Total - AERODROMES OP/INC</b>	\$0	\$0	(\$190,000)	\$0
		<b>Total - AERODROMES</b>	\$67,344	\$4,333	(\$190,000)	\$152,167
		<b>Total - TRANSPORT</b>	<b>\$10,227</b>	<b>(\$878,621)</b>	<b>(\$2,358,587)</b>	<b>\$3,310,601</b>
		Operating Income	(\$969,042)	(\$1,024,251)	(\$969,097)	\$0
		Expenses	\$1,370,487	\$713,672	\$0	\$3,305,601
		Capital Income	(\$391,218)	(\$568,043)	(\$1,389,490)	\$0

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>TOURISM AND AREA PROMOTION</b>					
<b>OPERATING EXPENDITURE</b>					
46012	Strategy & Governance Unit Costs	\$12,754	\$13,371	\$0	\$30,622
46052	Shire Information Bays & Entrance Signs	\$0	\$0	\$0	\$0
46092	Gnowangerup Caravan Park - Operation Costs	\$3,078	\$441	\$0	\$6,671
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$94	\$0	\$5,000
46122	Local Tourism Promotion	\$0	\$0	\$0	\$3,000
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>		<b>\$15,832</b>	<b>\$13,907</b>	<b>\$0</b>	<b>\$45,293</b>
<b>OPERATING INCOME</b>					
46003	Grants & Subsidies	\$0	\$0	(\$107,416)	\$0
46013	Caravan Park Licences	\$0	(\$800)	(\$200)	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>		<b>\$0</b>	<b>(\$800)</b>	<b>(\$107,616)</b>	<b>\$0</b>
<b>Total - TOURISM &amp; AREA PROMOTION</b>		<b>\$15,832</b>	<b>\$13,107</b>	<b>(\$107,616)</b>	<b>\$45,293</b>
<b>BUILDING CONTROL</b>					
<b>OPERATING EXPENDITURE</b>					
47012	Building Administration Allocations	\$1,600	\$1,582	\$0	\$3,841
47022	Building Services - Salaries	\$12,472	\$10,794	\$0	\$36,248
47032	Building Services - Superannuation	\$2,753	\$1,298	\$0	\$7,441
47042	Building Control Insurances	\$1,313	\$1,621	\$0	\$1,313
<b>Sub Total - BUILDING CONTROL OP/EXP</b>		<b>\$18,138</b>	<b>\$15,295</b>	<b>\$0</b>	<b>\$48,843</b>
<b>BUILDING CONTROL OP/INC</b>					
47003	Building Licences & Fees	(\$945)	(\$766)	(\$3,500)	\$0
47013	BRB & BCITF Commissions	(\$11)	(\$33)	(\$40)	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>		<b>(\$956)</b>	<b>(\$799)</b>	<b>(\$3,540)</b>	<b>\$0</b>
<b>Total - BUILDING CONTROL</b>		<b>\$17,182</b>	<b>\$14,496</b>	<b>(\$3,540)</b>	<b>\$48,843</b>
<b>ECONOMIC DEVELOPMENT</b>					
<b>OPERATING EXPENDITURE</b>					
50002	Administration Allocations	\$1,116	\$1,159	\$0	\$2,679
50022	Community Capacity Building	\$0	\$0	\$0	\$400
50072	Marketing & Tourism Promotion	\$0	\$0	\$0	\$0
50112	Banners and Banner Pole Maintenance	\$3,000	\$0	\$0	\$3,000
<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>		<b>\$4,116</b>	<b>\$1,159</b>	<b>\$0</b>	<b>\$6,079</b>
<b>OPERATING INCOME</b>					
<b>Sub Total - ECONOMIC DEVELOPMENT OP/INC</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - ECONOMIC DEVELOPMENT</b>		<b>\$4,116</b>	<b>\$1,159</b>	<b>\$0</b>	<b>\$6,079</b>

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>PUBLIC UTILITY SERVICES</b>					
<b>OPERATING EXPENDITURE</b>					
51002	Standpipe Maintenance	\$494	\$636	\$0	\$5,485
51012	Gnowangerup Standpipe	\$3,259	\$1,092	\$0	\$6,350
51022	Ongerup Standpipe	\$485	\$0	\$0	\$1,000
51032	Borden Standpipe	\$97	\$0	\$0	\$200
51042	Formby Road Bore	\$1,842	\$392	\$0	\$5,705
51052	Highdenup Road Bore	\$1,176	\$240	\$0	\$2,685
51092	Toompup Bore	\$200	\$0	\$0	\$200
<b>Sub Total - PUBLIC UTILITY SERVICES OP/EXP</b>		<b>\$7,553</b>	<b>\$2,359</b>	<b>\$0</b>	<b>\$21,625</b>
<b>OPERATING INCOME</b>					
51003	Gnowangerup Standpipe Fees	(\$2,460)	(\$300)	(\$6,000)	\$0
51013	Ongerup Standpipe Fees	\$0	\$0	\$0	\$0
51033	Virginia Land Lease	\$0	\$0	(\$7,350)	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0	\$0	\$0
51073	Standpipe Swipe Card	\$0	\$0	\$0	\$0
<b>Sub Total - PUBLIC UTILITY SERVICES OP/INC</b>		<b>(\$2,460)</b>	<b>(\$300)</b>	<b>(\$13,350)</b>	<b>\$0</b>
<b>Total - PUBLIC UTILITY SERVICES</b>		<b>\$5,093</b>	<b>\$2,060</b>	<b>(\$13,350)</b>	<b>\$21,625</b>
<b>Total - ECONOMIC SERVICES</b>		<b>\$42,222</b>	<b>\$30,821</b>	<b>(\$124,506)</b>	<b>\$121,840</b>
Capital Income		\$0	\$0	(\$107,416)	\$0
Expenses		\$45,638	\$32,720	\$0	\$121,840
Op Income		(\$3,416)	(\$1,899)	(\$17,090)	\$0



**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>PRIVATE WORKS</b>					
<b>OPERATING EXPENDITURE</b>					
53002	Private Works	\$5,013	\$5,166	\$0	\$11,141
53022	Motor Vehicle Licensing	\$14,319	\$13,098	\$0	\$34,379
<b>Sub Total - PRIVATE WORKS OP/EXP</b>		\$19,332	\$18,265	\$0	\$45,520
<b>OPERATING INCOME</b>					
53003	Private Works Income	(\$5,013)	(\$4,253)	(\$11,141)	\$0
<b>Sub Total - PRIVATE WORKS OP/INC</b>		(\$5,013)	(\$4,253)	(\$11,141)	\$0
<b>Total - PRIVATE WORKS</b>		\$14,319	\$14,012	(\$11,141)	\$45,520
<b>PUBLIC WORKS OVERHEADS</b>					
<b>OPERATING EXPENDITURE</b>					
57002	Annual Leave	\$53,076	\$50,044	\$0	\$132,689
57012	Long Service Leave	\$0	\$15,592	\$0	\$64,654
57022	Public Holidays	\$4,590	\$11,832	\$0	\$57,374
57032	Sick Leave	\$18,360	\$23,240	\$0	\$57,374
57042	Supervision & Administration	\$93,812	\$82,151	\$0	\$225,239
57052	General Duties	\$8,960	\$10,352	\$0	\$14,000
57062	Toolbox Meetings	\$3,342	\$1,003	\$0	\$5,665
57072	Strategy & Governance Unit Costs	\$3,361	\$3,662	\$0	\$8,070
57082	Superannuation	\$96,672	\$58,717	\$0	\$232,106
57092	Works Training/ Conferences	\$9,165	\$21,050	\$0	\$20,000
57102	Workers Compensation	\$41,198	\$37,657	\$0	\$41,198
57112	Job Costed Expenses	\$5,243	\$0	\$0	\$10,485
57122	Mobile Phones - Works	\$2,324	\$1,831	\$0	\$5,200
57132	EBA Uniforms & Licence Expenses	\$1,344	\$5,604	\$0	\$8,610
57142	Safety Clothing & Equipment	\$111	\$1,349	\$0	\$3,700
57152	Other Costs	\$17,938	\$12,668	\$0	\$43,068
57162	Insurance	\$18,850	\$27,752	\$0	\$18,850
57182	Administration Allocations	\$43,813	\$44,297	\$0	\$105,194
57192	Rostered Days Off	\$771	\$1,459	\$0	\$1,850
57252	LOT 271A QUINN STREET Housing ALLOCATIONS	\$3,265	\$4,118	\$0	\$6,239
57262	LOT 271B QUINN STREET HOUSING ALLOCATIONS	\$2,563	\$1,046	\$0	\$4,614
57272	Housing Expenses - Works Manager	\$5,881	\$518	\$0	\$14,020
57992	Less Recovered From Works	(\$434,639)	(\$296,918)	\$0	(\$1,080,199)
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		\$0	\$123,580	\$0	\$0
<b>OPERATING INCOME</b>					
57003	Reimbursements	(\$900)	\$0	(\$900)	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		(\$900)	\$0	(\$900)	\$0
<b>Total - PUBLIC WORKS OVERHEADS</b>		(\$900)	\$123,580	(\$900)	\$0

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>PLANT OPERATIONS COSTS</b>					
<b>OPERATING EXPENDITURE</b>					
58002	Fleet Maintenance	\$51,793	\$42,944	\$0	\$124,352
58012	Insurance	\$37,810	\$45,672	\$0	\$37,810
58022	Fuels & oils	\$102,600	\$115,553	\$0	\$270,000
58032	Tyres	\$3,240	\$7,434	\$0	\$36,000
58042	Parts & Repairs	\$34,165	\$45,408	\$0	\$130,000
58052	Licences	\$14,000	\$12,238	\$0	\$14,000
58062	Blades & points	\$3,720	\$4,668	\$0	\$12,000
58072	Expendable Tools	\$16,100	\$3,071	\$0	\$35,000
58082	Depreciation - Plant	\$117,870	\$0	\$0	\$283,000
58092	Depreciation - Minor Plant	\$2,001	\$0	\$0	\$4,805
58112	2 CECIL STREET - BUILDING OPERATION	\$7,396	\$1,878	\$0	\$12,921
58132	Mechanic Utility Costs	\$3,332	\$2,740	\$0	\$8,000
58142	Housing - 2 Cecil Street	\$2,399	\$2,400	\$0	\$5,760
58162	Other Costs	\$3,018	\$1,725	\$0	\$7,245
58992	Less Recovered From Works	(\$399,443)	(\$320,864)	\$0	(\$980,893)
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		\$0	(\$35,132)	\$0	\$0
<b>OPERATING INCOME</b>					
58003	Reimbursements	(\$2,399)	(\$2,400)	(\$5,760)	\$0
58013	Fuel Rebates	(\$11,400)	(\$8,465)	(\$30,000)	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>		(\$13,799)	(\$10,865)	(\$35,760)	\$0
<b>Total - PLANT OPERATIONS COSTS</b>		(\$13,799)	(\$45,997)	(\$35,760)	\$0
<b>MATERIALS AND STOCK</b>					
<b>OPERATING EXPENDITURE</b>					
55032	Fuel & Oils Purchased	\$112,455	\$80,216	\$0	\$270,000
55042	Less Fuel & Oils Allocated	(\$112,455)	(\$110,385)	\$0	(\$270,000)
55062	Stock Variance	\$0	\$0	\$0	\$0
<b>Sub Total - MATERIALS AND STOCK</b>		\$0	\$0	\$0	\$0
<b>Total - MATERIALS AND STOCK</b>		\$0	\$0	\$0	\$0
<b>SALARIES AND WAGES</b>					
<b>OPERATING EXPENDITURE</b>					
54002	Gross Salaries & Wages	\$1,051,462	\$966,433	\$0	\$2,445,261
54012	Less Salaries Allocated	(\$1,051,462)	(\$966,433)	\$0	(\$2,445,261)
54022	Workers Compensation Payments	\$2,150	\$0	\$0	\$5,000
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>		\$2,150	\$0	\$0	\$5,000
<b>OPERATING INCOME</b>					
54003	Workers Compensation Reimbursements	(\$2,150)	\$0	(\$5,000)	\$0
<b>Sub Total - SALARIES AND WAGES OP/INC</b>		(\$2,150)	\$0	(\$5,000)	\$0
<b>Total - SALARIES AND WAGES</b>		\$0	\$0	(\$5,000)	\$5,000

**Shire of Gnowangerup**  
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Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>ADMINISTRATION</b>					
<b>OPERATING EXPENDITURE</b>					
<b>Administration activity units</b>					
59022	IT Licence Costs & Support	\$100,556	\$74,264	\$0	\$134,289
59032	Accounting	\$22,200	\$18,650	\$0	\$47,750
59042	Admin Telephone Mail & Reception	\$6,248	\$5,522	\$0	\$15,000
59052	Office Supplies & Equipment	\$9,940	\$15,286	\$0	\$23,865
59062	Records Management Costs	\$7,958	\$255	\$0	\$10,000
59072	Occ Health & Safety	\$33,977	\$10,763	\$0	\$49,775
59082	Administration Office Building Maintenance	\$8,580	\$1,019	\$0	\$16,559
59092	Administration Office Building Operation	\$45,955	\$13,618	\$0	\$100,893
59102	Police Licensing	\$0	\$0	\$0	\$1,500
59112	DEPRECIATION - EQUIPMENT RIGHT OF USE	\$2,091	\$0	\$0	\$5,020
59202	Loss on Sale of Asset	\$0	\$0	\$0	\$0
59992	Less Recovered From Activities	(\$161,929)	(\$139,376)	\$0	(\$388,785)
<b>Governance &amp; Strategy</b>					
60282	Governance & Strategy Salaries	\$97,040	\$83,737	\$0	\$232,990
60002	Employee Leave	\$0	\$23,933	\$0	\$0
60012	Long Service Leave	\$0	\$0	\$0	\$5,686
60022	Superannuation	\$14,977	\$16,635	\$0	\$35,960
60032	Governance Training/ Conferences	\$3,450	(\$625)	\$0	\$5,450
60042	Workers Compensation	\$6,527	\$5,778	\$0	\$6,527
60052	Housing Rent Salary Sacrifice	\$3,998	\$4,000	\$0	\$9,600
60082	Vehicle Expenses (Inc FBT)	\$11,997	\$16,291	\$0	\$27,000
60102	4 Grocock Street Building Maintenance	\$9,105	\$3,753	\$0	\$19,558
60142	Insurances	\$6,532	\$7,548	\$0	\$6,532
60152	S&G Mobile Phone Expenses	\$1,458	\$2,530	\$0	\$2,100
60162	S&G Uniforms	\$1,275	\$0	\$0	\$1,275
60172	S&G Other Minor Expenses	\$2,270	\$2,105	\$0	\$2,525
60252	Resource Sharing Expenses	\$4,000	\$0	\$0	\$4,000
60292	Consulting Expenses	\$0	\$0	\$0	\$14,000
60992	Less Allocated To works	(\$126,370)	(\$137,648)	\$0	(\$303,409)
<b>Corporate &amp; Community</b>					
61262	Corporate & Community Salaries	\$207,370	\$172,864	\$0	\$497,886
61002	Employee Leave	\$0	\$27,336	\$0	\$0
61012	Long Service Leave	\$0	\$8,113	\$0	\$21,113
61022	C&C Superannuation	\$35,398	\$32,013	\$0	\$84,990
61032	C&C Workers Compensation	\$13,947	\$12,516	\$0	\$13,947
61042	C&C Vehicle Costs	\$9,290	\$2,096	\$0	\$20,250
61062	C&C Mobile Phone Costs	\$1,458	\$102	\$0	\$2,100
61072	Corporate & Community Uniforms	\$3,500	\$0	\$0	\$3,500
61082	Corporate & Community Training Costs	\$16,000	\$2,629	\$0	\$20,000
61112	Corporate & Community Other Minor Costs	\$1,250	\$419	\$0	\$2,500
61122	Corporate & Community Insurance	\$10,920	\$12,567	\$0	\$10,920
61222	Rostered Days Off	\$21	\$0	\$0	\$50
61232	Housing 20 McDonald Street	\$18,943	\$8,723	\$0	\$36,835
61252	20 McDonald Street - Building Operations	\$0	\$0	\$0	\$0
61272	Human Resource Costs	\$14,165	\$11,741	\$0	\$20,000
61992	Less Allocated To Services	(\$155,722)	(\$111,120)	\$0	(\$373,883)
63082	Housing	\$0	\$3	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/EXP</b>		\$288,374	\$208,038	\$0	\$445,868
<b>OPERATING INCOME - ADMINISTRATION</b>					
59003	Licensing Services	(\$7,740)	(\$10,575)	(\$18,000)	\$0
60003	Reimbursements	(\$7,722)	(\$7,600)	(\$18,740)	\$0
63003	Reimbursements	\$0	(\$167)	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/INC</b>		(\$15,462)	(\$18,342)	(\$36,740)	\$0
<b>Total - ADMINISTRATION</b>		\$272,912	\$189,695	(\$36,740)	\$445,868
Expense					
Income					

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

**YTD COMPARATIVES**  
**PERIOD 05**  
**30 NOVEMBER 2022**

**ADOPTED BUDGET**  
**2022-23**

Budget

Actual

Income

Expenditure

**UNCLASSIFIED**

**OPERATING EXPENDITURE**

62022	Donations & Grants	\$5,300	\$91	\$0	\$5,300
62032	Insurance Claims	\$874	\$0	\$0	\$3,495
62042	Other Minor Expenses	\$0	\$438	\$0	\$5
62082	Toompup Dam Maintenance	\$624	\$0	\$0	\$1,499
62092	Old Airport Dam Maintenance	\$1,779	\$160	\$0	\$4,020
62102	Airport Dam Maintenance	\$2,639	\$442	\$0	\$6,086
62112	Magitup Dam Maintenance	\$732	\$0	\$0	\$1,507
62122	Bowling Club Dams Maintenance	\$614	\$0	\$0	\$1,455
62132	Interest on Loan #282	\$405	\$0	\$0	\$1,275
62142	Pistol Club Dam Maintenance	\$0	\$275	\$0	\$5,000
62152	Contribution to Mindarabin Water Tank Installation	\$15,000	\$364	\$0	\$15,000

**Sub Total - UNCLASSIFIED OP/EXP**

\$27,967 \$1,769 \$0 \$44,642

**OPERATING INCOME**

62003	Insurance Claims Reimbursed	(\$250)	(\$31,991)	(\$1,000)	\$0
62013	PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST	\$0	\$0	\$0	\$0
62033	DCEP Grant	(\$40,000)	\$0	(\$80,000)	\$0
62043	OCD REIMBURSEMENT - LOAN 282 INTEREST	\$0	\$0	\$0	\$0
62053	UNCLASSIFIED / MISCELLANEOUS REVENUE	\$0	(\$4,637)		

**Sub Total - UNCLASSIFIED OP/INC**

(\$40,250) (\$36,628) (\$81,000) \$0

**Total - UNCLASSIFIED**

(\$12,283) (\$34,859) (\$81,000) \$44,642

**Total - OTHER PROPERTY AND SERVICES**

\$260,250 \$246,432 (\$170,541) \$541,030

Total Income

(\$77,574) (\$70,088)

Expenses

\$337,824 \$316,520

Op income

(\$37,574) (\$70,088)

**Shire of Gnowangerup**  
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Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23		
		Budget	Actual	Income	Expenditure	
		Operating Total	(\$2,590,347)	(\$4,189,142)	(\$8,312,486)	\$8,252,909
		<b>TRANSFERS TO/FROM RESERVES</b>				
		<b>EXPENDITURE</b>				
95001		Transfers To Reserve Funds - (Inc Interest Earned)	\$208	\$5,167	\$0	\$525,378
		<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	\$208	\$5,167	\$0	\$525,378
		<b>INCOME</b>				
95002		Transfer from Reserve Fund	\$0	\$0	(\$110,000)	\$0
		<b>Sub Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	\$0	\$0	(\$110,000)	\$0
		<b>Total - FUND TRANSFER</b>	\$208	\$5,167	(\$110,000)	\$525,378
		000000 (Surplus) / Deficit - Carried Forward	(\$2,090,669)	(\$3,003,064)	(\$2,090,669)	\$0
		<b>Sub Total - SURPLUS C/FWD</b>	(\$2,090,669)	(\$3,003,064)	(\$2,090,669)	\$0
		<b>Total - SURPLUS</b>	(\$2,090,669)	(\$3,003,064)	(\$2,090,669)	\$0
		<b>LONG TERM LOANS</b>				
80034		LOAN ADVANCE - ONGERUP COMMUNITY DEVELOPMENT	\$0	\$0	\$0	\$0
80044		LOAN ADVANCE - ONGERUP BOWLS CLUB	\$0	\$0	\$0	\$0
		<b>Sub Total - LOAN ADVANCES</b>	\$0	\$0	\$0	\$0
		<b>INCOME</b>				
80035		WATC LOAN PROCEEDS - ONGERUP COMMUNITY DEVELOP	\$0	\$0	\$0	\$0
80045		FINANCE LEASE PROCEEDS	\$0	\$0	\$0	\$0
80055		WATC LOAN PROCEEDS - ONGERUP BOWLS CLUB	\$0	\$0	\$0	\$0
		<b>Sub Total - LONG TERM LOANS</b>	\$0	\$0	\$0	\$0
		<b>Total - DEFERRED LIABILITIES</b>	\$0	\$0	\$0	\$0
		<b>LIABILITY LOANS - PRINCIPAL REPAYMENTS</b>				
		<b>CAPITAL EXPENDITURE</b>				
80004		Principal On Loans	\$39,102	\$39,102	\$0	\$103,381
80024		Finance Leases - Principal	\$1,816	\$1,788	\$0	\$4,360
		<b>Sub Total - LOAN REPAYMENTS</b>	\$40,918	\$40,890	\$0	\$107,741
		<b>CAPITAL INCOME</b>				
80015		Principal Repaid - Self Supporting Loans	\$0	\$0	(\$5,477)	\$0
		<b>Sub Total - LOANS RAISED</b>	\$0	\$0	(\$5,477)	\$0
		<b>Total - NON CURRENT LIABILITIES</b>	\$40,918	\$40,890	(\$5,477)	\$107,741

**Shire of Gnowangerup**  
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Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
	Budget	Actual	Income	Expenditure
<b>OPERATING ACTIVITIES EXCLUDED FROM BUDGET</b>				
000000 Depreciation Written Back	(\$978,000)	\$0	\$0	(\$2,348,139)
000000 Book Value of Assets Sold Written Back	\$0	\$0	\$0	\$0
000000 Profit on Sale of Asset Written Back	\$0	\$0	\$0	\$0
000000 Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0
000000 Long Service Leave - Non Cash	\$0	\$0	\$0	(\$75,612)
000000 Movement in LG House Unit Trust	\$0	\$0	\$0	\$0
000000 Deferred Pensioner Rates	\$0	\$0	\$0	\$0
000000 SS Loan (Non-Current Movement)	\$0	\$0	\$0	\$0
<b>Sub Total - OPERATING ACTIVITIES EXCLUDED</b>	(\$978,000)	\$0	\$0	(\$2,423,751)
<b>Total - OPERATING ACTIVITIES EXCLUDED</b>	(\$978,000)	\$0	\$0	(\$2,423,751)

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>FURNITURE &amp; EQUIPMENT</b>					
<b>HEALTH</b>					
<b>CAPITAL EXPENDITURE</b>					
14014	Health Computer Equip & Software	\$0	\$0	\$0	\$7,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$7,000
<b>Total - HEALTH</b>		\$0	\$0	\$0	\$7,000
<b>FURNITURE AND EQUIPMENT</b>					
<b>OTHER PROPERTY &amp; SERVICES - ADMINISTRATION</b>					
<b>CAPITAL EXPENDITURE</b>					
59050	Administration Furniture & Equipment	\$0	\$0	\$0	\$0
59070	ADMINISTRATION - RIGHT OF USE ASSETS PLANT & EQUIPMENT	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0
<b>Total - OTHER PROPERTY</b>		\$0	\$0	\$0	\$0
<b>Total - FURNITURE AND EQUIPMENT</b>		\$0	\$0	\$0	\$7,000

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Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>LAND AND BUILDINGS</b>					
<b>HOUSING</b>					
<b>CAPITAL EXPENDITURE</b>					
23004	Construction of Residences	\$0	\$0	\$0	\$400,001
23034	4 Grocock Street Renewals	\$7,000	\$4,760	\$0	\$7,000
<b>Sub Total - CAPITAL WORKS</b>		\$7,000	\$4,760	\$0	\$407,001
<b>Total - HOUSING</b>		\$7,000	\$4,760	\$0	\$407,001
<b>LAND AND BUILDINGS</b>					
<b>RECREATION AND CULTURE</b>					
<b>CAPITAL EXPENDITURE</b>					
32004	Swimming Pool Capital Expenditure	\$10,000	\$0	\$0	\$10,000
31004	Yougenup Community Centre	\$42,400	\$5,925	\$0	\$61,000
31024	Gnp Town Hall Capital	\$12,000	\$0	\$0	\$40,000
31034	Gnp Lesser Hall Capital	\$0	\$0	\$0	\$6,000
33264	Borden CWA Building	\$0	\$0	\$0	\$0
33604	Ongerup Sports Pavilion Capital	\$20,000	\$0	\$0	\$50,000
33414	Borden Pavilion Multipurpose Shed & Shelter	\$0	\$0	\$0	\$0
37324	Gnowangerup Star Building Capital	\$15,000	\$17,285	\$0	\$15,000
<b>Sub Total - CAPITAL WORKS</b>		\$99,400	\$23,211	\$0	\$182,000
<b>Total - RECREATION AND CULTURE</b>		\$99,400	\$23,211	\$0	\$182,000
<b>LAND AND BUILDINGS</b>					
<b>TRANSPORT</b>					
<b>CAPITAL EXPENDITURE</b>					
39004	Gnowangerup Works Depot Capital	\$0	\$65	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$65	\$0	\$0
<b>Total - TRANSPORT</b>		\$0	\$65	\$0	\$0
<b>LAND AND BUILDINGS</b>					
<b>ECONOMIC SERVICES</b>					
<b>EXPENDITURE</b>					
46004	Gnowangerup Caravan Park Buildings	\$0	\$7,000	\$0	\$329,416
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$7,000	\$0	\$329,416
<b>Total - ECONOMIC SERVICES</b>		\$0	\$7,000	\$0	\$329,416
<b>LAND AND BUILDINGS</b>					
<b>OTHER PROPERTY AND SERVICES</b>					
<b>CAPITAL EXPENDITURE</b>					
59040	Administration Centre Building Capital	\$5,500	\$0	\$0	\$5,500
<b>Sub Total - CAPITAL WORKS</b>		\$5,500	\$0	\$0	\$5,500
<b>Total - OTHER PROPERTY AND SERVICES</b>		\$5,500	\$0	\$0	\$5,500
<b>Total - LAND AND BUILDINGS</b>		\$111,900	\$35,035	\$0	\$923,917



**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
 And Type Of Activities Within The Programme

G/L JOB

		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
<b>PLANT AND EQUIPMENT</b>					
<b>RECREATION AND CULTURE</b>					
<b>CAPITAL EXPENDITURE</b>					
40214	Purchase Mower GN.0029	\$0	\$0	\$0	\$0
40564	Purchase Mower GN.0034	\$0	\$0	\$0	\$0
33224	Other Rec & Sport - Plant & Equipment	\$0	\$0	\$0	\$28,000
32204	Purchase Swimming Pool Plant & Equipment	\$5,500	\$6,125	\$0	\$5,500
<b>Sub Total - CAPITAL WORKS</b>		\$5,500	\$6,125	\$0	\$33,500
<b>Total - RECREATION AND CULTURE</b>		\$5,500	\$6,125	\$0	\$33,500
<b>PLANT AND EQUIPMENT</b>					
<b>TRANSPORT</b>					
<b>CAPITAL EXPENDITURE</b>					
40004	Purchase Grader GN.0020	\$0	\$0	\$0	\$0
40624	Purchase Grader GN.015	\$0	\$0	\$0	\$0
40544	Purchase Tip Truck GN.0014	\$0	\$0	\$0	\$315,000
40554	Purchase Tip Truck GN.0044	\$0	\$0	\$0	\$315,000
40574	Purchase Side Tipper GN.17003	\$0	\$0	\$0	\$0
40334	Purchase Side Tipper GN.0050	\$0	\$0	\$0	\$0
40424	Purchase Dolly GN.17002	\$0	\$0	\$0	\$0
40024	Purchase of Vehicle (GN.0004)	\$0	\$42,798	\$0	\$45,000
40194	Purchase of Utility (GN.0036)	\$0	\$0	\$0	\$0
40414	Purchase of Utility (GN.0051)	\$0	\$0	\$0	\$0
40374	Purchase of Utility GN.0016	\$0	\$0	\$0	\$37,000
40404	Purchase of Utility GN.0048	\$0	\$0	\$0	\$0
40504	Purchase of Utility GN.037	\$0	\$0	\$0	\$0
43104	Purchase Airport Sweeper	\$12,000	\$10,259	\$0	\$12,000
<b>Sub Total - CAPITAL WORKS</b>		\$12,000	\$53,056	\$0	\$724,000
<b>Total - TRANSPORT</b>		\$12,000	\$53,056	\$0	\$724,000
<b>PLANT AND EQUIPMENT</b>					
<b>OTHER PROPERTY &amp; SERVICES</b>					
<b>CAPITAL EXPENDITURE</b>					
40014	CEO Vehicle	\$0	\$0	\$0	\$65,000
40164	MCS Vehicle	\$0	\$0	\$0	\$35,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$100,000
<b>Total - ECONOMIC SERVICES</b>		\$0	\$0	\$0	\$100,000
<b>Total - PLANT AND EQUIPMENT</b>		\$17,500	\$59,182	\$0	\$857,500

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L JOB

**YTD COMPARATIVES**  
**PERIOD 05**  
**30 NOVEMBER 2022**

**ADOPTED BUDGET**  
**2022-23**

Budget Actual

Income Expenditure

		YTD COMPARATIVES		ADOPTED BUDGET	
		PERIOD 05		2022-23	
		30 NOVEMBER 2022			
		Budget	Actual	Income	Expenditure
<b>ROAD INFRASTRUCTURE CAPITAL</b>					
<b>ROAD CONSTRUCTION</b>					
38014	<b>Roads To Recovery Projects</b>				
38014	RR005 RTR - Boxwood Hill - Ongerup Road	\$0	\$0	\$0	\$0
38014	RR006 RTR - Gnowellen Road	\$85,792	\$76,219	\$0	\$85,792
38014	RR014 RTR - Magitup Road	\$0	\$0	\$0	\$0
38014	RR015 RTR - North Stirling Road	\$114,347	\$16,356	\$0	\$114,347
38014	RR016 Salt River Road	\$92,992	\$2,100	\$0	\$92,992
38014	RR074 RTR Rabbit Proof Fence Rd - Gravel Sheet	\$0	\$0	\$0	\$0
38014	RR115 RTR - O'Meehans Rd Gravel Sheet	\$100,114	\$11,739	\$0	\$100,114
38004	<b>Regional Road Group Projects</b>				
38004	RG003 RRG - Tieline Road	\$0	\$0	\$0	\$0
38004	RG001 RRG - Kowbrup Road	\$0	\$612,736	\$0	\$573,001
38004	RG055 RRG - Kowbrup North Road	\$0	\$0	\$0	\$86,500
38004	RG146 RRG - Borden - Bremer Road	\$0	\$743	\$0	\$129,500
<b>Commonwealth Local Roads Community infrastructure Program</b>					
38204	LR003 LRCIP - Tieline Road	\$0	\$218,507	\$0	\$285,000
<b>Municipal Road Construction Projects</b>					
<b>Road Reseals</b>					
38104	RS004 Toompup Road South Reseal	\$0	\$0	\$0	\$0
38104	RS005 Boxwood Hill - Ongerup Road Reseal	\$0	\$0	\$0	\$0
38104	RS019 Corbett Street	\$0	\$1,940	\$0	\$43,225
38104	RS026 Quinn St RAV Reseal	\$0	\$0	\$0	\$0
38104	RS040 Corakerup Road Resheet	\$90,550	\$0	\$0	\$90,550
38104	RS063 Coromup Road Reseal	\$0	\$0	\$0	\$0
38104	RS110 Sandalwood Road Reseal	\$0	\$1,531	\$0	\$104,991
38104	RS145 Gnp - Tambellup Rd Reseal	\$0	\$151,000	\$0	\$151,000
38094	<b>Council Road Program</b>				
38094	GS013 Mindarabin Rd Gravel Sheet	\$91,780	\$56,666	\$0	\$91,780
<b>Sub Total - CAPITAL WORKS</b>		<b>\$575,575</b>	<b>\$1,149,536</b>	<b>\$0</b>	<b>\$1,948,792</b>
<b>Total - ROADS</b>		<b>\$575,575</b>	<b>\$1,149,536</b>	<b>\$0</b>	<b>\$1,948,792</b>
<b>Total - INFRASTRUCTURE ASSETS ROADS</b>		<b>\$575,575</b>	<b>\$1,149,536</b>	<b>\$0</b>	<b>\$1,948,792</b>

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
			Budget	Actual	Income	Expenditure
<b>FOOTPATHS</b>						
38304	PC01	Footpath Construction/Renewal	\$0	\$0	\$0	\$0
38304	PC03	LRCI Footpath Construction (Phase 3)	\$12,500	\$0	\$0	\$50,000
<b>Sub Total - CAPITAL WORKS</b>			\$12,500	\$0	\$0	\$50,000
<b>Total - TRANSPORT - FOOTPATHS</b>			\$12,500	\$0	\$0	\$50,000
<b>Total - FOOTPATH ASSETS</b>			\$12,500	\$0	\$0	\$50,000
<b>AIRPORT</b>						
43004		Airstrip Capital Improvements	\$327,050	\$0	\$0	\$327,050
43024		Airport Runway Repairs	\$6,000	\$0	\$0	\$6,000
<b>Sub Total - CAPITAL WORKS</b>			\$333,050	\$0	\$0	\$333,050
<b>Total - TRANSPORT - AERODROMES</b>			\$333,050	\$0	\$0	\$333,050
<b>Total - AERODROME ASSETS</b>			\$333,050	\$0	\$0	\$333,050
<b>DRAINAGE</b>						
38404		Drainage Renewals	\$0	\$0	\$0	\$5,000
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$0	\$0	\$5,000
<b>Total - TRANSPORT - DRAINAGE</b>			\$0	\$0	\$0	\$5,000
<b>Total - DRAINAGE ASSETS</b>			\$0	\$0	\$0	\$5,000
<b>SEWERAGE</b>						
26014		Ongerup Waste Water Ponds	\$0	\$49	\$0	\$20,000
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$49	\$0	\$20,000
<b>Total - COMMUNITY AMENITIES - SEWERAGE</b>			\$0	\$49	\$0	\$20,000
<b>Total - SEWERAGE ASSETS</b>			\$0	\$49	\$0	\$20,000
<b>PARKS &amp; OVALS</b>						
33154		Weir Park Improvements	\$0	\$0	\$0	\$0
33254		Playground Gnp Sports Complex	\$3,671	\$0	\$0	\$3,671
<b>Sub Total - CAPITAL WORKS</b>			\$3,671	\$0	\$0	\$3,671
<b>Total - PARKS &amp; OVALS</b>			\$3,671	\$0	\$0	\$3,671
<b>Total - INFRASTRUCTURE ASSETS - PARKS &amp; OVALS</b>			\$3,671	\$0	\$0	\$3,671

**Shire of Gnowangerup**  
**MONTHLY FINANCIAL REPORT**

Details By Function Under The Following Program Titles  
And Type Of Activities Within The Programme

G/L	JOB	YTD COMPARATIVES PERIOD 05 30 NOVEMBER 2022		ADOPTED BUDGET 2022-23	
		Budget	Actual	Income	Expenditure
		<b>INFRASTRUCTURE ASSETS - OTHER</b>			
		<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
07044	CCTV GNOWANGERUP TOWNSITE	\$6,700	\$7,042	\$0	\$6,700
	<b>Sub Total - CAPITAL WORKS</b>	\$6,700	\$7,042	\$0	\$6,700
	<b>Total - LAW, ORDER &amp; PUBLIC SAFETY</b>	<b>\$6,700</b>	<b>\$7,042</b>	<b>\$0</b>	<b>\$6,700</b>
		<b>INFRASTRUCTURE OTHER</b>			
		<b>COMMUNITY AMENITIES</b>			
30104	Gnp Cemetery Project	\$0	\$0	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0
	<b>Total - COMMUNITY AMENITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>INFRASTRUCTURE OTHER</b>			
		<b>RECREATION &amp; CULTURE</b>			
33454	Netball Courts Capital Expenditure	\$0	\$43,500	\$0	\$44,725
33804	<b>REC &amp; CULTURE - OTHER INFRASTRUCTURE CAPITAL</b>				
33804 LR800	Footpath Solar Lighting - Gnp Recreation Complex	\$0	\$11,884	\$0	\$0
33804 FEN01	Dam Fencing - Gnp Recreation Complex	\$0	\$0	\$0	\$38,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$55,384	\$0	\$82,725
	<b>Total - RECREATION &amp; CULTURE</b>	<b>\$0</b>	<b>\$55,384</b>	<b>\$0</b>	<b>\$82,725</b>
		<b>INFRASTRUCTURE OTHER</b>			
		<b>TRANSPORT</b>			
38604	Footbridge - Park Road	\$0	\$0	\$0	\$40,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$40,000
	<b>Total - TRANSPORT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>
		<b>INFRASTRUCTURE OTHER</b>			
		<b>OTHER PROPERTY &amp; SERVICES</b>			
59014	Electronic Public Notice Board	\$18,000	\$16,699	\$0	\$18,000
	<b>Sub Total - CAPITAL WORKS</b>	\$18,000	\$16,699	\$0	\$18,000
		\$18,000	\$16,699	\$0	\$18,000
	<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	<b>\$24,700</b>	<b>\$79,125</b>	<b>\$0</b>	<b>\$147,425</b>
	<b>GRAND TOTALS</b>	<b>(\$4,568,993)</b>	<b>(\$5,857,768)</b>	<b>(\$10,758,632)</b>	<b>\$10,758,632</b>

**12. REPORT FOR DECISION – CONFIDENTIAL ITEMS**

Nil

**OTHER BUSINESS AND CLOSING PROCEDURES**

**13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL**

Nil

**14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**15. DATE OF NEXT MEETING**

A Special Meeting is scheduled for the 25 January 2023 at 5:00pm.

The Annual Elector's Meeting will be held on 1 February 2023 at 7:00pm.

The next Ordinary Council Meeting is on the 15 February 2023 at 3:30pm.

**16. CLOSURE**

The Shire President thanks Council, staff and visitors for their time and declares the meeting closed at 3:50pm.