

15 June 2023

Mr Jim Epis
Chief Executive Officer
Shire of Leonora
PO Box 56
LEONORA WA 6438

Dear Jim

COMPILATION REPORT TO THE SHIRE OF LEONORA

We have compiled the accompanying local government financial report of the Shire of Leonora, which comprise the statement of financial activity (by nature or type), a summary of significant accounting policies and other explanatory notes for the period ending 31 May 2023. The monthly financial report has been compiled to meet compliance with the *Local Government Act 1995* and associated regulations.

THE RESPONSIBILITY OF THE SHIRE OF LEONORA

The Shire of Leonora are solely responsible for the information contained in the financial report and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Leonora we have compiled the accompanying financial report in accordance with the requirements of the *Local Government Act 1995*, associated regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Leonora provided, in compiling the financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The local government financial report was compiled exclusively for the benefit of the Shire of Leonora. We do not accept responsibility to any other person for the contents of the financial report.



Russell Barnes
Director

Moore Australia (WA) Pty Ltd

SHIRE OF LEONORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 May 2023

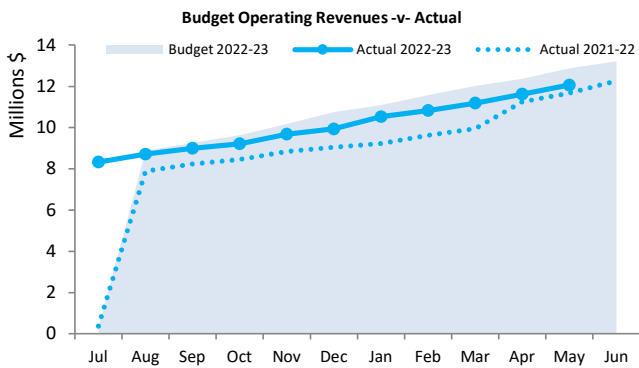
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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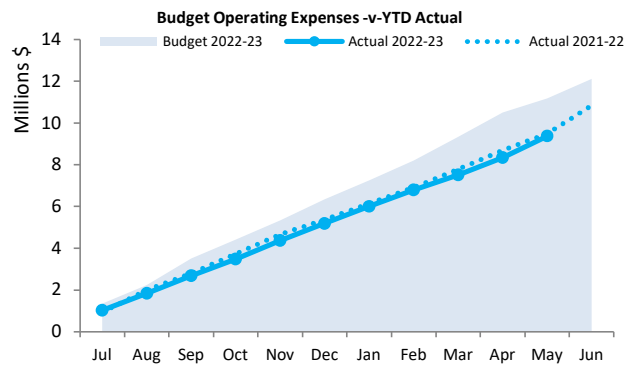
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OPERATING ACTIVITIES

OPERATING REVENUE

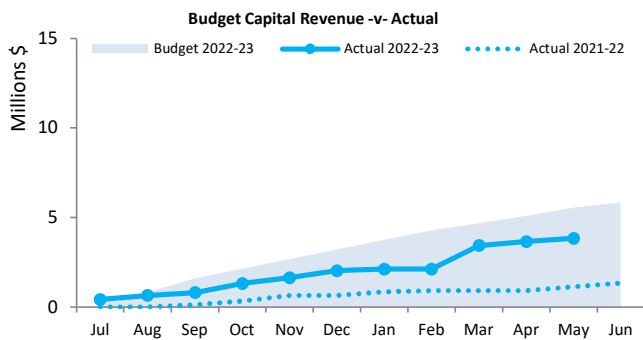


OPERATING EXPENSES

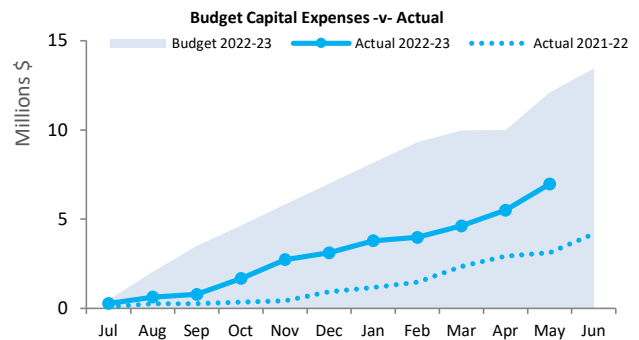


INVESTING ACTIVITIES

CAPITAL REVENUE

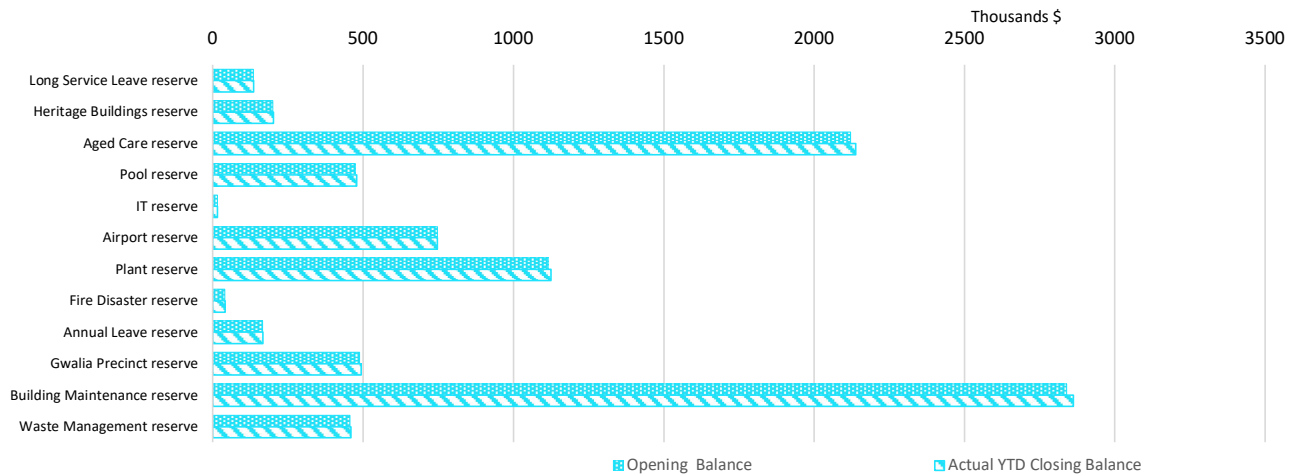


CAPITAL EXPENSES

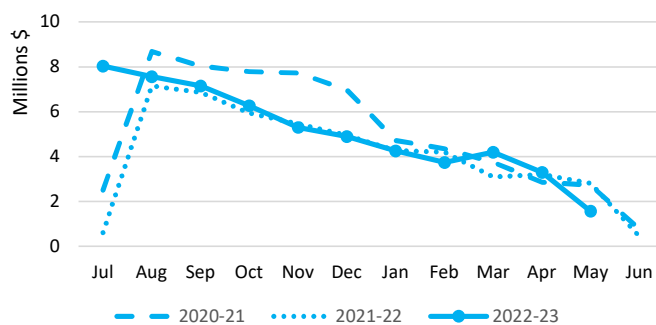


FINANCING ACTIVITIES

RESERVES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.28 M	\$0.28 M	\$0.28 M	\$0.00 M
Closing	\$0.00 M	(\$2.89 M)	\$1.56 M	\$4.45 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.75 M	7.8%
Restricted Cash	\$8.86 M	92.2%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.07 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.09 M	98.9%
Trade Receivable	\$1.84 M	% Outstanding
Over 30 Days		89.0%
Over 90 Days		0.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.94 M	\$3.36 M	\$4.50 M	\$1.14 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$7.78 M	
YTD Budget	\$7.81 M	(0.3%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.45 M	
YTD Budget	\$2.50 M	(42.0%)

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$2.38 M	
YTD Budget	\$2.25 M	5.8%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$7.62 M)	(\$6.53 M)	(\$3.15 M)	\$3.38 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.18 M	0.0%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$6.98 M	
Amended Budget	\$13.46 M	51.9%

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$3.82 M	
Amended Budget	\$5.67 M	67.4%

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$4.40 M	\$0.00 M	(\$0.06 M)	(\$0.06 M)

Refer to Statement of Financial Activity

Reserves	
	\$
Reserves balance	\$8.86 M
Interest earned	\$0.06 M

Refer to Note 8 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MAY 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	279,087	279,087	279,087	0	0.00%	
Revenue from operating activities							
Rates		7,818,083	7,805,727	7,778,561	(27,166)	(0.35%)	
Operating grants, subsidies and contributions	10	2,625,132	2,502,116	1,451,740	(1,050,376)	(41.98%)	▼
Fees and charges		2,441,398	2,246,130	2,375,703	129,573	5.77%	
Interest earnings		85,000	77,917	98,538	20,621	26.47%	▲
Other revenue		242,805	229,951	360,736	130,785	56.88%	▲
Profit on disposal of assets	6	7,300	7,300	0	(7,300)	(100.00%)	
		13,219,718	12,869,141	12,065,278	(803,863)	(6.25%)	
Expenditure from operating activities							
Employee costs		(4,286,482)	(3,924,759)	(3,439,625)	485,134	12.36%	▲
Materials and contracts		(4,877,875)	(4,519,022)	(3,410,571)	1,108,451	24.53%	▲
Utility charges		(450,250)	(418,812)	(338,873)	79,939	19.09%	▲
Depreciation on non-current assets		(1,834,984)	(1,682,073)	(1,808,754)	(126,681)	(7.53%)	
Insurance expenses		(324,912)	(324,912)	(306,566)	18,346	5.65%	
Other expenditure		(335,378)	(311,311)	(65,766)	245,545	78.87%	▲
		(12,109,881)	(11,180,889)	(9,370,155)	1,810,734	(16.19%)	
Non-cash amounts excluded from operating activities	1(a)	1,827,684	1,674,773	1,804,039	129,266	7.72%	
Amount attributable to operating activities		2,937,521	3,363,025	4,499,162	1,136,137	33.78%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	11	5,668,103	5,376,437	3,830,012	(1,546,425)	(28.76%)	▼
Proceeds from disposal of assets	6	180,000	180,000	0	(180,000)	(100.00%)	▼
Payments for property, plant and equipment and infrastructure	7	(13,464,711)	(12,085,768)	(6,981,493)	5,104,275	42.23%	▲
Amount attributable to investing activities		(7,616,608)	(6,529,331)	(3,151,481)	3,377,850	(51.73%)	
Financing Activities							
Transfer from reserves	8	4,400,000	0	0	0	0.00%	
Transfer to reserves	8	0	0	(64,660)	(64,660)	0.00%	▼
Amount attributable to financing activities		4,400,000	0	(64,660)	(64,660)	0.00%	
Closing funding surplus / (deficit)	1(c)	0	(2,887,219)	1,562,108	4,449,327	154.10%	

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

This financial report has 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.

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 June 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(7,300)	(7,300)	0
Less: Movement in liabilities associated with restricted cash		0	0	(4,715)
Add: Depreciation on assets		1,834,984	1,682,073	1,808,754
Total non-cash items excluded from operating activities		1,827,684	1,674,773	1,804,039

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

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

		Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 May 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	8	(4,397,221)	(8,797,221)	(8,861,881)
Add: Provisions employee related provisions	9	300,043	300,042	295,327
Total adjustments to net current assets		(4,097,178)	(8,497,179)	(8,566,554)

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

Current assets				
Cash and cash equivalents	2	4,493,244	11,076,288	9,610,746
Rates receivables	3	107,031	107,031	90,082
Receivables	3	452,568	492,228	1,839,341
Other current assets	4	71,829	71,829	82,792
Less: Current liabilities				
Payables	5	(710,256)	(560,406)	(402,305)
Contract liabilities	9	0	(2,110,015)	(791,305)
Provisions	9	(317,238)	(300,689)	(300,689)
Less: Total adjustments to net current assets	1(b)	(4,097,178)	(8,497,179)	(8,566,554)
Closing funding surplus / (deficit)		0	279,087	1,562,108

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal	Cash and cash equivalents	747,584	0	747,584	0	NAB	Variable	Nil
Trust	Cash and cash equivalents	10	0	10	0	NAB	Nil	Nil
Cash on hand	Cash and cash equivalents	1,270	0	1,270	0	Cash on hand	Nil	Nil
Reserves	Cash and cash equivalents	0	8,861,882	8,861,882	0	NAB	Variable	Nil
Total		748,864	8,861,882	9,610,746	0			
Comprising								
Cash and cash equivalents		748,864	8,861,882	9,610,746	0			
		748,864	8,861,882	9,610,746	0			

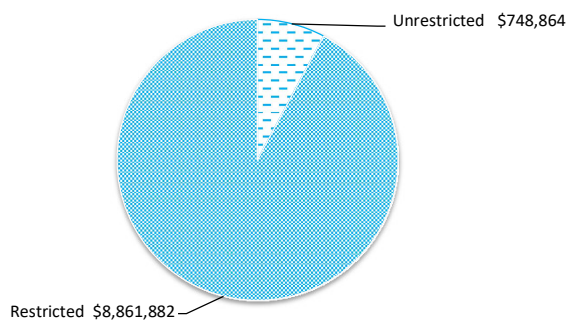
KEY INFORMATION

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

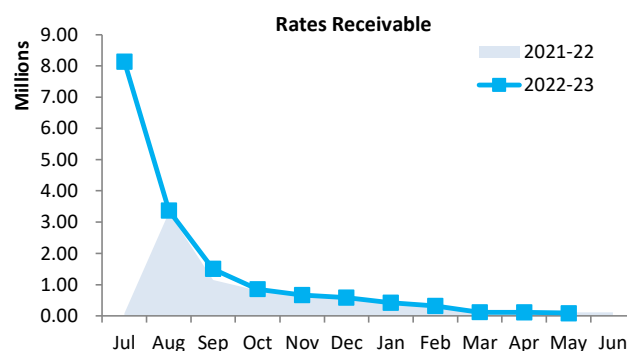
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2022	31 May 2023
	\$	\$
Opening rates arrears	100,035	107,031
Levied	7,005,810	7,778,561
Less - collections	(6,998,814)	(7,795,510)
Net rates receivable	107,031	90,082
% Collected	98.5%	98.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	185,997	1,418,651	86,187	5,556	1,696,391
Percentage	0.0%	11%	83.6%	5.1%	0.3%	
Balance per trial balance						
Sundry receivable						1,696,391
GST receivable						142,950
Total receivables general outstanding						1,839,341

Amounts shown above include GST (where applicable)

KEY INFORMATION

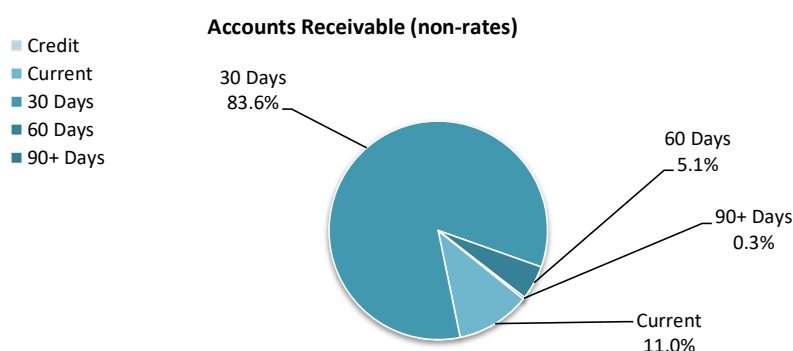
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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.



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 May 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	71,829	365,539	(354,576)	82,792
Total other current assets	71,829	365,539	(354,576)	82,792

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

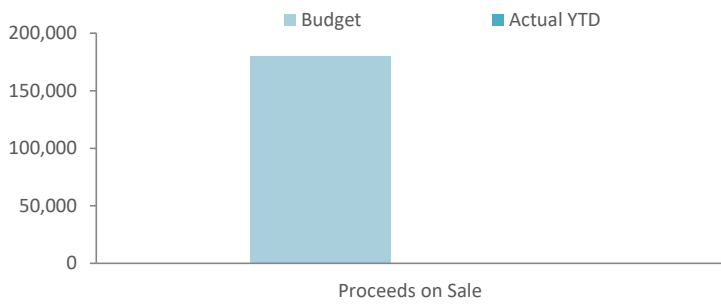
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	74,228	0	0	0	74,228
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						74,228
ATO liabilities						35,248
Other payables						124,553
Credit card						11,235
Prepaid rates						7,041
Bonds and deposits held						150,000
Total payables general outstanding						402,305
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
249	35 Hoover Street Leonora	144,000	150,000	6,000	0	0	0	0	0
	Plant and equipment								
	Transport								
660	Holden Colorado space	28,700	30,000	1,300	0	0	0	0	0
		172,700	180,000	7,300	0	0	0	0	0



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

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and Buildings	6,743,698	6,181,723	3,297,909	(2,883,814)
Plant and equipment	530,180	284,880	264,432	(20,448)
Infrastructure - roads	3,683,603	3,320,136	1,997,948	(1,322,188)
Infrastructure - improvements & infrastructure	2,507,230	2,299,029	1,421,204	(877,825)
Payments for Capital Acquisitions	13,464,711	12,085,768	6,981,493	(5,104,275)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	5,668,103	5,376,437	3,819,658	(1,556,779)
Other (disposals & C/Fwd)	180,000	180,000	0	(180,000)
Cash backed reserves				
Aged Care reserve	2,000,000	0	0	0
Pool reserve	300,000	0	0	0
Plant reserve	900,000	0	0	0
Building Maintenance reserve	1,200,000	0	0	0
Contribution - operations	3,216,608	6,529,331	3,161,835	(3,367,496)
Capital funding total	13,464,711	12,085,768	6,981,493	(5,104,275)

SIGNIFICANT ACCOUNTING POLICIES

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

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.

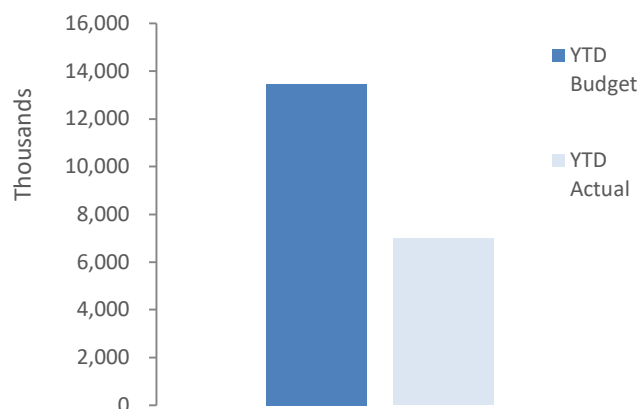
Initial recognition and measurement for assets held at cost

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 recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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

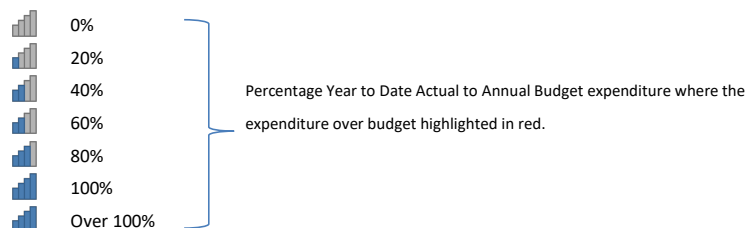
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators

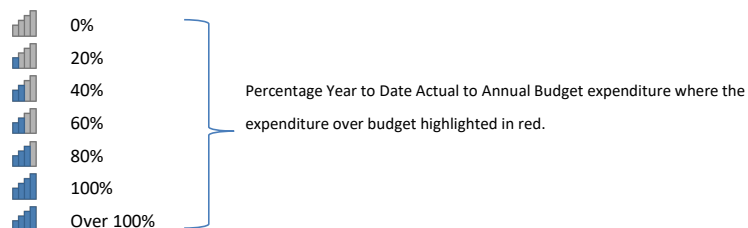


Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and Buildings				
CP2378 Lot 252 (22) Queen Victoria Street	11,698	10,723	10,877	154
CP2306 1 QV Bathrms/wet areas, int paint & flooring	30,000	27,500	0	(27,500)
CP2308 Leonora Early Learning Centre Toilets	50,000	45,833	0	(45,833)
CP2309 CEO's House	750,000	687,500	146,611	(540,889)
CP2310 13 FitzGerald Street Enclose Outdoor Area	40,000	36,667	32,951	(3,716)
CP2311 11A Walton Street Front Fence & Shed	25,000	22,917	6,628	(16,289)
CP2312 11B Walton Street Front Fence & Shed	25,000	22,917	6,285	(16,632)
CP2315 40A Hoover Street Kitchen, Bathroom & Shed	35,000	32,083	0	(32,083)
CP2316 40B Hoover Street Kitchen, Bathroom & Shed	35,000	32,083	0	(32,083)
CP2317 11 Queen Vic - back verandah/patio enclose	65,000	59,583	230	(59,353)
CP2318 26 Queen Vic - Carport	25,000	22,917	403	(22,514)
CP2319 51 Gwalia - Carport	25,000	22,917	15,385	(7,532)
CP2320 Cohen - Retaining Wall, fence & Shed	40,000	36,667	230	(36,437)
CP2313 Transportable Accommodation 3brd x 3 bthrm	190,000	174,167	211,431	37,264
CP2321 Aged Care Village	5,362,000	4,915,167	2,866,878	(2,048,289)
CP2386 Hoover House septic upgrade	15,000	13,750	0	(13,750)
CP2368 Archival Room, Gwalia Compactus	20,000	18,333	0	(18,333)
Total Land and Buildings	6,743,698	6,181,723	3,297,909	(2,883,814)
Plant and Equipment				
CP2303 CCTV Trailer	22,000	22,000	18,152	(3,848)
CP2383 New Oven Recreation Centre	0	0	6,136	6,136
CP2382 Hoover House Oven	18,000	18,000	2,133	(15,867)
CP2384 Tables and Chairs	19,100	0	0	0
CP2326 10 x Skip Bins	35,000	35,000	39,029	4,029
CP2343 Town Water Cart	72,000	0	0	0
CP2345 Small Tipper 3 Tonne - Townsite	20,000	0	0	0
CP2346 Trailer (Tipping) - Town Crew	53,000	0	0	0
CP2347 Trailer Sub Pump, hydraulic	5,600	0	0	0
CP2364 RADS Grant - Airport Framework	50,000	0	0	0
CP2375 Coffee Machine Hoover House	20,000	0	0	0
CP2379 CCTV Waste Site	5,600	0	0	0
CP2380 Toyota Landcruiser Wagon (CEO)	119,880	119,880	108,982	(10,898)
CP2376 Toyota Landcruiser Ute/side drill rig/Tamden Trailer with compressor	90,000	90,000	90,000	0
Total Plant and Equipment	530,180	284,880	264,432	(20,448)

Capital expenditure total

Level of completion indicators



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

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Infrastructure Other				
IO30003 Standpipe - Electric Monitor	8,817	8,817	8,817	0
CP2301 Upgrade of CCTV System (Asset No I43)	45,871	42,048	5,108	(36,940)
CP2302 Upgrade of CCTV System Shire Depot	30,000	27,500	35,917	8,417
CP2325 Town Planning Development	500,000	458,333	0	(458,333)
CP2327 Masonic Hall Perimetre Fence	30,000	27,500	0	(27,500)
CP2328 Barnes Federal Theatre Perimetre Fence	20,000	18,333	0	(18,333)
CP2329 Swimming Pool Retiling	1,148,100	1,052,425	680,666	(371,759)
CP2330 Multi-Purpose) Court Upgrade plus LED Lights	124,415	114,047	125,650	11,603
CP2332 Small Childrens Swing Set Yungakapi Park	5,000	4,583	0	(4,583)
CP2353 Fencing - Shire Common	25,000	22,917	0	(22,917)
CP2354 Footpaths (Concrete)	110,000	100,833	139,055	38,222
CP2357 Carport Depot	58,000	53,167	45,174	(7,993)
CP2358 Re-line Shed Depot	0	0	460	460
CP2359 Fuel Storage Unit - Self Bunded Depot	80,000	73,333	77,565	4,232
CP2363 Airport Fencing - RADS	248,027	227,358	302,792	75,434
CP2377 Airport Waiting Room	50,000	45,833	0	(45,833)
CP2378 Solar Bore	18,000	16,500	0	(16,500)
CP2374 Antennae Internet	6,000	5,500	0	(5,500)
Total Infrastructure Other	2,507,230	2,299,029	1,421,204	(877,825)
Infrastructure Roads				
CP2349 Old Agnew SLK 21.00 to SLK 41.00	1,250,000	1,145,833	1,320,612	174,779
CP2350 Town RAV Network R2R	1,755,603	1,609,303	0	(1,609,303)
CP2351 Agnew Lake Miranda	678,000	565,000	677,336	112,336
Total Infrastructure Roads	3,683,603	3,320,136	1,997,948	(1,322,188)
Grand Total	13,464,711	12,085,768	6,981,493	(5,104,275)

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Long Service Leave reserve	134,623	0	1,083	0	0	0	0	134,623	135,706
Heritage Buildings reserve	200,041	0	1,610	0	0	0	0	200,041	201,651
Aged Care reserve	2,121,478	0	17,071	0	0	(2,000,000)	0	121,478	2,138,549
Pool reserve	474,036	0	3,814	0	0	(300,000)	0	174,036	477,850
IT reserve	15,000	0	0	0	0	0	0	15,000	15,000
Airport reserve	746,453	0	0	0	0	0	0	746,453	746,453
Plant reserve	1,115,615	0	8,977	0	0	(900,000)	0	215,615	1,124,592
Fire Disaster reserve	39,940	0	321	0	0	0	0	39,940	40,261
Annual Leave reserve	165,420	0	1,331	0	0	0	0	165,420	166,751
Gwalia Precinct reserve	488,875	0	3,934	0	0	0	0	488,875	492,809
Building Maintenance reserve	2,839,603	0	22,849	0	0	(1,200,000)	0	1,639,603	2,862,452
Waste Management reserve	456,137	0	3,670	0	0	0	0	456,137	459,807
	8,797,221	0	64,660	0	0	(4,400,000)	0	4,397,221	8,861,881

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		348,746	0	463,274	(442,943)	369,077
- Capital grant/contribution liabilities		1,761,269	0	452,313	(1,791,354)	422,228
Total other liabilities		2,110,015	0	915,587	(2,234,297)	791,305
Employee Related Provisions						
Annual leave		172,113	0	0	0	172,113
Long service leave		128,576	0	0	0	128,576
Total Employee Related Provisions		300,689	0	0	0	300,689
Total other current liabilities		2,410,704	0	915,587	(2,234,297)	1,091,994
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2022	Liability	(As revenue)	31 May 2023	31 May 2023	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grant - Equalisation	0	0	0	0	0	338,132	338,132	172,975
Grant - Roads (Untied)	0	0	0	0	0	230,160	230,160	171,622
Law, order, public safety								
Operational Grant - Bush Fire	0	0	0	0	0	2,682	2,682	2,700
Road Safety Program	0	0	0	0	0	4,800	4,800	4,800
Education and welfare								
Grant- Sustainability Child Care	0	0	0	0	0	68,107	68,107	68,107
Childcare Grants (Misc)	0	0	0	0	0	15,500	14,209	0
Youth Support DCP Grant	0	37,698	(37,698)	0	0	75,001	68,751	69,176
Youth Program Grants	0	0	0	0	0	5,500	5,042	0
LGA Suicide Prevent Grant	35,000	0	(35,000)	0	0	35,000	32,084	35,000
Recreation and culture								
National Australia Day Grant	0	0	0	0	0	20,000	20,000	20,000
Other grants - Various	0	0	0	0	0	115,000	105,417	0
CDC Services Grant	313,746	84,546	(168,360)	229,932	229,932	623,395	571,446	168,360
Indue Agreement	0	76,049	(68,522)	7,527	7,527	129,137	118,376	101,918
Other Grant Funding	0	0	0	0	0	3,000	2,750	0
Nyunnga-Ku Womens Group	0	30,131	0	30,131	30,131	0	0	5,000
Grant CRC Services	0	146,850	(133,363)	13,487	13,487	113,690	104,216	104,216
Local Partners Trans 2021-9085	0	0	0	0	0	0	0	68,118
Grant - CRC Services	0	0	0	0	0	0	0	3,000
Transport								
Contrib. - Street Lights	0	0	0	0	0	3,699	3,699	8,786
Grants - MRWA Direct	0	0	0	0	0	183,302	183,302	183,302
RADS Grant - Airport Framework	0	0	0	0	0	50,000	50,000	0
RADS Grant - Security Fencing	0	0	0	0	0	248,027	248,027	244,660
Driving Access & Equity Program	0	88,000	0	88,000	88,000	0	0	0
Economic services								
Cactus Eradication	0	0	0	0	0	50,000	45,833	0
Gwalia Historical Precinct other grant	0	0	0	0	0	120,000	110,000	0
Leonora Golden Gift Sponsorship	0	0	0	0	0	125,000	114,583	0
Leonora Golden Gift Grant	0	0	0	0	0	66,000	60,500	20,000
	348,746	463,274	(442,943)	369,077	369,077	2,625,132	2,502,116	1,451,740

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2022		(As revenue)	31 May 2023	31 May 2023	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Grant-Infra(COVID) Yingkapayi Playground	0	0	0	0	0	100,117	100,117	100,117
Grant-Infra(COVID) Yingkapayi Playground	0	0	0	0	0	25,042	25,042	25,041
Grant-Infra(COVID) Public Toilets Townsite	0	0	0	0	0	15,000	15,000	15,000
Grant-Infra(COVID) Malcolm Dam Facility Upgrade	0	0	0	0	0	4,000	4,000	4,000
Housing								
Ageing in Place	1,335,354	0	(1,335,354)	0	0	3,500,000	3,208,334	2,535,354
Recreation and culture								
ACA Grant - Indoor Cricket Net	0	0	0	0	0	1,000	1,000	0
Swimming Pool - LRCI Phase 3 Grant	325,915	30,085	(356,000)	0	0	880,830	880,830	450,500
Multi-Purpose Courts Tower Street	100,000	0	(100,000)	0	0	138,516	138,516	100,000
Transport								
Grant - Roads to Recovery	0	403,598	0	403,598	403,598	403,598	403,598	0
RRG Funding-Grant	0	0	0	0	0	600,000	600,000	600,000
Economic services								
Local Government Heritage Consultancy Grant	0	18,630	0	18,630	18,630	0	0	0
	1,761,269	452,313	(1,791,354)	422,228	422,228	5,668,103	5,376,437	3,830,012

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

**NOTE 12
BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
Opening Surplus(Deficit)		Opening Surplus(Deficit)		87,213		87,213
CP2376 Toyota Landcruiser Ute/side drill rig/Tamden Trailer with compressor	10.2.(A) NOV 22	Capital Expenses	0	0	(90,000)	(2,787)
E080007 - Childcare Superannuation	13.2.(A) 21/03/2023	Non Cash Item	35,000	0	0	(2,787)
E080007 - Childcare Superannuation	13.2.(A) 21/03/2023	Non Cash Item	(35,000)	0	0	(2,787)
E133010 - Salaries - Building Control	13.2.(A) 21/03/2023	Non Cash Item	78,750	0	0	(2,787)
E133010 - Salaries - Building Control	13.2.(A) 21/03/2023	Non Cash Item	(78,750)	0	0	(2,787)
E135001 - Info Centre Wages	13.2.(A) 21/03/2023	Non Cash Item	32,000	0	0	(2,787)
E135001 - Info Centre Wages	13.2.(A) 21/03/2023	Non Cash Item	(32,000)	0	0	(2,787)
E142012 - Annual Leave - Admin.	13.2.(A) 21/03/2023	Non Cash Item	100,000	0	0	(2,787)
E142012 - Annual Leave - Admin.	13.2.(A) 21/03/2023	Non Cash Item	(100,000)	0	0	(2,787)
E143030 - Sick & Holiday	13.2.(A) 21/03/2023	Non Cash Item	147,000	0	0	(2,787)
E143030 - Sick & Holiday	13.2.(A) 21/03/2023	Non Cash Item	(147,000)	0	0	(2,787)
E143031 - Location allowance	13.2.(A) 21/03/2023	Non Cash Item	16,000	0	0	(2,787)
E143031 - Location allowance	13.2.(A) 21/03/2023	Non Cash Item	(16,000)	0	0	(2,787)
E143033 - Camp allowance	13.2.(A) 21/03/2023	Non Cash Item	500	0	0	(2,787)
E143033 - Camp allowance	13.2.(A) 21/03/2023	Non Cash Item	(500)	0	0	(2,787)
E143032 - Industry allowance	13.2.(A) 21/03/2023	Non Cash Item	15,000	0	0	(2,787)
E143032 - Industry allowance	13.2.(A) 21/03/2023	Non Cash Item	(15,000)	0	0	(2,787)
E143010 - Supervision - Allocated	13.2.(A) 21/03/2023	Non Cash Item	45,000	0	0	(2,787)
E143010 - Supervision - Allocated	13.2.(A) 21/03/2023	Non Cash Item	(45,000)	0	0	(2,787)
E143020 - Engineering Expenses	13.2.(A) 21/03/2023	Non Cash Item	80,000	0	0	(2,787)
E143020 - Engineering Expenses	13.2.(A) 21/03/2023	Non Cash Item	(80,000)	0	0	(2,787)
E122040 - Roadworks - Maintenance	13.2.(A) 21/03/2023	Non Cash Item	798,506	0	0	(2,787)
E122040 - Roadworks - Maintenance	13.2.(A) 21/03/2023	Non Cash Item	(798,506)	0	0	(2,787)
E122043 - Road Maintenance - Bush Gra	13.2.(A) 21/03/2023	Non Cash Item	167,542	0	0	(2,787)
E122043 - Road Maintenance - Bush Gra	13.2.(A) 21/03/2023	Non Cash Item	(167,542)	0	0	(2,787)
E122160 - Street cleaning	13.2.(A) 21/03/2023	Non Cash Item	159,100	0	0	(2,787)
E122160 - Street cleaning	13.2.(A) 21/03/2023	Non Cash Item	(159,100)	0	0	(2,787)
E122180 - Street trees & watering	13.2.(A) 21/03/2023	Non Cash Item	50,400	0	0	(2,787)
E122180 - Street trees & watering	13.2.(A) 21/03/2023	Non Cash Item	(50,400)	0	0	(2,787)
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Non Cash Item	92,500	0	0	(2,787)
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Non Cash Item	(92,500)	0	0	(2,787)
E134015 - Gardens & Grounds Maintenance	13.2.(A) 21/03/2023	Non Cash Item	16,450	0	0	(2,787)
E134015 - Gardens & Grounds Maintenance	13.2.(A) 21/03/2023	Non Cash Item	(16,450)	0	0	(2,787)
E041026 - Councillors Training	13.2.(A) 21/03/2023	Non Cash Item	12,500	0	0	(2,787)
E041026 - Councillors Training	13.2.(A) 21/03/2023	Non Cash Item	(12,500)	0	0	(2,787)
E041020 - Councillors Travelling	13.2.(A) 21/03/2023	Non Cash Item	12,000	0	0	(2,787)
E041020 - Councillors Travelling	13.2.(A) 21/03/2023	Non Cash Item	(12,000)	0	0	(2,787)
E041183 - Donations	13.2.(A) 21/03/2023	Non Cash Item	50,000	0	0	(2,787)
E041183 - Donations	13.2.(A) 21/03/2023	Non Cash Item	(50,000)	0	0	(2,787)
E074070 - Donation	13.2.(A) 21/03/2023	Non Cash Item	40,000	0	0	(2,787)
E074070 - Donation	13.2.(A) 21/03/2023	Non Cash Item	(40,000)	0	0	(2,787)
E118008 - Oval Complex Utilities	13.2.(A) 21/03/2023	Non Cash Item	1,200	0	0	(2,787)
E118008 - Oval Complex Utilities	13.2.(A) 21/03/2023	Non Cash Item	(1,200)	0	0	(2,787)
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Non Cash Item	6,250	0	0	(2,787)
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Non Cash Item	(6,250)	0	0	(2,787)
E030010 Valuation Expenses	13.2.(A) 21/03/2023	Operating Expenses	0	11,000	0	8,213
E041030 Councillors travelling	13.2.(A) 21/03/2023	Operating Expenses	0	10,000	0	18,213
E041183 Donations	13.2.(A) 21/03/2023	Operating Expenses	0	0	(100,000)	(81,787)
E053420 Road Safety Program Grant	13.2.(A) 21/03/2023	Operating Expenses	0	0	(4,800)	(86,587)
E091456 Property Management Services	13.2.(A) 21/03/2023	Operating Expenses	0	60,000	0	(26,587)
E107044 Radioactive Waste Storage Consult	13.2.(A) 21/03/2023	Operating Expenses	0	0	(12,123)	(38,710)
E113092 Swimming Pool Maintenance	13.2.(A) 21/03/2023	Operating Expenses	0	60,000	0	21,290
E132079 Tourism Development & Publications	13.2.(A) 21/03/2023	Operating Expenses	0	0	(36,400)	(15,110)
E133050 BCITF Levy	13.2.(A) 21/03/2023	Operating Expenses	0	0	(73,000)	(88,110)
E134049 Archive Record Keeping Gwalia	13.2.(A) 21/03/2023	Operating Expenses	0	50,000	0	(38,110)
E139002 Agnew Hotel Interpretation Project	13.2.(A) 21/03/2023	Operating Expenses	0	40,000	0	1,890
E139010 Leonora Museum Interpretive Plan	13.2.(A) 21/03/2023	Operating Expenses	0	30,000	0	31,890
E142030 Insurance increase	13.2.(A) 21/03/2023	Operating Expenses	0	0	(13,000)	18,890
E142182 Senior Staff Rec. Expenses	13.2.(A) 21/03/2023	Operating Expenses	0	3,250	0	22,140
I030008 Rates Additional GRV	13.2.(A) 21/03/2023	Operating Revenue	0	43,056	0	65,196
I030023 Interest revenue - Municipal	13.2.(A) 21/03/2023	Operating Revenue	0	26,000	0	91,196
I030022 Interest revenue - Reserves	13.2.(A) 21/03/2023	Operating Revenue	0	51,000	0	142,196
I053406 Road Safety Program Grant	13.2.(A) 21/03/2023	Operating Revenue	0	4,800	0	146,996
I103431 Liquid Waste	13.2.(A) 21/03/2023	Operating Revenue	0	52,000	0	198,996
I114450 Hall Hire	13.2.(A) 21/03/2023	Operating Revenue	0	0	(8,000)	190,996
I114465 Swimming Pool Charges	13.2.(A) 21/03/2023	Operating Revenue	0	0	(17,000)	173,996
I122200 Grant MWRRA additional	13.2.(A) 21/03/2023	Operating Revenue	0	3,860	0	177,856
CP2375 Coffee Machine Hoover House	13.2.(A) 21/03/2023	Capital Expenses	0	0	(20,000)	157,856
CP2377 Airport Waiting Room	13.2.(A) 21/03/2023	Capital Expenses	0	0	(50,000)	107,856
CP2378 Solar Bore	13.2.(A) 21/03/2023	Capital Expenses	0	0	(18,000)	89,856
CP2379 CCTV Waste Site	13.2.(A) 21/03/2023	Capital Expenses	0	0	(5,600)	84,256
CP2380 22 Queen Victoria Street	13.2.(A) 21/03/2023	Capital Expenses	0	0	(11,698)	72,558
CP2310 13 Fitzgerald Drive Enclose outdoor-extend west verandah	13.2.(A) 21/03/2023	Capital Expenses	0	20,000	0	92,558
CP2317 11 Queen Vic - back verandah/patio enclosure	13.2.(A) 21/03/2023	Capital Expenses	0	20,000	0	112,558
CP2321 Masonic Hall Perimeter Fence	13.2.(A) 21/03/2023	Capital Expenses	0	0	(10,000)	102,558
CP2327 Masonic Hall Perimeter Fence	13.2.(A) 21/03/2023	Capital Expenses	0	0	(10,000)	92,558
CP2328 Barnes Federal Theatre Perimeter Fence	13.2.(A) 21/03/2023	Capital Expenses	0	0	(10,000)	82,558

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

**NOTE 12
BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
CP2329 Swimming Pool Retiling - Upgrade	13.2.(A) 21/03/2023	Capital Expenses	0	0	(100,000)	(17,442)
CP2346 Trailer Tipping - Town Crew	13.2.(A) 21/03/2023	Capital Expenses	0	0	(53,000)	(70,442)
CP2347 Trailer Sub Pump, hydraulic	13.2.(A) 21/03/2023	Capital Expenses	0	18,000	(5,600)	(58,042)
CP2351 Agnew-Lake Miranda Road	13.2.(A) 21/03/2023	Capital Expenses	0	0	(38,000)	(96,042)
CP2355 Electric Security Gates-Depot (Airport Style)	13.2.(A) 21/03/2023	Capital Expenses	0	25,000	0	(71,042)
CP2357 Carport - Depot	13.2.(A) 21/03/2023	Capital Expenses	0	0	(24,000)	(95,042)
CP2358 Reline Shed- Depot	13.2.(A) 21/03/2023	Capital Expenses	0	34,000	0	(61,042)
CP2359 Fuel Storage Unit - Self bunded - Depot	13.2.(A) 21/03/2023	Capital Expenses	0	0	(13,000)	(74,042)
CP2379 Standpipe - Electronic Monitor	13.2.(A) 21/03/2023	Capital Expenses	0	0	(8,817)	(82,859)
CP2349 Old Agnew Road	13.2.(A) 21/03/2023	Capital Expenses	0	0	(350,000)	(432,859)
CP2331 Oval Lights LED	13.2.(A) 21/03/2023	Capital Expenses	0	5,000	0	(427,859)
CP2305 Toyota Hilux Dual Cab (Health Officer)	13.2.(A) 21/03/2023	Capital Expenses	0	52,000	0	(375,859)
CP2307 Doctor Vehicle Kluger 2WD Petrol Wagon	13.2.(A) 21/03/2023	Capital Expenses	0	54,255	0	(321,604)
CP2337 Prime Mover - water cart truck	13.2.(A) 21/03/2023	Capital Expenses	0	300,000	0	(21,604)
CP2339 Grader Driver's Vehicle (Ranger)	13.2.(A) 21/03/2023	Capital Expenses	0	62,000	0	40,396
CP2340 Toyota Hilux dual Cab 4WD (WS)	13.2.(A) 21/03/2023	Capital Expenses	0	52,000	0	92,396
CP2341 Toyota Hilux dual Cab 4WD (P & G)	13.2.(A) 21/03/2023	Capital Expenses	0	52,000	0	144,396
CP2342 Ranger 4WD Dual Cab Trade-in \$'s reqd	13.2.(A) 21/03/2023	Capital Expenses	0	62,000	0	206,396
CP2346 Trailer (Tipping) - Town Crew	13.2.(A) 21/03/2023	Capital Expenses	0	14,000	0	220,396
CP2362 Reporting Officer's Vehicle	13.2.(A) 21/03/2023	Capital Expenses	0	69,205	0	289,601
CP2369 Toyota Hilux dual Cab 4WD (M)	13.2.(A) 21/03/2023	Capital Expenses	0	65,254	0	354,855
CP2370 MWS's Vehicle	13.2.(A) 21/03/2023	Capital Expenses	0	73,000	0	427,855
CP2372 DCEO Vehicle	13.2.(A) 21/03/2023	Capital Expenses	0	75,225	0	503,080
CP2373 Admin Spare Kluger	13.2.(A) 21/03/2023	Capital Expenses	0	30,000	0	533,080
CP2336 Grader John Deere 670G	13.2.(A) 21/03/2023	Capital Expenses	0	495,000	0	1,028,080
CP2309 CEO House additional	13.2.(A) 21/03/2023	Capital Expenses	0	0	(249,780)	778,300
E082007 - Youth Services Building Maint	13.2.(A) 21/03/2023	Operating Expenses	0	0	(3,000)	775,300
E091033 - Mtce - Lot 1142 Walton (South)	13.2.(A) 21/03/2023	Operating Expenses	0	0	(2,500)	772,800
E091035 - Mtce - Lot 240 Hoover St	13.2.(A) 21/03/2023	Operating Expenses	0	0	(3,500)	769,300
E091036 - Mtce - Lot 1142 Walton (North)	13.2.(A) 21/03/2023	Operating Expenses	0	0	(5,000)	764,300
E091037 - Mtce - Lot 137A Hoover South	13.2.(A) 21/03/2023	Operating Expenses	0	0	(2,500)	761,800
E091038 - Mtce - Lot 137B Hoover North	13.2.(A) 21/03/2023	Operating Expenses	0	0	(2,000)	759,800
E091039 - Mtce - Lot 289 Queen Victoria	13.2.(A) 21/03/2023	Operating Expenses	0	0	(8,000)	751,800
E091040 - Mtce - Lot 229 Hoover	13.2.(A) 21/03/2023	Operating Expenses	0	0	(9,500)	742,300
E091045 - Mtce - Lot 792 Cohen Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(4,000)	738,300
E091046 - Mtce - Lot 250 Queen Victoria	13.2.(A) 21/03/2023	Operating Expenses	0	0	(7,000)	731,300
E091452 - 1260 Fitzgerald Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(8,000)	723,300
E091455 - Lot 144 Gwalia Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(7,500)	715,800
E092303 - Mtce - Lot 1261 Stuart Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(500)	715,300
E092302 - Mtce - Lot 1262 Stuart Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(500)	714,800
E092301 - Mtce - Lot 1263 Stuart Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(500)	714,300
E092300 - Mtce - Lot 1264 Stuart Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(500)	713,800
E091048 - Mtce - Lot 294 Queen Victoria	13.2.(A) 21/03/2023	Operating Expenses	0	0	(4,000)	709,800
E107030 - Cemeteries - Leonora	13.2.(A) 21/03/2023	Operating Expenses	0	0	(1,000)	708,800
E107040 - Public Toilets-Cemetery	13.2.(A) 21/03/2023	Operating Expenses	0	0	(8,000)	700,800
E107041 - Sale of Indust. Blocks (Costs)	13.2.(A) 21/03/2023	Operating Expenses	0	0	(3,000)	697,800
E113030 - Parks & gardens	13.2.(A) 21/03/2023	Operating Expenses	0	0	(20,000)	677,800
E113051 - Skatepark Mtce	13.2.(A) 21/03/2023	Operating Expenses	0	0	(700)	677,100
E113070 - Oval	13.2.(A) 21/03/2023	Operating Expenses	0	0	(23,000)	654,100
E113092 - Swimming Pool Mtce	13.2.(A) 21/03/2023	Operating Expenses	0	0	(28,000)	626,100
E114300 - Tennis Courts	13.2.(A) 21/03/2023	Operating Expenses	0	0	(1,000)	625,100
E115040 - TV & Radio Maintenance	13.2.(A) 21/03/2023	Operating Expenses	0	0	(7,000)	618,100
E122120 - Depot maintenance	13.2.(A) 21/03/2023	Operating Expenses	0	0	(25,000)	593,100
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Operating Expenses	0	0	(8,000)	585,100
E132042 - Tourist Information Bay	13.2.(A) 21/03/2023	Operating Expenses	0	0	(4,500)	580,600
E082005 Youth Services Telephone	13.2.(A) 21/03/2023	Non Cash Item	1,000	0	0	580,600
E082005 Youth Services Telephone	13.2.(A) 21/03/2023	Non Cash Item	(1,000)	0	0	580,600
Profit on asset disposals	13.2.(A) 21/03/2023	Non Cash Item	(17,453)	0	0	580,600
Loss on asset disposals	13.2.(A) 21/03/2023	Non Cash Item	59,968	0	0	580,600
Proceeds from disposal of assets	13.2.(A) 21/03/2023	Capital Revenue	0	0	(580,600)	0
CP2309 - CEO House additional	10.3.(C) 18/04/2023	Capital Expenses	0	249,780	0	249,780
E142241 - Relief Staff CEO	10.3.(C) 18/04/2023	Operating Expenses	0	0	(249,780)	0
E134014 - Hoover House Maintenance	10.2.(D) 16/05/2023	Operating Expenses	0	18,000	0	18,000
E142241 - Relief Staff CEO	10.2.(D) 16/05/2023	Operating Expenses	0	203,980	0	221,980
E134042 - Small Projects	10.2.(D) 16/05/2023	Operating Expenses	0	15,000	0	236,980
CP2382 - Hoover House Oven	10.2.(D) 16/05/2023	Capital Expenses	0	0	(18,000)	218,980
CP2383 - New CEO vehicle	10.2.(D) 16/05/2023	Capital Expenses	0	0	(119,880)	99,100
CP2384 - Tables and Chairs	10.2.(D) 16/05/2023	Capital Expenses	0	0	(19,100)	80,000
CP2385 - 11 Queen Victoria Street upgrade	10.2.(D) 16/05/2023	Capital Expenses	0	0	(65,000)	15,000
CP2386 - Hoover House septic upgrade	10.2.(D) 16/05/2023	Capital Expenses	0	0	(15,000)	0
						0
			42,515	2,596,878	(2,596,878)	0

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

The material variance adopted by Council for the 2022-23 year is \$15,000 or 8.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Revenue from operating activities	\$	%				
Operating grants, subsidies and contributions	(1,050,376)	(41.98%) ▼			Grant milestone payments yet to be received	
	20,621	26.47% ▲	Higher interest rate			
	130,785	56.88% ▲	Various including sponsorship			
	485,134	12.36% ▲	Timing			
	1,108,451	24.53% ▲	Timing of works to be carried out			
	79,939	19.09% ▲	Timing			
	245,545	78.87% ▲	Timing			
	(1,546,425)	(28.76%) ▼			Various grant funding timing over 12 months	
	(180,000)	(100.00%) ▼			Residential property and MWS vehicle sale	
	5,104,275	42.23% ▲	Timing/Tenders in progress or yet to be undertaken.			
	(64,660)	0.00% ▼			Not yet transferred	