



Norseman Woodlands to Eucla Coast

Unconfirmed Minutes Ordinary Council Meeting 22nd November 2022

NOTICE OF MEETING

The next Ordinary Meeting of the Council will be held on 22nd November in the Council Chambers at the Shire Administration office – Prinsep Street Norseman, commencing at **6:00 pm AWST** to consider and resolve on the matters set out in the attached agenda.

All meetings are open to the public, except for matters raised by Council under "Confidential Items".

Members of the public may ask a question at an Ordinary Council meeting under "Public Question Time".

A handwritten signature in black ink, appearing to read "Peter Fitchat", is written over a light blue horizontal line.

Peter Fitchat
Chief Executive Officer
18 November 2022

UNCONFIRMED MINUTES for the ORDINARY Meeting of Council
to be held in the Council Chambers at the Shire Administration Office –
Prinsep Street Norseman on the **22nd November 2022** commencing at **6:00pm AWST**

Notes to Minutes

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Any person or entity who has an application before the Shire must obtain, and should only rely on, written notice of the Shires decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as representation by the Shire should be sought in writing and should make clear the purpose of the request.

Table of Contents

1. Declaration of Opening and Announcement of Visitors.....	4
1.1. Acknowledgment of Country.....	4
1.2. Attendance at meetings by electronic means.....	4
2. Declarations of Financial, Proximity, Impartiality Interests & Gifts Received.	5
3. Record of Attendance of Councillors / Officers and Apologies.....	5
4. Applications for Leave of Absence. Nil	6
5. Response to Previous Public Questions Taken on Notice.	6
6. Public Question Time.	6
7. Confirmation of Minutes of Previous Meeting.	6
7.1 That the minutes of the Ordinary Meeting of Council held on 18 th October be confirmed as a true and accurate record.	6
7.1 That the minutes of the Ordinary Meeting of Council held on 18 th October be confirmed as a true and accurate record.	6
8. Petitions, Deputations or Presentations.	6
8.1 Reports of Committees	6
8.1.1 GVROC	6
8.1.2 WALGA	7
8.1.3 Regional Roads Group	7
8.1.4 Roadwise	7
8.1.5 Local Emergency Management Committee	7
9. Announcements by Presiding Member without Discussion.....	8
10. Reports	8
10.1 Members and Policy.....	8
10.1.1 Receive the Information Bulletin	8
10.1.2 Shire of Dundas Bushfire Risk Management Plan	9
10.2 Administration, Finance and Community Development	14
10.2.1 Donation to Coolgardie Seniors Christmas Luncheon.....	14
10.2.2 Norseman Community Resource Centre Management Report and Financial Statements 16	
10.2.3 Accounts Paid 01.10.2022 – 31.10.2022	22
10.2.4 Financial Statements for the Period Ending 30 September 2022	27
10.2.5 Financial Statements for the Period Ending 31 October 2022.....	50
10.3 Officers Reports	74
10.3.1 Officers Reports	74
10.4 Confidential Item	76

10.4.1	Confidential Item	76
11.	Elected Members Motions of Which Previous Notice Has Been Given.....	77
12.	New Business of an Urgent Nature Introduced by the President or by a decision of the Meeting.....	77
13.	Next Meeting.....	77
14.	Closure of Meeting.....	77

1. Declaration of Opening and Announcement of Visitors.

The Shire President welcomed all in attendance and declared the meeting open at: 6pm

This Ordinary Council Meeting will be video recorded to assist in the preparation of the minutes of the meeting.

1.1. Acknowledgment of Country

The Shire of Dundas recognises the Ngadju and Mirning as First Nations People in the Shire of Dundas, acknowledging them as traditional custodians and pay our respects to their Elders, past, present, and emerging.

1.2. Attendance at meetings by electronic means

The Shire President has been advised that Cr Patupis will be in Eucla, Western Australia when the meeting is held and have requested attendance by video conference, using Teams Meeting software, with other Councillors present at the meeting in accordance with Administration Regulation 14C and 14CA.

Cr Patupis will be at Eyre Highway, Eucla WA 6443

The Council must approve of the place that Cr Patupis is located as a “suitable place” that must be in a town site or other residential area at least 150 kilometres from where the meeting is being held.

Recommendation

That Cr Patupis be permitted to attend this meeting by video conference from Eucla, Western Australia, on the basis that she is in a “suitable place” for the purpose of Administration Regulation 14C and 14CA.

Amended recommendation

That Cr Patupis be permitted to attend this meeting by video conference from Esperance, Lot 58 Dempster Rd Esperance, Western Australia, on the basis that she is in a “suitable place” for the purpose of Administration Regulation 14C and 14CA.

Moved: Cr Hogan

Seconded: Cr Wyatt

Resolution

That Cr Patupis be permitted to attend this meeting by video conference from Esperance, Lot 58 Dempster Rd Esperance, Western Australia, on the basis that she is in a "suitable place" for the purpose of Administration Regulation 14C and 14CA.

Carried by: Absolute Majority

For: 5

Against: 0

2. Declarations of Financial, Proximity, Impartiality Interests & Gifts Received.**Financial Interests:**

Cr. Wyatt item 10.4.1

Cr. Hogan item 10.4.1

Proximity Interests:

Cr. Wyatt item 10.4.1

Impartiality Interests:

Nil

Gifts Received by Councillors: Nil

As per the Shire of Dundas Code of Conduct section 3.4 Gifts, adopted by the Council on 21 October 2014 and reference to Regulation 34B of the Local Government (Administration) 1996.

3. Record of Attendance of Councillors / Officers and Apologies.

Cr LG Bonza	Shire President
Cr AR Patupis	Deputy Shire President
Cr JEP Hogan	
Cr SM Warner	
Cr VL Wyatt	
Cr J Maloney	

Peter Fitchat	Chief Executive Officer
Pania Turner	Manager of Corporate and Community Services
Barry Hemopo	Manager of Works and Services
Clara Viola	Executive Assistant

Apologies

Latif Samadi	Information and Technology Officer
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Public Gallery

Darryl Glover attending the meeting up to 6:15pm

4. Applications for Leave of Absence. Nil

5. Response to Previous Public Questions Taken on Notice.

6. Public Question Time.

In accordance with the Local Government Act 1995 and the Local Government (Administration) Regulations 1996, any person may during Public Question Time ask any question.

7. Confirmation of Minutes of Previous Meeting.

Minutes of the Ordinary Meeting of Council held on 18th October be confirmed as a true and accurate record.

Recommendation

7.1 That the minutes of the Ordinary Meeting of Council held on 18th October be confirmed as a true and accurate record.

Moved: Cr. Hogan

Seconded: Cr. Maloney

Resolution

7.1 That the minutes of the Ordinary Meeting of Council held on 18th October be confirmed as a true and accurate record.

Carried by: Simple Majority For: 6 Against: 0

8. Petitions, Deputations or Presentations.

8.1 Reports of Committees

8.1.1 GVROC

Council representatives Cr Bonza and Cr Warner

- Meeting held 18/11/22 – presentations from Rick Wilson, Federal Member for O'Connor, Kyle McGinn, State MLC Mining & Pastoral.
- What's Down the Track forum highlighted increased activity in the battery minerals space
- Laverton \$5.6 billion worth of revenue but, can't get their hospital built
- Senior's Directory was launched in Kalgoorlie – aims to provide info on services/discounts and activities available for Seniors. It is hoped to encourage activity and social opportunities
- State is currently investigating coastal shipping trade to alleviate issues caused by bushfires, train derailment etc. which impacts supply of goods into the State
- Changes are being proposed to the Banned Drinker's Register to make it easier to get someone on it. Also looking at penalties to apply to anyone supplying alcohol to someone on the BDR.

- Update on our carbon emissions baseline study as part of Climate Alliance Project. Electricity is the biggest emitter of carbon. In the 20/21 Financial Year, Dundas produced 288,000 tonnes of CO2 emissions from council operations compared with 3.6 million tonnes across the region.
- Update on the 100% renewable energy audit looking at past and present projects and what is currently working. There are 62 projects in various stages across the G-E region
- Update on the Housing issues facing the region. Currently experiencing strong economic activity with increased mine life on projects and increased domestic tourism.
- Less adequate and appropriate housing/less funding available. LGs are having to try and fill the void. G-E region has large distances but, small scale populations to focus Govt attention.
- Currently also constrained by land availability and existing housing which is poorly maintained and misaligned to requirements
- Initial costs are higher than market value which makes financing/funding difficult.
- Meeting adjourned to recommence with the GVROC meeting to consider the State Council agenda to be held on 25/11/22

8.1.2 WALGA

Council representatives Cr Bonza and Cr Patupis

- Next State Council meeting to be held on 07/12/22.
- GVROC meeting to consider State Council agenda on 25/11/22
- Currently out for consultation is the WALGA Best Practice Review to determine whether change in the org structure of the State Council is needed. Several options currently put forward for consideration.
- President and CEO attended Emergency Management training in Kalgoorlie. Basically, the Emergency Management Act provides nil resources and ↑↑ responsibilities for Local Govt. Therefore, we need to give some priority to our plan. We are tracking quite well with our plan. Some quite valuable learnings from the day.
- President attended Mayors and Presidents training day in Perth. Also some valuable points picked up on the day and always good to interact with other Mayors and Presidents and see how they deal with common problems. Also, interesting to reflect on how very little the City Mayors know about how smaller local govts are impacted by various legislation and cost shifting.

8.1.3 Regional Roads Group

Council representatives Cr Bonza and Cr Wyatt

- Regional Road Group meeting to be held on Friday 25/11/22

8.1.4 Roadwise

Council representatives Cr Wyatt and Cr Warner

- Next Roadwise meeting to be held on the 8th February 2023.
- Potentially composition of a new committee

8.1.5 Local Emergency Management Committee

Council representatives Cr Bonza and Cr Patupis

- Next LEMC meeting to be held on Wednesday 14/12/22

The President, Laurene Bonza, acknowledged the CEO, Peter Fitchat, request to add at the Reports of Committees from the next OCM on the 20th December a Coastal Management Committee report item.

9. Announcements by Presiding Member without Discussion.

10. Reports

10.1 Members and Policy

Agenda Reference & Subject	
10.1.1 Receive the Information Bulletin	
Location / Address	Shire of Dundas
File Reference	PE.ME.2
Author	Chief Executive Officer - Peter Fitchat
Date of Report	9 th November 2022
Disclosure of Interest	Nil

Summary

For Council to consider receiving the Information Bulletin for **8th November 2022**

Background

The Councillors' Information Bulletin for the period ending **8th November 2022** was completed and circulated to Councillors.

Statutory Environment

Local Government Act 1995

1. Section 2.7(2) - Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.
2. Section 3.1 – Provides that the general function of the local government is to provide for the good governance of persons in its district.

Policy Implications

Council has no policies in relation to this matter.

Financial Implications

The recommendation of this report has no financial implications for Council.

Strategic Implications

Informing Elected Members with respect to matters impacting on their roles, responsibilities and decision making as the Shire of Dundas Council.

Consultation

The IB Report is prepared in consultation with Senior Officers

Comment

The intent of the Councillors' Information Bulletin is to assist in providing Councillors with information relevant to their role as a Councillor.

The Information Bulletin contains confidential elements and is not a public document, it is distributed to Councillors and senior officers only and is not for public release.

Voting Requirements

Simple Majority

Officer Recommendation

That Council receive the monthly Councillors' Information Bulletin for the period ending 8th November 2022 as included in confidential papers relating.

Moved: Cr. Wyatt

Seconded: Cr. Hogan

Resolution

That Council receive the monthly Councillors' Information Bulletin for the period ending 8th November 2022 as included in confidential papers relating.

Carried by: Simple Majority For: 6 Against: 0

Agenda Reference & Subject	
10.1.2 Shire of Dundas Bushfire Risk Management Plan	
Location / Address	Shire of Dundas
File Reference	ES.PL.2
Author	Bushfire Risk Planning Coordinator- Darryl Glover Manager of Corporate and Community Services
Date of Report	15 th November 2022
Disclosure of Interest	Nil

Summary

For the Council to consider and formally adopt the Shire of Dundas Bushfire Risk Management Plan, 2022 - 2027

Background

The Bushfire Risk Management Plan is a key document and five-year plan that on implementation will reduce the risks posed by bushfire to the values, communities and assets that reside or transit the Shire of Dundas. Consultation with the community, elected members and key stakeholders has provided an opportunity to identify what is important to the functioning of the community, what actions are in place to redress risks and the policy and

programs that enable that, and what needs to be further put in place to reduce the risk posed by bushfire to a tolerable level.

The purpose of the Plan is to:

- guide and coordinate a tenure blind, multi-agency BRM program over a five-year period;
- document the process used to identify, analyze and evaluate risk, determine priorities and develop a plan to systematically treat risk.
- facilitate the effective use of the financial and physical resources available for BRM activities.
- integrate BRM into the business processes of local government, landowners, occupiers, service deliverers and other agencies.
- ensure there is integration between landowners, BRM programs and activities; and
- document processes used to monitor and review the implementation of treatment plans to ensure they are adaptable, and that risk is managed at an acceptable level.

The Shire of Dundas will use the Integrated planning and reporting framework to ensure that the Shire's policies and services are aligned to the Community's expectations and goals. The Bushfire Risk Management Plan will be used to assist in delivery the community's aspirations captured in the Strategic Community Plan.

The development stages of the Bushfire Risk Management Plan were:

- LEMC
 - Approved the process and structure of the Integrated Bushfire Risk Assessment model.
 - Recommended the Council approved draft plan for community consultation (17th August)
- Shire Bushfire Risk planning Coordinator - Analysis
 - Identify assets and values in the Bushfire Risk Management System.
 - Analyse risk using the West Australian Emergency Risk Assessment Guidelines.
 - Prepare bushfire risk management plan
- Community:
 - Contributed to broad understanding of community values at street markets.
 - Were provided opportunity to comment on a community version of draft plan . <https://www.dundas.wa.gov.au/publicnotices/community-consultation-shire-of-dundas-bush-fire-risk-management-plan/93>
- Stakeholders
 - Contributed to broad understanding of values, risk management systems and assets through presentations, workshops, surveys and direct engagement. Not all stakeholders were supportive in sharing information or evidence. Of particular note were Telstra and DFES.

- Were provided opportunity to comment on a draft plan through direct email to some 80 stakeholders.
- Council (the elected members):
 - Contributed to broad understanding of community values at rapid fire workshop.
 - Received regular briefings on the progress of the draft plan
 - Received and approved the Draft Strategic Community Plan for final consultation at the September Ordinary Meeting of Council.
 - Will now consider the Bushfire Risk Management Plan 2022-2027 for adoption.
 - Commits to monitoring the delivery of actions in the Bushfire Risk Management Plan
- Shire Administration:
 - Facilitates planning process by providing the necessary information, plans and strategies. Undertakes the required community engagement processes (through local government administration staff or a consultant).
 - Integrates community aspirations and desired outcomes
 - Presents the Draft Bushfire Risk Management Plan to Council.
 - Publish the Draft Bushfire Risk Management Plan for final community feedback.
 - Inform Council of any significant feedback and adjust as directed by Council.
 - Present the Bushfire Risk Management Plan to Council.

Statutory Environment

Section 17(1) of the Emergency Management Act 2005 (EM Act) provides for the State Emergency Management Committee (SEMC) to arrange for the preparation of the State emergency management policies.

The SEMC has prepared the "Procedure; State Emergency Management. A strategic framework for emergency management in Western Australia. V3.01. October 2021".

The procedure requires Local Governments to prepare Emergency Risk Management Plans for hazards relevant to their locality. The procedure provides for modified NERAG for most hazards including Bushfire and a specialised risk criteria (BRMP Guidelines and Template) for 45 listed local government areas considered as having high or extreme bushfire risk.

The Shire of Dundas is **not** one of those listed 45 local government areas.

Policy Implications

C.9 Community Consultation

T.1 Bushfire Control Policy

Financial Implications

The approved annual 2021/22 annual budget had allocations for the development of the Bushfire Risk Management Plan. This funding is based on a Grant allocation from the Department of Fire and Emergency Services. Currently DFES are withholding the progress payment of \$148, 203 on the grant for 21/22.

Although the adoption of the Bushfire Risk Management Plan has no direct cost, implementing the goals will require resources. Council will give careful consideration of the Corporate Business Plan and Annual Budgets to inform decisions on priorities and project timelines to progress the goals and outcomes specific to the Shire and seek grants, partnerships and other sources of income to enable the implementation of the plan.

Strategic Implications

The Bushfire Risk Management Plan 2022-2027 is the lead strategic document on bushfire risk that will inform the decisions, actions and services that Shire of Dundas and stakeholders through the LEMC will deliver over the next five years.

Consultation

Community- Residents and Rate Payers

Elected Members

Senior Officers

Stakeholders

Council used a variety of methods to collect Community and stakeholder feedback for the preparation of the Bushfire Risk Management Plan.

Community market tables were held in Norseman. Community surveys were e-mailed to mining, pastoral and service centre proprietors, presentations were made to LEMC and individual stakeholders. A document review of some 50 existing policies and plans that were relevant to the Shire was undertaken.

Elected members participated in a rapid values identification workshop.

At the ordinary meeting in September Council received the Draft Bushfire Risk Management Plan including a community specific version of the plan that was prepared to provide clarity on the sometimes technical focus of risk analysis and endorsed it for final consultation.

Comment

The development of the Bushfire Risk Management Plan has been a difficult process in that the statutory environment is not fit for purpose, and the corresponding culture does not enable a collaborative approach to emergency or bushfire planning.

On seeking review from the Office of Bushfire Risk Management, we were advised (in part)

“OBRM have recently completed a detailed evaluation of the Guidelines which included significant consultation across the sector and the engagement of technical experts in bushfire risk management. Mr Glover (this plans author sic) has been involved in a number of the evaluation activities and his integrated planning framework and the principles that underpin

the approach has been acknowledged and, in some respects, align with elements of the evaluation findings. The evaluation identified four key themes for the improvement including:

- *Evaluation and metrics - improved bushfire risk measures, and better methods of measuring risk reduction.*
- *Process and integration - dynamic risk assessments, better integration of BRM planning within local governments, emergency management arrangements and across the different business areas in the DFES.*
- *Stakeholder engagement and partnerships - facilitating stakeholder engagement, consultation, risk education and partnerships.*
- *Community engagement - facilitating community engagement in BRM and community risk education.”*

The Shire believes this plan will better serve the community with these improvements included and that these comments may serve as the basis for Council’s endorsement. Council will consider an endorsement statement to be inserted in the Plan.

Despite this acknowledgment DFES require a BRMP template version of this plan be prepared, as a condition of the grant funding.

Community consultation has reinforced many of the recommendations and raised a number of matters to be included;

Of note

- Community concern highlighting the risks associate with asbestos buildings
- The need to raise the profile of climate change.
- The needs of people living with a health condition or disability.
- Further engagement desired with Ngadju Conservation
- Further engagement desired with Main Roads
- Corrections on year of the Scadden Esperance fires.
- Works required at Eucla
- The recommendation 34 be removed as not pertinent.
- The need to highlight water corporation pipeline management outside the council area

Further endorsement or support was received from

- Main Roads subject to some details
- Regional Development Australia
- Ngadju Native Title Aboriginal Corporation
- WA Country Health Services
- RESACC
- IGO Nova

The Plan is a living document, in that it responds to the Community’s and stakeholder’s diversity and changing needs therefore it is important to ensure ongoing discussions with all stakeholders, this will happen the through the LEMC.

Voting Requirements

Absolute Majority

Officer Recommendation

That the Shire of Dundas Council:

2. Adopt the Shire of Dundas Bushfire Risk Management Plan 2022-2027 as presented in Papers Relating;
3. Request that the Chief Executive Officer:
 - Give local public notice that the Bushfire Risk Management Plan has been adopted publish the Community Bushfire Risk Management Plan on the Shire of Dundas website.
 - Prepare a BRMP template version of the Plan and provide to the Office of Bushfire Risk Management by 30th November 2022; and
 - Note that Council will prepare an endorsement statement to be inserted into the BRMP Plan.

Moved: Cr. Wyatt

Seconded: Cr. Hogan

Resolution

That the Shire of Dundas Council:

1. Adopt the Shire of Dundas Bushfire Risk Management Plan 2022-2027 as presented in Papers Relating;
2. Request that the Chief Executive Officer:
 - Give local public notice that the Bushfire Risk Management Plan has been adopted publish the Community Bushfire Risk Management Plan on the Shire of Dundas website.
 - Prepare a BRMP template version of the Plan and provide to the Office of Bushfire Risk Management by 30th November 2022; and
 - Note that Council will prepare an endorsement statement to be inserted into the BRMP Plan.

Carried by: Absolute Majority For: 6 Against: 0

President Laurene Bonza has acknowledged the significant work on preparing the Bushfire Risk Management Plan 2022-2027 and the challenges faced during this process.

10.2 Administration, Finance and Community Development

Agenda Reference & Subject	
10.2.1 Donation to Coolgardie Seniors Christmas Luncheon	
Location / Address	Shire of Dundas
File Reference	FM
Author	Manager of Corporate & Community Services-Pania Turner
Date of Report	18 th November 2022
Disclosure of Interest	Nil

Summary

For the Council to make a sponsorship donation to the Shire of Coolgardie's Senior's Christmas Luncheon to support Norseman Seniors attendance.

Background

The Shire of Coolgardie has for a number of years invited Norseman seniors to attend the Shire of Coolgardie's Senior's Christmas Luncheon. This is a much enjoyed outing by Norseman seniors.

Strategic Implications

- Community A health, safe, resilient and engaged Community. A place where people thrive. A Community where diversity is celebrated, a place of belonging.

3.2 Liveable, sustainable and connected communities.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

The 2022/23 approved budget has an allocation for Senior's events.

Voting Requirements

Simple Majority

Comment

Activities such as the Christmas luncheon provide opportunity for seniors to engage with one another and participate in an outing outside of town. Events such as these contribute positive wellbeing. The Seniors will be bussed to the event and supported by the Events, and Recreation Officers.

Officer Recommendation

That the Shire of Dundas Council approve sponsorship of \$1000 towards the Shire of Coolgardie's Senior's Christmas Luncheon to support the attendance of Norseman seniors'.

Moved: Cr. Warner

Seconded: Cr. Maloney

Resolution

That the Shire of Dundas Council approve sponsorship of \$1000 towards the Shire of Coolgardie's Senior's Christmas Luncheon to support the attendance of Norseman seniors'.

Carried by: Simple Majority


For: 5

Against: 1 Cr Wyatt

Agenda Reference & Subject	
10.2.2 Norseman Community Resource Centre Management Report and Financial Statements	
Location / Address	Shire of Dundas
File Reference	CS.SP.8
Author	Norseman Community Resource Manager, Angela Hogan and Senior Administration Officer, Ciara Stewart
Date of Report	8 th November 2022
Disclosure of Interest	Nil

Summary

That the Shire of Dundas Council review and accept the Norseman Community Resource Centre Management Report and Financial Statements for the period ending 31st October 2022.



**Norseman
Community Resource Centre**

MANAGEMENT REPORT

Prepared by: Angie Hogan
01/10/2022-31/10/2022
Norseman Community Resource Centre

Membership and patronage details:
 Total Number of memberships: 0
 New memberships this reporting period: 1
 Patronage per opening hour: 28.1

October was a busy month with local customers and tourists, with the Centre exceeding over 100 per day for a month.

The CRC is currently working on the CRC Annual report for Department of Primary and Regional Development that is due at the end of the month.

The CRC has joined with other CRC's and Linkwest promote a series of purple benches in public spaces to honour all victims killed as a result of family and domestic violence. This initiative is supported by local government and members of parliament.

The purple bench will be placed at the Woodlands Centre with maximum exposure, it will have a mounted plaque that reads "In honour of all victims of domestic homicide in WA", if you need advice and support, please phone: Women DV hotline: 9223 1188 or 1800007339,

with the CRC logo and CWSW logo. There will also be a planned date in November and will hold a launch in partnership with the CWSW. The purple bench is a reminder of these sobering facts and an opportunity for our community to confront this important issue. There will also be a phone number on the plaque

The CRC along with the Youth Officer and the Shire of Dundas ran the annual Halloween party at the Woodlands Centre as the "spooky Tour" along the Heritage Trail had to be cancelled due to rain. We exceeded over 60 attendees and the kids had fun with Art and craft activities, hot dogs and fun making slime.

Centrelink

Over the last month we have helped;

- 45 customers accessed Centrelink
- 0 with Medicare.
- 12 self service
- 11 customers had a general enquiry.
- 0 assisted with completion of forms
- 3 were provided a publication
- 12 were referred to Centrelink
- 11 Registered for self service
- 12 were assisted with self- service terminals
- 20 took less than 5 minutes
- 20 5-15 minutes
- 18 up to 30 minutes
- 28 over 30 minutes

Monthly Total: 86

Monthly Statistics for Community Resource Centre

Photo Kiosk 6

CRC Retail 15

Digital Assistance 26

General Enquiries 407

Internet 20

Kidz Klub – Halloween 100

Room Booking, Centrecare Kalgoorlie 2, Goldfields Legal Centre 3, Department of Justice

Open day 25, Mental Health Day 50.

Photocopying 118

Printing 72

Gov Booth 38

Hot Desk 18

Monthly Total: 900

Service providers who attended the CRC in the reporting period and outcomes achieved.

ihear will now be conducting free hearing tests at the Community Health Centre as they now have a significant amount of clients in Norseman.

Centrecare Kalgoorlie and Centrecare Esperance, Goldfields Legal Centre

Trans WA

The Norseman CRC is a TransWA Ticketing Agent. We can arrange all your TransWA requirements such as booking tickets for TransWA services across WA and taking payments.

We can book and issue tickets for all TransWA Services. We also have timetables available and can provide luggage tags, unaccompanied children form's and can arrange special requirements for your journey.

Total Tickets Booked: 20

Meeting Room Hire

Centrecare Kalgoorlie and Esperance will occupy the meeting room on a fortnightly basis. Along with

CRC Hot Desk

The CRC Hot desk is used by a few customers who are travelling and need a space to conduct some work or have a zoom meeting, this is a free service and is available to businesses and individuals. This month we have had 18 x customers use the desk.

Marketing strategies undertaken in the reporting period and outcomes achieved**Strategies undertaken:**

Social Media, web sites, CRC web page.

Events/courses investigated for future succession planning

All year we will be running Free Basic computer classes-Word, Excel, and Publisher, and BeConnected for Seniors 50+ and short courses.

Professional development and training opportunities

Cert IV in Marketing and Communication

Professional development opportunities undertaken within reporting period**Professional development opportunities identified for future reporting periods**

Norseman Community Resource Centre

PO Box 206
81 Roberts Street
NORSEMAN WA 6443

Profit & Loss Statement

1/07/2022 through 31/10/2022

16/11/2022
3:45:40 PM

Income		
Sales		
1 Computer Usage	\$216.64	
3 Photocopying/Printing	\$4,493.95	
Scanning	\$215.68	
Folding	\$18.18	
Binding	-\$109.09	
Secretarial Services	\$99.71	
Laminating	\$188.20	
Kids Klub	\$4.55	
Events	\$647.28	
Express Yourself - Sales	\$133.32	
Photo Express kiosk	\$125.30	
Animal Jewels & Coasters Sales	\$255.33	
Conference Room Hire	\$522.72	
Contract Services	\$9,012.64	
Grant Income	\$54,514.12	
Total Income		<u>\$70,338.53</u>
Cost of Sales		
Purchases		
Computer & Phone Goods	\$729.02	
TRANSWA Ticket Sales	-\$1,719.68	
Total Cost of Sales		<u>-\$990.66</u>
Gross Profit		<u>\$71,329.19</u>
Expenses		
Events	\$4,120.48	
Bank Fees	\$80.00	
Advertising	\$735.00	
Dues & Subscriptions	\$4,014.98	
Asset Purchases	\$1,892.00	
Computer Repairs & Maintenance	-\$745.68	
Postage & Shipping	\$11.41	
Stationery	\$3,310.74	
Reimbursement of DPRID Grant	\$12,336.98	
Employment Expenses		
Staff Amenities	\$31.70	
Training & Conferences	\$2,900.00	
Total Employment Expenses		<u>\$2,931.70</u>
Services		
Internet Fees	\$22.73	
Total Expenses		<u>\$28,710.34</u>
Net Profit / (Loss)		<u>\$42,618.85</u>

Norseman Community Resource Centre

PO Box 206
81 Roberts Street
NORSEMAN WA 6443

Reconciliation Report

16/11/2022
3:45:11 PM

Page 1

ID#	Date	Payee	Deposit	Withdrawal
Cheque Account:		1-1110	Cheque Account	
Date of Bank Statement:		31/10/2022		

Reconciled Cheques

SC311022	5/10/2022			\$10.00
SC311022	17/10/2022	Trust Bank Fees		\$10.00
2308	20/10/2022	Technologica (C Direct)		\$499.20
2309	20/10/2022	Technologica (C Direct)		\$1,223.38
2310	20/10/2022	Express Yourself Printing		\$85.00
2311	20/10/2022	Norseman IGA		\$49.98
2312	20/10/2022	Public Transport Authority of		\$548.36
2313	20/10/2022	Express Yourself Printing		\$312.00
2320	20/10/2022	Express Yourself Printing		\$1,007.00
2314	31/10/2022	Norseman Today Group Inc		\$125.00
2315	31/10/2022	Public Transport Authority of		\$836.95
2316	31/10/2022	Norseman IGA		\$245.98
2317	31/10/2022	Solutions IT		\$18.88
2318	31/10/2022	Solutions IT		\$18.88
2319	31/10/2022	Technologica (C Direct)		\$914.65
Total:			\$0.00	\$5,905.26

Reconciled Deposits

CR003222	4/10/2022	Payment; Ngadju Native Title	\$293.60	
CR003223	7/10/2022	Payment; Ngadju Native Title	\$443.20	
CR003224	7/10/2022	Payment; Shire of Dundas	\$900.00	
CR003228	12/10/2022	Department of Primary Industr	\$30,266.50	
CR003229	14/10/2022	Centrelink	\$2,478.48	
CR003231	14/10/2022	Bank Deposit	\$1,650.23	
CR003225	20/10/2022	Payment; Goldfields Commun	\$50.00	
CR003226	21/10/2022	Payment; ihear Kalgoorlie	\$100.00	
CR003227	25/10/2022	Payment; Ngadju Native Title	\$111.00	
Total:			\$36,293.01	\$0.00

Reconciliation

BusinessBasics Balance on 31/10/2022:	\$101,486.67
Add: Outstanding Cheques:	\$0.00
Subtotal:	\$101,486.67
Deduct: Outstanding Deposits:	\$0.00
Expected Balance on Statement:	\$101,486.67

Norseman Community Resource Centre

PO Box 206
81 Roberts Street
NORSEMAN WA 6443

Balance Sheet

As of October 2022

16/11/2022
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Assets	
Current Assets	
Cash On Hand	
Cheque Account	\$101,486.67
Petty Cash	\$150.00
Undeposited Funds	\$3,721.69
Total Cash On Hand	\$105,358.36
Trade Debtors	\$519.35
Total Current Assets	\$105,877.71
Other Assets	
Deposits	\$2,000.00
Total Other Assets	\$2,000.00
Fixed Assets	
Furniture & Fixtures	
Furniture & Fixtures at Cost	\$96,659.60
Furniture & Fixtures Accum Dep	-\$70,307.53
Total Assets	\$134,229.78
Liabilities	
Current Liabilities	
GST Liabilities	
GST Collected	\$64,712.99
ATO Running Balance Account	-\$2,169.00
GST Paid	-\$61,046.71
Total GST Liabilities	\$1,497.28
Other Current Liabilities	
Long Service Leave Provision	\$21,773.96
Annual Leave Provision	\$8,595.74
Total Current Liabilities	\$31,866.98
Total Liabilities	\$31,866.98
Net Assets	\$102,362.80
Equity	
Retained Earnings	\$5,022.40
Current Year Earnings	\$42,618.85
Historical Balancing	\$53,821.55
Total Equity	\$102,362.80

Consultation

Manager Norseman Community Resource Centre

Shire of Dundas Manager of Corporate and Community Services

Shire of Dundas Senior Administration Officer

Voting Requirements

Simple Majority

Officer Recommendation

That the Norseman Community Resource Centre Management Report and Financial Statements for the period ending 31st October 2022 be accepted.

Moved Cr. Warner

Seconded: Cr. Maloney

Resolution

That the Norseman Community Resource Centre Management Report and Financial Statements for the period ending 31st October 2022 be accepted.

Carried by: Simple Majority For: 6 Against: 0

Agenda Reference & Subject	
10.2.3 Accounts Paid 01.10.2022 – 31.10.2022	
Location / Address	Shire of Dundas
File Reference	FM.CR
Author	Senior Administration Officer – Ciara Stewart
Date of Report	16 th November 2022
Disclosure of Interest	Nil

Summary**Trust Payments**

Chq/EFT	Date	Name	Description	Amount
				0.00

Municipal Cheques

Cheque	Date	Name	Description	Amount
				0.00

Visitor Centre Account EFT's

Chq/EFT	Date	Name	Description	Amount
EFT7065	07/10/2022	BOUNTIFUL GRACE PTY LTD	Various Stock for Woodlands Centre	1952.71

EFT7066	07/10/2022	DAVRIC AUSTRALIA PTY LTD	Stock order for Woodlands Centre	591.86
EFT7067	07/10/2022	TARA TREASURES (AUS) PTY LTD	Various Stock Order & Delivery 27.9.22	1037.20
EFT7068	07/10/2022	Thea Commins Wholesale	Stock order & freight - Various Souvenirs	418.00
				3999.77

Municipal Account EFT's

EFT	Date	Name	Description	Amount
EFT7035	07/10/2022	Bullivants Pty Ltd	Inspection STD Weekday- Bertus Dippenaar \$743.60 Round sling Endless 2T 3M \$21.65	765.25
EFT7036	07/10/2022	Bonza Constructions Pty Ltd	Replace tap & hose at new dump point \$710.12 double glazed window in admin door, between library & reception \$1245.75 Whiteboard for sports pavilion & Installation costs \$1443.20 Rubber disabled wedge ramp for storage room access" \$276.27	3675.34
EFT7037	07/10/2022	BUCHER MUNICIPAL PTY LTD	BL-M-3001 Belt ASSY x2	555.79
EFT7038	07/10/2022	Cuten Guneder Machinery	Cleaned out 2 septic tanks, 70 Roberts	880.00
EFT7039	07/10/2022	Esperance Communications	Cameras 7 & 20 not working	140.00
EFT7040	07/10/2022	Esperance Rural Supplies	20 x 150mtr x 50mm x PN12, Blueline poly pipe	10450.00
EFT7041	07/10/2022	Elite Gym Hire	Hire of Treadmill, Bike, Rower & Cross Trainer (12/09/22 - 12/10/22) \$521.35 Hire of Row, Curl, Squat & Multi-Functional Trainer (12/09/22 - 12/10/22) \$664.35 Floor tile commercial rubber + laying charge \$5544.00	6729.70
EFT7042	07/10/2022	Esperance Plumbing Service	Supply, and install Rheen ambiheat 270l heat pump	7092.34
EFT7043	07/10/2022	Department of Fire & Emergency Services	ESL Income - Ratepayers Schedule form " Return 2022/23"	90186.15
EFT7044	07/10/2022	FIRE & SAFETY WA PTY LTD	Wildland fire boots, wildland coats and wildfire gloves	3180.57
EFT7045	07/10/2022	Great Western Motel	1x nights' accommodation, meals included for Robbie Hansen Monday 12th September 2022	209.00
EFT7046	07/10/2022	Greenfield Technical Services	2023/2024 Regional Road Group Applications including site inspections	4345.00
EFT7047	07/10/2022	GOLDEN CITY MOTORS	Carry out 15,000km service on DS29	500.56
EFT7048	07/10/2022	GLEN FLOOD GROUP PTY LTD T/A GFG TEMP ASSIST	Finance & Governance Assistance 30hrs @ \$108.00/hr 5/9/22- 18-09/22 \$3564.00 Local Government Tenders RFT 02-22 Purchase and Disposal of 2 Trucks \$1580.79	5144.79
EFT7049	07/10/2022	DOWLING GIUDICI ASSOCIATES	As Per DG& A Professional Services Agreement 201218 80 hrs @ \$95	4180.00
EFT7050	07/10/2022	P & L Hogan Services	Supply 2x 45kg Gas Bottles to 82 Angove Street	360.00

EFT7051	07/10/2022	KILIMA (WA) P/L	Rent 81 Roberts Street, Norseman for September & October 2022	532.40
EFT7052	07/10/2022	K & R EARTHWORKZ	Swimming pool handrail project \$7250.00 New culvert overpass \$4620	11870.00
EFT7053	07/10/2022	Recoveries Legal	LGA Sale - A644 - 46 Roberts Street 99.00 LGA Sale - A321 - 41 Brockman 376.20 LGA Sale - A1561 - 98B Angove Street 99.00 LGA Sale - A27 - 94A Angove Street 231.00 Debt Recovery - A27 & A1561 132.00	937.20
EFT7054	07/10/2022	LIFELINE WA	Refund Town Hall Deposit	300.00
EFT7055	07/10/2022	Microcom Pty Ltd Trading as MetroCount	Road Pod VT, 12month warranty incl assorted items	6138.00
EFT7056	07/10/2022	Moore Australia (WA) Pty Ltd	Compilation of the Monthly Statement of Financial Activity for 2022/23, end of month independent review service and report to the CEO	23169.30
EFT7057	07/10/2022	Golden Flame Nominees Pty Ltd	NAIDOC Ball event order	542.00
EFT7058	07/10/2022	Norseman Community Resource Centre	Printing of the Norseman Today Vol 40 No 08 - September 2022	900.00
EFT7059	07/10/2022	OFFICE NATIONAL KALGOORLIE	Laundromat Office Furniture - Rapid Worker Wall Unit Lockable	588.56
EFT7060	07/10/2022	Microshel Family Trust T/AS PACK & SEND EAST PERTH RGSMW PTY LTD	Freight - RSEA Safety Kalgoorlie	72.02
EFT7061	07/10/2022	South Coast Foodservice	laundromat chemicals	1736.99
EFT7062	07/10/2022	SWANS Veterinary Services	Euthanasia - 6 x Feral Cats and 1 x Dangerous dog \$1088.30 Euthanasia cats x 7 \$1007.05 7 x cats euthanised \$1007.05 euthanising 3 x cats \$431.60	3534.00
EFT7063	07/10/2022	TOLL TRANSPORT PTY LTD	Freight - Stewart & Heaton	79.06
EFT7064	07/10/2022	Telstra Corporation Limited	Dongle for Peter Fitchat Wi-Fi & USB 04/09/2022 - 03/10/2022 \$50.53 Dongle for Peter Fitchat, Wi-Fi & USB for Peter Fitchat, Wi-Fi & USB for Peter Fitchat (Double payment, account in credit) \$50.53 Admin Telephone, All Doctors, Swimming Pool, Youth, Depot, Woodlands, Co-location, Woodlands, Laundry - NBN Rebate - First missed connection \$1212.29 Satellite Usage 16/09/22 - 15/10/22 \$180.00 Council Bushfire, Admin Telephone, Youth, Youth, Depot, Waste, Ranger,	2803.82

			Ranger, Woodlands, Crime Prevention, Laundromat \$1310.47	
EFT7069	12/10/2022	BUNNINGS GROUP LIMITED	Ramset ultra-fix chem weld	300.60
EFT7070	12/10/2022	Esperance Rural Supplies	Garden Chemicals - Weeding	499.80
EFT7071	12/10/2022	Esperance Plumbing Service	Sanicom SA102 pump \$2320.00 Repair Standpipe \$1650.00	3970.00
EFT7072	12/10/2022	Department of Fire & Emergency Services	ESL Income 2021 - 2022 Form C Penalty Interest \$2968.06 2021-2022 Form C Adjustment -\$753.00	2215.06
EFT7073	12/10/2022	FELTON INDUSTRIES	Grandstand select 3 tier x 3mtr	5553.90
EFT7074	12/10/2022	VIP SECURITY INDUSTRIES T/A THREAT PROTECT	Alarm Monitoring (Quarterly in advance from 1st October 2022)	120.88
EFT7075	12/10/2022	GOLDEN CITY MOTORS	Carry out 15'000km service on DS3030	726.60
EFT7076	12/10/2022	GLEN FLOOD GROUP PTY LTD T/A GFG TEMP ASSIST	30hrs @ \$108.00/hr ex GST 19/9/2022 - 2/10/2022	3564.00
EFT7077	12/10/2022	Horizon Power	Various Power Charges - 01/09/2022 - 30/09/2022 - Street Lights	5496.15
EFT7078	12/10/2022	John Phillips Consulting	Professional Services - CEO Performance Review 2022	1650.00
EFT7079	12/10/2022	J AND M ASPHALT PTY LTD	Supply, spray, cover and roll 2 coats emulsion Seal 14/7, to complete RV upgrade	62046.60
EFT7080	12/10/2022	Landgate	Mining Tenement Schedule No. M2022/8 08/07/22 - 05/08/22	136.00
EFT7081	12/10/2022	Star Track Credit	Freight (Late Payment Fee)	3.59
EFT7082	12/10/2022	NATIONAL PEN	Hughes Gel Pen with Rose Gold Trim x 100 Inc Shipping	293.69
EFT7083	12/10/2022	NAVEZE BUSINESS OF PURSUITS PTY LTD	Digital Wayfinding Map Annual Subscription	25279.39
EFT7084	12/10/2022	Protector Pest Control	Annual Termite Inspections	11783.42
EFT7085	12/10/2022	South Coast Foodservice	Various Cleaning Products, Milk & Coffee	2126.47
EFT7086	12/10/2022	Solutions IT (invoice S + B)	Agreement - Managed Support - Maintain for October	2561.19
EFT7087	12/10/2022	TOLL TRANSPORT PTY LTD	Freight - Fire & Safety	62.30
EFT7088	12/10/2022	Wilson's Diesel & Auto Repairs	REPLACE DAMAGED FRONT WINDSCREEN Mitsubishi Fuso Tip Truck - DS17	1046.70
EFT7089	12/10/2022	WESFARMERS KLEENHEAT GAS PTY LTD	LPG Bulk	909.47
EFT7090	12/10/2022	WINC AUSTRALIA PTY LTD	Various stationary	208.86
EFT7091	12/10/2022	Telstra Corporation Limited	Home Bundles 21/07 - 20/08/22 \$190.00 Home Bundles 21.08 – 20.09 \$190.00	380.00
EFT7092	26/10/2022	Australian Taxation Office	BAS (September 2022)	40345.00
EFT7093	26/10/2022	GREAT NORTHERN TREELOPPING	Prune & cut down trees as marked in the park and around town, no removal, 30hrs labour	11550.00
EFT7094	26/10/2022	HART SPORT	Sporting Equipment for Norseman and Eucla plus Freight	4413.80

EFT7095	26/10/2022	Valma Joy Schultz	Valma Schultz (Artist) - Naidoc School Activities	3060.00
EFT7096	26/10/2022	WESFARMERS KLEENHEAT GAS PTY LTD	LPG Bulk	2332.57
7729	03/10/2022	Centrepay	Centrepay Fees A771 & Pensioner Rent	1.98
7732	04/10/2022	Centrepay	Centrepay Fees A629 & A698	1.98
7730	10/10/2022	Centrepay	Centrepay Fees A525	0.99
7743	10/10/2022	Bradley Turner	Youth Excursion - Purchase of food	41.75
7736	10/10/2022	Bradley Turner	Youth Excursion - Cinema Tickets & Food Costs	235.05
PAY	11/10/2022	Payroll	Direct Debit of Net Pays	68502.24
7749	17/10/2022	Centrepay	Centrepay Fees A771 & Pensioner Rent	1.98
7752	18/10/2022	Centrepay	Centrepay Fees A629 & A698	1.98
7771	24/10/2022	Centrepay	Centrepay Fees – A525	0.99
PAY	25/10/2022	Payroll	Direct Debit of Net Pays	72143.70
7777	31/10/2022	Centrepay	Centrepay Fees A771 & Pensioner Rent	1.98
7779	31/10/2022	Miriama Pula	Meals & Incidentals for training 31/10/2022 - 04/11/2022	732.05
7780	31/10/2022	Clinton Redfern	Meals & Incidentals for training 31/10/2022 - 04/11/2022	732.05
				\$526'632.60

Municipal Account Direct Debts

	Date	Name	Description	Amount
7731	03/10/2022	Bank Fees	ANZ Merchant Fee	561.26
7733	07/10/2022	ANZ BPAY	BPAY Transaction Fee	242.55
7760	17/10/2022	3E Advantage Pty Limited	Shire photocopier & Printer meter readings – 01/09/2022 – 30/09/2022	3905.87
7753	18/10/2022	ANZ	ANZ Fees – September	39.95
				\$4'749.63

Municipal Account Credit Cards

Chq/EFT	Date	Name/Description of Purchase	Allocation Description	Amount
		Chief Executive Officer	ANZ Credit Card Purchases	
		Manager of Community Development	ANZ Credit Card Purchases	
			Payment was made in November 2022	\$0.00

Summary of Account Totals

Trust EFT's / Cheques	0.00
Municipal Cheques	0.00
Visitor Centre EFT's	\$3'999.77
Municipal EFT's	\$526'632.60
Municipal Direct Debit's	\$4'749.63
Municipal Credit Card's	\$0.00
Grand Total for October 2022	\$535'382.00

Voting Requirements

Simple Majority

Officer Recommendation

That the Shire of Dundas monthly accounts paid from 01/10/2022 to 31/10/2022 be noted.

Moved: Cr. Warner

Seconded: Cr. Hogan

Resolution

That the Shire of Dundas monthly accounts paid from 01/10/2022 to 31/10/2022 be noted.

Carried by: Simple Majority For: 6 Against: 0

Agenda Reference & Subject	
10.2.4 Financial Statements for the Period Ending 30 September 2022	
Location / Address	Shire of Dundas
File Reference	FM.IN
Author	Moore Australia
Date of Report	19 October 2022
Disclosure of Interest	Nil

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**Moore Australia**

Level 15, Exchange Tower,
2 The Esplanade, Perth, WA 6000
PO Box 5785, St Georges Terrace, WA
6831

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www.moore-australia.com.au

19 October 2022

Mr Peter Fitchat
Chief Executive Officer
Shire of Dundas
PO Box 163
NORSEMAN WA 6443

Dear Peter

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2022

We have compiled the accompanying local government special purpose financial report of the Shire of Dundas, 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 30 September 2022 and enclose the report along with our compilation report.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. The attached management information report addresses additional matters identified during our compilation we wish to bring to management's attention.

It should be appreciated, our procedures are designed primarily to enable us to compile the monthly financial report and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and council, which may exist. However, we aim to use our knowledge of the local government's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note details and explanations of the material variances between the year-to-date actuals and year-to-date budget are required by *Local Government (Financial Management) Regulation 34(1) (d)*.

COMMENTS/SUGGESTIONS

Attached is a list of comments/suggestions derived from compiling the monthly financial report and other end of month review services.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely


A handwritten signature in black ink, appearing to read 'Russell Barnes', written over a light blue horizontal line.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)

**Shire of Dundas
Management Information Report**

Period ending
30 September 2022

Topic	Item	First Identified	Explanation	Action Required	Priority
Operating Expenditure	Depreciation	July 2022	Depreciation for the current year has not been processed.	When the 2021-22 Annual Financial Report has been finalised depreciation will be processed.	Low
Funding Statements	Opening Surplus	July 2022	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$2,288,278 due to year end audit adjustments.	None required.	Low

Approval:  Russell Barnes, Director

Page 1

Date of Issue: 19 October 2022

UNCONFIDENTIAL

**Moore Australia**

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2 The Esplanade, Perth, WA 6000
PO Box 5785, St Georges Terrace, WA
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www.moore-australia.com.au

19 October 2022

Mr Peter Fitchat
Chief Executive Officer
Shire of Dundas
PO Box 163
NORSEMAN WA 6443

Dear Peter

COMPILATION REPORT TO THE SHIRE OF DUNDAS

We have compiled the accompanying local government financial report of the Shire of Dundas, 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 30 September 2022. 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 DUNDAS

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

A handwritten signature in black ink, appearing to read 'Russell Barnes', written in a cursive style.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF DUNDAS
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 September 2022

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

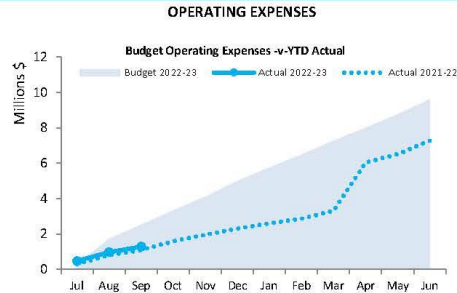
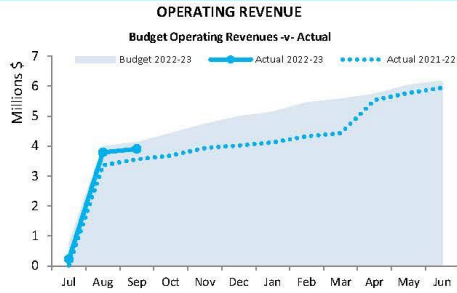
TABLE OF CONTENTS

Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Payables	10
Note 5 Disposal of Assets	11
Note 6 Capital Acquisitions	12
Note 7 Borrowings	14
Note 8 Reserve Accounts	15
Note 9 Other Current Liabilities	16
Note 10 Operating grants and contributions	17
Note 11 Non operating grants and contributions	18
Note 12 Explanation of Material Variances	19

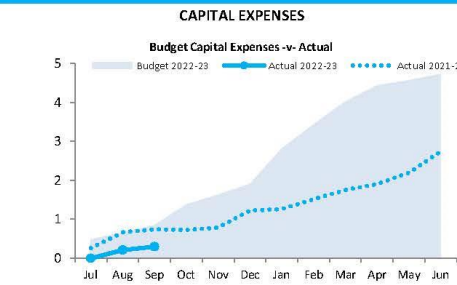
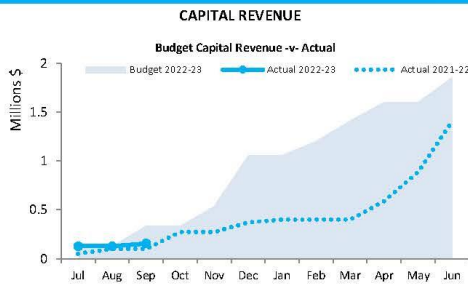
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

SUMMARY INFORMATION - GRAPHS

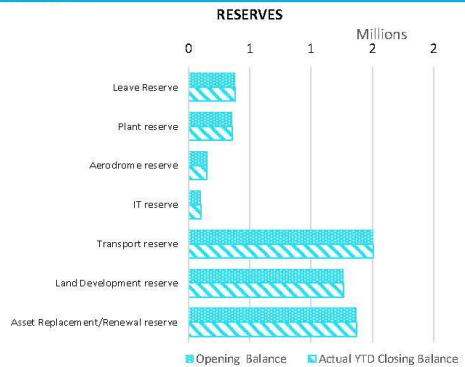
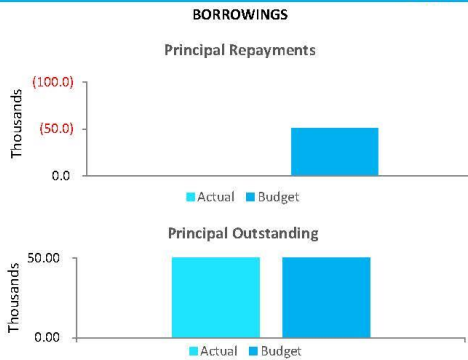
OPERATING ACTIVITIES



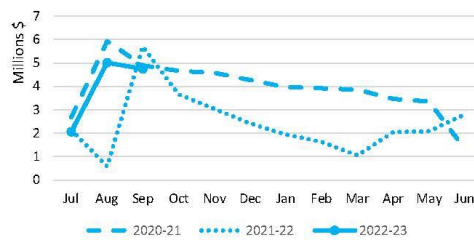
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components								
Funding surplus / (deficit)								
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)				
Opening	\$2.34 M	\$2.34 M	\$2.29 M	(\$0.05 M)				
Closing	\$0.00 M	\$4.20 M	\$4.75 M	\$0.55 M				
Refer to Statement of Financial Activity								
Cash and cash equivalents			Payables		Receivables			
YTD Actual			YTD Actual		YTD Actual			
\$10.13 M			\$0.57 M		\$0.15 M			
% of total			% Outstanding		% Collected			
Unrestricted Cash	\$4.98 M	49.2%	Trade Payables	\$0.04 M	Rates Receivable	\$0.74 M	54.6%	
Restricted Cash	\$5.14 M	50.8%	0 to 30 Days		Trade Receivable	\$0.15 M	% Outstanding	
			Over 30 Days	99.0%	Over 30 Days		54.2%	
			Over 90 Days	1.0%	Over 90 Days		16.6%	
				0%				
Refer to Note 2 - Cash and Financial Assets			Refer to Note 4 - Payables		Refer to Note 3 - Receivables			
Key Operating Activities								
Amount attributable to operating activities								
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)					
(\$0.17 M)	\$2.37 M	\$2.60 M	\$0.23 M					
Refer to Statement of Financial Activity								
Rates Revenue			Operating Grants and Contributions		Fees and Charges			
YTD Actual	\$3.16 M	% Variance	YTD Actual	\$0.34 M	% Variance	YTD Actual	\$0.37 M	% Variance
YTD Budget	\$3.25 M	(2.9%)	YTD Budget	\$0.34 M	1.3%	YTD Budget	\$0.47 M	(21.3%)
Refer to Statement of Financial Activity			Refer to Note 10 - Operating Grants and Contributions		Refer to Statement of Financial Activity			
Key Investing Activities								
Amount attributable to investing activities								
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)					
(\$2.82 M)	(\$0.50 M)	(\$0.14 M)	\$0.37 M					
Refer to Statement of Financial Activity								
Proceeds on sale			Asset Acquisition		Capital Grants			
YTD Actual	\$0.00 M	%	YTD Actual	\$0.30 M	% Spent	YTD Actual	\$0.16 M	% Received
Adopted Budget	\$0.10 M	0.0%	Adopted Budget	\$4.68 M	6.3%	Adopted Budget	\$1.76 M	8.9%
Refer to Note 5 - Disposal of Assets			Refer to Note 6 - Capital Acquisitions		Refer to Note 6 - Capital Acquisitions			
Key Financing Activities								
Amount attributable to financing activities								
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)					
\$0.66 M	\$0.00 M	\$0.00 M	\$0.00 M					
Refer to Statement of Financial Activity								
Borrowings			Reserves					
Principal repayments	\$0.00 M		Reserves balance	\$5.13 M				
Interest expense	\$0.00 M		Interest earned	\$0.00 M				
Principal due	\$0.24 M							
Refer to Note 7 - Borrowings			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 30 SEPTEMBER 2022**

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. 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.

NATURE OR TYPE DESCRIPTIONS

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 30 SEPTEMBER 2022

BY NATURE OR TYPE

	Ref	Adopted Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,335,398	2,335,398	2,288,278	(47,120)	(2.02%)	
Revenue from operating activities							
Rates		3,252,084	3,252,084	3,158,221	(93,863)	(2.89%)	
Operating grants, subsidies and contributions	10	1,279,899	339,073	343,421	4,348	1.28%	
Fees and charges		1,378,201	468,349	368,563	(99,786)	(21.31%)	▼
Interest earnings		41,852	13,462	14,668	1,206	8.96%	
Other revenue		223,418	59,250	19,094	(40,156)	(67.77%)	▼
Profit on disposal of assets	5	2,130	0	0	0	0.00%	
		6,177,584	4,132,218	3,903,967	(228,251)	(5.52%)	
Expenditure from operating activities							
Employee costs		(2,900,375)	(726,341)	(671,682)	54,659	7.53%	
Materials and contracts		(2,342,227)	(617,458)	(384,910)	232,548	37.66%	▲
Utility charges		(549,747)	(136,824)	(85,646)	51,178	37.40%	▲
Depreciation on non-current assets		(3,118,684)	(767,700)	0	767,700	100.00%	▲
Interest expenses		(8,206)	0	0	0	0.00%	
Insurance expenses		(224,879)	(202,759)	(97,011)	105,748	52.15%	▲
Other expenditure		(324,194)	(81,052)	(60,453)	20,599	25.41%	▲
Loss on disposal of assets	5	(136,630)	0	0	0	0.00%	
		(9,604,942)	(2,532,134)	(1,299,702)	1,232,432	(48.67%)	
Non-cash amounts excluded from operating activities	1(a)	3,253,184	767,700	(8,345)	(776,045)	(101.09%)	▼
Amount attributable to operating activities		(174,174)	2,367,784	2,595,920	228,136	9.64%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	11	1,764,988	335,822	157,173	(178,649)	(53.20%)	▼
Proceeds from disposal of assets	5	95,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	6	(4,682,374)	(840,377)	(295,307)	545,070	64.86%	▲
Amount attributable to investing activities		(2,822,386)	(504,555)	(138,134)	366,421	(72.62%)	
Financing Activities							
Transfer from reserves	8	717,486	0	0	0	0.00%	
Repayment of debentures	7	(51,211)	0	0	0	0.00%	
Transfer to reserves	8	(5,113)	0	0	0	0.00%	
Amount attributable to financing activities		661,162	0	0	0	0.00%	
Closing funding surplus / (deficit)	1(c)	0	4,198,627	4,746,064	547,437	(13.04%)	▲

KEY INFORMATION

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

Refer to Note 12 for an explanation of the reasons for the variance.

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

BASIS OF PREPARATION

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 POLICIES

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 18 October 2022

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

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(2,130)	0	0
Less: Movement in liabilities associated with restricted cash		0	0	(8,345)
Add: Loss on asset disposals	5	136,630	0	0
Add: Depreciation on assets		3,118,684	767,700	0
Total non-cash items excluded from operating activities		3,253,184	767,700	(8,345)

(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.

	Notes	Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 30 September 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	8	(4,402,596)	(5,125,479)	(5,125,479)
Add: Borrowings	7	52,939	242,036	242,036
Add: Provisions employee related provisions	9	260,619	267,174	258,829
Total adjustments to net current assets		(4,089,038)	(4,616,269)	(4,624,614)

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

Current assets				
Cash and cash equivalents	2	1,167,944	3,596,110	4,332,840
Financial assets at amortised cost	2	3,886,744	5,125,480	5,793,533
Rates receivables	3	40,769	55,991	735,144
Receivables	3	0	202,716	153,616
Less: Current liabilities				
Payables	4	(692,861)	(992,235)	(569,285)
Borrowings	7	(52,939)	(242,036)	(242,036)
Contract liabilities	9	0	(574,305)	(574,305)
Provisions	9	(260,619)	(267,174)	(258,829)
Less: Total adjustments to net current assets	1(b)	(4,089,038)	(4,616,269)	(4,624,614)
Closing funding surplus / (deficit)		0	2,288,278	4,746,064

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.

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

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
CASH ON HAND	Cash and cash equivalents	1,500	0	1,500	0	Nil	Nil	Nil
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	754,000	0	754,000	0	ANZ	Variable	Nil
VISITOR CENTRE BANK ACCOUNT	Cash and cash equivalents	56,320	0	56,320	0	ANZ	Nil	Nil
MUNICIPAL INVESTMENT ACCT	Cash and cash equivalents	3,001,630	0	3,001,630	0	ANZ	Variable	Nil
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	602,723	0	602,723	0	ANZ	0.10%	Feb-23
MUNICIPAL INVESTMENT ACCT	Financial assets at amortised cost	565,702	19,018	584,720	0	ANZ	0.10%	Feb-23
Restricted Cash - Reserves	Cash and cash equivalents	0	519,390	519,390	0	ANZ	N/A	N/A
Restricted Cash - Reserves	Financial assets at amortised cost	0	858,272	858,272	0	NAB	0.05%	Nov-22
Restricted Cash - Reserves	Financial assets at amortised cost	0	3,747,818	3,747,818	0	ANZ	0.15%	Jun-23
Total		4,981,875	5,144,498	10,126,373	0			
Comprising								
Cash and cash equivalents		3,813,450	519,390	4,332,840	0			
Financial assets at amortised cost		1,168,425	4,625,108	5,793,533	0			
		4,981,875	5,144,498	10,126,373	0			

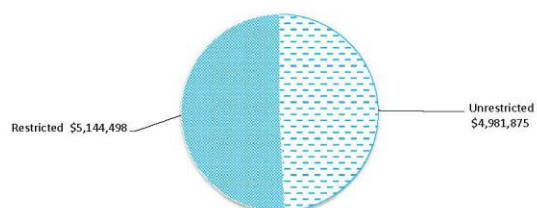
KEY INFORMATION

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.

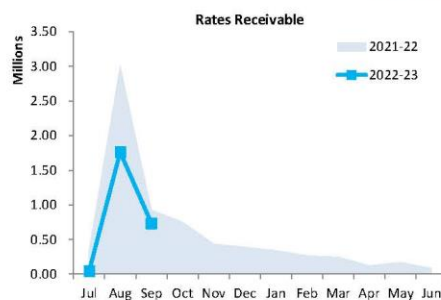
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2022	30 Sep 2022
	\$	\$
Opening rates arrears	679,247	55,991
Levied	2,849,977	3,158,221
Less - collections	(2,748,693)	(1,754,528)
Gross rates collectable	780,531	1,459,684
Allowance for impairment of rates receivable	(724,540)	(724,540)
Net rates collectable	55,991	735,144
% Collected	77.9%	54.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	59,648	16,847	32,199	21,661	130,355
Percentage	0.0%	45.8%	12.9%	24.7%	16.6%	
Balance per trial balance						130,355
Sundry receivable						
Allowance for impairment of receivables from contracts with customers						(5,857)
Rates pensioner rebates						29,118
Total receivables general outstanding						153,616

Amounts shown above include GST (where applicable)

KEY INFORMATION

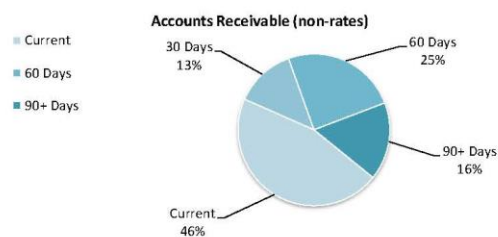
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Please refer to the compilation report

SHIRE OF DUNDAS | 9

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

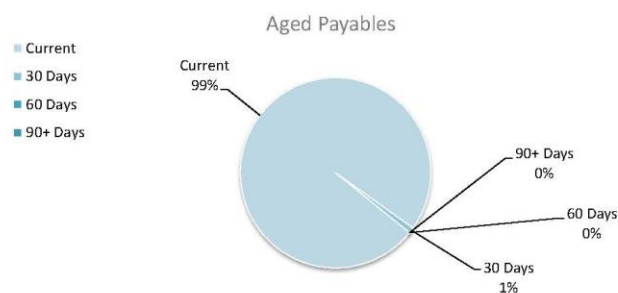
OPERATING ACTIVITIES
NOTE 4
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	43,754	422	0	0	44,176
Percentage	0%	99%	1%	0%	0%	
Balance per trial balance						
Sundry creditors						44,176
Accrued salaries and wages						60,677
ATO liabilities						46,435
Other payables						62
Bonds and deposits						20,152
Prepaid rates						239,349
ESL creditor						158,434
Total payables general outstanding						569,285

Amounts shown above include GST (where applicable)

KEY INFORMATION

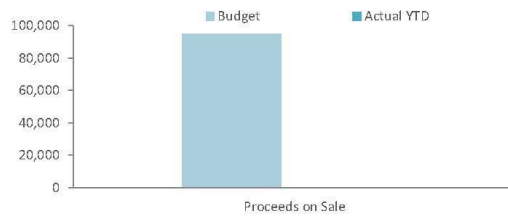
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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.



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

OPERATING ACTIVITIES
NOTE 5
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
951	DS174 Mitsubishi Fuso Tip Truck	110,600	35,000	0	(75,600)	0	0	0	0
950	DS26 Mitsubishi Fuso Tip Truck	110,600	50,000	0	(60,600)	0	0	0	0
882	DS263 Holden Colorado LX Tray	2,870	5,000	2,130	0	0	0	0	0
804	DS3298 Kubota Mower	5,430	5,000	0	(430)	0	0	0	0
		229,500	95,000	2,130	(136,630)	0	0	0	0



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

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	399,928	35,001	34,446	(555)
Plant & Equipment	1,140,000	282,500	52,457	(230,043)
Infrastructure - Roads	1,057,342	236,655	128,830	(107,825)
Infrastructure - Parks & Ovals	65,000	0	0	0
Infrastructure - Other	540,000	143,725	39,627	(104,098)
Infrastructure - Drainage	45,000	22,496	18,531	(3,965)
Infrastructure - Airport	1,315,104	0	3,203	3,203
Infrastructure - Footpaths	120,000	120,000	18,213	(101,787)
Payments for Capital Acquisitions	4,682,374	840,377	295,307	(545,070)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,764,988	335,822	157,173	(178,649)
Other (disposals & C/Fwd)	95,000	0	0	0
Cash backed reserves				
Asset Replacement/Renewal reserve	717,486	0	0	0
Contribution - operations	2,104,900	504,555	138,134	(366,421)
Capital funding total	4,682,374	840,377	295,307	(545,070)

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.

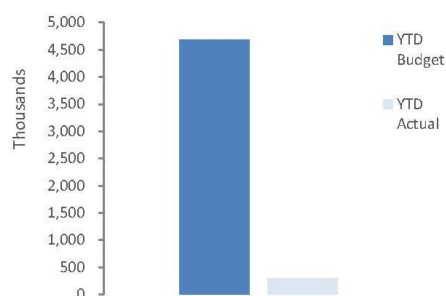
Initial recognition and measurement for assets held at cost

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



Please refer to the compilation report

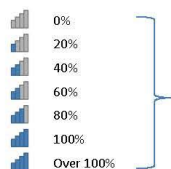
SHIRE OF DUNDAS | 12

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

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



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

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

		Adopted			
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
0494	Governance - Furniture and Equipment	20,000	5,001	0	(5,001)
3304	CAPITAL - IGO - Norseman Town Hall Upgrade	0	0	7,556	7,556
3314	DODD HOUSE CAPITAL IMPROVEMENTS	10,000	0	0	0
3324	EUCLA TOWN HALL BUILDING IMPROVEMENTS	35,912	0	0	0
3344	CAPITAL BUILDINGS	30,000	30,000	24,091	(5,909)
3386	Woodland Cultural and Visitor Centre	26,000	0	2,799	2,799
6514	AERODROME BUILDINGS	278,016	0	0	0
Buildings Total		399,928	35,001	34,446	(555)
Plant & Equipment					
3554	Gym Improvements	10,000	0	0	0
6124	ROAD PLANT PURCHASES	1,130,000	282,500	52,457	(230,043)
Plant & Equipment Total		1,140,000	282,500	52,457	(230,043)
Infrastructure - Roads					
3134	Hyden Rd RRG East Grant Works	473,405	236,655	123,991	(112,664)
3214	ROAD/C HERITAGE TRAIL	45,000	0	1,800	1,800
3564	LRCI Phase 3 Additional	287,877	0	0	0
4144	ROADS TO RECOVERY	251,060	0	3,039	3,039
Infrastructure - Roads Total		1,057,342	236,655	128,830	(107,825)
Infrastructure - Parks & Ovals					
3684	Rotunda Upgrade	65,000	0	0	0
Infrastructure - Parks & Ovals Total		65,000	0	0	0
Infrastructure - Other					
0814	Animal Kennels - Capital Expenditure	130,000	0	0	0
2364	Cemetery Upgrade & Gates	85,000	21,249	0	(21,249)
2384	LRCI - Norseman - Water Supply Airport/Cemetery/Landfill	100,000	49,990	9,500	(40,490)
2624	Norseman Landfill	145,000	72,486	30,127	(42,359)
3388	Tourism Signage	45,000	0	0	0
3574	Transformer Upgrade - Capital Expenditure	35,000	0	0	0
Infrastructure - Other Total		540,000	143,725	39,627	(104,098)
Infrastructure - Drainage					
3234	Norseman Drainage Works	45,000	22,496	18,531	(3,965)
Infrastructure - Drainage Total		45,000	22,496	18,531	(3,965)
Infrastructure - Airport					
6504	AERODROME INFRASTRUCTURE UPGRADE	1,315,104	0	3,203	3,203
Infrastructure - Airport Total		1,315,104	0	3,203	3,203
Infrastructure - Footpaths					
6801	FOOTPATH CONSTRUCTION	120,000	120,000	18,213	(101,787)
Infrastructure - Footpaths Total		120,000	120,000	18,213	(101,787)
Grand Total		4,682,374	840,377	295,307	(545,070)

Please refer to the compilation report

SHIRE OF DUNDAS | 13

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

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Health										
Doctors House		242,036	0	0	0	(51,211)	242,036	190,825	0	(6,206)
Total		242,036	0	0	0	(51,211)	242,036	190,825	0	(6,206)
Current borrowings		51,211					242,036			
Non-current borrowings		190,825					0			
		242,036					242,036			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	381,172	380	0	0	0	0	0	381,552	381,172
Plant reserve	357,388	356	0	0	0	0	0	357,744	357,388
Aerodrome reserve	152,867	153	0	0	0	0	0	153,020	152,867
IT reserve	100,320	100	0	0	0	0	0	100,420	100,320
Transport reserve	1,503,757	1,500	0	0	0	0	0	1,505,257	1,503,757
Land Development reserve	1,262,636	1,260	0	0	0	0	0	1,263,896	1,262,636
Asset Replacement/Renewal reserve	1,367,339	1,364	0	0	0	(717,486)	0	651,217	1,367,339
	5,125,479	5,113	0	0	0	(717,486)	0	4,413,106	5,125,479

Please refer to the compilation report

SHIRE OF DUNDAS | 15

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

OPERATING ACTIVITIES
NOTE 9
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		534,305	0	0	0	534,305
- Capital grant/contribution liabilities		40,000	0	0	0	40,000
Total other liabilities		574,305	0	0	0	574,305
Employee Related Provisions						
Annual leave		170,348	0	0	0	170,348
Long service leave		96,826	0	0	(8,345)	88,481
Total Employee Related Provisions		267,174	0	0	(8,345)	258,829
Total other current liabilities		841,479	0	0	(8,345)	833,134
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.

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

NOTE 10
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022			30 Sep 2022	30 Sep 2022			
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
GRANTS COMMISSION - GENERAL	0	0	0	0	0	473,084	118,271	118,271
Law, order, public safety								
DFES - BFB GRANT	0	0	0	0	0	17,000	4,250	4,825
Bushfire Risk Planning Coordinator Funding	0	0	0	0	0	145,000	36,249	0
National Disaster Risk Reduction Program Grant						0	0	29,800
Health								
LGA Suicide Prevention Grants - Goldfields	100,000	0	0	100,000	100,000	100,000	0	0
Education and welfare								
YOUTH - GRANT	0	0	0	0	0	85,416	21,354	44,216
Recreation and culture								
OTHER CULTURE - GRANTS	10,000	0	0	10,000	10,000	10,000	0	0
State Govt - Arts/Murals	20,000	0	0	20,000	20,000	0	0	
Transport								
ROADS FINANCIAL ASSISTANCE GRANT	0	0	0	0	0	177,271	44,318	33,285
MRD DIRECT GRANT	0	0	0	0	0	102,128	102,128	111,150
Economic services								
WA Coastal Management Plan Assistance Program	0	0	0	0	0	140,000	0	0
IGO - Local Business Development	9,091	0	0	9,091	9,091	0	0	
State Govt - Co-naming Signage	20,000	0	0	20,000	20,000	0	0	
	159,091	0	0	159,091	159,091	1,249,899	326,570	341,547
Operating contributions								
Governance								
CONTRIBUTIONS & DONATIONS	0	0	0	0	0	1,500	375	0
General purpose funding								
ESL ADMIN CONTRIBUTION	0	0	0	0	0	4,000	0	0
Community amenities								
CONTRIBUTIONS	0	0	0	0	0	500	126	687
Recreation and culture								
O.CULTURE CONTRIBUTIONS	0	0	0	0	0	2,000	501	0
Transport								
STREET LIGHT CONTRIBUTION	0	0	0	0	0	8,000	8,000	0
Other property and services								
DIESEL FUEL REBATE	0	0	0	0	0	14,000	3,501	1,187
	0	0	0	0	0	30,000	12,503	1,874
TOTALS	159,091	0	0	159,091	159,091	1,279,899	339,073	343,421

Please refer to the compilation report

SHIRE OF DUNDAS | 17

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

NOTE 11
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2022	Current Liability 30 Sep 2022	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
Animal Welfare Program - Grant Revenue	0	0	0	0	0	100,000	0	0
Community amenities								
LRCI Federal Grant (Community Projects)	32,981	0	0	32,981	32,981	68,217	17,054	28,787
WA Hiking Participation Grant	10,000			10,000	10,000	0	0	0
Recreation and culture								
LRCI Federal Grant (Rec & Culture Projects)	23,911	0	0	23,911	23,911	323,787	80,947	0
Transport								
ROADS 2 RECOVERY GRANT	0	0	0	0	0	251,060	0	0
REGIONAL ROAD GROUP GRANT	0	0	0	0	0	315,601	126,240	128,386
Round 4 RED Grant - Hardwood Timber Sawmill	0	0	0	0	0	200,000	0	0
LRCI Federal Grant (Transport Projects)	308,322	0	0	308,322	308,322	446,323	111,581	0
State Govt - Small Grants Program (Heritage Walk & Drive Trail)	40,000	0	0	40,000	40,000	40,000	0	0
Economic services								
State Govt - Small Grants Program (Co-naming Signage)	0	0	0	0	0	20,000	0	0
	415,214	0	0	415,214	415,214	1,764,988	335,822	157,173

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

OPERATING ACTIVITIES
NOTE 12
EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2022-23 year is \$5,000 or 10.00% 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						
Fees and charges	(99,786)	(21.31%)	▼	Commerical rubbish collections. Sale of standpipe water.	Other bulk reubbish collections. Airstrip landing fees. Laundromat fees. Dundas/Ngadju Timer initiative. Private works.	
Other revenue	(40,156)	(67.77%)	▼	Visitor Centre retail stock sales.	CRC reimbursements. Sale of gravel.	
Expenditure from operating activities						
Materials and contracts	232,548	37.66%	▲	Admin allocations. Area marketing. Audit fees. Community engagement projects. Consulting fees. Contract services. Development of a South Coast Strategy. Fuel expenses. GVROC. Honeybee Industry. Insurances & licences. LGA Suicide Prevention Grants. Norseman street maintenance. Office building maintenance. Parts, repairs and tyres. Waste Facility maintenance.	Aged Persons Home building maintenance. Community events. Parks and gardens maintenance. Laundromat maintenance. Software subscriptions. Storm drain maintenance. Rural Roads maintenance.	
Utility charges	51,178	37.40%	▲	Swimming pool. Street lights. Laundromat.		
Depreciation on non-current assets	767,700	100.00%	▲	AFR 2022 not yet finalised.		
Insurance expenses	105,748	52.15%	▲	Second instalment to be paid in December/January.		
Other expenditure	20,599	25.41%	▲	Community grants program. Doubtful debts.		Medical Subsidy.
Non-cash amounts excluded from operating activities	(776,045)	(101.09%)	▼		Depreciation for 2022-23 to be posted. Disposal of assets to be completed.	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(176,649)	(53.20%)	▼	LRCI Federal Grant (Community Projects)	LRCI Federal Grant (Rec & Culture Projects) (Transport Projects)	
Payments for property, plant and equipment and infrastructure	545,070	64.86%	▲	Governance - Furniture and Equipment. Building capital works. Footpath construction. Cemetery gates. Norseman Landfill. LRCI projects. Hyden Rd RRG East Grant Works. Road plant purchases.		IGO - Norseman Town Hall Upgrade

Please refer to the compilation report

Voting Requirements

Simple Majority

Officer Recommendation

That the Shire of Dundas Financial Statements for the period ending 30 September 2022 be accepted.

Moved: Cr. Patupis

Seconded: Cr. Wyatt

Resolution

That the Shire of Dundas Financial Statements for the period ending 30 September 2022 be accepted.

Carried by: Simple Majority For: 6 Against: 0

Agenda Reference & Subject	
10.2.5 Financial Statements for the Period Ending 31 October 2022	
Location / Address	Shire of Dundas
File Reference	FM.IN
Author	Moore Australia
Date of Report	17 November 2022
Disclosure of Interest	Nil

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**Moore Australia**

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17 November 2022

Mr Peter Fitchat
Chief Executive Officer
Shire of Dundas
PO Box 163
NORSEMAN WA 6443

Dear Peter

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 31 OCTOBER 2022

We have compiled the accompanying local government special purpose financial report of the Shire of Dundas, 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 October 2022 and enclose the report along with our compilation report.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. The attached management information report addresses additional matters identified during our compilation we wish to bring to management's attention.

It should be appreciated, our procedures are designed primarily to enable us to compile the monthly financial report and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and council, which may exist. However, we aim to use our knowledge of the local government's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note details and explanations of the material variances between the year-to-date actuals and year-to-date budget are required by *Local Government (Financial Management) Regulation 34(1) (d)*.

COMMENTS/SUGGESTIONS

Attached is a list of comments/suggestions derived from compiling the monthly financial report and other end of month review services.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Russell Barnes', written over a light blue horizontal line.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)

**Shire of Dundas
Management Information Report**

Period ending
31 October 2022

Topic	Item	First Identified	Explanation	Action Required	Priority
Operating Expenditure	Depreciation	July 2022	Depreciation for the current year has not been processed.	When the 2021-22 Annual Financial Report has been finalised depreciation will be processed.	Low
Funding Statements	Opening Surplus	July 2022	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$2,288,278 due to year end audit adjustments.	None required.	Low

Approval:  Russell Barnes, Director

Page 1

Date of Issue: 17 November 2022

UNCONFIRMED

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17 November 2022

Mr Peter Fitchat
Chief Executive Officer
Shire of Dundas
PO Box 163
NORSEMAN WA 6443

Dear Peter

COMPILATION REPORT TO THE SHIRE OF DUNDAS

We have compiled the accompanying local government financial report of the Shire of Dundas, 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 October 2022. 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 DUNDAS

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

A handwritten signature in black ink, appearing to read "Russell Barnes".

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF DUNDAS
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 October 2022

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

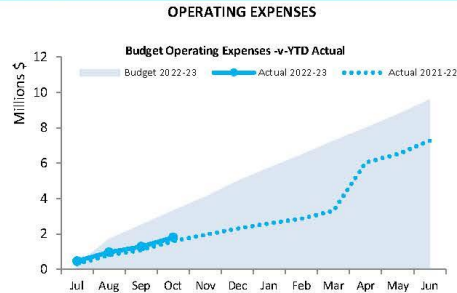
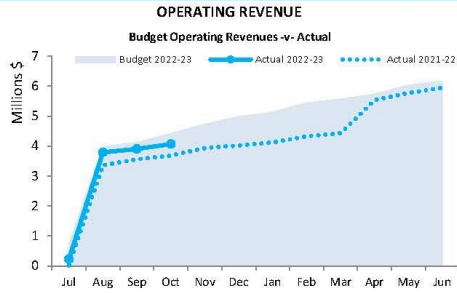
TABLE OF CONTENTS

Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Payables	10
Note 5 Disposal of Assets	11
Note 6 Capital Acquisitions	12
Note 7 Borrowings	14
Note 8 Reserve Accounts	15
Note 9 Other Current Liabilities	16
Note 10 Operating grants and contributions	17
Note 11 Non operating grants and contributions	18
Note 12 Budget Amendments	19
Note 13 Explanation of Material Variances	20

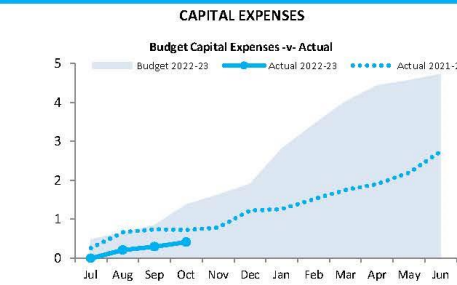
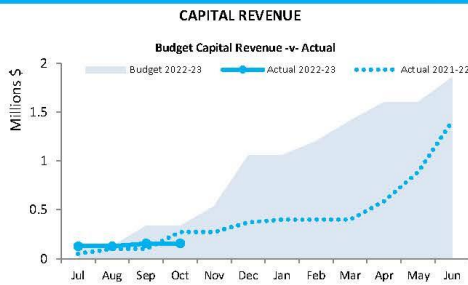
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2022

SUMMARY INFORMATION - GRAPHS

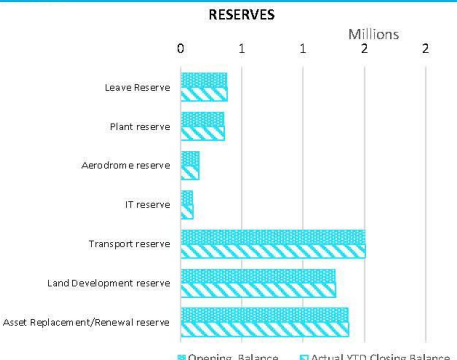
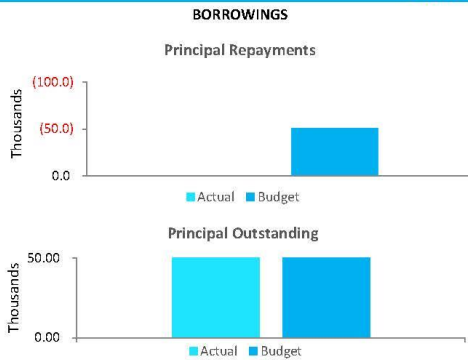
OPERATING ACTIVITIES



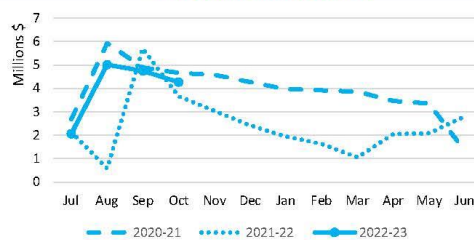
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2022

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.34 M	\$2.34 M	\$2.29 M	(\$0.05 M)
Closing	(\$0.03 M)	\$3.93 M	\$4.27 M	\$0.33 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$9.86 M	% of total		\$0.45 M	% Outstanding		\$0.26 M	% Collected
Unrestricted Cash	\$4.72 M	47.8%	Trade Payables	\$0.24 M		Rates Receivable	\$0.30 M	68%
Restricted Cash	\$5.14 M	52.2%	0 to 30 Days		61.1%	Trade Receivable	\$0.26 M	% Outstanding
			Over 30 Days		39.0%	Over 30 Days		43.8%
			Over 90 Days		5.7%	Over 90 Days		12.6%

Refer to Note 2 - Cash and Financial Assets Refer to Note 4 - Payables Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.17 M)	\$2.12 M	\$2.24 M	\$0.11 M

Refer to Statement of Financial Activity

Rates Revenue			Operating Grants and Contributions			Fees and Charges		
YTD Actual	\$3.16 M	% Variance	YTD Actual	\$0.39 M	% Variance	YTD Actual	\$0.46 M	% Variance
YTD Budget	\$3.25 M	(2.9%)	YTD Budget	\$0.52 M	(24.7%)	YTD Budget	\$0.57 M	(19.4%)

Refer to Statement of Financial Activity Refer to Note 10 - Operating Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.85 M)	(\$0.53 M)	(\$0.26 M)	\$0.27 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.42 M	% Spent	YTD Actual	\$0.16 M	% Received
Amended Budget	\$0.14 M	0.0%	Amended Budget	\$4.75 M	8.7%	Amended Budget	\$1.76 M	8.9%

Refer to Note 5 - Disposal of Assets Refer to Note 6 - Capital Acquisitions Refer to Note 6 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.66 M	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$5.13 M
Interest expense	\$0.00 M	Interest earned	\$0.00 M
Principal due	\$0.24 M		

Refer to Note 7 - Borrowings 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 OCTOBER 2022****REVENUE****RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. 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.

NATURE OR TYPE DESCRIPTIONS**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 OCTOBER 2022

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)	2,335,398	2,335,398	2,288,278	(47,120)	(2.02%)	
Revenue from operating activities							
Rates		3,252,084	3,252,084	3,158,221	(93,863)	(2.89%)	
Operating grants, subsidies and contributions	10	1,279,899	518,261	390,126	(128,135)	(24.72%)	▼
Fees and charges		1,378,201	568,775	458,291	(110,484)	(19.42%)	▼
Interest earnings		41,852	16,616	21,011	4,395	26.45%	
Other revenue		223,418	77,500	35,805	(41,695)	(53.80%)	▼
Profit on disposal of assets	5	21,831	0	0	0	0.00%	
		6,197,285	4,433,236	4,063,454	(369,782)	(8.34%)	
Expenditure from operating activities							
Employee costs		(2,900,375)	(966,455)	(843,340)	123,115	12.74%	▲
Materials and contracts		(2,342,227)	(829,422)	(666,466)	162,956	19.65%	▲
Utility charges		(549,747)	(182,432)	(106,928)	75,504	41.39%	▲
Depreciation on non-current assets		(3,118,684)	(1,023,600)	0	1,023,600	100.00%	▲
Interest expenses		(8,206)	0	0	0	0.00%	
Insurance expenses		(224,879)	(222,994)	(113,658)	109,336	49.03%	▲
Other expenditure		(324,194)	(107,236)	(84,729)	22,507	20.99%	▲
Loss on disposal of assets	5	(136,630)	0	0	0	0.00%	
		(9,604,942)	(3,332,139)	(1,815,121)	1,517,018	(45.53%)	
Non-cash amounts excluded from operating activities	1(a)	3,233,483	1,023,600	(11,036)	(1,034,636)	(101.08%)	▼
Amount attributable to operating activities		(174,174)	2,124,697	2,237,297	112,600	5.30%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	11	1,764,988	335,822	157,173	(178,649)	(53.20%)	▼
Proceeds from disposal of assets	5	135,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	6	(4,752,374)	(861,200)	(415,465)	445,735	51.76%	▲
Amount attributable to investing activities		(2,852,386)	(525,378)	(258,292)	267,086	(50.84%)	
Financing Activities							
Transfer from reserves	8	717,486	0	0	0	0.00%	
Repayment of debentures	7	(51,211)	0	0	0	0.00%	
Transfer to reserves	8	(5,113)	0	0	0	0.00%	
Amount attributable to financing activities		661,162	0	0	0	0.00%	
Closing funding surplus / (deficit)	1(c)	(30,000)	3,934,717	4,267,283	332,566	(8.45%)	

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.

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2022**

BASIS OF PREPARATION

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 POLICIES

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 16 November 2022

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(21,831)	0	0
Less: Movement in liabilities associated with restricted cash		0	0	(11,036)
Add: Loss on asset disposals	5	136,630	0	0
Add: Depreciation on assets		3,118,684	1,023,600	0
Total non-cash items excluded from operating activities		3,233,483	1,023,600	(11,036)

(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.

	Amended Budget	Last Year	Year to
	Opening	Closing	Date
30 June 2022			
Adjustments to net current assets			
Less: Reserves - restricted cash	8	(4,402,596)	(5,125,479)
Add: Borrowings	7	52,939	242,036
Add: Provisions employee related provisions	9	260,619	256,138
Total adjustments to net current assets		(4,089,038)	(4,627,305)

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

Current assets				
Cash and cash equivalents	2	1,167,944	3,596,110	4,067,565
Financial assets at amortised cost	2	3,886,744	5,125,480	5,793,533
Rates receivables	3	40,769	55,991	302,429
Receivables	3	0	202,716	255,074
Less: Current liabilities				
Payables	4	(692,861)	(992,235)	(451,534)
Borrowings	7	(52,939)	(242,036)	(242,036)
Contract liabilities	9	0	(574,305)	(574,305)
Provisions	9	(260,619)	(267,174)	(256,138)
Less: Total adjustments to net current assets	1(b)	(4,089,038)	(4,616,269)	(4,627,305)
Closing funding surplus / (deficit)		0	2,288,278	4,267,283

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand	Cash and cash equivalents	1,500	0	1,500	0	Nil	Nil	Nil
Municipal Bank	Cash and cash equivalents	476,798	0	476,798	0	ANZ	Variable	Nil
Visitor Centre Bank	Cash and cash equivalents	66,656	0	66,656	0	ANZ	Nil	Nil
Municipal Investment	Cash and cash equivalents	3,003,221	0	3,003,221	0	ANZ	Variable	Nil
Municipal Investment	Financial assets at amortised cost	602,723	0	602,723	0	ANZ	0.10%	Feb-23
Municipal Investment	Financial assets at amortised cost	565,702	19,018	584,720	0	ANZ	0.10%	Feb-23
Restricted Cash - Reserves	Cash and cash equivalents	0	519,390	519,390	0	ANZ	N/A	N/A
Restricted Cash - Reserves	Financial assets at amortised cost	0	858,272	858,272	0	NAB	0.05%	Nov-22
Restricted Cash - Reserves	Financial assets at amortised cost	0	3,747,818	3,747,818	0	ANZ	0.15%	Jun-23
Total		4,716,600	5,144,498	9,861,098	0			
Comprising								
Cash and cash equivalents		3,548,175	519,390	4,067,565	0			
Financial assets at amortised cost		1,168,425	4,625,108	5,793,533	0			
		4,716,600	5,144,498	9,861,098	0			

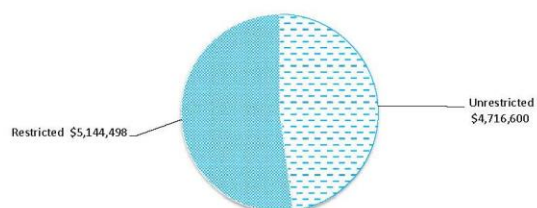
KEY INFORMATION

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.

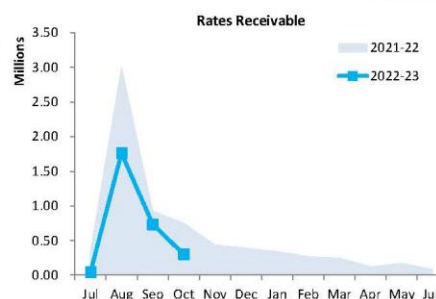
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2022	31 Oct 2022
	\$	\$
Opening rates arrears	679,247	55,991
Levied	2,849,977	3,158,221
Less - collections	(2,748,693)	(2,187,243)
Gross rates collectable	780,531	1,026,969
Allowance for impairment of rates receivable	(724,540)	(724,540)
Net rates collectable	55,991	302,429
% Collected	77.9%	68%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(480)	107,252	55,034	4,333	24,060	190,199
Percentage	(0.3%)	56.4%	28.9%	2.3%	12.6%	
Balance per trial balance						
Sundry receivable						190,199
GST receivable						39,815
Allowance for impairment of receivables from contracts with customers						(5,857)
Rates pensioner rebates						30,917
Total receivables general outstanding						255,074

Amounts shown above include GST (where applicable)

KEY INFORMATION

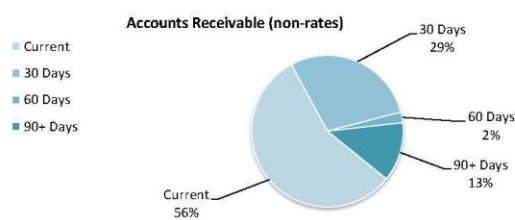
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

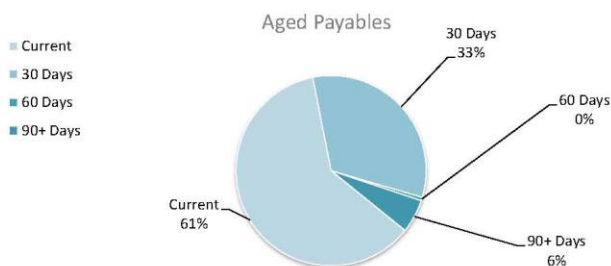
OPERATING ACTIVITIES
NOTE 4
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	149,529	79,971	1,478	13,937	244,915
Percentage	0%	61.1%	32.7%	0.6%	5.7%	
Balance per trial balance						
Sundry creditors						244,915
Accrued salaries and wages						60,677
ATO liabilities						60,778
Bonds and deposits						18,785
ESL creditor						66,379
Total payables general outstanding						451,534

Amounts shown above include GST (where applicable)

KEY INFORMATION

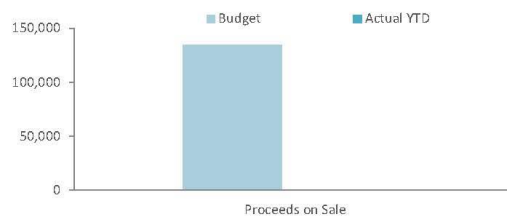
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 5
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
1030	1DS Holden Trailblazer	20,299	40,000	19,701	0	0	0	0	0
	Transport								
951	DS174 Mitsubishi Fuso Tip Truck	110,600	35,000	0	(75,600)	0	0	0	0
950	DS26 Mitsubishi Fuso Tip Truck	110,600	50,000	0	(60,600)	0	0	0	0
882	DS263 Holden Colorado LX Tray	2,870	5,000	2,130	0	0	0	0	0
804	DS3298 Kubota Mower	5,430	5,000	0	(430)	0	0	0	0
		249,799	135,000	21,831	(136,630)	0	0	0	0



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	399,928	48,637	37,173	(11,464)
Plant & Equipment	1,210,000	50,000	57,497	7,497
Infrastructure - Roads	1,057,342	399,250	192,744	(206,506)
Infrastructure - Parks & Ovals	65,000	21,665	0	(21,665)
Infrastructure - Other	540,000	191,650	78,759	(112,891)
Infrastructure - Drainage	45,000	29,998	22,731	(7,267)
Infrastructure - Airport	1,315,104	0	5,453	5,453
Infrastructure - Footpaths	120,000	120,000	21,108	(98,892)
Payments for Capital Acquisitions	4,752,374	861,200	415,465	(445,735)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,764,988	335,822	157,173	(178,649)
Other (disposals & C/Fwd)	135,000	0	0	0
Cash backed reserves				
Asset Replacement/Renewal reserve	717,486	0	0	0
Contribution - operations	2,134,900	525,378	258,292	(267,086)
Capital funding total	4,752,374	861,200	415,465	(445,735)

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.

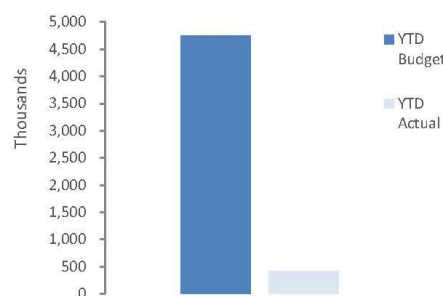
Initial recognition and measurement for assets held at cost

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

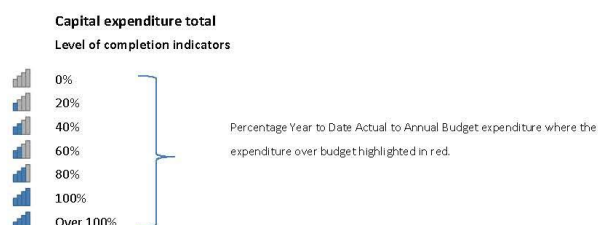


Please refer to the compilation report

SHIRE OF DUNDAS | 12

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)



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

		Amended			
		Current	Year to Date	Year to Date	Variance
		Budget	Budget	Actual	(Under)/Over
Account Description					
Capital Expenditure					
Buildings					
0494	Governance - Furniture and Equipment	20,000	6,668	0	(6,668)
3304	CAPITAL - IGO - Norseman Town Hall Upgrade	0	0	7,556	7,556
3314	DODD HOUSE CAPITAL IMPROVEMENTS	10,000	0	0	0
3324	EUCLA TOWN HALL BUILDING IMPROVEMENTS	35,912	11,969	0	(11,969)
3344	CAPITAL BUILDINGS	30,000	30,000	24,091	(5,909)
3386	Woodland Cultural and Visitor Centre	26,000	0	5,526	5,526
6514	AERODROME BUILDINGS	278,016	0	0	0
Buildings Total		399,928	48,637	37,173	(11,464)
Plant & Equipment					
3554	Gym Improvements	10,000	0	5,040	5,040
6124	ROAD PLANT PURCHASES	1,130,000	50,000	52,457	2,457
0404	CAPITAL - CEO VEHICLE	70,000	0	0	0
Plant & Equipment Total		1,210,000	50,000	57,497	7,497
Infrastructure - Roads					
3134	Hyden Rd RRG East Grant Works	473,405	315,572	187,906	(127,666)
3214	ROAD/C HERITAGE TRAIL	45,000	0	1,800	1,800
3564	LRCI Phase 3 Additional	287,877	0	0	0
4144	ROADS TO RECOVERY	251,060	83,678	3,038	(80,640)
Infrastructure - Roads Total		1,057,342	399,250	192,744	(206,506)
Infrastructure - Parks & Ovals					
3684	Rotunda Upgrade	65,000	21,665	0	(21,665)
Infrastructure - Parks & Ovals Total		65,000	21,665	0	(21,665)
Infrastructure - Other					
0814	Animal Kennels - Capital Expenditure	130,000	0	0	0
2364	Cemetery Upgrade & Gates	85,000	28,332	0	(28,332)
2384	LRCI - Norseman - Water Supply Airport/Cemetery/Landfill	100,000	66,660	37,691	(28,969)
2624	Norseman Landfill	145,000	96,658	36,212	(60,446)
3388	Tourism Signage	45,000	0	4,856	4,856
3574	Transformer Upgrade - Capital Expenditure	35,000	0	0	0
Infrastructure - Other Total		540,000	191,650	78,759	(112,891)
Infrastructure - Drainage					
3234	Norseman Drainage Works	45,000	29,998	22,731	(7,267)
Infrastructure - Drainage Total		45,000	29,998	22,731	(7,267)
Infrastructure - Airport					
6504	AERODROME INFRASTRUCTURE UPGRADE	1,315,104	0	5,453	5,453
Infrastructure - Airport Total		1,315,104	0	5,453	5,453
Infrastructure - Footpaths					
6801	FOOTPATH CONSTRUCTION	120,000	120,000	21,108	(98,892)
Infrastructure - Footpaths Total		120,000	120,000	21,108	(98,892)
Grand Total		4,752,374	861,200	415,465	(445,735)

Please refer to the compilation report

SHIRE OF DUNDAS | 13

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Health										
Doctors House		242,036	0	0	0	(51,211)	242,036	190,825	0	(6,206)
Total		242,036	0	0	0	(51,211)	242,036	190,825	0	(6,206)
Current borrowings		51,211					242,036			
Non-current borrowings		190,825					0			
		242,036					242,036			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS

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
Leave Reserve	\$ 381,172	\$ 380	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 381,552	\$ 381,172
Plant reserve	357,388	356	0	0	0	0	0	357,744	357,388
Aerodrome reserve	152,867	153	0	0	0	0	0	153,020	152,867
IT reserve	100,320	100	0	0	0	0	0	100,420	100,320
Transport reserve	1,503,757	1,500	0	0	0	0	0	1,505,257	1,503,757
Land Development reserve	1,262,636	1,260	0	0	0	0	0	1,263,896	1,262,636
Asset Replacement/Renewal reserve	1,367,339	1,364	0	0	0	(717,486)	0	651,217	1,367,339
	5,125,479	5,113	0	0	0	(717,486)	0	4,413,106	5,125,479

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 9
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		534,305	0	0	0	534,305
- Capital grant/contribution liabilities		40,000	0	0	0	40,000
Total other liabilities		574,305	0	0	0	574,305
Employee Related Provisions						
Annual leave		170,348	0	0	0	170,348
Long service leave		96,826	0	0	(11,036)	85,790
Total Employee Related Provisions		267,174	0	0	(11,036)	256,138
Total other current liabilities		841,479	0	0	(11,036)	830,443
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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 10
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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		(As revenue)	31 Oct 2022	31 Oct 2022	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
GRANTS COMMISSION - GENERAL	0	0	0	0	0	473,084	118,271	118,271
Law, order, public safety								
DFES - BFB GRANT	0	0	0	0	0	17,000	8,500	13,650
Bushfire Risk Planning Coordinator Funding	0	0	0	0	0	145,000	48,332	0
National Disaster Risk Reduction Program Grant						0	0	29,800
Health								
LGA Suicide Prevention Grants - Goldfields	100,000	0	0	100,000	100,000	100,000	0	0
Education and welfare								
YOUTH - GRANT	0	0	0	0	0	85,416	42,708	44,216
Recreation and culture								
OTHER CULTURE - GRANTS	10,000	0	0	10,000	10,000	10,000	0	0
State Govt - Arts/Murals	20,000	0	0	20,000	20,000	0	0	
Transport								
ROADS FINANCIAL ASSISTANCE GRANT	0	0	0	0	0	177,271	44,318	33,285
MRD DIRECT GRANT	0	0	0	0	0	102,128	102,128	111,150
Economic services								
WA Coastal Management Plan Assistance Program	0	0	0	0	0	140,000	140,000	35,000
IGO - Local Business Development	9,091	0	0	9,091	9,091	0	0	
State Govt - Co-naming Signage	20,000	0	0	20,000	20,000	0	0	
	159,091	0	0	159,091	159,091	1,249,899	504,257	385,372
Operating contributions								
Governance								
CONTRIBUTIONS & DONATIONS	0	0	0	0	0	1,500	500	0
General purpose funding								
ESL ADMIN CONTRIBUTION	0	0	0	0	0	4,000	0	0
RATES LEGAL FEES AND SUNDRY CHARGES	0	0	0	0	0	0	0	2,871
Community amenities								
CONTRIBUTIONS	0	0	0	0	0	500	168	696
Recreation and culture								
O.CULTURE CONTRIBUTIONS	0	0	0	0	0	2,000	668	0
Transport								
STREET LIGHT CONTRIBUTION	0	0	0	0	0	8,000	8,000	0
Other property and services								
DIESEL FUEL REBATE	0	0	0	0	0	14,000	4,668	1,187
	0	0	0	0	0	30,000	14,004	4,754
TOTALS	159,091	0	0	159,091	159,091	1,279,899	518,261	390,126

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 11
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2022	Current Liability 31 Oct 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
Animal Welfare Program - Grant Revenue	0	0	0	0	0	100,000	0	0
Community amenities								
LRCI Federal Grant (Community Projects)	32,981	0	0	32,981	32,981	68,217	17,054	28,787
WA Hiking Participation Grant	10,000			10,000	10,000	0	0	0
Recreation and culture								
LRCI Federal Grant (Rec & Culture Projects)	23,911	0	0	23,911	23,911	323,787	80,947	0
Transport								
ROADS 2 RECOVERY GRANT	0	0	0	0	0	251,060	0	0
REGIONAL ROAD GROUP GRANT	0	0	0	0	0	315,601	126,240	128,386
Round 4 RED Grant - Hardwood Timber Sawmill	0	0	0	0	0	200,000	0	0
LRCI Federal Grant (Transport Projects)	308,322	0	0	308,322	308,322	446,323	111,581	0
State Govt - Small Grants Program (Heritage Walk & Drive Trail)	40,000	0	0	40,000	40,000	40,000	0	0
Economic services								
State Govt - Small Grants Program (Co-naming Signage)	0	0	0	0	0	20,000	0	0
	415,214	0	0	415,214	415,214	1,764,988	335,822	157,173

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

NOTE 12
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
0404	CAPITAL - CEO VEHICLE	24/09/2022 10.3.4	Capital Expenses	0	0	(70,000)	(70,000)
0405	PROCEEDS FROM CEO VEHICLE	24/09/2022 10.3.4	Capital Revenue	0	40,000	0	(30,000)
0446	REALISATION ON DISPOSAL OF ASSETS	24/09/2022 10.3.4	Capital Revenue	(40,000)	0	0	(30,000)
0513	PROFIT ON DISPOSAL OF ASSET	24/09/2022 10.3.4	Operating Revenue	19,701	0	0	(30,000)
				(20,299)	40,000	(70,000)	(30,000)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 13

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2022-23 year is \$5,000 or 10.00% 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	(128,135)	(24.72%)	▼ DFES - BFB Grant.	National Disaster Risk Reduction. Main Roads Direct grant.	Bushfire Risk Planning Coordinator. Street lights contribution. FAGS funding. WA Coastal Management Plan.	
Fees and charges	(110,484)	(19.42%)	▼ Gym membership fees. Sale of standpipe water.	Commercial bulk rubbish collections.	Airstrip landing fees. Laundromat fees. Dundas/Ngadjui Timer initiative. Private works.	
Other revenue	(41,695)	(53.80%)	▼	Visitor Centre retail stock sales.	CRC reimbursements. CRC rent. Sale of gravel.	
Expenditure from operating activities						
Employee costs	123,115	12.74%	▲ Admin FBT. Admin salaries. Consulting fees. Admin allocations. Street maintenance. Private works. PWOH salaries. Staff training. Waste facility salaries.		Building salaries. Airstrip maintenance. Norseman CRC. Parks & gardens. Swim Pool contractor. Waste facility maintenance.	Storm drain maintenance. Youth salaries.
Materials and contracts	162,956	19.65%	▲ Area marketing. Audit. Community Development salaries. Community Engagement projects. Contract services. South Coast Strategy. Fuel. GYROC. Honeybee Industry. Insurance and licences. LGS Suicide Prevention. Airstrip maintenance. Office building maintenance. Parts & repairs. Private works. Staff training. Subscriptions. Tyres. Waste facility maintenance. Woodlands Centre maintenance.		Aged persons building maintenance. Community events. Consulting fees. Laundromat general. Street maintenance. Other housing maintenance. Storm drain maintenance. Street trees. Swim Pool building maintenance.	National Disaster Risk Reduction Program. Parks and gardens maintenance. Rural road maintenance. Software subscriptions.
Utility charges	75,504	41.99%	▲ Office. Swimming pool. Street lights. Standpipe. Laundromat.			
Depreciation on non-current assets	1,023,600	100.00%	▲ AFR 2022 not yet finalised.			
Insurance expenses	109,336	49.03%	▲ Second instalment to be paid in December/January.			
Other expenditure	22,507	20.99%	▲ Member sitting fees. Community grants program. Doubtful debts.			Medical Subsidy.
Non-cash amounts excluded from operating activities	(1,034,636)	(101.06%)	▼		Depreciation for 2022-23 to be posted. Disposal of assets to be completed.	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(178,649)	(53.20%)	▼ LRCI Federal Grant (Community Projects)		LRCI Federal Grant (Rec & Culture Projects) (Transport Projects)	
Payments for property, plant and equipment and infrastructure	445,735	51.76%	▲ Governance - Furniture and Equipment. Eucla Town Hall. Building capital works. Cemetery gates. Footpath construction. Hyden Rd RRG East Grant Works. LRCI projects. Drainage. Norseman Landfill. Road plant purchases. Roads to recovery. Rotunda upgrade.		Aerodrome infrastructure. Woodlands & Visitor Centre.	IGO - Norseman Town Hall Upgrade.

Voting Requirements

Simple Majority

Officer Recommendation

That the Shire of Dundas Financial Statements for the period ending 31 October 2022 be accepted.

Moved: Cr. Patupis

Seconded: Cr. Wyatt

Resolution

That the Shire of Dundas Financial Statements for the period ending 31 October 2022 be accepted.

Carried by: Simple Majority For: 6 Against: 0

10.3 Officers Reports

Agenda Reference & Subject	
10.3.1 Officers Reports	
Location / Address	Shire of Dundas
File Reference	CM.PL.1
Author	Chief Executive Officer – Peter Fitchat
Date of Report	14 th November 2022
Disclosure of Interest	Nil

Summary

That the Council receive the Works and Services, Corporate and Community Services, Youth and Recreation Services, and Tourism and Events Reports as contained in Papers Relating.

Background

The Officers present their reports on activities for the past month. These reports are in papers relating.

Statutory Environment

Shire officers are required to deliver the activities, programs, works and services within the appropriate legislative requirements where applicable.

Policy Implications

Shire officers are required to deliver the activities, programs, works and services guided by and within the appropriate Shire policies and procedures where applicable.

Financial Implications

Shire officers are required to deliver the activities, programs, works and services within allocated budgets, and purchasing and procurement policies.

Strategic Implications

Shire officers deliver activities, programs, works and services to achieve the community outcomes identified within the Strategic Community Plan.

Consultation

CEO

Manager of Corporate and Community Services

Manager of Works and Services

Youth and Recreation Officer

Comment

The reports will advise councillors of the progress being made towards achieving the objectives of the Strategic Plan.

Voting Requirements

Simple Majority

Officer Recommendation

That the Shire of Dundas Council receive the Corporate and Community Services, Works and Services, Youth and Recreation Services, and Tourism and Events Reports as contained in Papers Relating.

Amended recommendation

That the Shire of Dundas Council receive the Corporate and Community Services, Works and Services and Youth and Recreation Services Reports as contained in Papers Relating.

Moved: Cr. Wyatt

Seconded: Cr. Hogan

Resolution

That the Shire of Dundas Council receive the Corporate and Community Services, Works and Services and Youth and Recreation Services Reports as contained in Papers Relating.

Carried by: Simple Majority

For: 6

Against: 0

10.4 Confidential Item

Recommendation

That the meeting proceeds behind closed doors to address Agenda Item 10.5.1 due to the item referring to Commercial in Confidence.

Amended recommendation

That the meeting proceeds behind closed doors to address Agenda Item 10.4.1 due to the item referring to Commercial in Confidence.

Moved Cr: Wyatt

Seconded Cr: Hogan

Council Resolution:

That the meeting proceeds behind closed doors to address Agenda Item 10.4.1 due to the item referring to Commercial in Confidence.

Carried by: Absolute Majority For: 6 Against: 0

The following participants exited the meeting at 6:28pm

Cr. Hogan
 Cr. Wyatt
 Pania Turner Manager of Corporate and Community Services
 Barry Hemopo Manager of Works and Services
 Clara Viola Executive Assistant

Agenda Reference & Subject	
10.4.1 Confidential Item	
Location / Address	Confidential
File Reference	LP.PL.1
Author	Chief Executive Officer – Peter Fitchat
Date of Report	16 th November 2022
Disclosure of Interest	Nil

Officer Recommendation

1. The Shire of Dundas Council gives in-principle support for purchasing the Norseman IGA and associated businesses and properties for \$1,535,000.00.
2. That the purchase is subject to a six-week public consultation period and a successful loan application to Western Australian Treasury Corporation for \$1,750,000 with the balance of \$220,000.00 to be used for upgrades to the subject business.
3. Delegate the CEO to finalise a loan application submission to the Western Australian Treasury Corporation (WATC) for \$1,750,000.00
4. Authorise the Shire President and CEO to make a full media statement regarding the purchase of this business.

Council Resolution:

1. The Shire of Dundas Council gives in-principle support for purchasing the Norseman IGA and associated businesses and properties for \$1,535,000.00.
2. That the purchase is subject to a six-week public consultation period and a successful loan application to Western Australian Treasury Corporation for \$1,750,000 with the balance of \$220,000.00 to be used for upgrades to the subject business.
3. Delegate the CEO to finalise a loan application submission to the Western Australian Treasury Corporation (WATC) for \$1,750,000.00
4. Authorise the Shire President and CEO to make a full media statement regarding the purchase of this business.

Carried by: Absolute Majority For: 4 Against: 0

The following participants returned to the meeting at 6:38pm

Cr. Hogan
Cr. Wyatt
Pania Turner Manager of Corporate and Community Services
Barry Hemopo Manager of Works and Services

11. Elected Members Motions of Which Previous Notice Has Been Given**12. New Business of an Urgent Nature Introduced by the President or by a decision of the Meeting**

The following items of urgent business were accepted for consideration by the President or by majority of the members of the Council:

Recommendation

That the members of the Council agreed to the introduction of the following late item for decision.

Moved: Cr.

Seconded: Cr.

Resolution

Carried by: Simple Majority For: Against:

13. Next Meeting

The next Ordinary Meeting of the Council is scheduled to be held at 6pm on the 20th December 2022, in Norseman.

14. Closure of Meeting

There being no further business the Shire President will declare the meeting closed at: 6:40pm