



Agenda Attachments

Ordinary Meeting of Council
Tuesday, 21 March 2023



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INDEX OF ATTACHMENTS

7.	CONFIRMATION OF MINUTES OF PREVIOUS MEETING	4
7.1	ORDINARY COUNCIL MEETING MINUTES 28 FEBRUARY 2023	4
11.	MATTERS ARISING FROM COMMITTEES OF COUNCIL	5
11.1	AUDIT COMMITTEE	5
11.1.1	2021-2022 ANNUAL FINANCIAL REPORT AND 30 JUNE 2022 AUDIT REPORT	5
11.1.2	2022 COMPLIANCE AUDIT RETURN	6
12.	REPORTS OF OFFICERS	7
12.1	EXECUTIVE SERVICES	7
12.1.1	SHIRE OF RAVENSTHORPE MEETING PROCEDURES LOCAL LAW 2022 AND DOGS AMENDMENT LOCAL LAW 2022	7
12.2	CORPORATE SERVICES	8
12.2.1	MONTHLY FINANCIAL REPORTS – 28 February 2023	8
12.2.2	SCHEDULE OF ACCOUNT PAYMENTS – February 2023	9
12.2.3	BUDGET REVIEW 2022/2023 AS AT 13 MARCH 2023	10
12.4	DEVELOPMENT AND COMMUNITY SERVICES	11
12.4.1	DEVELOPMENT APPLICATION – OUTBUILDING (SHED) AND PATIO – LOT 232 (44) SPENCE STREET, RAVENSTHORPE	11
13	ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	13
13.1	COCANARUP TIMBER RESERVE	13

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

7.1 ORDINARY COUNCIL MEETING MINUTES 28 FEBRUARY 2023
(Attachment YELLOW)

Statutory Environment:

Section 5.22 of the *Local Government Act 1995* provides that minutes of all meeting to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

That the Minutes and associated attachments of the Ordinary Meeting of the Shire of Ravensthorpe held on 28 February 2023 be confirmed as a true and correct record.

Moved: _____

Seconded: _____

Carried: _/_



Minutes **(unconfirmed)**

Ordinary Meeting of Council

Tuesday, 28 February 2023



UNCONFIRMED

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INDEX OF MINUTES

1.	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS	4
2.	RECORD OF ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE	4
3.	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	5
4.	PUBLIC QUESTIONS TIME	5
5.	DECLARATIONS OF INTEREST	5
6.	APPLICATIONS FOR LEAVE OF ABSENCE	5
7.	CONFIRMATION OF MINUTES OF PREVIOUS MEETING	5
7.1	ORDINARY COUNCIL MEETING MINUTES 20 DECEMBER 2022	5
8.	ANNOUNCEMENTS/REPORTS BY ELECTED MEMBERS	5
9.	ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION	6
10.	PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS	6
11.	MATTERS ARISING FROM COMMITTEES OF COUNCIL	6
12.	REPORTS OF OFFICERS	7
12.1	EXECUTIVE SERVICES	7
12.1.1	REVIEW OF POLICY G.20 COMMUNITY DEVELOPMENT FUND	7
12.1.2	LOCAL GOVERNMENT ORDINARY ELECTIONS 2023 AND THE APPOINTMENT OF THE WESTERN AUSTRALIAN ELECTORAL COMMISSION	10
12.1.3	ANNUAL REVIEW – DELEGATION OF AUTHORITY REGISTER	13
12.2	CORPORATE SERVICES	15
12.2.1	MONTHLY FINANCIAL REPORTS – 30 DECEMBER 2022 AND 31 JANUARY 2023	15
12.2.2	SCHEDULE OF ACCOUNT PAYMENTS – DECEMBER 2022 AND JANUARY 2023	17
12.2.3	REVIEW OF POLICY F2 PURCHASING POLICY	20
12.3	INFRASTRUCTURE SERVICES	23
12.3.1	ROADS TO RECOVERY GRANT	23
12.4	DEVELOPMENT AND COMMUNITY SERVICES	27
12.4.1	BUDGET AMENDMENT REQUEST – PROJECT 023 AIRPORT MASTER PLAN	27
12.4.2	HOPETOUN FORESHORE – RAC RECONNECT GRANT	30
12.4.3	AMENDED DRAFT MINING INDUSTRY POLICY	34
12.4.4	HOPETOUN RURAL BUSH FIRE BRIGADE SHED	37
12.4.5	ELVERDTON TRUCK BAYS LAND	41
13	ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	44
14	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING	44
15	MATTERS TO BE CONSIDERED BEHIND CLOSED DOORS	44
16	CLOSURE	44

MINUTES

Mission Statement *To grow our community through the provision of leadership, services and infrastructure.*

1. DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 6.00pm.

The Shire President acknowledged the Traditional Owners of the land on which we meet, and paid respect to Elders past, present, and emerging.

2. RECORD OF ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

Elected Members:

Cr Keith Dunlop (Shire President)

Cr Sue Leighton (Deputy Shire President)

Cr Julia Bell

Cr Thomas Major

Cr Mark Mudie

Cr Graham Richardson

Staff:

Matthew Bird (Chief Executive Officer)

Les Mainwaring (Executive Manager Corporate Services)

Paul Spencer (Executive Manager Infrastructure Services)

Natalie Bell (Acting Executive Manager Development and Community Services)

VISITORS

Karen Sinclair

APOLOGIES

Meredith Lee-Curtis (Executive Assistant)

LEAVE OF ABSENCE

Cr Rachel Livingston

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

4. PUBLIC QUESTIONS TIME

Nil.

5. DECLARATIONS OF INTEREST

Nil.

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

7.1 ORDINARY COUNCIL MEETING MINUTES 20 DECEMBER 2022
(Attachment YELLOW)

Statutory Environment:

Section 5.22 of the *Local Government Act 1995* provides that minutes of all meeting to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

Moved by Cr Richardson, seconded by Cr Major

Resolution: 01/23

That the Minutes and associated attachments of the Ordinary Meeting of the Shire of Ravensthorpe held on 20 December 2022 be confirmed as a true and correct record.

Motion put and CARRIED

6/0

Cr Rachel Livingston absent for the vote

8. ANNOUNCEMENTS/REPORTS BY ELECTED MEMBERS

Cr Julia Bell

- Attended the:-
 - Cocanarup Conservation Alliance Movie Night
 - Ravensthorpe Scribes meeting
 - Farewell event for Ian and Kerry Dickinson
 - RHS Meeting and Volunteer Christmas Function. (queried the fee of \$40 to attend, as the event was a thank you to volunteers)
 - Noted the recent passing of Don Letton and Brian Auld
 - WALGA training module
 - Ravensthorpe Main Street Workshop, noted Town Teams good idea
 - Noted the importance of Cordingup Dam as a water asset during recent fires
 - Thanked the Shire for the Staff and Elected Members' Christmas Function
 - Thanked the organisers of the Australia Day Breakfast and Presentations

Cr Graham Richardson

- Attended the:-
 - Hopetoun CRC
 - Hopetoun Progress Association meeting

- Ravensthorpe Main Street Workshop
- AGO Sundowner
- Cocanarup Conservation Alliance Movie Night
- Shire Staff and Elected Members' Christmas Function
- Australia Day Breakfast and Presentations

Cr Tom Major

- Attended the:-
 - Shire Staff and Elected Members' Christmas Function
 - Australia Day Breakfast and Presentations
 - Ravensthorpe Main Street Workshop
 - Tigers Annual General Meeting
 - Winter Sports Annual General Meeting

Cr Mark Mudie

- Attended the CBH AGM, noted upgrades to slip lanes for Munglinup Bin have been approved

Cr Sue Leighton (DSP)

Nil to report

Cr Keith Dunlop (SP)

- Attended the:-
 - Australia Day Breakfast and Presentations
 - Bush Fire Community Information Meeting
 - Provided numerous media interviews during the bush fire period

9. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

Nil.

10. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

The Chief Executive Officer has approved deputations from the following:

Nil.

11. MATTERS ARISING FROM COMMITTEES OF COUNCIL

Nil.

12. REPORTS OF OFFICERS

12.1 EXECUTIVE SERVICES

12.1.1 REVIEW OF POLICY G.20 COMMUNITY DEVELOPMENT FUND

File Reference:	N/A
Location:	Shire Ravensthorpe
Applicant:	N/A
Author:	Chief Executive Officer
Authorising Officer	Chief Executive Officer
Date:	13 February 2023
Disclosure of Interest:	Nil
Attachments: <u>YELLOW</u>	Attachment 1: Proposed Revised Policy G.20
Previous Reference:	N/A

PURPOSE

1. That Council consider a review of the current policy G.20 Community Development Fund (CDF) as proposed in Attachment 1 – Proposed Revised Policy G.20.

BACKGROUND

2. Each year Council considers funding local community and sporting groups via its Community Development Fund and is guided by policy G.20 Community Development Fund.
3. At the July 2022 Ordinary Council Meeting, as per resolution number 42/22, Council requested the CEO review the Community Development Fund (CDF) and make recommendations back to Council for the next 2023/24 period.
4. A revised draft policy is included as Attachment 1 for Council consideration.

COMMENT

5. The allocation of Council funds to local community and sporting groups via the CDF program is an important annual activity on which many local groups rely.
6. Council allocated some \$46,338.22 ex GST to 13 groups in 2022/23 ranging from \$1,272 to \$5,000.
7. Council feedback received from the 22/23 grant assessment process was to review the CDF program to ensure best value for money and that all local groups, regardless of organisational size and resourcing capacity were provided the opportunity for funding in some form.
8. The objectives of the revised draft policy are to provide clear funding guidelines for;
 - a) Community groups, projects and event organisers within the Shire in their application for community funds,
 - b) Council for their consideration and allocation of funds in a consistent and transparent manner, and
 - c) Staff in the administration of the Shire's CDF.

9. The revised draft policy includes an increase in funds allocation equivalent to up to 1.5% of the previous year's rate revenue. For the upcoming 2023/24 period this would equate to around \$72,702 or around 57% increase on 22/23 funding levels. This increased maximum funding allocation reflects Council's strong support for the development of local community and sporting groups and encouraging event delivery to generate increased vibrancy and economic benefit.
10. The revised draft CDF recommends four categories for funding with each category having a specific focus, maximum funding level, and application and acquittal requirements. The categories include;
 - a) General Community Grants (groups and projects) up to a maximum \$3,500,
 - b) Community Events up to a maximum of \$5,000,
 - c) Major Events up to a maximum of \$10,000,
 - d) Shire President Donations up to a maximum of \$750.
11. Eligible applicants are limited to only apply for one of the above categories in any one year. Shire President Donations may be considered in addition to applications in other categories under exceptional circumstances as determined by the Shire President.
12. If approved by Council, the new CDF policy will come into effect and be applied to the 2023/24 period with calls for applications advertised in March 2023.

CONSULTATION

13. Councillors and the Executive Management team

STATUTORY ENVIRONMENT

14. Nil.

POLICY IMPLICATIONS

15. If approved, the revised draft Community Development Fund will replace the current Council Policy G20 – Community Development Fund.

FINANCIAL IMPLICATIONS

16. If approved, an amount up to 1.5% of the previous year's rate revenue will be allocated to the CDF for potential awarding to eligible applicants.

RISK MANAGEMENT

17. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance (operational); the approval of CDF policy is not endorsed by Council.	Possible	Moderate	Medium	The CDF is an annual funding program expected from the local community and a renewed approach will deliver value for money and increased community vibrancy.
Financial; the draft policy includes an increase in funding allocation equivalent to 1.5% of rate revenue on already limited financial resources.	Likely	Moderate	Medium	With an increased funding allocation up to 1.5%, Council reserve the right not to fund all of this amount based on quality of applications and available financial resources.

ALTERNATE OPTIONS

18. Council may alter the policy including the maximum annual funding level, maximum amounts within each category, or may decide to keep the current policy.

STRATEGIC ALIGNMENT

19. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and Corporate Business Plan 2020-2024.

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.1	To grow business and employment
1.2	The right resources and infrastructure are in place to support local commerce and industry

Outcome 2: Community - This is a safe and family-friendly community where people of all ages have access to services and facilities, and there is plenty to blow your socks off

Item	Objectives and Strategies
2.1	Social services and facilities are designed and delivered in a way that fits community needs and aspirations
2.2	Community groups function well with strong volunteer effort and feel supported by the community
2.4	People have access to attractive community facilities, activities and events which support activity and health, community involvement and enjoyment of life
2.5	Young people, older people and people with disability feel valued and have access to resources which provide opportunities for their development and enjoyment

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.1	The Shire's community is engaged and involved
5.3	The Council, with the support of the community, is an effective advocate for resources and facilities which support the vision for the future
5.5	The value of community owned assets is maintained

VOTING REQUIREMENT

20. Absolute Majority

COUNCIL DECISION

Moved by Cr Bell, seconded by Cr Leighton

Resolution: 02/23

That Council ADOPTS BY AN ABSOLUTE MAJORITY the revised draft Policy G.20 Community Development Fund as per Attachment 1 to this report.

Motion put and CARRIED BY AN ABSOLUTE MAJORITY

6/0

Cr Rachel Livingston absent for the vote

12.1 **EXECUTIVE SERVICES**

12.1.2 LOCAL GOVERNMENT ORDINARY ELECTIONS 2023 AND THE APPOINTMENT OF THE WESTERN AUSTRALIAN ELECTORAL COMMISSION

File Reference:	GV.EL.3
Location:	N/A
Applicant:	N/A
Author:	Chief Executive Officer
Authorising Officer	Chief Executive Officer
Date:	13 February 2023
Disclosure of Interest:	N/A
Attachments: <u>YELLOW</u>	Attachment 1: Correspondence from the Western Australian Electoral Commission
Previous Reference:	N/A

PURPOSE

1. The Shire is in receipt of correspondence from the Western Australian Electoral Commissioner requesting a Council decision on the method by which it will conduct the 2023 Shire of Ravensthorpe Local Government Election. If the Council wishes to conduct the election as a postal ballot, and use the services of the Commission it will need to formally resolve to do so in accordance with Sections 4.20(4) and 4.61(2) of the *Local Government Act 1995*.

BACKGROUND

2. On 9 February 2023 the Shire received correspondence from the Western Australian Electoral Commissioner enquiring if the Shire wished for the Commission to conduct the 2023 election on its behalf as well as confirming the method of election (In Person or Postal Voting). A copy of the letter is provided in Attachment 1.
3. Four (4) Councillor positions have a term expiring on 21 October 2023, subsequent to the election, and the formation of the new Council, there will be elections held separately on the appointment of a Shire President and Deputy Shire President.

COMMENT

4. The use of the Commission to provide a postal ballot is the most commonly used option for local governments, and is the method used by the Shire for numerous years. At the 2021 ordinary elections the voter turnout was 30.21% above the State-wide average participation rate of 29.1%.

CONSULTATION

5. Elected Members
Executive Team

STATUTORY ENVIRONMENT

6. *Local Government Act 1995*, s. 4.20(4) and s. 4.61(2)

POLICY IMPLICATIONS

7. N/A

FINANCIAL IMPLICATIONS

8. If approved, the notional budget allocation for the 2023/2024 budget as indicated by the WA Electoral Commission is \$19,000 (inc GST), and includes the \$300 option of Australia Post Priority Service.

RISK MANAGEMENT

9. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Operational/Reputational; changes to first past the post to now preferential voting increases complexity around voting process	Possible	Medium	Moderate	Council endorses the use of the WA Electoral Commission to ensure correct procedures adopted.

ALTERNATE OPTIONS

10. Council may decide for the Shire to undertake the election process entirely.

STRATEGIC ALIGNMENT

11. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and Corporate Business Plan 2020-2024.

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.1	To grow business and employment
1.2	The right resources and infrastructure are in place to support local commerce and industry

Outcome 2: Community - This is a safe and family-friendly community where people of all ages have access to services and facilities, and there is plenty to blow your socks off

Item	Objectives and Strategies
2.1	Social services and facilities are designed and delivered in a way that fits community needs and aspirations
2.2	Community groups function well with strong volunteer effort and feel supported by the community
2.4	People have access to attractive community facilities, activities and events which support activity and health, community involvement and enjoyment of life
2.5	Young people, older people and people with disability feel valued and have access to resources which provide opportunities for their development and enjoyment

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.1	The Shire's community is engaged and involved
5.3	The Council, with the support of the community, is an effective advocate for resources and facilities which support the vision for the future
5.5	The value of community owned assets is maintained

VOTING REQUIREMENT

12. Absolute Majority

COUNCIL DECISION

Moved by Cr Bell, seconded by Cr Mudie

Resolution: 03/23

That Council BY AN ABSOLUTE MAJORITY decision:

1. **DECLARES**, in accordance with section 4.20(4) of the *Local Government Act 1995*, that the Electoral Commissioner to be responsible for the conduct of the Shire of Ravensthorpe's 2023 ordinary elections together with any other elections or polls which may be required; and
2. **DECIDES**, in accordance with section 4.61(2) of the *Local Government Act 1995*, that the method of conducting the election will be as a postal election; and
3. **ENDORSES** the allocation of funds in the 2023/24 annual budget to undertake the Shire of Ravensthorpe's 2023 ordinary postal election.

Motion put and **CARRIED BY AN ABSOLUTE MAJORITY**

6/0

Cr Rachel Livingston absent for the vote

12.1 **EXECUTIVE SERVICES**

12.1.3 ANNUAL REVIEW – DELEGATION OF AUTHORITY REGISTER

File Reference:	GR.LR.10
Location:	N/A
Applicant:	N/A
Author:	Chief Executive Officer
Authorising Officer	Chief Executive Officer
Date:	13 February 2023
Disclosure of Interest:	Nil
Attachments: <u>YELLOW</u>	Attachment 1 – Draft 2022/2023 Delegated Authority Register
Previous Reference:	Nil

PURPOSE

1. The purpose of this report is to request that Council undertake the required annual review of delegations of authority, and to request that Council make the delegations set out in the draft Shire of Ravensthorpe Delegated Authority Register from Council to CEO 2022-2023 (Attachment 1).

BACKGROUND

2. The *Local Government Act 1995* and other relevant legislation enables Council to delegate certain powers and duties to the CEO. In most cases the CEO has the ability to further sub delegate some powers and duties to designated employees. Delegating powers and duties to the CEO enables Council and the CEO to fulfil the functions and duties of a local government in an efficient, effective and consistent manner.
3. Records of all delegations are kept in the Shire's Delegated Authority Register. Under section 5.46(2) of the *Local Government Act 1995*, the delegator (whether Council or CEO) is required to review its delegations under that Act at least once every financial year. This report provides Council with the opportunity to undertake its annual review of delegations from Council to the CEO.

COMMENT

4. The use of delegated authority means the large volume of routine work of a local government can be effectively managed and acted on promptly, which in turn facilitates efficient service delivery to the community. The Act requires local government to keep a register of its delegations and review this register once every financial year.
5. A review has been undertaken and no amendments, other than updating position titles to reflect current staff structure, is proposed.

CONSULTATION

6. Nil.

STATUTORY ENVIRONMENT

7. Sections 5.42, 5.43, 5.44 and 5.46 of the *Local Government Act 1995*;
Bush Fires Act 1954;

Building Act 2011;
Cat Act 2011;
Dog Act 1976;
Food Act 2008;
Health (Miscellaneous Provisions) Act 1911 (specifically the Health (Asbestos Regs) 1992);
Planning and Development Act 2005;
Public Health Act 2016.

POLICY IMPLICATIONS

8. Several delegations include the requirement that the functions are exercised in compliance with relevant policies.

FINANCIAL IMPLICATIONS

9. There are no direct financial implications to this report.

RISK MANAGEMENT

10. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance/Reputational: non-compliance with <i>Local Government Act 1995</i> ; Annual Review of Delegation Register	Almost certain	Moderate	High	Undertake annual review of all delegations

ALTERNATE OPTIONS

11. Nil.

STRATEGIC ALIGNMENT

12. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and Corporate Business Plan 2020-2024.

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.2	The Council ensures its decisions are well informed and considered
5.3	The Council, with the support of the community, is an effective advocate for resources and facilities which support the vision for the future
5.6	Financial systems are effectively managed
5.7	Customer service and other corporate systems are of high quality

VOTING REQUIREMENT

13. Absolute Majority

COUNCIL DECISION

Moved by Cr Leighton, seconded by Cr Richardson

Resolution: 04/23

That Council ADOPTS BY AN ABSOLUTE MAJORITY the draft Shire of Ravensthorpe 2022-2023 Delegated Authority Register as detailed in Attachment 1.

Motion put and CARRIED BY AN ABSOLUTE MAJORITY

6/0

Cr Rachel Livingston absent for the vote

12. REPORTS OF OFFICERS

12.2 CORPORATE SERVICES

12.2.1 MONTHLY FINANCIAL REPORTS – 30 December 2022 and 31 January 2023

File Reference:	N/A
Location:	Shire of Ravensthorpe
Applicant:	Nil
Author:	Accountant
Authorising Officer	Executive Manager Corporate Services
Date:	13 February 2023
Disclosure of Interest:	Nil
Attachment: <u>RED</u>	Monthly Financial Reports for December 2022 and January 2023
Previous Reference:	Nil

PURPOSE

1. In accordance with the Local Government Financial Management Regulations (1996), Regulation 34, a local government is to prepare a monthly Statement of Financial Activity for approval by Council.

BACKGROUND

2. Council is requested to review the December 2022 and January 2023 Monthly Financial Reports.

COMMENT

3. The December 2022 and January 2023 Monthly Financial Reports are presented for review.

CONSULTATION

4. Executive Team

STATUTORY ENVIRONMENT

5. Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the Local Government (Financial Management) Regulations 1996 apply.

POLICY IMPLICATIONS

6. Nil.

FINANCIAL IMPLICATIONS

7. All expenditure has been approved via adoption of the 2022/23 Annual Budget, or resulting from a Council Motion for a budget amendment.

RISK MANAGEMENT:

8. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Reputational – That Council does not receive the financial activity statements as required by S6.4 of the <i>Local Government Act 1995</i> .	Rare	Insignificant	Very Low	That Council receives the financial activity statements as required by legislation.

ALTERNATE OPTIONS

9. Nil.

STRATEGIC ALIGNMENT

10. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and Corporate Business Plan 2020-2024.

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.5	The value of community owned assets is maintained
5.5.1	Assets renewals and upgrades are funded to the level required to maintain asset value and agreed service levels
5.5.2	Projects are well-planned planned and delivered on time and on budget, with effective and thorough risk management and reporting
5.6	Financial systems are effectively managed
5.6.1	Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting), and long-term financial planning requirements

VOTING REQUIREMENTS

11. Simple Majority

COUNCIL DECISION

Moved by Cr Mudie, seconded by Cr Major

Resolution: 05/23

That Council RECEIVES the December 2022 and January 2023 Monthly Financial Reports as presented.

Motion put and CARRIED

6/0

Cr Rachel Livingston absent for the vote

12.2 CORPORATE SERVICES

12.2.2 SCHEDULE OF ACCOUNT PAYMENTS – December 2022 and January 2023

File Reference:	GR.ME.8
Location:	Shire of Ravensthorpe
Applicant:	Shire of Ravensthorpe
Author:	Accountant
Authorising Officer	Executive Manager of Corporate Services
Date:	13 February 2023
Disclosure of Interest:	Nil
Attachment: <u>RED</u>	Schedule of Payments to 31 December 2022 and 31 January 2023 Credit Card Transactions to 01 December 2022 and 01 January 2023 Creditors List of Accounts Paid December 2022 and January 2023
Previous Reference:	Nil

PURPOSE

- This item presents the schedule of payments for Council approval in accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996.

BACKGROUND

- Period 01/12/2022 – 31/12/2022

Month	Cheques	EFT Pymts	Direct Debits	Credit Card	Trust	Total Creditors	Payroll
Jul	9,412	1,344,302	67,653	5,967	0	1,427,333	309,447
Aug	13,186	1,135,858	130,685	3,466	0	1,283,195	302,671
Sep	7,250	996,136	43,399	7,971	0	1,054,756	302,386
Oct	9,643	769,594	76,558	7,747	0	863,543	337,295
Nov	6,218	870,407	59,909	6,864	0	943,397	455,624
Dec	10,270	1,866,819	71,121	6,537	0	1,954,748	314,391
Jan					0	0	
Feb					0	0	
Mar					0	0	
Apr					0	0	
May					0	0	
Jun					0	0	
Total	55,978	6,983,116	449,326	38,551	0	7,526,971	2,021,813
21/22	109,610	11,455,728	1,217,128	101,107	0	12,883,572	4,057,812
20/21	219,357	8,442,181	965,406	135,103	0	9,762,047	3,790,863
19/20	197,977	8,450,678	997,212	102,791	6,319	9,754,977	3,174,082
18/19	147,967	21,298,438	1,329,904	70,241	13,590	22,860,140	2,219,053
17/18	327,905	18,507,404	209,587	65,010	317,445	19,427,351	2,601,283

3. Period 01/01/2023 – 31/01/2023

Month	Cheques	EFT Pymts	Direct Debits	Credit Card	Trust	Total Creditors	Payroll
Jul	9,412	1,344,302	67,653	5,967	0	1,427,333	309,447
Aug	13,186	1,135,858	130,685	3,466	0	1,283,195	302,671
Sep	7,250	996,136	43,399	7,971	0	1,054,756	302,386
Oct	9,643	769,594	76,558	7,747	0	863,543	337,295
Nov	6,218	870,407	59,909	6,864	0	943,397	455,624
Dec	10,270	1,866,819	71,121	6,537	0	1,954,748	314,391
Jan	8,802	287,567	43,935	6,337		346,641	304,371
Feb					0	0	
Mar					0	0	
Apr					0	0	
May					0	0	
Jun					0	0	
Total	64,781	7,270,683	493,261	44,888	0	7,873,613	2,326,184
21/22	109,610	11,455,728	1,217,128	101,107	0	12,883,572	4,057,812
20/21	219,357	8,442,181	965,406	135,103	0	9,762,047	3,790,863
19/20	197,977	8,450,678	997,212	102,791	6,319	9,754,977	3,174,082
18/19	147,967	21,298,438	1,329,904	70,241	13,590	22,860,140	2,219,053
17/18	327,905	18,507,404	209,587	65,010	317,445	19,427,351	2,601,283

COMMENT

4. These schedules of accounts as presented, submitted to each member of the Council, has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices computation, and costing's and the amounts shown have been paid.

CONSULTATION

5. Senior Finance Officer

STATUTORY ENVIRONMENT

6. Regulation 13 (1) – (3) of the Local Government (Financial Management) Regulations

POLICY IMPLICATIONS

7. Nil.

FINANCIAL IMPLICATIONS

8. This item discloses Council's expenditure from Trust and Municipal funds which have been paid under delegated authority.

RISK MANAGEMENT

9. The following risks have been identified;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Reputational; That Council does not receive the list of payments.	Rare	Insignificant	Very Low	That Council receives the list of payments as required by legislation

ALTERNATE OPTIONS

10. Nil.

STRATEGIC ALIGNMENT

11. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and Corporate Business Plan 2020-2024.

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.2	The right resources and infrastructure are in place to support local commerce and industry

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.2	The Council ensures its decisions are well informed and considered
5.3	The Council, with the support of the community, is an effective advocate for resources and facilities which support the vision for the future
5.6	Financial systems are effectively managed
5.7	Customer service and other corporate systems are of high quality

VOTING REQUIREMENTS

12. Simple Majority

COUNCIL DECISION

Moved by Cr Richardson, seconded by Cr Mudie

Resolution: 06/23

That Council pursuant to Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, the payment of accounts for the months of December 2022 and January 2023 be noted.

Motion put and CARRIED

6/0

Cr Rachel Livingston absent for the vote

12.2 EXECUTIVE SERVICES

12.2.3 REVIEW OF POLICY F2 PURCHASING POLICY

File Reference:	CM.PO.1
Location:	N/A
Applicant:	N/A
Author:	Executive Manager Corporate Services
Authorising Officer	Chief Executive Officer
Date:	12 February 2023
Disclosure of Interest:	Nil
Attachments: <u>RED</u>	Attachment 1 - Revised Policy F2 Purchasing Policy
Previous Reference:	Nil

PURPOSE

1. Shire has reviewed the appropriateness and completeness of the Purchasing Policy to reflect the current staff structure of the Shire.

BACKGROUND

2. It is good management practice to review policies at least once every 2 years and it was noted, that the existing Purchasing Policy no longer reflected the appropriate position names in the current staff structure and operations of the Shire, namely the position of Senior Finance Officer has recently been replaced by the position called Accountant.

COMMENT

3. Specific changes to F2 Purchasing Policy are recommended as follows;
 - a) F2.2 Ethics and Integrity
The following paragraph has been added as per 2022 Audit Management Letter recommendation 3;
It is mandatory for all Tender Panel members to complete conflict of interest declarations as part of the Tender process and documentation, it is also mandatory for any staff member to declare any conflict of interest prior to the purchasing of any goods or services by notification to the Chief Executive Officer.
 - b) F2.5 Purchasing Supplier Order of Priority - Added – “when applying for quotes”.
This places an emphasis on seeking quotes in the order of priority.
 - c) F2.6 Purchasing Practice and Value Thresholds – corrected some reference clauses that identify actual clauses within the policy document eg F2.5.

The policy contained some reference clause errors that did not relate to clauses identified in the Policy.
 - d) F2.7 Authorised Officer Approved Purchasing Limits:-

Works Supervisor	\$30,000 reduced to \$10,000
Engineering Technical Officer	\$30,000 reduced to \$10,000
Asset Technical Officer	\$30,000 reduced to \$10,000

- Manager Childcare Services \$10,000 reduced to \$3,000
- Senior Finance Officer Position name changed to Accountant
- Depot Administration Officer New Position to \$3,000
- Purchasing authorities were reviewed to current requirements.

e) F2.12 Purchasing Policy Non-Compliance and Non-Conforming

Added paragraph-

Where the minimum Purchasing requirements cannot be met, a file note signed by the Chief Executive Officer needs to be completed, detailing the reasons for not meeting the requirements. This process is to occur prior to the purchase occurring.

CONSULTATION

- 4. Executive Team

STATUTORY ENVIRONMENT

- 5. *Local Government Act 1995, Section 2.7. Role of council*
 - a. The council —
 - i. governs the local government’s affairs; and
 - ii. is responsible for the performance of the local government’s functions.
 - b. Without limiting subsection (1), the council is to —
 - i. oversee the allocation of the local government’s finances and resources; and
 - ii. determine the local government’s policies.

POLICY IMPLICATIONS

- 6. Council Policy F2 Purchasing Policy amended to reflect current staff structure.

FINANCIAL IMPLICATIONS

- 7. Nil

RISK MANAGEMENT

- 8. The following risks have been identified;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance/reputational: regular review of policy to ensure up to date and correct.	Almost certain	Moderate	High	Undertake annual review of all delegations.

ALTERNATE OPTIONS

- 9. Nil.

STRATEGIC ALIGNMENT

- 13. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and Corporate Business Plan 2020-2024.

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.6	Financial systems are effectively managed

VOTING REQUIREMENTS

10. Absolute Majority

COUNCIL DECISION

Moved by Cr Mudie, seconded by Cr Leighton

Resolution: 07/23

That Council ADOPTS BY AN ABSOLUTE MAJORITY the amended draft of F2 Purchasing Policy as detailed in Attachment 1 to this report.

Motion put and CARRIED BY AN ABSOLUTE MAJORITY

6/0

Cr Rachel Livingston absent for the vote

UNCONFIRMED

12. REPORTS OF OFFICERS

12.3 INFRASTRUCTURE SERVICES

12.3.1 ROADS TO RECOVERY GRANT

File Reference:	RD.RE.1
Location:	Shire of Ravensthorpe
Applicant:	N/A
Author:	Executive Manager Infrastructure Services
Authorising Officer	Chief Executive Officer
Date:	14 February 2023
Disclosure of Interest:	Nil
Attachments:	Nil
Previous Reference:	Nil

PURPOSE

1. To obtain Council's approval to cancel two of the three projects already nominated for Roads to Recovery funding in the 2022-23 Budget to enable additional repair works on Jerdacuttup Road to be carried out and to reallocate funds towards immediate repairs to Jerdacuttup Road.

BACKGROUND

2. The condition of Jerdacuttup Road deteriorated significantly due to the very wet winter and large harvest of 2022 as discussed in recent Council Meetings. The currently planned project and maintenance budgets are insufficient to carry out the work, and left alone the road deterioration will accelerate when wet weather returns. New works will require new sources of funds to be found.

COMMENT

3. The 2022-23 Budget document includes three projects for full R2R funding:
 - a) Fence Road : Gravel Re-Sheet 1.3km (\$55,000)
 - b) Bedford Harbour Road : Gravel Re-Sheet 4.7km (\$118,699)
 - c) Moir Road – Seal 2.5km to tip (\$302,614).
4. Fence Rd project has been nominated to R2R and works is almost complete, it will be completed under budget. The other two projects have not commenced yet and have not yet been nominated to R2R.
5. The Shire has :
 - a) commenced some in house patching work on Jerdacuttup near the FQM mine entrance;and

- b) recently awarded a purchase order to WCP Civil for a 500m section just east of Fence Rd near the Jerdacuttup Primary School, for it to be reconstructed, stabilized and resealed under the already approved 2022-23 Road Group Project funding.

These two initiatives will improve the immediate areas of the works conducted, but will not address the full extent of works required on Jerdacuttup Rd between Mason Bay Road and the South Coast Highway, which includes some large patch areas that are too big for the Shire to address internally with its own staff and equipment, and no funding in the budget to address them.

6. It is therefore proposed to call for quotations from MRWA/WALGA approved suppliers to carry out the works, firstly for 250mm deep cement stabilization patching works and followed by bitumen emulsion sealing works. There will be some scope for in-house work to be done by the Shire to support the contractors, gravel supply, carting, rolling, grading, traffic control, etc.
7. Expected costs are difficult to predict until detailed quotes come in, but assuming approximately 6,000m² of repair works need to be done and some unit rate, the costs are estimated to be in the order of :

Stabilising Works	\$25/m ²	\$150,000
Sealing Works	\$17.50/m ²	\$105,000
Shire Support Works	Lump Sum	\$125,000
Contingency	10%	\$38,000
Total predicted cost		\$418,000

Note – these unit rates are slightly higher than normal due to the small patching nature of the work, compared to similar work done over larger single areas and the rates include mobilization. Will need to reassess these once actual rates have been received.

8. To cover this predicted cost it is proposed to cancel two of the already approved projects for R2R and release \$421,313:
- a) Bedford Harbour Rd: this project is important and it is proposed to defer to 2023-24
 - b) Moir Road project: this project was to seal the gravel road section between the town and tip. Whilst it would be nice to have this done, it is not considered to be an essential project needing to be implemented now.
9. To provide fuller context, the future works for Jerdacuttup Road include:
- a) Road Group Projects (on 2:1 funding basis):
 - (i) Re-seals
 - A. 5km from Horner Rd to past Tamarine Rd , which has been approved for 2023-24 (\$150,000 from Road Group + \$75,000 from Shire funds)
 - B. Two additional 5km sections (heading eastwards) are proposed for 24-25 & 25-26 (each \$225,000), and should continue to be extended in future years until reaching the South Coast Highway

- (ii) Two layer stabilization (lime plus cement) + new 2-coat bitumen emulsion seal
 - A. 500m section near Jerdacuttup School adjacent to this year's section is proposed for 24-25, but not yet approved (\$225,000)
 - B. Two 2000m sections between FQM gate and Fence Rd intersection have been proposed for 24-25 & 25-26, but not yet approved (\$600,000 per year)
- b) Both R2R & LRCI Phase 4 funding are available can fund 100% of the cost (within limits of the grant figure), these are more flexible than Road Group Project funding and could be used to accelerate the works mentioned above on Jerdacuttup Rd, however these projects are good for roads outside the Roads 2040 Plan which Road Group Projects are focussed on, so they could be used to support Moir Rd (if deemed necessary) or Bedford Harbour Rd.

CONSULTATION

- 10. Executive Team
Engineering Technical Officer
Works Supervisor

STATUTORY ENVIRONMENT

- 11. *Local Government Act 1995:-*

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
 - (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

- (1a) In subsection (1) —

additional purpose means a purpose for which no expenditure estimate is included in the local government's annual budget.

- (2) Where expenditure has been incurred by a local government —
 - (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
 - (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

POLICY IMPLICATIONS

- 12. Nil.

FINANCIAL IMPLICATIONS

13. Overall costs are within original budget figures and are wholly grant funded.

RISK MANAGEMENT

14. The following risks have been identified;
 Proceeding with this budget change may disappoint users of Moir Rd and Bedford Harbour Rd, however the traffic on these roads is not as significant in terms of volumes or speed, and therefore should be outweighed by positive feedback from users of Jerdacuttup Road.

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance: resident backlash from cancellation of previous approved road projects.	Unlikely	Moderate	Medium	Council consideration of project presentation and implementation of good communication strategy

ALTERNATE OPTIONS

15. Find funding from other sources:
- Road Reserve
 - LRCI Phase 4 funds of \$513,120 in 2023-24, but these sections need repair before the winter of 2023 and this approach would mean a start in Spring as weather warms.

STRATEGIC ALIGNMENT

16. This item is relevant to the Councils approved Strategic Community Plan 2030 and Corporate Business Plan 2018-2022

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.2	The right resources and infrastructure are in place to support local commerce and industry

VOTING REQUIREMENTS

17. Absolute Majority
18. Cr Tom Major requested Bedford Harbour Road be included in the motion.

AMENDED MOTION

COUNCIL DECISION

Moved by Cr Richardson, seconded by Cr Major

Resolution: 08/23

That Council APPROVES BY AN ABSOLUTE MAJORITY to:-

- CANCEL** the R2R budget items within the approved 2022/23 budget for:
 - RR004 Bedford Harbour Road : Gravel Re-Sheet 4.7km, amounting to \$118,699; and
 - RR011 Moir Road : Seal 2.5km to tip, amounting to \$302,614; and
- REALLOCATE** \$421,313 of R2R's 2022-23 funding towards immediate repairs on Jerdacuttup Rd between Mason Bay Road and South Coast Highway (Acct 12104); and
- Explore options to ACHIEVE** re-sheeting of Bedford Harbour Road in 2022/23.

Motion as AMENDED put and CARRIED BY AN ABSOLUTE MAJORITY

6/0

Cr Rachel Livingston absent for the vote

12. REPORTS OF OFFICERS

12.4 DEVELOPMENT AND COMMUNITY SERVICES

12.4.1 BUDGET AMENDMENT REQUEST – PROJECT 023 AIRPORT MASTER PLAN

File Reference:	FM.BU.1
Location:	Ravensthorpe Airport
Applicant:	Senior Ranger/ Airport Manager
Author:	Executive Manager Development and Community Services (Acting)
Authorising Officer	Chief Executive Officer
Date:	25 January 2023
Disclosure of Interest:	Nil
Attachments: <u>GREEN</u>	Attachment 1 - WHMP Audit Findings Attachment 2 - Land Survey Quotes
Previous Reference:	Nil

PURPOSE

1. Due to approved grant funding not being made available until the 2023/24 financial year for the Ravensthorpe Airport Master Plan, the approved council funding of \$40,000 for this year is requested to be redirected, with the recommendation to purpose those funds into the priority two item, being a land survey. This survey will assist in current compliance requirements and will provide vital background data and information for the proposed Airport Master Plan.

BACKGROUND

2. The Airport Team and Executive Team recognised the requirement for an Airport Master Plan to be implemented due to the growth in usage and passenger numbers by the mining companies; a desire to research the potential of RPT services; and use by vital community services including the RFDS and St Johns, and the DBCA water bomber and emergency services crews.
3. An application was made for a Regional Airports Development Scheme (RADS) Grant which was submitted in September 2022. The outcome of the grant has been finalised, however will not be available until the 2023/24 financial year. The 2022/23 approved budget has allocated matching funding of \$40,000, however it was not until after the finalisation of the budget that the Shire was advised that successful grant applicants would not be able to initiate grant funded works until July 2023 and therefore falling into the 2023/24 budget period.
4. The Airport has had long term issues with drainage management, with water ponding leaving a large portion of area inaccessible. This is a compliance issue with the Airport Reporting Officer not being able to undertake inspections. Further to this, the ponding has been flagged as high risk during a Wildlife Hazard Management audit as it encourages dense vegetation and water birds. A land survey will provide an overview of where the excess water runs from and to and can be utilised in the Master Plan for long term drainage management.

COMMENT

5. Due to the compliance requirements, it is requested that the budgeted funds be repurposed for the Land Survey. A new budget submission will be made for the next financial year for the Airport Master Plan.

CONSULTATION

6. Sam Sorgiovanni- Civil Engineer- Aerodrome Management Services
 William Rutherford- Principal Ornithologist- Ornithological Technical Services
 Airport Manager
 Executive Manager Development and Community Services
 Chief Executive Officer

STATUTORY ENVIRONMENT

7. *Local Government Act 1995*
Local Government (Financial Management) Regulations 1996
Part 139 (Aerodromes) Manual of Standards 2019

POLICY IMPLICATIONS

8. G16 Community Engagement Policy and Strategy
 F2 Purchasing Policy

FINANCIAL IMPLICATIONS

9. Annual Budget Allocation Amendment

RISK MANAGEMENT

10. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance (operational) – Increased hazard management required. Adverse Outcomes from increased birdlife and impacts on planes	Unlikely	Moderate	Very Low	Determine issues for rectification Ensure drainage works are correctly implemented. Continue to monitor wildlife activity
Financial	Unlikely	Minor	Low	Ensure specialist consultants undertake works. Provide an estimate of rectification costs and priority projects
Environmental	Unlikely	Minor	Very Low	Continue bird and wildlife count.
Reputational	Rare	Moderate	Very Low	Land planning and identification of topography will ensure any works are targeted and will reduce potential of bird impact.

ALTERNATE OPTIONS

11. Minor drainage works be undertaken in the interim. Rollover the budget for the Airport Master Plan in the 23/24 Financial Year and resubmit a budget allocation for the Land Survey.

STRATEGIC ALIGNMENT

12. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and Corporate Business Plan 2020-2024.

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.2	The right resources and infrastructure are in place to support local commerce and industry

Outcome 2: Community - This is a safe and family-friendly community where people of all ages have access to services and facilities, and there is plenty to blow your socks off

Item	Objectives and Strategies
2.4	People have access to attractive community facilities, activities and events which support activity and health, community involvement and enjoyment of life
2.5	Young people, older people and people with disability feel valued and have access to resources which provide opportunities for their development and enjoyment

Outcome 3: Built Environment - The built environment is accessible, honours history and provides for the economic and social needs of residents, industry and visitors

Item	Objectives and Strategies
3.2	New development (including commercial) is of a high quality and contributes positively to the character and appearance of the town

Outcome 4: Natural Environment - Our unique world class biosphere is valued and protected for the enjoyment of current and future generations

Item	Objectives and Strategies
4.2	Water conservation and water harvesting opportunities are maximised
4.3	The Shire's valued natural areas and systems are protected and enhanced

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.2	The Council ensures its decisions are well informed and considered
5.4	The Shire of Ravensthorpe is known as a good employer, and staff have the capacity and skills to deliver identified services and strategies
5.6	Financial systems are effectively managed

VOTING REQUIREMENT

13. Absolute Majority

COUNCIL DECISION

Moved by Cr Leighton, seconded by Cr Bell

Resolution: 09/23

That Council APPROVES BY AN ABSOLUTE MAJORITY a budget amendment to:-

1. REDUCE Income Account No. 12613 to \$0 (zero dollars); and
2. REDUCE the Expenditure Account No. R253 from \$80,000 to \$40,000; and
3. REPURPOSE the funding amount of \$40,000 to the Airport Master Plan for a Land Survey.

Motion put and CARRIED BY AN ABSOLUTE MAJORITY

6/0

Cr Rachel Livingston absent for the vote

12.4 DEVELOPMENT AND COMMUNITY SERVICES

12.4.2 HOPETOUN FORESHORE – RAC RECONNECT GRANT

File Reference:	GS.GR.3
Location:	Hopetoun Foreshore
Applicant:	N/A
Author:	Executive Manager Development and Community Services
(Acting)	
Authorising Officer	Chief Executive Officer
Date:	13 February 2023
Disclosure of Interest:	N/A
Attachments: <u>GREEN</u>	Attachment 1 – Grant Application and Agreement Attachment 2 – Project artwork and map
Previous Reference:	N/A

PURPOSE

1. For Council to approve \$100,000 in funds to the 2022/23 budget for capital works for the Hopetoun Foreshore Shelter and surrounds upgrade works. This project has been successful in being only one of ten (10) in the State with Reconnect WA committing \$80,000. Additional funds are provided by the Hopetoun Progress Association with \$10,000 committed by Horizon Power, and a further \$10,000 to be sourced through local businesses and resource companies.

BACKGROUND

2. The Shire works with a number of partners to create and maintain improved amenities and facilities for the towns within Ravensthorpe, as well as develop new opportunities for the enrichment of the region.
3. These projects aim to improve the liveability within the local communities through a shared vision of long term sustainability.
4. The Hopetoun Progress Association (HPA) is an active community group in Hopetoun, providing funding, ideas and in-kind support for a range of community events and projects.
5. At the request of the HPA, and as a result of community support, the Shire facilitated the application for a RAC Reconnect grant. This submission was eventually successful having gone through an RAC shortlist process and then an RAC member vote. The project gained the highest votes of the ten WA finalists.
6. Works are proposed to refurbish and upgrade one foreshore shelter, provide lighting and artwork and improved accessibility to the parkland adjacent to the groyne.
7. The objective is to provide an accessible, useable and attractive areas for community events and community use, including event and pop-up food business spaces.
8. Funding was awarded post budget approval.

COMMENT

9. The Shire continues to work with community groups to advocate for and assist in projects that are identified as fitting in with community priorities and expectations for a more liveable community and attractive public spaces.

10. Funding support from RAC via the Reconnect grant has been extremely positive of the projects and its identified outcomes.
11. HPA will take the lead creative and community consultation management and the Shire will assist with project management and reporting.

CONSULTATION

12. Hopetoun Progress Association
Executive Management Team

STATUTORY ENVIRONMENT

13. *Local Government Act 1995:-*

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
 - (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

- (1a) In subsection (1) —
additional purpose means a purpose for which no expenditure estimate is included in the local government’s annual budget.

- (2) Where expenditure has been incurred by a local government —
 - (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
 - (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

POLICY IMPLICATIONS

14. Nil

FINANCIAL IMPLICATIONS

15. The Shire has committed to in-kind contributions only.

RISK MANAGEMENT

16. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance (operational) -	Unlikely	Minor	Low	Work with local contractors and artists and maintain continued community consultation processes
Financial – Cost overruns	Likely	Minor	Medium	Shire Project Manager to work closely with HPA, the Builder, & stakeholders to identify potential cost savings
Environmental	Unlikely	Minor	Low	Works to existing park grounds and dunes will be monitored
Reputational	Unlikely	Minor	Very Low	Work with HPA to ensure community are involved and aware of project and outcomes

ALTERNATE OPTIONS

17. Council do not approve works to proceed.

STRATEGIC ALIGNMENT

18. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and for ongoing community sustainability and liveability outcomes.

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.1	To grow business and employment
1.2	The right resources and infrastructure are in place to support local commerce and industry

Outcome 2: Community - This is a safe and family-friendly community where people of all ages have access to services and facilities, and there is plenty to blow your socks off

Item	Objectives and Strategies
2.1	Social services and facilities are designed and delivered in a way that fits community needs and aspirations
2.2	Community groups function well with strong volunteer effort and feel supported by the community
2.4	People have access to attractive community facilities, activities and events which support activity and health, community involvement and enjoyment of life

Outcome 3: Built Environment - The built environment is accessible, honours history and provides for the economic and social needs of residents, industry and visitors

Item	Objectives and Strategies
3.2	New development (including commercial) is of a high quality and contributes positively to the character and appearance of the town
3.4	It is easy and safe to move around and in and out of the district
3.5	The Shire's heritage structures, heritage and cultural places are valued and protected, and are integrated into community life and economic activity.

Outcome 4: Natural Environment - Our unique world class biosphere is valued and protected for the enjoyment of current and future generations

Item	Objectives and Strategies
4.3	The Shire's valued natural areas and systems are protected and enhanced

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.1	The Shire's community is engaged and involved
5.2	The Council ensures its decisions are well informed and considered
5.3	The Council, with the support of the community, is an effective advocate for resources and facilities which support the vision for the future
5.4	The Shire of Ravensthorpe is known as a good employer, and staff have the capacity and skills to deliver identified services and strategies
5.5	The value of community owned assets is maintained

VOTING REQUIREMENT

19. Absolute Majority
20. Comment noted by Cr Mudie that it is great the Hopetoun Progress Association are doing this project for the community.

COUNCIL DECISION

Moved by Cr Major, seconded by Cr Mudie

Resolution: 10/23

That Council, BY AN ABSOLUTE MAJORITY:-

ACCEPTS the Shire of Ravensthorpe undertake the Hopetoun Foreshore Project; and

- a) RECEIVES funding on behalf of the Hopetoun Progress Association in the amount of \$20,000 and the RAC in the amount of \$80,000 into Account Number 11201; and**
- b) ALLOCATES the project expenditure by an amount of \$100,000 in Expenditure Account Number R990.**

Motion put and CARRIED BY AN ABSOLUTE MAJORITY

6/0

Cr Rachel Livingston absent for the vote

12.4 **DEVELOPMENT AND COMMUNITY SERVICES**

12.4.3 **AMENDED DRAFT MINING INDUSTRY POLICY**

File Reference:	CM.PO.1
Location:	Shire of Ravensthorpe
Applicant:	N/A
Author:	Executive Manager Development and Community Services (Acting)
Authorising Officer	Chief Executive Officer
Date:	13 February 2023
Disclosure of Interest:	N/A
Attachments: <u>GREEN</u>	Attachment 1 – Amended Draft Mining Industry Policy
Previous Reference:	N/A

PURPOSE

1. This report presents the amendments to the Draft Mining Industry Policy, following the community consultation period and comments received.

BACKGROUND

2. In response to a significant increase in applications for exploration licences within the region, the Shire developed a Draft Mining Industry Policy which went out for community consultation and comment after approval by Council in September 2022.
3. Five (5) comments were received after the 21-day period. Three of these were from existing mining proponents, one from a mining industry body and one from a community conservation group.
4. Having reviewed the comments, the *Mining Act 1979 (WA)* and the Department of Mines, Industry Regulation and Safety (DMIRS) requirements, the Draft Policy has been amended to better reflect any areas of conflict within the existing legislation, potential duplication, and areas of regulation that are outside the remit and authority of Local Government.

COMMENT

5. The amended Draft Shire of Ravensthorpe Mining Policy is to guide the Shire's response and position in the event proponents or the State request comment or engagement with the Shire or Council, and to clearly outline to proponents the community expectations on environmental management, as well as social and economic benefits to be derived from these extractive activities.
6. The amendments primarily concern changes that are more directed towards the Shire's consultative role in relation to mining and environmental approvals, focusing on the Shire's expectation of mining proponents to uphold their sustainability philosophy as corporate citizens, bringing this sustainability ethos to the Shire, and collaborating with the Shire on areas of community priorities.
7. Detail that was more prescriptive and detailed in nature, and that conflicted with the requirements of other regulatory bodies with which DMIRS must take into account, such as the Department of Biodiversity, Conservation and Attractions (DBCA) have been removed.

CONSULTATION

8. Community Consultation was held for a period of 21 Days.
Shire Executive Management Team

STATUTORY ENVIRONMENT

9. *Mining Act 1979 (WA)*
Building Act 2011 (WA)
Shire of Ravensthorpe Planning Scheme #6

POLICY IMPLICATIONS

10. Once public comment is received and reviewed Council will be asked to review a final policy. If approved, the policy will form part of the Council Policy Manual and provide guidance to Council and Shire officers with regards to Mining activities within the Shire of Ravensthorpe.

FINANCIAL IMPLICATIONS

11. Nil.

RISK MANAGEMENT

12. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance; the lack of a Council position on mining activity within the shire does not provide clear direction to Shire officers when asked to respond to mining applications.	Possible	Moderate	Medium	Shire considers adopting a Mining Policy to clearly outline community expectations to mining proponents and State.
Financial; mining projects may have significant impact to shire assets and infrastructure	Likely	Major	High	The Shire mining policy to request proponents consider impacts to the Shire and community.
Environmental; uncontrolled mining activity may impact areas of high biodiversity value and overall amenity of the region	Possible	Major	High	The Shire mining policy to request proponents consider impacts to the natural environment
Reputational; Council's endorsed Mining Policy does not accurately reflect community sentiment on the matter.	Possible	Major	High	Council approves the advertising of the draft policy for public comment prior to final consideration and possible adoption.

ALTERNATE OPTIONS

13. Council do not approve further public comment on the amended Draft Mining Policy.

STRATEGIC ALIGNMENT

14. This item is relevant to the Councils approved Strategic Community Plan 2030 and Corporate Business Plan 2018-2022

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.1	To grow business and employment
1.2	The right resources and infrastructure are in place to support local commerce and industry

Outcome 2: Community - This is a safe and family-friendly community where people of all ages have access to services and facilities, and there is plenty to blow your socks off

Item	Objectives and Strategies
2.1	Social services and facilities are designed and delivered in a way that fits community needs and aspirations
2.2	Community groups function well with strong volunteer effort and feel supported by the community

Item	Objectives and Strategies
2.3	People feel that their community is safe for all, free of nuisance and protected from risk of damage
2.4	People have access to attractive community facilities, activities and events which support activity and health, community involvement and enjoyment of life
2.5	Young people, older people and people with disability feel valued and have access to resources which provide opportunities for their development and enjoyment

Outcome 3: Built Environment - The built environment is accessible, honours history and provides for the economic and social needs of residents, industry and visitors

Item	Objectives and Strategies
3.1	The Shire of Ravensthorpe has appropriate housing choice available to the community
3.2	New development (including commercial) is of a high quality and contributes positively to the character and appearance of the town
3.3	The towns of the Shire have attractive streetscapes in keeping with local character
3.4	It is easy and safe to move around and in and out of the district
3.5	The Shire's heritage structures, heritage and cultural places are valued and protected, and are integrated into community life and economic activity.

Outcome 4: Natural Environment - Our unique world class biosphere is valued and protected for the enjoyment of current and future generations

Item	Objectives and Strategies
4.1	Maximised resource recovery from waste and safe disposal of residual waste
4.2	Water conservation and water harvesting opportunities are maximised
4.3	The Shire's valued natural areas and systems are protected and enhanced
4.4	Energy is used efficiently and there is an increased use of renewable energy in the Shire

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.1	The Shire's community is engaged and involved
5.2	The Council ensures its decisions are well informed and considered
5.3	The Council, with the support of the community, is an effective advocate for resources and facilities which support the vision for the future
5.4	The Shire of Ravensthorpe is known as a good employer, and staff have the capacity and skills to deliver identified services and strategies
5.5	The value of community owned assets is maintained
5.6	Financial systems are effectively managed
5.7	Customer service and other corporate systems are of high quality

VOTING REQUIREMENTS

15. Simple Majority

16. Comment noted by Cr Graham Richardson that mining is an important part of our Shire so we need to be adopting these type of policies.

COUNCIL DECISION

Moved by Cr Richardson, seconded by Cr Major

Resolution: 11/23

That Council APPROVES the amended Draft Mining Policy for Final Public Comment for a period of 21 days.

Motion put and CARRIED

6/0

Cr Rachel Livingston absent for the vote

12.4 DEVELOPMENT AND COMMUNITY SERVICES

12.4.4 HOPETOUN RURAL BUSH FIRE BRIGADE SHED

File Reference:	GR.SL.32
Location:	Blue Vista, Hopetoun
Applicant:	N/A
Author:	Executive Manager Development and Community Services (Acting)
Authorising Officer	Chief Executive Officer
Date:	13 February 2023
Disclosure of Interest:	N/A
Attachments: <u>GREEN</u>	Attachment 1 – Grant Agreement (amended) Attachment 2 – Alternate Tender
Previous Reference:	N/A

PURPOSE

1. For Council to approve an additional \$107,024.00 in funds to the 2022/23 budget for capital works for the Hopetoun Rural Bush Fire Brigade Shed construction. The increased costs will be funded through the Department of Fire and Emergency Services (DFES) LGGs grants. The revised grant agreement and funding also allows for the project and costs to be carried over to the 23/24 financial year if required.

BACKGROUND

2. The Shire of Ravensthorpe has been provided with funding by the DFES to provide a Bush Fire Brigade shed at Blue Vista, a rural suburb 15kms from Hopetoun and 35kms from Ravensthorpe, off the Ravensthorpe - Hopetoun Rd.
3. The works require the design, supply and installation of a fit-for-purpose shed which will provide the Brigade a space for its vehicle storage, as well as brigade amenities and general equipment storage.
4. The Hopetoun Rural Bush Fire Brigade is currently meeting and storing vehicles and equipment on private land due to the lack of an adequate facility. This is not sustainable and the DFES have acknowledged that a purpose-built facility is required.
5. The Hopetoun Rural Bush Fire Brigade shed was originally approved in the 2021/22 budget however delays meant that it was carried over to the 2022/23 budget.
6. DFES were originally committed to provide \$450, 000 for the works with the Shire contributing \$70,000. This was approved under project number 119 and job number AB503 when carried over to the 2022/23 budget.
7. Unfortunately, due to additional delays the Tender for the works was not able to be run until November 2022, with tenders closing on 01 December 2022.
8. As a result of the current market conditions in the construction industry and supply chain issues generally, the tender came in well above the approved funding.
9. However, an alternate tender was supplied and with approval from Hopetoun Rural Bush Fire Brigade as to what they required for their shed, the alternate tender and price was put to DFES for approval of the alternate design and costs.

10. DFES approved the funding increase and an amended grant has been issued by them to cover the increase in costs and also to allow for the grant to be extended over to the 2023/34 financial year, on the assumption that works cannot now be completed before June 2023.

COMMENT

11. The new Hopetoun Rural Bush Fire Brigade Shed will provide a purpose-built facility for the storage of appliances and equipment for the brigade and also a fit for purpose training facility for the brigade members.
12. This facility will allow for better response to adverse events such as bushfires as well as training for emergency services personnel. The location of the shed will be at Blue Vista and therefore better able to service the subdivisions to the north of Hopetoun, with easy access to the Hopetoun – Ravensthorpe Rd.
13. With the project funded and supported by the DFES LGGS scheme this is an opportunity to undertake a vital community project. With emergency services a defined community priority, it is important that the Shire ensures it is taking all possible steps to provide our volunteer brigades with the equipment and facilities that will assist them.

CONSULTATION

14. Hopetoun Rural Bush Fire Brigade, and Chief Bush Fire Control Officer
Department of Fire and Emergency Services
Community Emergency Services Manager
Department of Fire and Emergency Services
Shire Executive Team

STATUTORY ENVIRONMENT

15. *Bushfires Act 1954 (WA)*
Bushfire Brigades Act 1942 (WA)
Fire and Emergency Services Act 1998 (WA)

POLICY IMPLICATIONS

16. Nil

FINANCIAL IMPLICATIONS

17. The Shire has committed to non-eligible expenditure costs under the grant of \$70,000. Plus in-kind contributions.

RISK MANAGEMENT

18. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance (operational)	Unlikely	Major	Medium	Continue to work closely with DFES and all stakeholders to ensure project fit for purpose and as specified
Financial – Cost overruns	Likely	Moderate	Medium	Shire Project Manager to work closely with the Builder to identify potential cost savings
Environmental	Unlikely	Minor	Low	Shed is being built on a greenfield site, on Shire road verge. Geotech survey completed

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Reputational - Loss of confidence by the volunteer BFBs and causing community backlash	Unlikely	Moderate	Very Low	Work with DFES, Shire and other stakeholders to keep community aware of progress and benefits.

ALTERNATE OPTIONS

19. Nil

STRATEGIC ALIGNMENT

20. This item is relevant to the Councils approved Strategic Community Plan 2020-2030 and for ongoing provision of appropriate Shire facilities for volunteer emergency services.

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.1	To grow business and employment
1.2	The right resources and infrastructure are in place to support local commerce and industry

Outcome 2: Community - This is a safe and family-friendly community where people of all ages have access to services and facilities, and there is plenty to blow your socks off

Item	Objectives and Strategies
2.1	Social services and facilities are designed and delivered in a way that fits community needs and aspirations
2.2	Community groups function well with strong volunteer effort and feel supported by the community
2.3	People feel that their community is safe for all, free of nuisance and protected from risk of damage
2.4	People have access to attractive community facilities, activities and events which support activity and health, community involvement and enjoyment of life

Outcome 3: Built Environment - The built environment is accessible, honours history and provides for the economic and social needs of residents, industry and visitors

Item	Objectives and Strategies
3.2	New development (including commercial) is of a high quality and contributes positively to the character and appearance of the town
3.4	It is easy and safe to move around and in and out of the district

Outcome 4: Natural Environment - Our unique world class biosphere is valued and protected for the enjoyment of current and future generations

Item	Objectives and Strategies
4.3	The Shire's valued natural areas and systems are protected and enhanced

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.1	The Shire's community is engaged and involved
5.2	The Council ensures its decisions are well informed and considered
5.3	The Council, with the support of the community, is an effective advocate for resources and facilities which support the vision for the future
5.4	The Shire of Ravensthorpe is known as a good employer, and staff have the capacity and skills to deliver identified services and strategies
5.5	The value of community owned assets is maintained

VOTING REQUIREMENT

21. Absolute Majority

Comment noted by Cr Mudie on the importance of completing this facility as soon as possible.

COUNCIL DECISION

Moved by Cr Mudie, seconded by Cr Leighton

Resolution: 12/23

That Council, APPROVES BY AN ABSOLUTE MAJORITY, the Hopetoun Bush Fire Brigade shed construction additional funding of \$107,024 by the Department of Fire and Emergency Services to Account Number 5118 and Capital Construction Account Number AB503.

Motion put and CARRIED BY AN ABSOLUTE MAJORITY

6/0

Cr Rachel Livingston absent for the vote

12.4 **DEVELOPMENT AND COMMUNITY SERVICES**

12.4.5 ELVERDTON TRUCK BAYS LAND

File Reference:	GR.ME.8
Location:	South Coast Highway, Ravensthorpe
Applicant:	Main Roads WA
Author:	Executive Manager Development and Community (acting)
Authorising Officer	Chief Executive Officer
Date:	15 February 2023
Disclosure of Interest:	Nil
Attachments: <u>GREEN</u>	Attachment 1 – Letter from MRWA Attachment 2 – Elverdton truck bays LDP lot 47 Attachment 3 – Elverdton truck bays LDP Lot 608 Attachment 4 – Elverdton truck bays LDP Lot 48 Attachment 5 – Mark-up of location
Previous Reference:	N/A

PURPOSE

1. To provide Main Roads Western Australia (MRWA) with a statement (refer Attachment 1) enabling the land acquisition process to begin to enable MRWA to construct two (2) truck parking bays on the South Coast Highway.

BACKGROUND

2. MRWA is planning to construct 2 new truck parking bays along South Coast Highway, roughly 12km east of Ravensthorpe. To accomplish this, MRWA need to acquire the land shown in the Land Dealing Plans (refer Attachment 2, 3 and 4). MRWA are already in contact with the landowners.
3. As part of the *Land Administration Act 1997* to take this land for the parking bays MRWA are required to obtain council endorsement. MRWA therefore seeks Council to consider the matter and provide an endorsement.

COMMENT

4. Plans depicting land required for the installation of two truck parking bays between 304 and 306 SLK South Coast Highway. In order for the project to proceed, the land shown shaded on the enclosed copies of overall Land Dealing Plans 202201-LOT 608, 202201-LOT 47 and 202201-LOT 48 are required for inclusion in the road reserve.
5. MRWA has approached all landowners and other affected parties and arrangements for acquisition are being finalised. To enable the land to be dedicated as road reserve, it is a requirement of the *Land Administration Act 1997* that local government resolve to dedicate the road.

CONSULTATION

6. Private Landholders
Executive Team

STATUTORY ENVIRONMENT

7. *Land Administration Act 1997*

POLICY IMPLICATIONS

8. Nil

FINANCIAL IMPLICATIONS

9. Nil

RISK MANAGEMENT

10. The following risks have been identified as part of this report;

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance (operational)	Unlikely	Insignificant	Very Low	Additional truck bays ensures increased road safety in the Shire
Financial	Unlikely	Insignificant	Very Low	Costs are borne by MRWA
Environmental	Unlikely	insignificant	Very Low	Land purchased is private property currently used for agriculture
Reputational	Unlikely	Insignificant	Very Low	Increased safety for heavy vehicles

ALTERNATE OPTIONS

11. Nil.

STRATEGIC ALIGNMENT

12. This item is relevant to the Councils approved Strategic Community Plan 2030 and Corporate Business Plan 2018-2022

Outcome 1: Economy - The population is growing, in tandem with a thriving, resilient local economy

Item	Objectives and Strategies
1.1	To grow business and employment
1.2	The right resources and infrastructure are in place to support local commerce and industry

Outcome 2: Community - This is a safe and family-friendly community where people of all ages have access to services and facilities, and there is plenty to blow your socks off

Item	Objectives and Strategies
2.1	Social services and facilities are designed and delivered in a way that fits community needs and aspirations
2.3	People feel that their community is safe for all, free of nuisance and protected from risk of damage

Outcome 3: Built Environment - The built environment is accessible, honours history and provides for the economic and social needs of residents, industry and visitors

Item	Objectives and Strategies
3.4	It is easy and safe to move around and in and out of the district
3.5	The Shire's heritage structures, heritage and cultural places are valued and protected, and are integrated into community life and economic activity.

Outcome 4: Natural Environment - Our unique world class biosphere is valued and protected for the enjoyment of current and future generations

Item	Objectives and Strategies
4.3	The Shire's valued natural areas and systems are protected and enhanced

Outcome 5: Governance and Leadership - The Shire of Ravensthorpe partners the community, and is an effective advocate and responsible steward

Item	Objectives and Strategies
5.2	The Council ensures its decisions are well informed and considered
5.4	The Shire of Ravensthorpe is known as a good employer, and staff have the capacity and skills to deliver identified services and strategies

VOTING REQUIREMENTS

13. Simple Majority

COUNCIL DECISION

Moved by Cr Mudie, seconded by Cr Leighton

Resolution: 13/23

That Council **ENDORSES** the dedication of the land the subject of Main Roads Land Dealing Plan 202301-000006-Lot 608, 202301-000007-Lot 47 and 202301-000005-Lot 48 as a road pursuant to section 56 of the *Land Administration Act 1997*.

Motion put and **CARRIED**

6/0

Cr Rachel Livingston absent for the vote

13 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

14 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil.

15 MATTERS TO BE CONSIDERED BEHIND CLOSED DOORS

Nil.

16 CLOSURE

There being no further business to discuss the Presiding Member declared the meeting closed at 6.20pm.

These minutes to be confirmed at the meeting of 21 March 2023.

Signed by the Shire President:

(Presiding Person at the meeting of which the minutes were confirmed.)

Date: 21 March 2023

11. MATTERS ARISING FROM COMMITTEES OF COUNCIL

11.1 AUDIT COMMITTEE

11.1.1 2021-2022 ANNUAL FINANCIAL REPORT AND 30 JUNE 2022 AUDIT REPORT

File Reference:	FM.AU.1
Location:	N/A
Applicant:	Audit Committee
Author:	Executive Manager Corporate Services
Authorising Officer	Chief Executive Officer
Date:	8 March 2023
Disclosure of Interest:	Nil
Attachments: <u>GREY</u>	1. Annual Financial Statements 30 June 2022 2. OAG Audit Opinion 30 June 2022 3. Final Management Letter 30 June 2022
Previous Reference:	N/A

VOTING REQUIREMENTS

1. Simple Majority

COMMITTEE RECOMMENDATION

That the Audit Committee **RECOMMEND** that Council:-

1. **ACCEPT** the 2021/22 Annual Financial Statements and auditors report for the year ended 30 June 2022; and
2. **SET** the 2021/2022 Annual General Meeting of Electors within 56 days of the acceptance of the 2021/22 Annual Financial Report, being 9 May 2023.

Moved: _____

Seconded: _____

Carried: /

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

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	53

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

Growing our Community

Principal place of business:
65 Morgans Street
RAVENSTHORPE WA 6346

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

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

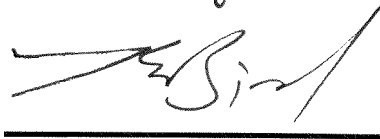
Signed on the

24

day of

February

2023



Chief Executive Officer

Matthew Bird



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

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	26(a),2(a)	4,784,298	4,777,428	4,585,295
Operating grants, subsidies and contributions	2(a)	4,165,748	1,937,785	3,354,082
Fees and charges	2(a)	2,395,166	2,635,580	2,094,179
Interest earnings	2(a)	55,138	59,000	61,239
Other revenue	2(a)	887,760	5,881,312	710,925
		12,288,110	15,291,105	10,805,720
Expenses				
Employee costs		(4,939,942)	(4,657,494)	(4,750,882)
Materials and contracts		(3,233,863)	(9,079,213)	(2,783,456)
Utility charges		(261,084)	(241,187)	(250,566)
Depreciation	9(a)	(4,823,317)	(5,004,073)	(4,744,964)
Finance costs	2(b)	(77,896)	(80,660)	(84,601)
Insurance		(342,536)	(236,818)	(322,740)
Other expenditure	2(b)	(396,420)	(336,703)	(412,333)
		(14,075,058)	(19,636,148)	(13,349,542)
		(1,786,948)	(4,345,043)	(2,543,822)
Capital grants, subsidies and contributions	2(a)	2,256,166	8,979,138	2,427,893
Profit on asset disposals	9(b)	57,579	57,092	5,378
Loss on asset disposals	9(b)	(2,192)	(26,543)	(66,112)
		2,311,553	9,009,687	2,367,159
Net result for the period	25(b)	524,605	4,664,644	(176,663)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	10,304,732	0	0
Total other comprehensive income for the period	16	10,304,732	0	0
Total comprehensive income for the period		10,829,337	4,664,644	(176,663)

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



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

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,991,336	4,774,669
Trade and other receivables	5	1,749,611	1,609,832
Other financial assets	4(a)	0	1,000,000
Inventories	6	57,073	25,554
TOTAL CURRENT ASSETS		6,798,020	7,410,055
NON-CURRENT ASSETS			
Trade and other receivables	5	10,509	11,317
Property, plant and equipment	7	46,551,407	32,970,155
Infrastructure	8	120,165,419	122,213,484
Right-of-use assets	10(a)	663,359	792,451
TOTAL NON-CURRENT ASSETS		167,390,694	155,987,407
TOTAL ASSETS		174,188,714	163,397,462
CURRENT LIABILITIES			
Trade and other payables	11	1,192,506	1,006,524
Other liabilities	12	903,010	701,771
Lease liabilities	10(b)	124,855	124,397
Borrowings	13	143,522	426,653
Employee related provisions	14	608,272	520,534
TOTAL CURRENT LIABILITIES		2,972,165	2,779,879
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	576,240	701,095
Borrowings	13	696,112	839,634
Employee related provisions	14	88,145	70,781
Other provisions	15	364,674	344,032
TOTAL NON-CURRENT LIABILITIES		1,725,171	1,955,542
TOTAL LIABILITIES		4,697,336	4,735,421
NET ASSETS		169,491,378	158,662,041
EQUITY			
Retained surplus		39,595,911	36,739,134
Reserve accounts	29	1,682,127	4,014,299
Revaluation surplus	16	128,213,340	117,908,608
TOTAL EQUITY		169,491,378	158,662,041

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



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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		37,482,189	3,447,907	117,908,608	158,838,704
Comprehensive income for the period					
Net result for the period		(176,663)	0	0	(176,663)
Total comprehensive income for the period		(176,663)	0	0	(176,663)
Transfers from reserves	29	951,393	(951,393)	0	0
Transfers to reserves	29	(1,517,785)	1,517,785	0	0
Balance as at 30 June 2021		36,739,134	4,014,299	117,908,608	158,662,041
Comprehensive income for the period					
Net result for the period		524,605	0	0	524,605
Other comprehensive income for the period	16	0	0	10,304,732	10,304,732
Total comprehensive income for the period		524,605	0	10,304,732	10,829,337
Transfers from reserves	29	2,561,780	(2,561,780)	0	0
Transfers to reserves	29	(229,608)	229,608	0	0
Balance as at 30 June 2022		39,595,911	1,682,127	128,213,340	169,491,378

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



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

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,765,869	4,702,128	4,657,108
Operating grants, subsidies and contributions		4,310,862	1,301,014	4,136,074
Fees and charges		2,395,166	2,710,880	2,094,177
Interest received		55,138	59,000	61,239
Goods and services tax received		831,135	749,974	988,606
Other revenue		908,402	5,881,312	710,925
		13,266,572	15,404,308	12,648,129
Payments				
Employee costs		(4,819,898)	(4,657,494)	(4,678,386)
Materials and contracts		(3,120,737)	(8,894,128)	(2,902,213)
Utility charges		(261,084)	(241,187)	(250,566)
Finance costs		(68,023)	(80,660)	(84,601)
Insurance paid		(342,536)	(236,818)	(322,740)
Goods and services tax paid		(879,030)	(749,974)	(905,146)
Other expenditure		(396,420)	(336,703)	(412,333)
		(9,887,728)	(15,196,964)	(9,555,985)
Net cash provided by (used in) operating activities	17(b)	3,378,844	207,344	3,092,144
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	7(a)	(5,042,656)	(10,260,209)	(2,327,771)
Payments for construction of infrastructure	8(a)	(1,125,728)	(3,373,639)	(2,116,635)
Non-operating grants, subsidies and contributions		2,256,166	8,979,138	2,771,925
Proceeds from financial assets at amortised cost		1,000,000	0	0
Proceeds from sale of property, plant & equipment	9(b)	301,091	275,549	237,743
Net cash provided by (used in) investing activities		(2,611,127)	(4,379,161)	(1,434,738)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(426,653)	(426,653)	(218,282)
Payments for principal portion of lease liabilities	28(d)	(124,397)	(124,398)	(121,000)
Net cash provided by (used in) financing activities		(551,050)	(551,051)	(339,282)
Net increase (decrease) in cash held		216,667	(4,722,868)	1,318,124
Cash at beginning of year		4,774,669	5,767,812	3,456,545
Cash and cash equivalents at the end of the year	17(a)	4,991,336	1,044,944	4,774,669

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



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

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	27(b)	1,687,461	1,585,809	1,753,621
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	26(a)	130,419	128,971	121,991
Operating grants, subsidies and contributions		4,165,748	1,937,785	3,354,082
Fees and charges		2,395,166	2,635,580	2,094,179
Interest earnings		55,138	59,000	61,239
Other revenue		887,760	5,881,312	710,925
Profit on asset disposals	9(b)	57,579	57,092	5,378
		7,691,810	10,699,740	6,347,794
Expenditure from operating activities				
Employee costs		(4,939,942)	(4,657,494)	(4,750,882)
Materials and contracts		(3,233,863)	(9,079,213)	(2,783,456)
Utility charges		(261,084)	(241,187)	(250,566)
Depreciation	9(a)	(4,823,317)	(5,004,073)	(4,744,964)
Finance costs		(77,896)	(80,660)	(84,601)
Insurance		(342,536)	(236,818)	(322,740)
Other expenditure		(396,420)	(336,703)	(412,333)
Loss on asset disposals	9(b)	(2,192)	(26,543)	(66,112)
		(14,077,250)	(19,662,691)	(13,415,654)
Non-cash amounts excluded from operating activities	27(a)	4,806,746	4,973,524	5,222,840
Amount attributable to operating activities		(1,578,694)	(3,989,427)	(1,845,020)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		2,256,166	8,979,138	2,427,893
Proceeds from disposal of assets	9(b)	301,091	275,549	237,743
Purchase of property, plant and equipment	7(a)	(5,042,656)	(10,260,209)	(2,327,771)
Purchase and construction of infrastructure	8(a)	(1,125,728)	(3,373,639)	(2,116,635)
Amount attributable to investing activities		(3,611,127)	(4,379,161)	(1,778,770)
FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(426,653)	(426,653)	(218,282)
Payments for principal portion of lease liabilities	28(d)	(124,397)	(124,398)	(121,000)
Transfers to reserves (restricted assets)	29	(229,608)	(172,479)	(1,517,785)
Transfers from reserves (restricted assets)	29	2,561,780	2,857,852	951,393
Amount attributable to financing activities		1,781,122	2,134,322	(905,674)
Surplus/(deficit) before imposition of general rates		(1,721,238)	(4,648,457)	(2,775,843)
Total amount raised from general rates	26(a)	4,653,879	4,648,457	4,463,304
Surplus/(deficit) after imposition of general rates	27(b)	2,932,641	0	1,687,461

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



SHIRE OF RAVENSTHORPE
FOR THE YEAR ENDED 30 JUNE 2022
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	14
Note 4	Other Financial Assets	14
Note 5	Trade and Other Receivables	15
Note 6	Inventories	16
Note 7	Property, Plant and Equipment	17
Note 8	Infrastructure	19
Note 9	Fixed Assets	21
Note 10	Leases	24
Note 11	Trade and Other Payables	25
Note 12	Other Liabilities	26
Note 13	Borrowings	27
Note 14	Employee Related Provisions	28
Note 15	Other Provisions	29
Note 16	Revaluation Surplus	30
Note 17	Notes to the Statement of Cash Flows	31
Note 18	Contingent Liabilities	32
Note 19	Capital Commitments	32
Note 20	Related Party Transactions	33
Note 21	Joint Arrangements	36
Note 22	Financial Risk Management	38
Note 23	Events Occurring After the End of the Reporting Period	41
Note 24	Other Significant Accounting Policies	42
Note 25	Function and Activity	43
Information required by legislation		
Note 26	Rating Information	46
Note 27	Rate Setting Statement Information	49
Note 28	Borrowing and Lease Liabilities	50
Note 29	Reserve accounts	52

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

1.

The Shire of Ravensthorpe is a local government entity and is not a public entity.

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

Estimated fair value of certain financial assets

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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs

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

2. REVENUE AND EXPENSES (Continued)

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

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

2. REVENUE AND EXPENSES (Continued)

Revenue Recognition

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

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,784,298	0	4,784,298
Operating grants, subsidies and contributions	4,165,748	0	0	0	4,165,748
Fees and charges	1,839,620	0	555,546	0	2,395,166
Interest earnings	0	0	0	55,138	55,138
Other revenue	816,642	0	0	71,118	887,760
Non-operating grants, subsidies and contributions	0	2,256,166	0	0	2,256,166
Total	6,822,010	2,256,166	5,339,844	126,256	14,544,276

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,585,295	0	4,585,295
Operating grants, subsidies and contributions	3,354,082	0	0	0	3,354,082
Fees and charges	1,568,092	0	526,087	0	2,094,179
Interest earnings	0	0	0	61,239	61,239
Other revenue	635,299	0	0	75,626	710,925
Non-operating grants, subsidies and contributions	0	2,427,893	0	0	2,427,893
Total	5,557,473	2,427,893	5,111,382	136,865	13,233,613

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

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
(a) Revenue (Continued)				
Interest earnings				
Interest on reserve funds		10,139	20,000	17,784
Rates instalment and penalty interest (refer Note 26(e))		43,384	35,000	31,782
Other interest earnings		1,615	4,000	11,673
		<u>55,138</u>	<u>59,000</u>	<u>61,239</u>
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report *		28,000	28,000	30,000
- Audit cost over-runs		43,974	0	0
- Other services		5,160	5,500	0
		<u>77,134</u>	<u>33,500</u>	<u>30,000</u>
* The Actual 2022 amount of \$71,974 relates to the audit of the 2020-21 Annual Financial Report, which was paid in the 2021-22 financial year. The indicative fee for the 2021-22 audit is \$40,000.				
Finance costs				
Borrowings	28(a)	55,057	57,821	58,365
Lease liabilities	28(d)	22,839	22,839	26,236
		<u>77,896</u>	<u>80,660</u>	<u>84,601</u>
Other expenditure				
Write-off of unrecoverable rate debt		0	0	287
Library and other recreational and cultural costs		109,972	109,800	102,002
Governance		181,568	210,903	190,851
Sundry expenses		104,880	16,000	119,193
		<u>396,420</u>	<u>336,703</u>	<u>412,333</u>

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

3. CASH AND CASH EQUIVALENTS

Note	2022	2021
	\$	\$
Cash at bank and on hand	4,991,336	4,774,669
Total cash and cash equivalents	4,991,336	4,774,669
Held as		
- Unrestricted cash and cash equivalents	2,278,917	934,895
- Restricted cash and cash equivalents	2,712,419	3,839,774
	4,991,336	4,774,669

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

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

Details of restrictions on financial assets can be found at Note 17.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Financial assets at amortised cost

Term deposits

Held as

- Unrestricted other financial assets at amortised cost
- Restricted other financial assets at amortised cost

	2022	2021
	\$	\$
	0	1,000,000
	0	1,000,000
	0	1,000,000
	0	1,000,000
	0	0
17(a)	0	1,000,000
	0	1,000,000

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 22.

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

5. TRADE AND OTHER RECEIVABLES

	Note	2022 \$	2021 \$
Current			
Rates receivable		333,370	297,611
Trade and other receivables		272,774	258,850
GST receivable		147,793	99,898
Receivables for employee related provisions	14	41,033	54,499
Payments in advance		954,641	844,124
Other receivables		0	54,850
		1,749,611	1,609,832
Non-current			
Pensioner's rates and ESL deferred		10,509	11,317
		10,509	11,317

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

Classification and subsequent measurement

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

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

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

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

6. INVENTORIES

Current	Note	2022	2021
		\$	\$
Fuel and materials		57,073	25,554
		57,073	25,554

The following movements in inventories occurred during the year:

Balance at beginning of year	25,554	2,358
Inventories expensed during the year	(410,361)	(192,593)
Additions to inventory	441,880	215,789
Balance at end of year	57,073	25,554

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

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

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Note	Land	Buildings - Non Specialised	Buildings - Specialised	Total buildings	Total land and buildings	Furniture and Equipment	Plant And Equipment	Total property, plant and equipment
		\$	\$	\$	\$		\$	\$	\$
Balance at 1 July 2020		2,189,991	2,404,698	22,871,514	25,276,212	27,466,203	396,695	4,651,905	32,514,803
Additions		0	0	1,070,296	1,070,296	1,070,296	32,060	1,066,442	2,168,798
Disposals	9(b)	0	0	0	0	0	0	(298,477)	(298,477)
Depreciation	9(a)	0	(36,212)	(616,453)	(652,665)	(652,665)	(102,585)	(659,719)	(1,414,969)
Balance at 30 June 2021		2,189,991	2,368,486	23,325,357	25,693,843	27,883,834	326,170	4,760,151	32,970,155
Comprises:									
Gross balance amount at 30 June 2021		2,189,991	2,505,048	25,776,970	28,282,018	30,472,009	560,371	7,260,290	38,292,670
Accumulated depreciation at 30 June 2021		0	(136,562)	(2,451,613)	(2,588,175)	(2,588,175)	(234,201)	(2,500,139)	(5,322,515)
Balance at 30 June 2021		2,189,991	2,368,486	23,325,357	25,693,843	27,883,834	326,170	4,760,151	32,970,155
Additions		0	109,491	3,858,847	3,968,338	3,968,338	52,016	1,022,302	5,042,656
Disposals	9(b)	0	0	0	0	0	0	(245,704)	(245,704)
Revaluation increments / (decrements) transferred to revaluation surplus	16	1,931,209	(359,692)	8,733,215	8,373,523	10,304,732	0	0	10,304,732
Depreciation	9(a)	0	(35,964)	(621,714)	(657,678)	(657,678)	(88,964)	(732,601)	(1,479,243)
Transfers		0	84,663	(127,278)	(42,615)	(42,615)	1,426	0	(41,189)
Balance at 30 June 2022		4,121,200	2,166,984	35,168,427	37,335,411	41,456,611	290,648	4,804,148	46,551,407
Comprises:									
Gross balance amount at 30 June 2022		4,121,200	15,899,252	35,298,908	51,198,160	55,319,360	613,813	7,902,468	63,835,641
Accumulated depreciation at 30 June 2022		0	(974,042)	(12,888,707)	(13,862,749)	(13,862,749)	(323,165)	(3,098,320)	(17,284,234)
Balance at 30 June 2022		4,121,200	14,925,210	22,410,201	37,335,411	41,456,611	290,648	4,804,148	46,551,407

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

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent or estimated observable market data for similar properties	Independent Registered Valuers	June 2022	Observable or estimated open market values / price per square metre
Buildings - non-specialised	2	Market approach using recent or estimated observable market data for similar properties	Independent Registered Valuers	June 2022	Observable or estimated open market values / price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2022	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs
<p>Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.</p> <p>During the period there were no changes in the valuation techniques used by the Shire to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.</p>					
(ii) Cost					
Furniture and equipment					
Plant and equipment					

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

8. INFRASTRUCTURE

(a) Movements in Balances

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

Note	Infrastructure - Roads	Infrastructure - Pathways	Infrastructure - Parks and Reserves	Infrastructure - Drainage	Regional Landfill Rehabilitation	Other Infrastructure	Infrastructure - Airport	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	95,111,443	1,112,168	3,389,480	17,387,066	0	4,537,568	1,760,027	123,297,752
Additions	1,312,070	0	431,020	16,037	324,189	48,068	(14,749)	2,116,635
Depreciation	(2,340,279)	(111,706)	(127,132)	(372,477)	(32,419)	(137,983)	(78,907)	(3,200,903)
Balance at 30 June 2021	94,083,234	1,000,462	3,693,368	17,030,626	291,770	4,447,653	1,666,371	122,213,484
Comprises:								
Gross balance at 30 June 2021	140,080,843	2,234,123	4,107,416	28,025,290	324,189	5,214,045	1,869,113	181,855,019
Accumulated depreciation at 30 June 2021	(45,997,609)	(1,233,661)	(414,048)	(10,994,664)	(32,419)	(766,392)	(202,742)	(59,641,535)
Balance at 30 June 2021	94,083,234	1,000,462	3,693,368	17,030,626	291,770	4,447,653	1,666,371	122,213,484
Additions	493,858	30,869	391,952	17,552	0	175,247	16,250	1,125,728
Depreciation	(2,373,083)	(111,706)	(129,741)	(372,691)	(10,806)	(137,984)	(78,971)	(3,214,982)
Transfers	0	0	41,189	0	0	0	0	41,189
Balance at 30 June 2022	92,204,009	919,625	3,996,768	16,675,487	280,964	4,484,916	1,603,650	120,165,419
Comprises:								
Gross balance at 30 June 2022	140,574,698	2,264,992	4,545,292	28,042,842	324,189	5,389,291	1,885,363	183,026,667
Accumulated depreciation at 30 June 2022	(48,370,689)	(1,345,367)	(548,524)	(11,367,355)	(43,225)	(904,375)	(281,713)	(62,861,248)
Balance at 30 June 2022	92,204,009	919,625	3,996,768	16,675,487	280,964	4,484,916	1,603,650	120,165,419

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

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	3	Cost approach using depreciated replacement cost (Gross Revaluation method)	Independent Registered Valuers	June 2019	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - Pathways	3	Cost approach using depreciated replacement cost (Gross Revaluation method)	Independent Registered Valuers	June 2019	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - Parks and Reserves	3	Cost approach using depreciated replacement cost	Management Valuation	June 2019	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost (Gross Revaluation method)	Independent Registered Valuers	June 2019	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs
Other infrastructure	3	Cost approach using depreciated replacement cost	Management Valuation	June 2019	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs
Infrastructure - Airports	3	Cost approach using depreciated replacement cost	Management Valuation	June 2019	Construction costs and current conditions (level 2), residual values and remaining useful life assessments (level 3) inputs

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

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

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

9. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - Non Specialised	7(a)	35,964	36,634	36,212
Buildings - Specialised	7(a)	621,714	675,363	616,453
Furniture and Equipment	7(a)	88,964	111,911	102,585
Plant And Equipment	7(a)	732,601	600,643	659,719
Infrastructure - Roads	8(a)	2,373,083	2,553,032	2,340,279
Infrastructure - Drainage	8(a)	372,691	406,339	372,477
Regional Landfill Rehabilitation	8(a)	10,806	0	32,419
Infrastructure - Pathways	8(a)	111,706	121,861	111,706
Infrastructure - Parks and Reserves	8(a)	129,741	138,689	127,132
Other Infrastructure	8(a)	137,984	150,528	137,983
Infrastructure - Airport	8(a)	78,971	86,080	78,907
Right-of-use assets - plant and equipment	10(a)	129,092	122,993	129,092
		4,823,317	5,004,073	4,744,964

Depreciation rates

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

Asset Class

Buildings - non-specialised

Buildings - specialised

Furniture and equipment

Plant and equipment

Infrastructure - Roads

formation

pavement

seal - bituminous seals

seal - asphalt surfaces

Gravel roads

formation

pavement

Sewerage piping

Water supply piping and drainage systems

Infrastructure - Pathways

20 years

Infrastructure - Drainage

75 to 100 years

Infrastructure - Parks and Reserves

20 to 50 years

Infrastructure - Other

20 to 50 years

Infrastructure - Airports

20 to 50 years

Right of use assets - plant and equipment

Lease remainder

Regional Landfill Rehabilitation

30 years

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

9. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant And Equipment	<u>245,704</u>	<u>301,091</u>	<u>57,579</u>	<u>(2,192)</u>	<u>245,000</u>	<u>275,549</u>	<u>57,092</u>	<u>(26,543)</u>	<u>298,477</u>	<u>237,743</u>	<u>5,378</u>	<u>(66,112)</u>
	245,704	301,091	57,579	(2,192)	245,000	275,549	57,092	(26,543)	298,477	237,743	5,378	(66,112)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Plant and Equipment				
Health				
Toyota Hilux (RA025)	28,922	39,091	10,169	0
Recreation and culture				
Toyota Hilux (RA279)	26,537	36,364	9,827	0
Transport				
Case Tractor and Attachments	32,032	42,000	9,968	0
Toyota Hilux (RA292)	24,010	21,818	0	(2,192)
Toyota Hilux (RA3421)	21,407	33,636	12,229	0
Toyota Hilux (RA3603)	23,696	25,455	1,759	0
Toyota Hilux (RA93)	24,868	28,182	3,314	0
Other property and services				
Toyota Prado (CEO)	<u>64,232</u>	<u>74,545</u>	<u>10,313</u>	<u>0</u>
	245,704	301,091	57,579	(2,192)

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

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

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

Revaluation

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

Revaluation (continued)

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

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Depreciation on revaluation

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

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

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

10. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2020		872,597	872,597
Additions		48,946	48,946
Depreciation		(129,092)	(129,092)
Balance at 30 June 2021		792,451	792,451
Depreciation	9(a)	(129,092)	(129,092)
Balance at 30 June 2022		663,359	663,359

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

		2022 Actual \$	2021 Actual \$
Depreciation on right-of-use assets	9(a)	(129,092)	(129,092)
Interest expense on lease liabilities	28(d)	(22,839)	(26,236)
Total amount recognised in the statement of comprehensive income		(151,931)	(155,328)
Total cash outflow from leases		(147,236)	(147,236)
(b) Lease Liabilities			
Current		124,855	124,397
Non-current	28(d)	576,240	701,095
		701,095	825,492

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Details of individual lease liabilities required by regulations are provided at Note 28(d).

Right-of-use assets - valuation measurement

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

Right-of-use assets - depreciation

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

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

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued salaries and wages
 GST payable
 Bonds and deposits held
 Accrued expenses
 Payroll creditors
 Accrued Interest on loans
 Contract retention

	2022	2021
	\$	\$
	386,635	643,768
	77,869	61,347
	28,180	44,293
	32,518	0
	127,282	123,704
	128,435	0
	114,054	115,517
	27,768	17,895
	269,765	0
	1,192,506	1,006,524

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

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

12. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

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

	2022	2021
	\$	\$
	903,010	701,771
	903,010	701,771
	701,771	0
	903,010	701,771
	(701,771)	0
	903,010	701,771

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

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

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

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

13. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		<u>143,522</u>	<u>696,112</u>	<u>839,634</u>	<u>426,653</u>	<u>839,634</u>	<u>1,266,287</u>
Total secured borrowings	28(a)	143,522	696,112	839,634	426,653	839,634	1,266,287

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Ravensthorpe.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 22.

Details of individual borrowings required by regulations are provided at Note 28(a).

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

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2022	2021
Current provisions	\$	\$
Employee benefit provisions		
Annual Leave	310,667	315,507
Long Service Leave	297,605	205,027
	608,272	520,534
Non-current provisions		
Long Service Leave	88,145	70,781
	88,145	70,781
	696,417	591,315

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

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

	Note	2022	2021
Amounts are expected to be settled on the following basis:		\$	\$
Less than 12 months after the reporting date		310,302	259,526
More than 12 months from reporting date		386,115	331,789
		696,417	591,315
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	41,033	54,499

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

15. OTHER PROVISIONS

	<u>Note</u>	<u>Make good provisions</u>	<u>Total</u>
		\$	\$
Opening balance at 1 July 2021			
Non-current provisions		<u>344,032</u>	344,032
		344,032	344,032
Additional provision		<u>20,642</u>	<u>20,642</u>
Balance at 30 June 2022		364,674	364,674
Comprises			
Non-current		<u>364,674</u>	<u>364,674</u>
		364,674	364,674

Make good provisions

A Waste Management Agreement exists between the Shire of Ravensthorpe and the Shire of Jerramungup for a Regional Landfill Facility on Reserve 7380.

Clause 8(2)c of the Agreement allows each party to agree on a percentage share of capital costs for the purpose of future rehabilitation costs. The current cost estimate of rehabilitation of \$551,122 over 30 years of cell life provides an annualised cost of \$18,371 to be shared by each of the local governments. On 4 June 2021 both parties agreed to cost share of 60% Shire of Ravensthorpe and 40% Shire of Jerramungup.

The cost share agreement is to be reviewed by both parties every three (3) years (next due in the 2023 / 2024 financial year).

SIGNIFICANT ACCOUNTING POLICIES

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.

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

16. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - Freehold Land and Buildings	14,350,694	10,664,424	(359,692)	10,304,732	24,655,426	14,350,694	14,350,694
Revaluation surplus - Plant And Equipment	377,471	0	0	0	377,471	377,471	377,471
Revaluation surplus - Infrastructure - Roads	79,779,389	0	0	0	79,779,389	79,779,389	79,779,389
Revaluation surplus - Infrastructure - Drainage	18,729,137	0	0	0	18,729,137	18,729,137	18,729,137
Revaluation surplus - Infrastructure - Pathways	901,302	0	0	0	901,302	901,302	901,302
Revaluation surplus - Infrastructure - Parks and Reserves	2,470,157	0	0	0	2,470,157	2,470,157	2,470,157
Revaluation surplus - Infrastructure - Airport	209,281	0	0	0	209,281	209,281	209,281
Revaluation surplus - Other Infrastructure	1,091,177	0	0	0	1,091,177	1,091,177	1,091,177
	117,908,608	19,397,639	(359,692)	19,037,947	128,213,340	117,908,608	117,908,608

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

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

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	4,991,336	1,044,944	4,774,669

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	2,712,419	1,324,708	3,839,774
- Financial assets at amortised cost	4	0	0	1,000,000
		<u>2,712,419</u>	<u>1,324,708</u>	<u>4,839,774</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Contract liabilities from contracts with customers	12	903,010	0	701,771
Bonds and deposits held	11	127,282	0	123,704
Restricted reserve accounts	29	1,682,127	1,324,708	4,014,299
Total restricted financial assets		<u>2,712,419</u>	<u>1,324,708</u>	<u>4,839,774</u>

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

Net result		524,605	4,664,644	(176,663)
Non-cash items:				
Depreciation/amortisation		4,823,317	5,004,073	4,744,964
(Profit)/loss on sale of asset		(55,387)	(30,549)	60,734
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(138,971)	65,000	580,878
(Increase)/decrease in inventories		(31,519)	85	(23,196)
Increase/(decrease) in trade and other payables		185,982	185,000	(95,563)
Increase/(decrease) in employee related provisions		105,102	0	72,496
Increase/(decrease) in other provisions		20,642	0	344,032
Increase/(decrease) in contract liabilities		201,239	(701,771)	356,387
Non-operating grants, subsidies and contributions		(2,256,166)	(8,979,138)	(2,771,925)
Net cash provided by/(used in) operating activities		<u>3,378,844</u>	<u>207,344</u>	<u>3,092,144</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit		500,000		500,000
Credit card limit		26,000		26,000
Credit card balance at balance date		(5,967)		(17,747)
Total amount of credit unused		<u>520,033</u>		<u>508,253</u>

Loan facilities

Loan facilities - current		143,522		426,653
Loan facilities - non-current		696,112		839,634
Total facilities in use at balance date		<u>839,634</u>		<u>1,266,287</u>

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

18. CONTINGENT LIABILITIES

Contaminated Sites

There are no contingent liabilities related to contaminated sites. A provision has been created for the restoration of the Ravensthorpe Regional Waste Facility. Refer note 15 Other Provisions.

19. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	2,017,203	1,572,142
- plant & equipment purchases	260,436	668,821
	2,277,639	2,240,963
Payable:		
- not later than one year	2,277,639	2,240,963

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

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cr Keith Dunlop, Shire President			
President's annual allowance	13,800	13,800	13,400
Meeting attendance fees	21,000	21,000	20,300
Annual allowance for ICT expenses	1,200	1,200	1,100
Travel and accommodation expenses	4,072	1,571	4,071
	40,072	37,571	38,871
Cr Sue Leighton, Deputy Shire President			
Deputy President's annual allowance	2,419	0	0
Meeting attendance fees	14,000	14,000	12,343
Annual allowance for ICT expenses	1,200	1,200	998
Travel and accommodation expenses	2,554	1,571	1,144
	20,173	16,771	14,485
Cr Julia Bell			
Meeting attendance fees	7,723	0	0
Annual allowance for ICT expenses	662	0	0
Travel and accommodation expenses	148	0	0
	8,533	0	0
Cr Rachel Livingston			
Meeting attendance fees	7,723	0	0
Annual allowance for ICT expenses	662	0	0
	8,385	0	0
Cr Tom Major			
Meeting attendance fees	14,000	14,000	13,600
Annual allowance for ICT expenses	1,200	1,200	1,100
Travel and accommodation expenses	187	1,571	390
	15,387	16,771	15,090
Cr Mark Mudie			
Meeting attendance fees	14,000	14,000	13,600
Annual allowance for ICT expenses	1,200	1,200	1,100
Travel and accommodation expenses	3,295	1,571	2,486
	18,495	16,771	17,186
Cr Graham Richardson			
Meeting attendance fees	14,000	14,000	13,600
Annual allowance for ICT expenses	1,200	1,200	1,100
Travel and accommodation expenses	1,980	1,574	1,489
	17,180	16,774	16,189
Cr Jules Belli (former Councillor and Deputy Shire President)			
Deputy President's annual allowance	1,012	3,450	3,350
Meeting attendance fees	4,109	14,000	13,600
Annual allowance for ICT expenses	352	1,200	1,100
Travel and accommodation expenses	438	1,571	809
	5,911	20,221	18,859
Cr Ian Goldfinch (former Councillor)			
Meeting attendance fees	3,119	14,000	13,600
Annual allowance for ICT expenses	267	1,200	1,100
Travel and accommodation expenses	0	1,571	0
	3,386	16,771	14,700
TOTAL	137,522	141,650	135,380

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

20. RELATED PARTY TRANSACTIONS (Continued)

(a) Elected Member Remuneration (Continued)

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	13,800	13,800	13,400
Deputy President's annual allowance	3,431	3,450	3,350
Meeting attendance fees	99,674	105,000	100,643
Annual allowance for ICT expenses	7,943	8,400	7,598
Travel and accommodation expenses	12,674	11,000	10,389
20(b)	137,522	141,650	135,380

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	502,945	586,444
Post-employment benefits	51,682	65,008
Employee - other long-term benefits	3,781	8,905
Employee - termination benefits	71,584	0
Council member costs	137,522	135,380
20(a)	767,514	795,737

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

(c) Transactions with related parties

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

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

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

Trade and other payables

Short term employee benefits - other related parties

Amounts payable to related parties:

2021
Actual
\$
123,209

1,412

2022 Actual
\$ 40,211
0

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

20. RELATED PARTY TRANSACTIONS (Continued)

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

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

21. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Ravensthorpe together with the City of Kalgoorlie-Boulder and with the Shires of Coolgardie, Dundas, Esperance, Laverton, Leonara, Menzies, Ngaanyatjarraku and Wiluna had a joint arrangement with regard to the provision of a Regional Record service up until 30 June 2022. The only asset under this joint arrangement was a building. With the winding up of the arrangement on 30 June, the building was revalued down to \$0 on 30 June 2022.

The Shire of Ravensthorpe's one-tenth share of this asset is included in Land and Buildings is as follows:

	2022 Actual	2021 Actual
	\$	\$
Buildings - non specialised	0	72,500
Less accumulated depreciation	0	(11,600)
	0	60,900

The Shire of Ravensthorpe together with the Shire of Jerramungup, have entered into a joint operation with regard to a regional waste management facility located on Reserve 7380, Moir Road Ravensthorpe.

The agreement between both Shires govern the operation of the waste facility, covering operating and capital costs, responsibilities of the two Shires, setting of fees and charges, record keeping etc. The Shire of Ravensthorpe is responsible for the day to day management of the facility. Key operating decisions in relations to the operating cost and future capital cost of the facility are to be agreed by both Shires.

The regional waste facility commenced its operation in February 2018. Building of the facility was fully funded and is recognised in the financials of the Shire of Ravensthorpe as outlined below:

	2022 Actual	2021 Actual
	\$	\$
Other Infrastructure	2,194,385	2,194,385
Less: accumulated depreciation	(390,546)	(317,474)
	1,803,839	1,876,911

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

21. JOINT ARRANGEMENTS (Continued)

The apportionment of annual facility operating costs between the Shires of Ravensthorpe and Jerramungup is determined by the percentage of total waste tonnage (measured in cubic metres) delivered to the Facility by each Shire in the preceding financial year.

The Shire of Ravensthorpe's share of annual operating cost is determined by its percentage of total waste tonnage (measured in cubic metres) delivered to the facility by both parties in the proceeding year. This is estimated to be 74.5% for Ravensthorpe and 25.5% for Jerramungup.

	2022 Actual	2021 Actual
Ravensthorpe		
Income	146,061	91,301
Expense	(245,990)	(247,473)
	(99,929)	(156,172)
Jerramungup		
Income	0	0
Expense	(84,199)	(84,705)
	(84,199)	(84,705)
Total		
Income	146,061	91,301
Expense	(330,189)	(332,178)
	(184,128)	(240,877)

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

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

22. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.0017%	4,991,336	0	4,991,336	0
2021					
Cash and cash equivalents	0.09%	4,774,669	0	3,214,339	1,560,330
Financial assets at amortised cost	0.55%	1,000,000	1,000,000	0	0

Sensitivity

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

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

	2022	2021
	\$	\$
	49,913	47,747

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 28(a).

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

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

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

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

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.14%	0.14%	0.14%	0.14%	0.14%	
Gross carrying amount	4,606	162,817	68,383	97,564	333,370	5
Loss allowance	6	228	96	137	467	
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	64,212	84,718	60,097	88,584	297,611	5
Loss allowance	0	0	0	0	0	

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

	Less than 30 days past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.28%	0.28%	0.28%	0.28%	0.28%	
Gross carrying amount	14,303	1,847	2,411	213,180	231,741	5
Loss allowance	40	5	7	597	649	
30 June 2021						
Trade and other receivables						
Expected credit loss	0.03%	0.49%	0.89%	1.55%		
Gross carrying amount	192,363	10,436	45,639	10,412	258,850	5
Loss allowance	58	51	406	161	676	

No expected credit losses were recognised as at 30 June 2022 and 30 June 2021 as the amounts are immaterial.

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

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	1,192,506	0	0	1,192,506	1,192,506
Borrowings	169,615	480,019	319,081	968,715	839,634
Contract Liabilities	903,010	0	0	903,010	903,010
Lease liabilities	130,577	522,310	112,296	765,183	701,095
	2,395,708	1,002,329	431,377	3,829,414	3,636,245
2021					
Trade and other payables	1,006,524	0	0	1,006,524	1,006,524
Borrowings	303,666	518,478	550,492	1,372,636	1,266,287
Contract Liabilities	701,771	0	0	701,771	701,771
Lease liabilities	130,577	522,309	242,873	895,759	825,492
	2,142,538	1,040,787	793,365	3,976,690	3,800,074

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

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would materially impact the financial report of the Shire for the year ended 30 June 2022 or which would require a separate disclosure.

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest earnings

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

k) Initial application of accounting standards

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

New accounting standards for application in future years

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

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

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

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

25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

Supervision of various local laws relating to fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Food quality and pest control, maintenance and contributions to health services and facilities.

EDUCATION AND WELFARE

To meet the needs of the community in these areas.

Operation and provision of retirement units and Aged Care services. Operation of the Cub House Long Day Care facility in Ravensthorpe.

HOUSING

Help ensure adequate housing for Council staff.

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Provide services required by the community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, control and maintenance of coastal reserves and other community / environmental services.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social and well being of the community.

Maintenance of halls, sporting complexes, resource centres, parks and gardens and TV / Radio rebroadcast.

TRANSPORT

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, parking facilities, traffic signs, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and water supply including stand pipes.

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overhead operating accounts.

Private works operations, plant repairs and operations costs. Also provide for Department of Transport licensing and services to the Future Fund. Costs associated with operation of the Bankwest ATM.

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

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	58,949	40,000	38,941
General purpose funding	4,840,738	4,805,128	4,624,865
Law, order, public safety	44,287	35,300	39,689
Health	15,508	9,291	5,200
Education and welfare	691,167	774,380	593,540
Housing	64,578	11,800	5,700
Community amenities	752,033	765,300	766,515
Recreation and culture	146,987	71,264	41,686
Transport	970,191	860,000	786,451
Economic services	318,379	287,000	281,627
Other property and services	277,124	5,750,949	272,802
	8,179,941	13,410,412	7,457,016
Grants, subsidies and contributions			
Governance	4,000	4,000	0
General purpose funding	2,733,328	1,036,229	2,008,641
Law, order, public safety	440,666	1,217,353	621,193
Education and welfare	139,880	303,000	90,276
Community amenities	64,358	284,000	10,601
Recreation and culture	2,038,998	7,029,502	1,869,411
Transport	689,741	933,225	973,447
Economic services	94,798	99,614	98,968
Other property and services	216,145	10,000	109,438
	6,421,914	10,916,923	5,781,975
Total Income	14,601,855	24,327,335	13,238,991
Expenses			
Governance	(877,350)	(887,656)	(936,216)
General purpose funding	(306,010)	(300,523)	(264,572)
Law, order, public safety	(1,006,550)	(1,141,282)	(1,065,400)
Health	(335,919)	(386,177)	(284,441)
Education and welfare	(1,088,323)	(1,244,462)	(1,067,497)
Housing	(265,902)	(206,101)	(223,538)
Community amenities	(1,416,864)	(1,586,199)	(1,451,979)
Recreation and culture	(1,942,925)	(2,058,964)	(1,872,522)
Transport	(5,431,464)	(5,384,635)	(5,036,366)
Economic services	(582,262)	(669,916)	(519,920)
Other property and services	(823,681)	(5,796,776)	(693,203)
Total expenses	(14,077,250)	(19,662,691)	(13,415,654)
Net result for the period	524,605	4,664,644	(176,663)

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

25. FUNCTION AND ACTIVITY (Continued)

	2022 Actual	2022 Budget	2021 Actual
(c) Fees and Charges (including Service Charges)	\$	\$	\$
General purpose funding	37,534	24,000	28,400
Law, order, public safety	44,287	35,300	39,641
Health	5,339	5,200	5,200
Education and welfare	257,981	754,380	252,480
Housing	18,864	11,800	5,700
Community amenities	562,980	600,000	604,666
Recreation and culture	122,149	59,900	62,493
Transport	968,065	825,000	778,269
Economic services	318,379	287,000	281,627
Other property and services	59,588	33,000	35,703
	2,395,166	2,635,580	2,094,179
(d) Total Assets	\$	\$	
Governance	20,000	100,291	
General purpose funding	5,069,329	1,621,149	
Law, order, public safety	1,039,089	2,295,826	
Health	159,675	381,446	
Education and welfare	1,784,786	2,494,976	
Housing	628,546	3,585,249	
Community amenities	1,148,348	6,919,310	
Recreation and culture	10,787,356	19,261,102	
Transport	152,417,360	120,053,314	
Economic services	201,309	1,062,392	
Other property and services	932,914	3,584,604	
Unallocated	2	2,037,803	
	174,188,714	163,397,462	

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

26. RATING INFORMATION

(a) General Rates

RATE TYPE	Rate in \$	Number of Properties	2021/22 Actual Rateable Value \$	2021/22 Actual Rate Revenue \$	2021/22 Actual Interim Rates \$	2021/22 Actual Back Rates \$	2021/22 Actual Total Revenue \$	2021/22 Budget Rate Revenue \$	2021/22 Budget Interim Rate \$	2021/22 Budget Back Rate \$	2021/22 Budget Total Revenue \$	2020/21 Actual Total Revenue \$
Gross Rental Valuations												
Residential	0.121852	785	10,992,116	1,339,233	131	0	1,339,364	1,339,233	5,000	1,000	1,345,233	1,298,986
Commercial	0.136830	33	1,434,092	196,227	0	0	196,227	196,227	0	0	196,227	181,906
Industrial	0.160607	35	512,772	82,355	0	0	82,355	82,355	0	0	82,355	79,187
Transient and Short Stay Accommodation	0.327462	2	852,800	279,260	0	0	279,260	279,260	0	0	279,260	268,519
Unimproved Valuations												
Mining	0.085928	73	295,976,000	210,305	2,704	11	213,020	206,504	0	0	206,504	200,662
Other	0.007008	326	2,447,481	2,074,200	35	911	2,075,146	2,070,943	0	0	2,070,943	1,988,081
Sub-Total		1,254	312,215,261	4,181,580	2,870	922	4,185,372	4,174,522	5,000	1,000	4,180,522	4,017,341
Minimum payment	Minimum \$											
Gross Rental Valuations												
Residential	905	373	1,061,206	337,565	0	0	337,565	337,565	0	0	337,565	325,380
Commercial	905	10	46,665	9,050	0	0	9,050	8,145	0	0	8,145	7,830
Industrial	905	12	45,268	10,860	0	0	10,860	10,860	0	0	10,860	10,440
Transient and Short Stay Accommodation	884	0	0	0	0	0	0	0	0	0	0	0
Unimproved Valuations												
Mining	333	61	119,193	20,864	0	0	20,864	20,313	0	0	20,313	17,600
Other	884	102	6,161,700	90,168	0	0	90,168	91,052	0	0	91,052	85,000
Sub-Total		558	7,434,032	468,507	0	0	468,507	467,935	0	0	467,935	446,250
		1,812	319,649,293	4,650,087	2,870	922	4,653,879	4,642,457	5,000	1,000	4,648,457	4,463,591
Discounts on general rates (Refer note 26(d))							0				0	(287)
Total amount raised from general rates							4,653,879				4,648,457	4,463,304
Rates (excluding general rates)												
Specified Area Rates	Rate in \$ or Minimum											
Ravensthorpe - GRV	0.02407	134	2,132,624	51,324	168	0	51,492	50,432	0	0	50,432	48,391
Ravensthorpe - Minimum	207	80	418,715	16,560	0	0	16,560	16,560	0	0	16,560	16,000
Munglinup - GRV	0.02749	7	58,968	1,621	0	0	1,621	1,621	0	0	1,621	1,566
Munglinup - Minimum	207	4	27,872	828	0	0	828	828	0	0	828	800
Sewerage - 1st Fixture - Minimum	155	5	0	775	472	0	1,247	828	0	0	828	1,000
Sewerage - Additional - Minimum	125	40	0	5,000	0	0	5,000	5,031	0	0	5,031	5,000
Ex-gratia Rates												
Ex-gratia Rates							53,671	53,671	0	0	53,671	49,234
Sub-Total		270	2,638,179	76,108	640	0	130,419	128,971	0	0	128,971	121,991
Discounts on specified area and ex gratia rates (Refer note 26(l))							0				0	0
Concessions on specified area and ex gratia rates (Refer note 26(d))							0				0	0
Total amount raised from rates (excluding general rates)							130,419				128,971	121,991
Total Rates							4,784,298				4,777,428	4,585,295

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

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

26. RATING INFORMATION (Continued)

(b) Specified Area Rate

<u>Specified Area Rate</u>	<u>Purpose of the rate</u>	<u>Area/properties Rate Imposed</u>	<u>2021/22 Actual Rate Applied to Costs</u> \$	<u>2021/22 Actual Rate Set Aside to Reserve</u> \$	<u>2021/22 Actual Reserve Applied to Costs</u> \$	<u>2021/22 Budget Rate Applied to Costs</u> \$	<u>2021/22 Budget Rate Set Aside to Reserve</u> \$	<u>2021/22 Budget Reserve Applied to Costs</u> \$
Ravensthorpe - GRV	The Effluent Specified Area Rate income services the maintenance and upgrade of the Ravensthorpe and Munglinup sewerage systems.	Ravensthorpe and	51,492	0	0	50,432	0	0
Ravensthorpe - Min			16,560	0	0	16,560	0	0
Munglinup - GRV		Munglinup	1,621	0	0	1,621	0	0
Munglinup - Min			828	0	0	828	0	0
Sewerage - 1st Fixture - Min			1,247	0	0	828	0	0
Sewerage - Additional			5,000	0	0	5,031	0	0
Sewerage - Additional - Min			0	0	0	0	0	0
	<u>76,748</u>	<u>0</u>	<u>0</u>	<u>75,300</u>	<u>0</u>	<u>0</u>		

(c) Service Charges

The Shire did not levy service charges during the current reporting period

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

The Shire did not apply any waivers, concessions, incentives or discounts for the current reporting period.

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

26. RATING INFORMATION (Continued)

(e) Interest Charges and Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	13/10/2021	0	0.00%	7.00%
Option Two				
First instalment	13/10/2021	0	0.00%	7.00%
Second instalment	13/12/2021	10	5.50%	7.00%
Third instalment	14/02/2022	10	5.50%	7.00%
Fourth instalment	15/04/2022	10	5.50%	7.00%
		2022 Actual \$	2022 Budget \$	2021 Actual \$
Charges on instalment plan		10,350	11,000	10,500
Interest on instalment plan		14,857	15,000	13,950
Interest on unpaid rates		28,527	20,000	17,832
		53,734	46,000	42,282

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

27. RATE SETTING STATEMENT INFORMATION

Note	2021/22 (30 June 2022 Carried Forward) \$	2021/22 Budget (30 June 2022 Carried Forward) \$	2021/22 (1 July 2021 Brought Forward) \$	2020/21 (30 June 2021 Carried Forward) \$	
(a) Non-cash amounts excluded from operating activities					
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .					
Adjustments to operating activities					
Less: Profit on asset disposals	9(b)	(57,579)	(57,092)	(5,378)	(5,378)
Movement in pensioner deferred rates (non-current)		808	0	0	0
Add: Loss on disposal of assets	9(b)	2,192	26,543	66,112	66,112
Add: Depreciation	9(a)	4,823,317	5,004,073	4,744,964	4,744,964
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates		0	0	614	614
Employee benefit provisions		17,366	0	(10,879)	(10,879)
Other provisions		20,642	0	344,032	344,032
Accruals Interest and Wages		0	0	83,375	83,375
Non-cash amounts excluded from operating activities		4,806,746	4,973,524	5,222,840	5,222,840
(b) Surplus/(deficit) after imposition of general rates					
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.					
Adjustments to net current assets					
Less: Reserve accounts	29	(1,682,127)	(1,324,708)	(4,014,299)	(4,014,299)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	13	143,522	0	426,653	426,653
- Current portion of lease liabilities	10(b)	124,855	124,397	124,397	124,397
- Employee benefit provisions		520,536	593,456	520,534	520,534
Total adjustments to net current assets		(893,214)	(606,855)	(2,942,715)	(2,942,715)
Net current assets used in the Rate Setting Statement					
Total current assets		6,798,020	2,530,755	7,410,055	7,410,055
Less: Total current liabilities		(2,972,165)	(1,923,900)	(2,779,879)	(2,779,879)
Less: Total adjustments to net current assets		(893,214)	(606,855)	(2,942,715)	(2,942,715)
Net current assets used in the Rate Setting Statement		2,932,641	0	1,687,461	1,687,461

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

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Particulars	Note	Actual						Budget				
		Principal at	New Loans	Principal	Principal at 30	New Loans	Principal	Principal at	New Loans	Principal	Principal at	
		1 July 2020	During 2020-21	Repayments During 2020-21	June 2021	During 2021-22	Repayments During 2021-22	30 June 2022	During 2021-22	Repayments During 2021-22	30 June 2022	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Housing												
Staff Housing		190,080	0	(35,888)	154,192	0	(36,923)	117,269				
Other Housing (Daw Street)		222,334	0	(17,015)	205,319	0	(17,593)	187,726				
Recreation and Culture												
Hopetoun Community		298,392	0	(14,091)	284,301	0	(14,602)	269,699	154,192	0	(36,922)	117,270
Transport									205,318	0	(17,592)	187,726
Town Streets		262,693	0	(30,559)	232,134	0	(232,134)	0	284,301	0	(14,602)	269,699
Town Streets		107,876	0	(52,612)	55,264	0	(55,264)	0				
Refinance		170,227	0	(32,140)	138,087	0	(33,065)	105,022	232,135	0	(232,135)	0
Refinance		232,967	0	(35,977)	196,990	0	(37,072)	159,918	55,265	0	(55,265)	0
Total Borrowings	13	1,484,569	0	(218,282)	1,266,287	0	(426,653)	839,634	138,087	0	(33,065)	105,022
									196,989	0	(37,072)	159,917
									1,266,287	0	(426,653)	839,634

All loan repayments were financed by general purpose revenue.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2022	30 June 2022	30 June 2021
						\$	\$	\$
Housing								
Staff Housing		Housing	145	WA Treasury	2.86%	(5,491)	(5,453)	(5,444)
Other Housing (Daw Street)		Housing	147	WA Treasury	3.36%	(8,346)	(8,312)	(7,974)
Recreation and Culture								
Hopetoun Community		Recreation and culture	146	WA Treasury	3.59%	(13,901)	(12,157)	(11,428)
Transport								
Town Streets		Transport	138D	WA Treasury	6.57%	(14,724)	(16,766)	(16,929)
Town Streets		Transport	144	WA Treasury	4.98%	(2,073)	(2,978)	(4,556)
Refinance		Transport	143B	WA Treasury	2.86%	(2,943)	(4,884)	(4,875)
Refinance		Transport	138E	WA Treasury	3.02%	(7,579)	(7,271)	(7,159)
Total Interest Repayments	2(b)					(55,057)	(57,821)	(58,365)

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

28. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

The Shire had no new borrowings for the financial year ended 30 June 2022.

(c) Unspent Borrowings

The Shire had no unspent borrowings for the financial year ended 30 June 2022.

(d) Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal at 1 July 2020	New Leases During 2020-21	Principal Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, Order and Public Safety												
Holden Colorado		32,851	0	(16,313)	16,538	0	(16,538)	0				
Community Amenities												
Bomag Compactor		619,439	0	(71,248)	548,191	0	(73,406)	474,785	16,538	0	(16,538)	0
Komatsu Wheel Loader		294,202	0	(33,439)	260,763	0	(34,453)	226,310	548,192	0	(73,407)	474,785
Total Lease Liabilities	10(b)	946,492	0	(121,000)	825,492	0	(124,397)	701,095	260,763	0	(34,453)	226,310
									825,493	0	(124,398)	701,095

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
						\$	\$	\$	
Law, Order and Public Safety									
Holden Colorado		Law, order, public safety	939384	SG Fleet	1.36%	(122)	(122)	(345)	3 years
Community Amenities									
Bomag Compactor		Community amenities	908707	SG Fleet	3.00%	(15,390)	(15,390)	(17,550)	10 years
Komatsu Wheel Loader		Community amenities	915953	SG Fleet	3.00%	(7,327)	(7,327)	(8,341)	10 years
Total Interest Repayments	2(b)					(22,839)	(22,839)	(26,236)	

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

29. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	42,906	109	0	43,015	42,854	214	0	43,068	42,686	220	0	42,906
Plant And Vehicle Reserve	1,038,065	2,621	(764,183)	276,503	1,036,963	5,172	(987,212)	54,923	900,487	954,645	(817,067)	1,038,065
Emergency Farm Water Reserve	12,264	30	0	12,294	12,249	61	0	12,310	12,201	63	0	12,264
Building Reserve	1,721,169	99,557	(1,515,000)	305,726	1,719,473	68,784	(1,515,000)	273,257	1,386,509	457,151	(122,491)	1,721,169
Road And Footpath Reserve	498,003	33,528	(232,135)	299,396	497,519	34,751	(267,135)	265,135	395,961	102,042	0	498,003
Swimming Pool Upgrade Reserve	45,141	114	0	45,255	45,086	225	0	45,311	44,909	232	0	45,141
Airport Reserve	381,953	9,165	(50,462)	340,656	381,488	1,903	(88,505)	294,886	379,993	1,960	0	381,953
Waste And Sewerage Reserve	274,798	44,484	0	319,282	274,449	21,369	0	295,818	285,161	1,472	(11,835)	274,798
State Barrier Fence Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Reserve	0	20,000	0	20,000	0	20,000	0	20,000	0	0	0	0
IT and Equipment Reserve	0	20,000	0	20,000	0	20,000	0	20,000	0	0	0	0
Floater Road Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	4,014,299	229,608	(2,561,780)	1,682,127	4,010,081	172,479	(2,857,852)	1,324,708	3,447,907	1,517,785	(951,393)	4,014,299

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	To fund long service leave and non-current annual leave requirements.
Plant And Vehicle Reserve	Ongoing	To assist in the purchasing of major plant and machinery.
Emergency Farm Water Reserve	Ongoing	For repair and / or construction of emergency farm water supplies.
Building Reserve	Ongoing	For construction, refurbishment, modification or renovation of all buildings.
Road And Footpath Reserve	Ongoing	For construction, rejuvenation, resealing or repair to the road and footpath network.
Swimming Pool Upgrade Reserve	Ongoing	For major repairs or renovations of the Ravensthorpe Swimming Pool.
Airport Reserve	Ongoing	For construction, reconstruction, repairs or modifications of activities including buildings, tarmac, airstrip and associated infrastructure at the Ravensthorpe Airport.
Waste And Sewerage Reserve	Ongoing	For repair and / or construction of waste and sewerage facilities.
State Barrier Fence Reserve	Ongoing	For extension of the State Barrier Fence from Ravensthorpe to Esperance.
Recreation Reserve	Ongoing	For construction, renewal, refurbishment and upgrade of all recreation facilities and reserves.
IT and Equipment Reserve	Ongoing	For the upgrade and renewal of hardware, communication and software technology systems and machinery.
Floater Road Reserve	Ongoing	To hold pre-paid funds for the sealed section of Floater Road.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Ravensthorpe

To the Councillors of the Shire of Ravensthorpe

Opinion

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

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

In my opinion, the financial report is:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

The Chief Executive Officer of the Shire is responsible for:

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
27 February 2023

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Current year findings			
1. Fair value of infrastructure assets – frequency of valuations	✓		
Prior year findings			
1. Shire holding bank accounts on behalf of other entities		✓	
2. Fraud and corruption control plan not implemented	✓		
3. Declarations of conflict of interest	✓		
4. Purchases not in accordance with purchasing policy – property expenditure	✓		
5. Information technology general controls – user access	✓		
6. Supplier master file changes are not reviewed.	✓		
7. Independent review of credit card expenditure		✓	
8. Property register – shire housing		✓	

Key To Ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

Current year findings

1. Fair value of infrastructure assets - frequency of valuations

Finding

The Shire has performed an assessment to determine whether its infrastructure assets represent fair value. This assessment has relied on the Shire's internal assessment by management of the current market conditions. This review indicated there were no significant movements or impacts on its infrastructure assets relevant to 30 June 2022.

Whilst acknowledging management's assessment we note that this conclusion appears somewhat inconsistent with the outcomes (revaluation increments) of independent valuations that were obtained for other assets (Land and Buildings).

Rating: Significant**Implication**

Without a robust assessment of fair value of Shire Infrastructure Assets there is a risk that the fair value of infrastructure assets may not have been assessed adequately and in compliance with *AASB 13 Fair Value Measurement*, as well as Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

Recommendation

The Shire consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure Assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of *AASB 13 Fair Value Movements*. This process is to ensure that the Shire's infrastructure assets are recorded at fair value in compliance with *AASB 13 Fair Value Measurement* and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors which may indicate that the fair value of relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the LG entity may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment

For direct action the Shire will perform a full revaluation of infrastructure assets in 2023/24. Given that this is an emerging issue triggered by the recent inflationary cycle, we will also consult with the local government industry to determine the best approach in developing an annual management practice to monitor and assess a materiality position when determining whether it is appropriate to perform earlier revaluations than the current maximum 5 year cycle.

Responsible person: Executive Manager Corporate and Community Services
Completion date: June 2024

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

Prior year findings

2. Shire holding bank accounts on behalf of other entities

Finding

We noted that as at 30 June 2022, the Shire still had a bank account with funds on behalf of the Fitzgerald Coast Tourism Association. We also noted that the Shire still held significant funds on behalf of the Ravensthorpe Hopetoun Future Fund.

Rating: Moderate

Implication

The Shire holding bank accounts on behalf of other entities is problematic and could cause issues with separation of assets.

Recommendation

The Shire should liaise with Fitzgerald Coast Tourism Association and Ravensthorpe Hopetown Future Fund to return the funds that are held on their behalf.

Management comment

As commented on earlier in this financial year, both of these issues are being actioned and will be completed by June 2023. New bank accounts for the Ravensthorpe Hopetoun Future Fund entity are being set up at the time of this writing.

Responsible person: Executive Manager Corporate and Community Services
Completion date: June 2023

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

3. Fraud and corruption control plan not implemented**Finding**

During our review of internal controls in 2021, we noted that there was clear management override of controls as evidenced by the serious misconduct by the former CEO of the Shire. We also noted instances where the former CEO might not have acted in the best interests of the Shire in the areas of credit card usage, recruitment and hiring of contractors.

To mediate any risk of management override of controls in the future, it was determined a Fraud and Corruption Control Plan should be developed by 31 December 2022. However, we noted this has not been completed as of February 2023.

Rating: Significant**Implication**

Management override of controls causes a breakdown and undermines the effectiveness of the controls, such as segregation of duties implemented within the Shire that are there to provide a safeguard against the misuse of resources. Management override of controls can contribute to fraud, misappropriation and or error.

Recommendation

We recommend the establishment and implementation of the Fraud and Corruption Control Plan as a matter of priority.

Management comment

As commented earlier in this financial year, we will be developing and implementing a Fraud and Corruption Control Plan. Our initial deadline of December 2022 proved to be a little optimistic given the timing of the previous audit in July 2022, late budget preparation and late annuals preparation, however this will be completed by June 2023.

Responsible person: Executive Manager Corporate and Community Services

Completion date: June 2023

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

4. Declarations of conflict of interest**Finding**

During the 2021 audit, we noted the Shire's Procurement Policy does state a commitment to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest. However, the policy is silent on how this is to be achieved.

Through discussion with management, we noted there was no signed declarations of conflict of interest by tender panel members prior to the evaluation of the tender.

Rating: Significant**Implication**

The risk of any actual, potential or perceived conflict of interest not being identified and addressed in a timely manner increases when conflicts of interest are not declared by the panel members and adequately managed by the Shire.

Recommendation

Management should review its Procurement Policy to include a process to ensure declarations of conflict-of-interest requirements in line with the Shire's expectations are performed. This process should ensure the identification and management of conflicts of interest by panel members prior to the evaluation of tenders taking place.

Shire staff should be reminded of, and the Shire should promote awareness of the requirements outlined within the Shire's Procurement Policy.

Management should also review active tenders to ensure that conflicts of interest have been identified where relevant and adequately managed.

Management comment

Following the immediate actions put in place in July 2022, the F2 Purchasing Policy is being reviewed by Council in February 2023.

Responsible person: Executive Manager Corporate and Community Services

Completion date: February 2023

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

5. Purchases not in accordance with purchasing policy – property expenditure**Finding**

During our review of credit card expenditure for the 2021 audit, in particular the credit card of the Director of Technical Services, we noted large transactions relating to the purchase of property for the Shire houses as well as for repairs and maintenance. We note this credit card has also been used by the Technical Services team. This is not in accordance with Section 1 (c) of the Shire's Credit Card agreement which states that credit cards should only be used where the procurement of goods is impractical or inefficient by a purchase order. Credit Card expenditure should only be incurred by the credit card holder.

Rating: Significant**Implication**

There is the heightened risk these purchases may not be legitimate expenses to the Shire.

Recommendation

We recommend that credit card holders are reminded of personal responsibilities for the usage of cards under the Shire's Credit Card Agreement and when it is appropriate to use a credit card.

Management comment

Our comment in July 2022 was that further training will be undertaken in the use of credit cards. This has produced a reduction in transactions and monetary volume which has been evidenced by the progress of our credit card expenditure in the monthly accounts payment reports to Council, however we are also aware that this is a constant area of monitoring of which the CEO maintains vigilance.

Responsible person: Executive Manager Corporate and Community Services
Completion date: December 2022

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

6. Information technology general controls – user access**Finding**

During our review of the transactions identified in the Corruption and Crime Commission (CCC) report for the 2021 audit, we noted that the former CEO had not been using his own username in Synergy but instead instructing other staff members to enter in purchase orders and invoices.

Rating: Significant**Implication**

Directing staff to enter invoices and purchase orders within the system constitutes management override of controls. Further, using a shared account makes it difficult to trace modifications made to a single user, making review of unauthorised changes difficult.

Recommendation

Staff should be reminded that they should not enter invoices or purchase orders directed by other staff members, and only enter in invoices and transactions that they are responsible for. The use of shared accounts should be ceased, with staff using their own accounts. Staff should also be reminded of escalation and reporting avenues for any concerns or inconsistencies noted, this should include whistle blower protocols available to staff.

Management comment

Following our comments in July 2022 we confirm that there may have been a slight misinterpretation of the CCC report as there are no shared accounts on Synergy, however there is the scope for staff to raise purchase orders under their own access that require an authorisation from a higher signing authority before the purchase order becomes valid. We recognise that this was a case of the former CEO directing others to create purchase orders for his own purposes that had been misrepresented.

Having said that, it is also recognised that staff should be vigilant of others asking them to produce documents for a purpose that may appear to be slightly irregular. This awareness could be included in the development of a Fraud and Corruption Control Plan June 2023

We also wish to make the point that Invoices are entered by a central Accounts Payable Officer which serves as a control mechanism to create a degree of separation between the purchasing officer and the entering of the invoice. This ensures that invoices are checked thoroughly by an additional officer for correct coding, purchasing authority and to ensure the correct processes are being followed. This aspect of internal control proved crucial in the detection of the corruption that occurred.

Responsible person: Executive Manager Corporate and Community Services
Completion date: June 2023

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

7. Supplier master file changes are not reviewed

Finding

During the 2021 audit, we noted that there was no evidence that additions and changes to the Supplier Master File are independently reviewed.

Rating: Significant

Implication

There is an increased risk that unauthorised changes made to the Supplier Master File may not be detected should the review of changes made to the Supplier Master File as part of the creditor's payment run not be performed.

Recommendation

To help ensure all changes made to the Supplier Master File are correct, the system audit trail report should be printed and reviewed by a senior staff member independent of processing creditors for payment. This review should consider all changes to the Supplier Master File including the addition of new suppliers. The independent reviewer should also sign and date their review of either the addition or audit trail as evidence of their review.

Management comment

As reported in July 2022, this procedure was implemented immediately.

Responsible person: Executive Manager Corporate and Community Services

Completion date: July 2022

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

8. Independent review of credit card expenditure**Finding**

During our review of credit card reconciliations for the 2021 audit, we noted that the former CEO's credit card expenditure was reviewed by the Director of Corporate Services. The Shire's Credit Card Policy does not specify independent review protocols to be followed in the review of credit card transactions. This includes the review of the CEO's credit card transactions.

Rating: Moderate**Implication**

There is an increased risk of transactions being incurred that are not either appropriately reviewed and or may not be in compliance with the Shire's Credit Card Policy. Furthermore, there is a risk of fraud and error passing undetected.

Recommendation

We recommend the Shire's Credit Card Policy be reviewed to detail independent review of credit card expenditure. This should also outline expectations around the review of the CEO's credit card transactions.

Management comment

As reported in July 2022, a control change was immediately introduced in the aftermath of the September 2021 CCC investigation whereby the CEO credit card statement is monitored and authorised by the Shire President.

The CEO reviews all other Credit Card usage monthly and all credit card transactions are reported to full council in the monthly accounts for payment report.

We will review Credit Card Policy in reference to the recommendation

Responsible person: Executive Manager Corporate and Community Services
Completion date: June 2023

SHIRE OF RAVENSTHORPE

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

9. Property register – shire housing**Finding**

During our review of purchases for the 2021 audit, we noted that there was no mechanism for tracking expenditure incurred on Shire Housing.

We also noted that a property listing for the Shire houses was not maintained limiting the Shire's ability to ensure that property purchases were valid and that property purchases, where valid have been appropriately managed.

Regulation 17B of the Local Government (Financial Management) Regulations 1996 requires the CEO to take all reasonable steps to prevent the theft or loss of;

- a non-consumable asset that is susceptible to theft or loss due to its portable nature and attractiveness for personal use or resale
- an asset valued below \$5,000 at acquisition that is excluded from the assets reported in the annual financial report, under regulation 17A(5).

The Shire records these assets in a separate register, which is a good control for keeping track of the location or custodian of these assets and assists management to prevent theft or loss.

Rating: Moderate**Implication**

Without appropriate oversight there is an increased risk that expenditure incurred on Shire Housing may not represent valid expenditure of the Shire. Further, incomplete and inaccurate records do not support effective monitoring and management of portable and attractive items, and there is the risk of theft or loss of property passing undetected.

Recommendation

We recommend that a property register is maintained for each Shire property. This register does not have to be included in the fixed asset register but should be used to ensure that property remains at the Shire houses with regular inspection in place.

Management comment

Following our comment in July 2022, the Shire will prepare a register of Shire owned contents at each residential house and these contents to be inspected at least annually.

Responsible person: Executive Manager Corporate and Community Services
Completion date: June 2023

11.1 **AUDIT COMMITTEE**

11.1.2 2022 COMPLIANCE AUDIT RETURN

File Reference:	GR AU1
Location:	Not Applicable
Applicant:	Not Applicable
Author:	Executive Manager Corporate Services
Authorising Officer	Chief Executive Officer
Date:	08 March 2023
Disclosure of Interest:	Nil
Attachments: <u>GREY</u>	2022 Compliance Audit Return
Previous Reference:	Nil

VOTING REQUIREMENT

1. Simple Majority

COMMITTEE RECOMMENDATION

That the Audit Committee RECOMMEND that Council:-

1. **ADOPT the Compliance Audit Return for the period 1 January 2022 to 31 December 2022; and**
2. **REQUEST the Chief Executive Officer to forward the Compliance Audit Return 2022 to the Department of Local Government, Sport and Cultural Industries once certified by the Shire President and Chief Executive Officer.**

Moved: _____

Seconded: _____

Carried: /



Ravensthorpe – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes	
2	s5.16	Were all delegations to committees in writing?	Yes	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	No	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	No	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	

7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	



17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Under review for 2023 year. EA

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	N/A	

Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	N/A	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	No	2022 Audit signed off 27 February 2023.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995	Yes	2021 Audit report was signed off 28 July 2022.



		required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?		
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	2021 Audit Report
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	Audit report 30 June 2021 was dated 28 July 2022 and received at OCM 16 August 2022.

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments



1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	

5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	

15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	

Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan?	N/A	



		If Yes, please provide the adoption date or the date of the most recent review in the Comments section?		
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	N/A	
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	N/A	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	No	
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	No	No but the shire underwent the most intensive forensic audit October 2021 to July 2022 after a CCC investigation in Sept 2021.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	G10



5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	N/A	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	No	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	No	Received an extension to 31 October 2022
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

12. REPORTS OF OFFICERS

12.1 EXECUTIVE SERVICES

12.1.1 SHIRE OF RAVENSTHORPE MEETING PROCEDURES LOCAL LAW 2022 AND DOGS AMENDMENT LOCAL LAW 2022

File Reference:	LE.LL.13
Location:	Shire Ravensthorpe
Applicant:	N/A
Author:	Chief Executive Officer
Authorising Officer	Chief Executive Officer
Date:	13 March 2023
Disclosure of Interest:	Nil
Attachments: <u>YELLOW</u>	Attachment 1: Flow Chart of Local Law Making Process Attachment 2: Proposed Meeting Procedures Local Law 2022 Attachment 3: Proposed Dogs Amendment Local Law 2022
Previous References:	Item 10.1 Ordinary Council Meeting 15 February 2022

VOTING REQUIREMENT

1. Absolute Majority

OFFICER RECOMMENDATION

That Council BY AN ABSOLUTE MAJORITY:

1. **RESOLVE** to make the *Dogs Amendment Local Law 2022* and the *Meeting Procedures Local law 2022* as per the attached drafts.
2. **AUTHORISE** the Shire President and CEO to sign and affix the Common Seal to the Local Laws.
3. **AUTHORISE** the CEO to:
 - a) **PUBLISH** the Local Laws in the Government Gazette and provide copies of the local law to the Minister for Local Government; and
 - b) **FORWARD** copies of the Gazetted Local Laws, explanatory memoranda and associated documentation to the Parliamentary Joint Standing Committee on Delegated Legislation for review.

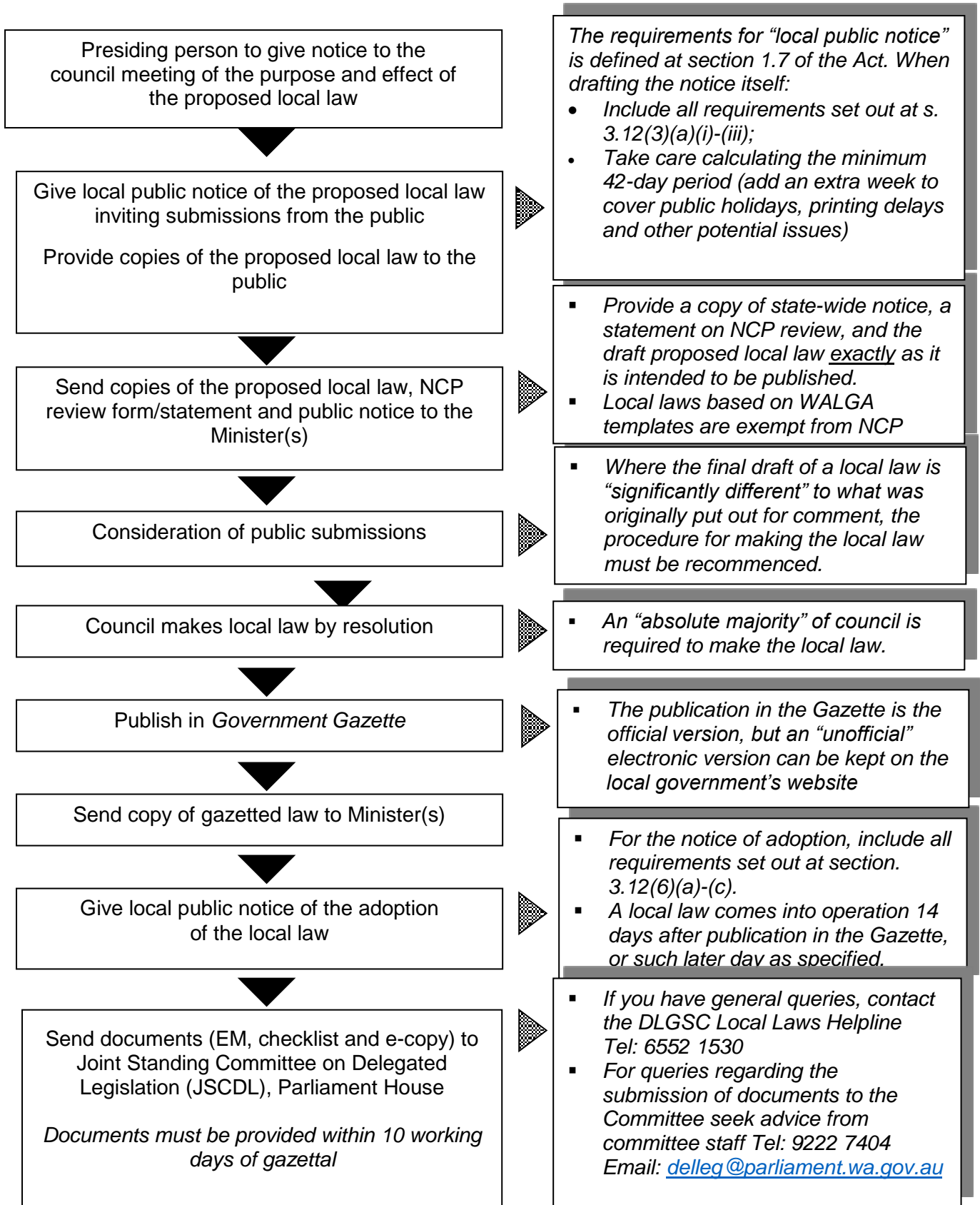
Moved: _____

Seconded: _____

Carried by AN ABSOLUTE MAJORITY: _/_/_

FLOW CHART OF LOCAL LAW-MAKING PROCESS

Local Government Act 1995 – Section 3.12 & National Competition Policy (NCP) Review requirements



WESTERN AUSTRALIA

Local Government Act 1995

**Shire of Ravensthorpe
Meeting Procedures Local Law 2022**

Table of Contents

Part 1 - Preliminary.....	5
1.1 Citation	5
1.2 Commencement	5
1.3 Application and intent	5
1.4 Interpretation	5
1.5 Repeal	6
Part 2 – Establishment and membership of committees	6
2.1 Establishment of committees	6
2.2 Types of committees.....	7
2.3 Delegation of some powers and duties to certain committees.....	7
2.4 Limits on delegation of powers and duties to certain committees.....	7
2.5 Appointment of committee members	7
2.6 Tenure of committee membership	7
2.7 Resignation of committee members.....	7
2.8 Register of delegations to committees	7
2.9 Committees to report	7
Part 3 - Calling and convening meetings	7
3.1 Ordinary and special council meetings.....	7
3.2 Calling council meetings	8
3.3 Convening council meetings	8
3.4 Calling committee meetings.....	8
3.5 Public notice of meetings	8
Part 4 – Presiding member and quorum	8
<i>Division 1: Who presides</i>	<i>8</i>
4.1 Who presides.....	8
4.2 When the deputy president can act.....	8
4.3 Who acts if no president	8
4.4 Election of presiding member of a committee	8
4.5 Election of deputy presiding member of a committee.....	9
4.6 Functions of deputy presiding member	9
4.7 Who acts if no presiding member.....	9
<i>Division 2 – Quorum</i>	<i>9</i>
4.8 Quorum for meetings	9
4.9 Reduction of quorum for council meetings	9
4.10 Reduction of quorum for committee meetings.....	9
4.11 Procedure where no quorum to begin a meeting	9
4.12 Procedure where quorum not present during a meeting	9
4.13 Names to be recorded	9
Part 5 - Business of a meeting	10
5.1 Business to be specified	10
5.2 Order of business	10
5.3 Motions of which previous notice has been given	11
5.4 New business of an urgent nature	11
5.5 Adoption by exception resolution	12

Part 6 - Public participation	12
6.1 Meetings generally open to the public.....	12
6.2 Meetings not open to the public.....	12
6.3 Question time for the public.....	13
6.4 Question time for the public at certain meetings.....	13
6.5 Minimum question time for the public.....	13
6.6 Procedures for question time for the public.....	13
6.7 Other procedures for question time for the public.....	13
6.8 Distinguished visitors.....	14
6.9 Deputations.....	14
6.10 Petitions.....	15
6.11 Presentations.....	15
6.12 Participation at committee meetings.....	15
6.13 Council may meet to hear public submissions.....	16
6.14 Public inspection of agenda materials.....	16
6.15 Confidentiality of information withheld.....	17
6.16 Recording of proceedings.....	17
6.17 Prevention of disturbance.....	17
Part 7 – Conduct of members	18
7.1 Members to be in their proper places.....	18
7.2 Respect to the presiding member.....	18
7.3 Titles to be used.....	18
7.4 Advice of entry or departure.....	18
7.5 Members to indicate their intention to speak.....	18
7.6 Priority of speaking.....	18
7.7 Presiding member may take part in debates.....	18
7.8 Relevance.....	18
7.9 Speaking twice.....	19
7.10 Duration of speeches.....	19
7.11 No speaking after conclusion of debate.....	19
7.12 No interruption.....	19
7.13 Personal explanations.....	20
7.14 No reopening of discussion.....	20
7.15 Adverse reflection.....	20
7.16 Withdrawal of offensive language.....	20
Part 8 - Preserving order	21
8.1 Presiding member to preserve order.....	21
8.2 Point of order.....	21
8.3 Procedures on a point of order.....	21
8.4 Calling attention to breach.....	21
8.5 Ruling by the presiding member.....	22
8.6 Continued breach of order.....	22
8.7 Right of presiding member to adjourn.....	22
Part 9 - Debate of substantive motions	22
9.1 Motions to be stated.....	22
9.2 Motions to be supported.....	23
9.3 Unopposed business.....	23
9.4 Only one substantive motion at a time.....	23
9.5 Order of call in debate.....	23
9.6 Member may require motion to be read.....	24
9.7 Consent of seconder required for alteration.....	24
9.8 Order of amendments.....	24
9.9 Form of an amendment.....	24
9.10 Amendment must not negate original motion.....	24

9.11	Relevance of amendments	24
9.12	Mover of motion may speak on amendment	24
9.13	Effect of an amendment.....	24
9.14	Withdrawal of motion or amendment	24
9.15	Right of reply	24
Part 10	- Procedural motions	25
10.1	Permissible procedural motions	25
10.2	No debate	25
10.3	Who may move.....	26
10.4	Procedural motions - right of reply on substantive motion	26
10.5	Debate to be adjourned	26
10.6	Meeting now adjourn	26
10.7	Motion to be put.....	26
10.8	Member to be no longer heard.....	27
10.9	Ruling of the presiding member to be disagreed with.....	27
Part 11	- Disclosure of interests	27
11.1	Disclosure of interests	27
Part 12	- Voting.....	27
12.1	Motion - when put	27
12.2	Voting	27
12.3	Majorities required for decisions	27
12.4	Method of taking vote	27
Part 13	- Minutes of meetings.....	28
13.1	Keeping of minutes	28
13.2	Content of minutes.....	28
13.3	Public inspection of unconfirmed minutes	28
13.4	Confirmation of minutes	28
Part 14	- Adjournment of meeting.....	29
14.1	Meeting may be adjourned	29
14.2	Effect of adjournment.....	29
Part 15	- Revoking or changing decisions	29
15.1	Requirements to revoke or change decisions	29
15.2	Limitations on powers to revoke or change decisions	29
15.3	Implementing a decision	29
Part 16	- Suspension of Local Laws	30
16.1	Suspension of local laws	30
16.2	Where local laws do not apply	31
Part 17	- Meetings of electors	31
17.1	Electors' general meetings.....	31
17.2	Matters for discussion at electors' general meetings	31
17.3	Electors' special meetings	31
17.4	Requests for electors' special meetings.....	31
17.5	Convening electors' meetings.....	31
17.6	Who presides at electors' meetings	31
17.7	Procedure for electors' meetings	31
17.8	Participation of non-electors	31
17.9	Voting at electors' meetings	32
17.10	Minutes of electors' meetings.....	32
17.11	Decisions made at electors' meetings.....	32

Part 18 - Enforcement	32
18.1 Penalty for breach	32
18.2 Who can prosecute.....	32

WESTERN AUSTRALIA
LOCAL GOVERNMENT ACT 1995

**Shire of Ravensthorpe
Meeting Procedures Local Law 2022**

Under the powers conferred by the *Local Government Act 1995* and under all other relevant powers, the Council of the Shire of Ravensthorpe resolved on **[INSERT DATE]** to make the following local law.

Part 1 - Preliminary

1.1 Citation

This local law may be cited as the Shire of Ravensthorpe Meeting Procedures Local Law 2022.

1.2 Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

1.3 Application and intent

- (1) This local law provide rules and guidelines which apply to the conduct of meetings of the council and its committees and to meetings of electors.
- (2) All meetings are to be conducted in accordance with the Act, the Regulations and this local law.
- (3) This local law is intended to result in -
 - (a) better decision-making by the council and committees;
 - (b) the orderly conduct of meetings dealing with council business;
 - (c) better understanding of the process of conducting meetings; and
 - (d) the more efficient and effective use of time at meetings.

1.4 Interpretation

- (1) In this local law unless the context otherwise requires -

absolute majority has the meaning given to it in the Act;

Act means the *Local Government Act 1995*;

CEO means the chief executive officer of the local government;

committee means a committee of the council established under section 5.8 of the Act;

committee meeting means a meeting of a committee;

council means the council of the Shire of Ravensthorpe;

district means the district of the local government;

local government means the Shire of Ravensthorpe;

president means the president of the local government or other presiding member at a council meeting under section 5.6 of the Act;

meeting means a meeting of the council or a committee, as the context requires;

member has the meaning given to it in the Act;

presiding member means -

- (a) in respect of the council, the person presiding under section 5.6 of the Act; and
- (b) in respect of a committee, the person presiding under sections 5.12, 5.13, and 5.14 of the Act;

Regulations means the *Local Government (Administration) Regulations 1996*;

simple majority means more than 50% of the members present and voting; and,

substantive motion means an original motion or an original motion as amended, but does not include an amendment or a procedural motion.

- (2) Unless otherwise defined in this local law, the terms and expressions used in this local law is to have the meaning given to them in the Act and Regulations.

1.5 Repeal

This local law repeals the Standing Orders Local Law 2003 as published in the Government Gazette on 11 May 2004 and as amended in the Government Gazette on 8 February 2011.

Part 2 – Establishment and membership of committees

2.1 Establishment of committees

- (1) The establishment of committees is dealt with in the Act.
- (2) A council resolution to establish a committee under section 5.8 of the Act is to include -
 - (a) the terms of reference of the committee;
 - (b) the number of council members, officers and other persons to be appointed to the committee;
 - (c) the names or titles of the council members and officers to be appointed to the committee;

- (d) the names of other persons to be appointed to the committee or an explanation of the procedure to be followed to determine the appointments; and
- (e) details of the delegation of any powers or duties to the committee under section 5.16 of the Act.

(3) This local law is to apply to the conduct of committee meetings.

2.2 Types of committees

The types of committees are dealt with in the Act.

2.3 Delegation of some powers and duties to certain committees

The delegation of some powers and duties to certain committees is dealt with in the Act.

2.4 Limits on delegation of powers and duties to certain committees

The limits on the delegation of powers and duties to certain committees are dealt with in the Act.

2.5 Appointment of committee members

The appointment of committee members is dealt with in the Act.

2.6 Tenure of committee membership

Tenure of committee membership is dealt with in the Act.

2.7 Resignation of committee members

The resignation of committee members is dealt with in the Regulations.

2.8 Register of delegations to committees

The register of delegations to committees is dealt with in the Act.

2.9 Committees to report

A committee -

- (a) is answerable to the council; and
- (b) is to report on its activities when, and to the extent, required by the council.

Part 3 - Calling and convening meetings

3.1 Ordinary and special council meetings

(1) Ordinary and special council meetings are dealt with in the Act.

- (2) An ordinary meeting of the council, held on a monthly basis or otherwise as determined by the council, is for the purpose of considering and dealing with the ordinary business of the council.
- (3) A special meeting of the council is held for the purpose of considering and dealing with council business that is urgent, complex in nature, for a particular purpose or confidential.

3.2 Calling council meetings

The calling of council meetings is dealt with in the Act.

3.3 Convening council meetings

- (1) The convening of a council meeting is dealt with in the Act.
- (2) Subject to subclause (3), the CEO is to give at least 72 hours' notice, for the purposes of section 5.5, in convening a special meeting of the council.
- (3) Where, in the opinion of the president or at least one-third of the Members, there is a need to meet urgently, the CEO may give a lesser period of notice of a special council meeting.

3.4 Calling committee meetings

The CEO is to call a meeting of any committee when requested by the president, the presiding member of a committee or any two members of that committee.

3.5 Public notice of meetings

Public notice of meetings is dealt with in the Regulations.

Part 4 – Presiding member and quorum

Division 1: Who presides

4.1 Who presides

Who presides at a council meeting is dealt with in the Act.

4.2 When the deputy president can act

When the deputy president can act is dealt with in the Act.

4.3 Who acts if no president

Who acts if there is no president is dealt with in the Act.

4.4 Election of presiding member of a committee

The election of a presiding member of a committee and their deputies is dealt with in the Act.

4.5 Election of deputy presiding member of a committee

The election of deputy presiding member of a committee is dealt with in the Act.

4.6 Functions of deputy presiding member

The functions of deputy presiding member are dealt with in the Act.

4.7 Who acts if no presiding member

Who acts if no presiding member is dealt with in the Act.

Division 2 – Quorum

4.8 Quorum for meetings

The quorum for meetings is dealt with in the Act.

4.9 Reduction of quorum for council meetings

The power of the Minister to reduce the number for a quorum and certain majorities is dealt with in the Act.

4.10 Reduction of quorum for committee meetings

The reduction of a quorum for committee meetings is dealt with in the Act.

4.11 Procedure where no quorum to begin a meeting

The procedure where there is no quorum to begin a meeting is dealt with in the Regulations.

4.12 Procedure where quorum not present during a meeting

If at any time during a meeting a quorum is not present, the presiding member is-

- (a) immediately to suspend the proceedings of the meeting for a period of up to 15 minutes; and
- (b) if a quorum is not present at the expiry of that period, the presiding member is to adjourn the meeting to some future time or date.

4.13 Names to be recorded

At any meeting -

- (a) at which there is not a quorum present; or
- (b) which is adjourned for want of a quorum,

the names of the members then present are to be recorded in the minutes.

Part 5 - Business of a meeting

5.1 Business to be specified

- (1) No business is to be transacted at any ordinary meeting of the council other than that specified in the agenda, without the approval of the presiding member or the council.
- (2) No business is to be transacted at a special meeting of the council other than that given in the notice as the purpose of the meeting.
- (3) Subject to subclause (4), no business is to be transacted at an adjourned meeting of the council other than that -
 - (a) specified in the notice of the meeting which had been adjourned; and
 - (b) which remains unresolved.
- (4) Where a meeting is adjourned to the next ordinary meeting of the council then, unless the council resolves otherwise, the business unresolved at the adjourned meeting is to be dealt with before considering officer reports (Clause 5.2(1), Item 10) at that ordinary meeting.

5.2 Order of business

- (1) Unless otherwise decided by the council the order of business at any ordinary meeting of the council is to be as follows -
 1. Declaration of opening/announcement of visitors
 2. Announcements from the presiding member
 3. Attendance
 - 3.1 Apologies
 - 3.2 Approved leave of absence
 4. Declaration of interest
 5. Public question time
 - 5.1 Response to previous public questions taken on notice
 - 5.2 Public question time
 6. Applications for leave of absence
 7. Confirmation of minutes
 8. Presentations
 - 8.1 Petitions
 - 8.2 Presentations
 - 8.3 Deputations
 - 8.4 Delegates' reports
 9. Method of dealing with agenda business
 10. Officer reports
 11. Motions of which previous notice has been given
 12. Motions from members without notice
 13. New business of an urgent nature introduced by decision of the meeting
 14. Meeting closed to public
 - 14.1 Matters for which the meeting may be closed
 - 14.2 Public reading of resolutions that may be made public
 15. Closure

- (2) Unless otherwise decided by the council, the order of business at any special meeting of the council is to be the order in which that business stands in the agenda of the meeting.
- (3) In determining the order of business for any meeting of the council, the provisions of the Act and Regulations relating to the time at which public question time is to be held are to be observed.

5.3 Motions of which previous notice has been given

- (1) Unless the Act, Regulations or this local laws otherwise provides, a member may raise at a meeting such business as he or she considers appropriate, in the form of a motion, of which notice has been given in writing to the CEO and which has been included on the agenda.
- (2) A notice of motion under subclause (1) is to be given at least 7 clear working days before the meeting at which the motion is moved.
- (3) A notice of motion is to relate to the good governance of the district.
- (4) The CEO -
 - (a) may, with the concurrence of the president, exclude from the notice paper any notice of motion deemed to be, or likely to involve, a breach of any of this local law or any other written law;
 - (b) will inform members on each occasion that a notice has been excluded and the reasons for that exclusion;
 - (c) may, after consultation with the member where this is practicable, make such amendments to the form but not the substance as will bring the notice of motion into due form; and
 - (d) may provide to the council relevant and material facts and circumstances pertaining to the notice of motion on such matters as policy, budget and law.
- (5) A motion of which notice has been given is to lapse unless -
 - (a) the member who gave notice of it, or some other member authorised by the originating Member in writing, moves the motion when called on; or
 - (b) the council on a motion agrees to defer consideration of the motion to a later stage or date.
- (6) If a notice of motion is given and lapses under subclause (5), notice of a motion in the same terms or to the same effect is not to be given again for at least 3 months from the date of such lapse.

5.4 New business of an urgent nature

- (1) In cases of extreme urgency or other special circumstances, matters may, on a motion by the presiding member that is carried by the meeting, be raised without notice and decided by the meeting.
- (2) In subclause (1), 'cases of extreme urgency or other special circumstances' means matters that have arisen after the preparation of the agenda that are considered by the presiding member to be of such importance and urgency that

they are unable to be dealt with administratively by the local government and must be considered and dealt with by the council before the next meeting.

5.5 Adoption by exception resolution

- (1) In this clause 'adoption by exception resolution' means a resolution of the council that has the effect of adopting, for a number of specifically identified reports, the officer recommendation as the council resolution.
- (2) Subject to subclause (3), the local government may pass an adoption by exception resolution.
- (3) An adoption by exception resolution may not be used for a matter -
 - (a) that requires an absolute majority;
 - (b) in which an interest has been disclosed;
 - (c) that has been the subject of a petition or deputation;
 - (d) that is a matter on which a member wishes to make a statement; or
 - (e) that is a matter on which a member wishes to move a motion that is different to the recommendation.

Part 6 - Public participation

6.1 Meetings generally open to the public

Meetings being generally open to the public is dealt with in the Act.

6.2 Meetings not open to the public

- (1) The CEO may, at any time, recommend that a meeting or part of a meeting be closed to members of the public.
- (2) The council or a committee, in one or more of the circumstances dealt with in the Act, may at any time, by resolution, decide to close a meeting or part of a meeting.
- (3) If a resolution under subclause (2) is carried -
 - (a) the presiding member is to direct everyone to leave the meeting except -
 - (i) the members;
 - (ii) the CEO; and
 - (iii) any officer specified by the presiding member; and
 - (b) the meeting is to be closed to the public until, at the conclusion of the matter justifying the closure of the meeting to the public, the council or the committee, by resolution, decides otherwise.
- (4) A person who fails to comply with a direction under subclause (3)(a) may, by order of the presiding member, be removed from the meeting.

- (5) While the resolution under subclause (2) remains in force, the operation of clause 7.9 is to be suspended until the council or the committee, by resolution, decides otherwise.
- (6) A resolution under this clause may be made without notice.
- (7) Once the meeting is reopened to members of the public, the presiding member is to ensure that any resolution of the council made while the meeting was closed is to be read out including a vote of a member to be included in the minutes.

6.3 Question time for the public

Question time for the public is dealt with in the Act.

6.4 Question time for the public at certain meetings

Question time for the public at certain meetings is dealt with in the Regulations.

6.5 Minimum question time for the public

Minimum question time for the public is dealt with in the Regulations.

6.6 Procedures for question time for the public

Procedures for question time for the public are dealt with in the Regulations.

6.7 Other procedures for question time for the public

- (1) A member of the public who raises a question during question time, is to state his or her name and address.
- (2) A question may be taken on notice by the council for later response.
- (3) When a question is taken on notice the CEO is to ensure that -
 - (a) a response is given to the member of the public in writing; and
 - (b) a summary of the response is included in the agenda of the next meeting of the council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to -
 - (a) declare that he or she has an interest in the matter; and
 - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the presiding member may elect for the questions to be responded to as normal business correspondence.
- (7) The presiding member may decide that a public question shall not be responded to where -

- (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
 - (b) the member of the public uses public question time to make a statement, provided that the presiding member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
 - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the presiding member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (8) A member of the public shall have two minutes to submit a question.
- (9) The council, by resolution, may agree to extend public question time.
- (10) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

6.8 Distinguished visitors

If a distinguished visitor is present at a meeting of the council, the presiding member may acknowledge the presence of the distinguished visitor at an appropriate time during the meeting, and the presence of that visitor shall be recorded in the minutes.

6.9 Deputations

- (1) Any person or group wishing to be received as a deputation by the council is to either -
- (a) apply, before the meeting, to the CEO for approval; or
 - (b) with the approval of the presiding member, at the meeting, address the council.
- (2) The CEO may either-
- (a) approve the request and invite the deputation to attend a meeting of the council; or
 - (b) refer the request to the council to decide by simple majority whether or not to receive the deputation.
- (3) Unless the council resolves otherwise, a deputation invited to attend a council meeting -
- (a) is not to exceed 5 persons, only 2 of whom may address the council, although others may respond to specific questions from members;
 - (b) is not to address the council for a period exceeding 10 minutes without the agreement of the council; and,
 - (c) additional members of the deputation may be allowed to speak with the leave of the presiding member.
- (4) Any matter which is the subject of a deputation to the council is not to be decided by the council until the deputation has completed its presentation.

6.10 Petitions

- (1) A petition is to -
 - (a) be addressed to the president;
 - (b) be made by electors of the district;
 - (c) state the request on each page of the petition;
 - (d) contain the name, address and signature of each elector making the request, and the date each elector signed;
 - (e) contain a summary of the reasons for the request; and
 - (f) state the name of the person to whom, and an address at which, notice to the petitioners can be given.
- (2) Upon receiving a petition, the local government is to submit the petition to the CEO to be included in his or her deliberations and report on the matter that is the subject of the petition.
- (3) At any meeting, the council is not to vote on any matter that is the subject of a petition presented to that meeting, unless:
 - (a) the matter is the subject of a report included in the agenda; and
 - (b) the council has considered the issues raised in the petition.

6.11 Presentations

- (1) In this clause, a “presentation” means the acceptance of a gift or an award by the Council on behalf of the local government or the community.
- (2) A presentation may be made to the council at a meeting only with the prior approval of the CEO.

6.12 Participation at committee meetings

- (1) In this clause a reference to a person is to a person who -
 - (a) is entitled to attend a committee meeting;
 - (b) attends a committee meeting; and
 - (c) is not a member of that committee.
- (2) Without the consent of the presiding member, no person is to address a committee meeting.
- (3) The presiding member of a committee may allow a person to make an oral submission to the committee for up to 3 minutes.
- (4) A person addressing the committee with the consent of the presiding member is to cease that address immediately after being directed to do so by the presiding member.

- (5) A person who fails to comply with a direction of the presiding member under subclause (4) may, by order of the presiding member, be removed from the committee room.
- (6) The council may make a policy dealing with the circumstances in which a person may be given consent to address a committee meeting.

6.13 Council may meet to hear public submissions

- (1) Where an item on the agenda at a council meeting is contentious and is likely to be the subject of a number of deputations, the council may resolve to meet at another time to provide a greater opportunity to be heard.
- (2) The CEO and the president shall set the time and date of the meeting to provide the opportunity to be heard.
- (3) Where the council resolves to meet to provide the opportunity to be heard under subclause (1), the presiding member shall -
 - (a) instruct the CEO to provide local public notice of the time and date when the council will meet to provide an opportunity to be heard;
 - (b) provide a written invitation to attend the meeting to provide the opportunity to be heard to all members of the public who have applied under clause 6.9 to make a deputation on the issue; and
 - (c) cause minutes to be kept of the meeting to provide the opportunity to be heard.
- (4) A meeting held under subclause (1) shall be conducted only to hear submissions. The council shall not make resolutions at a meeting to provide the opportunity to be heard.
- (5) At a meeting held under subclause (1), each person making a submission shall be provided with the opportunity to fully state his or her case.
- (6) A member of the public shall be limited to 10 minutes in making an oral submission, but this period may be extended at the discretion of the presiding member.
- (7) Once every member of the public has had the opportunity to make a submission the presiding member is to close the meeting.
- (8) The CEO is to ensure that a report is included on the agenda of the next council meeting summarising each submission made at the meeting.
- (9) The council must not resolve on the matter that is the subject of a meeting to provide the opportunity to be heard until it has received the CEO's report under subclause (8).

6.14 Public inspection of agenda materials

The right of the public to inspect the documents referred to, and in accordance with, regulation 14 of the Regulations may be exercised at the Shire of Ravensthorpe Administration Building and on the local government's website.

6.15 Confidentiality of information withheld

- (1) Information withheld by the CEO from the public under regulation 14(2) of the Regulations is to be -
 - (a) identified in the agenda of a Council meeting under the item "Matters for which meeting may be closed";
 - (b) marked "*Confidential*" in the agenda; and
 - (c) kept confidential by officers and members until the council resolves otherwise.
- (2) A member or an officer in receipt of confidential information under subclause (1) or information that is provided or disclosed during a meeting or part of a meeting that is closed to the public is not to disclose any of that information to any person other than another member or an officer to the extent necessary for the purpose of carrying out his or her duties.
- (3) Subclause (2) does not apply where a member or officer discloses the information to his or her lawyer or government officer for the purpose of seeking advice in order to lawfully fulfil his or her role and responsibilities.

6.16 Recording of proceedings

- (1) A person is not to use any electronic, visual or audio recording device or instrument to record the proceedings of the council without the permission of the presiding member.
- (2) If the council gives permission under subclause (1), the presiding member is to advise the meeting, immediately before the recording is commenced, that such permission has been given and the nature and extent of that permission.

6.17 Prevention of disturbance

- (1) A reference in this clause to a person is to a person other than a member.
- (2) A person addressing the council shall extend due courtesy and respect to the council and the processes under which it operates and shall comply with any direction by the presiding member.
- (3) A person observing a meeting shall not create a disturbance at a meeting, by interrupting or interfering with the proceedings, whether by expressing approval or dissent, by conversing or by any other means.
- (4) A person shall ensure that his or her mobile telephone or audible pager is not switched on or used during any meeting of the council.
- (5) A person shall not behave in a manner that is contrary to section 75 of the Criminal Code.

Part 7 – Conduct of members

7.1 Members to be in their proper places

- (1) At the first meeting held after each Election Day, the CEO is to allot, alphabetically by ward, a position at the council table to each Member.
- (2) Each member is to occupy his or her allotted position at each council meeting.

7.2 Respect to the presiding member

After the business of a council has been commenced, a member is not to enter or leave the meeting without first paying due respect to the presiding member.

7.3 Titles to be used

A speaker, when referring to the president, deputy president or presiding member, or a member or officer, is to use the title of that person's office.

7.4 Advice of entry or departure

During the course of a meeting of the council, a member is not to enter or leave the meeting without first advising the presiding member, in order to facilitate the recording in the minutes of the time of entry or departure.

7.5 Members to indicate their intention to speak

A member of the council who wishes to speak is to indicate his or her intention to speak by raising his or her hand or by another method agreed by the council.

7.6 Priority of speaking

- (1) Where two or more members indicate, at the same time, their intention to speak, the presiding member is to decide which member is entitled to be heard first.
- (2) A decision of the presiding member under subclause (1) is not open to discussion or dissent.
- (3) A member is to cease speaking immediately after being asked to do so by the presiding member.

7.7 Presiding member may take part in debates

The presiding member may take part in a discussion of any matter before the council, subject to compliance with this local law.

7.8 Relevance

- (1) A member is to restrict his or her remarks to the motion or amendment under discussion, or to a personal explanation or point of order.

- (2) The presiding member, at any time, may -
 - (a) call the attention of the meeting to:
 - (i) any irrelevant, repetitious, offensive or insulting language by a member; or
 - (ii) any breach of order or decorum by a member; and
 - (b) direct that member, if speaking, to discontinue his or her speech.
- (3) A member is to comply with the direction of the presiding member under subclause (2) by immediately ceasing to speak.

7.9 Speaking twice

A member is not to address the council more than once on any motion or amendment except -

- (a) as the mover of a substantive motion, to exercise a right of reply;
- (b) to raise a point of order; or
- (c) to make a personal explanation.

7.10 Duration of speeches

- (1) A member is not to speak on any matter for more than 5 minutes without the consent of the council which, if given, is to be given without debate.
- (2) An extension under this clause cannot be given to allow a member's total speaking time to exceed 10 minutes.

7.11 No speaking after conclusion of debate

A member is not to speak on any motion or amendment -

- (a) after the mover has replied; or
- (b) after the motion has been put.

7.12 No interruption

A member is not to interrupt another member who is speaking unless -

- (a) to raise a point of order;
- (b) to call attention to the absence of a quorum;
- (c) to make a personal explanation under clause 7.13; or
- (d) to move a procedural motion that the member be no longer heard (see clause 10(1)(d)).

7.13 Personal explanations

- (1) A member who wishes to make a personal explanation relating to a matter referred to by another member who is then speaking is to indicate to the presiding member his or her intention to make a personal explanation.
- (2) The presiding member is to determine whether the personal explanation is to be heard immediately or at the conclusion of the speech by the other member.
- (3) A member making a personal explanation is to confine his or her observations to a succinct statement relating to a specific part of the speech at which he or she may have been misunderstood.

7.14 No reopening of discussion

A member is not to reopen discussion on any council decision, except to move that the decision be revoked or changed (see Part 15).

7.15 Adverse reflection

- (1) A Member is not to reflect adversely on a decision of the Council except on a motion that the decision be revoked or changed (see Part 15).
- (2) A member is not -
 - (a) to reflect adversely on the character or actions of another member or officer; or
 - (b) to impute any motive to a member or officer,unless the meeting resolves, without debate, that the motion then before the meeting cannot otherwise be adequately considered.
- (3) A member is not to use offensive or objectionable expressions in reference to any member, officer or other person.
- (4) If a member specifically requests, immediately after their use, that any particular words used by a member be recorded in the minutes -
 - (a) the presiding member is to cause the words used to be taken down and read to the meeting for verification; and
 - (b) the council may, by resolution, decide to record those words in the minutes.

7.16 Withdrawal of offensive language

- (1) A Member who, in the opinion of the presiding member, uses an expression which -
 - (a) in the absence of a resolution under clause 7.15 -
 - (i) reflects adversely on the character or actions of another member or Officer; or
 - (ii) imputes any motive to a member or officer; or

(b) is offensive or insulting,

must, when directed by the presiding member, withdraw the expression and make a satisfactory apology.

- (2) If a Member fails to comply with a direction of the presiding member under subclause (1), the presiding member may refuse to hear the member further on the matter then under discussion and call on the next speaker.

Part 8 - Preserving order

8.1 Presiding member to preserve order

- (1) The presiding member is to preserve order, and, whenever he or she considers necessary, may call any member to order.
- (2) When the presiding member speaks during a debate, any member then speaking, or indicating that he or she wishes to speak, is immediately to sit down and every member present is to preserve strict silence so that the presiding member may be heard without interruption.
- (3) Subclause (2) is not to be used by the presiding member to exercise the right provided in clause 7.7, but to preserve order.

8.2 Point of order

- (1) A member may object, by way of a point of order, only to a breach of -
- (a) any of this local law; or
 - (b) any other written law.
- (2) Despite anything in this local law to the contrary, a point of order -
- (a) takes precedence over any discussion; and
 - (b) until determined, suspends the consideration or discussion of any other matter.

8.3 Procedures on a point of order

- (1) A member who is addressing the presiding member is not to be interrupted except on a point of order.
- (2) A member interrupted on a point of order is to resume his or her seat until -
- (a) the member raising the point of order has been heard; and
 - (b) the presiding member has ruled on the point of order,
- and, if permitted, the member who has been interrupted may then proceed.

8.4 Calling attention to breach

A member may, at any time, draw the attention of the presiding member to any breach of this local law.

8.5 Ruling by the presiding member

- (1) The presiding member is to rule on any point of order which is raised by either upholding or rejecting the point of order.
- (2) A ruling by the presiding member on a point of order -
 - (a) is not to be the subject of debate or comment; and
 - (b) is to be final unless the majority of members then present and voting, on a motion moved immediately after the ruling, dissent from the ruling.
- (3) Subject to a motion of dissent being carried under subclause (2), if the presiding member rules that -
 - (a) any motion, amendment or other matter before the meeting is out of order, it is not to be considered further; and
 - (b) a statement made or act done by a member is out of order, the presiding member may require the member to make an explanation, retraction or apology.

8.6 Continued breach of order

If a member -

- (a) persists in any conduct that the presiding member had ruled is out of order;
or
- (b) refuses to make an explanation, retraction or apology required by the presiding member under clause 8.5(3),

the presiding member may direct the member to refrain from taking any further part in the debate of that item, other than by voting, and the member is to comply with that direction.

8.7 Right of presiding member to adjourn

- (1) For the purpose of preserving or regaining order, the presiding member may adjourn the meeting for a period of up to 15 minutes.
- (2) On resumption, the debate is to continue at the point at which the meeting was adjourned.
- (3) If, at any one meeting, the presiding member adjourns the meeting more than once for the purpose of preserving or regaining order, the second or subsequent adjournment may be to a later time on the same day or to another day.

Part 9 - Debate of substantive motions

9.1 Motions to be stated

Any member who wishes to move a substantive motion or an amendment to a substantive motion -

- (a) is to state the substance of the motion before speaking to it; and
- (b) if required by the presiding member, is to put the motion or amendment in writing.

9.2 Motions to be supported

- (1) A substantive motion or an amendment to a substantive motion is not open to debate until it has been seconded.
- (2) A motion to revoke or change a decision made at a council meeting is not open to debate unless the motion has the support required under regulation 10 of the Regulations.

9.3 Unopposed business

- (1) Immediately after a substantive motion has been moved and seconded, the presiding member may ask the meeting if any member opposes it.
- (2) If no member opposes the motion, the presiding member may declare it carried without debate and without taking a vote.
- (3) A motion declared carried under this clause is to be recorded in the minutes as a unanimous decision of the council.
- (4) If a member opposes a motion, the motion is to be dealt with under this Part.
- (5) This clause does not apply to a motion to revoke or change a decision which has been made at a council meeting (see Part 15).

9.4 Only one substantive motion at a time

When a substantive motion is under debate at a meeting of the council, no further substantive motion is to be accepted. The council is not to consider more than one substantive motion at any time.

9.5 Order of call in debate

The presiding member is to call speakers to a substantive motion in the following order

-

- (a) the mover to state the motion;
- (b) a seconder to the motion;
- (c) the mover to speak to the motion;
- (d) the seconder to speak to the motion;
- (e) a speaker against the motion;
- (f) a speaker for the motion;
- (g) other speakers against and for the motion, alternating where possible; and
- (h) mover takes right of reply which closes debate.

9.6 Member may require motion to be read

A member may require the motion or matter under discussion to be read at any time during a debate, but not so as to interrupt any other member who is speaking.

9.7 Consent of seconder required for alteration

The mover of a substantive motion may not alter the wording of the motion without the consent of the seconder.

9.8 Order of amendments

Any number of amendments may be proposed to a substantive motion, but when an amendment is moved to a substantive motion, no second or subsequent amendment is to be moved or considered until the first amendment has been withdrawn, carried or lost.

9.9 Form of an amendment

An amendment must add, delete, or substitute words to the substantive motion.

9.10 Amendment must not negate original motion

An amendment to a substantive motion cannot negate the original motion or the intent of the original motion.

9.11 Relevance of amendments

Each amendment is to be relevant to the motion in respect of which it is moved.

9.12 Mover of motion may speak on amendment

Any member may speak during debate on an amendment.

9.13 Effect of an amendment

If an amendment to a substantive motion is carried, the motion as amended then becomes the substantive motion, on which any member may speak and any further amendment may be moved.

9.14 Withdrawal of motion or amendment

- (1) Subject to subclause (2), the council may, without debate, grant leave to withdraw a motion or amendment on the request of the mover of the motion or amendment and with the approval of the seconder.
- (2) Where an amendment has been proposed to a substantive motion, the substantive motion is not to be withdrawn, except by consent of the majority of members present, until the amendment proposed has been withdrawn or lost.

9.15 Right of reply

- (1) The mover of a substantive motion has the right of reply.
- (2) The mover of any amendment to a substantive motion has a right of reply.

- (3) The right of the reply may only be exercised -
 - (a) where no amendment is moved to the substantive motion – at the conclusion of the discussion on the motion; or
 - (b) where one or more amendments have been moved to the substantive motion – at the conclusion of the discussion on the substantive motion and any amendments.
- (4) After the mover of the substantive motion has commenced the reply -
 - (a) no other member is to speak on the motion;
 - (b) there is to be no further discussion on, or any further amendment to, the motion.
- (5) The right of the reply is to be confined to rebutting arguments raised by previous speakers and no new matter is to be introduced.
- (6) At the conclusion of the right of reply, the substantive motion, or the substantive motion as amended, is immediately to be put to the vote.

Part 10 - Procedural motions

10.1 Permissible procedural motions

In addition to the right to move an amendment to a substantive motion (under Part 9), a member may move the following procedural motions -

- (a) that the debate be adjourned;
- (b) that the meeting now adjourn;
- (c) that the motion be now put;
- (d) that the Member be no longer heard;
- (e) that the ruling of the presiding member be disagreed with;
- (f) that the meeting be closed to the public (see clause 6.2).

10.2 No debate

- (1) The mover of a motion specified in paragraph (a), (b), (c) or (f) of clause 10.1 may speak to the motion for not more than five minutes, the seconder is not to speak other than to formally second the motion, and there is to be no debate on the motion.
- (2) The mover of a motion specified in paragraph (c) or (d) of clause 10.1 may not speak to the motion, the seconder is not to speak other than to formally second the motion, and there is to be no debate on the motion.

10.3 Who may move

No person who has moved, seconded, or spoken for or against the substantive motion, or any amendment to the substantive motion, may move any procedural motion which, if carried, would close the debate on the substantive motion or amendment.

10.4 Procedural motions - right of reply on substantive motion

The carrying of a procedural motion which closes debate on the substantive motion or amendment and forces a decision on the substantive motion or amendment does not deny the right of reply to the mover of the substantive motion.

10.5 Debate to be adjourned

A motion "that the debate be adjourned" -

- (a) is to state the time to which the debate is to be adjourned; and
- (b) if carried, has the effect that all debate on the substantive motion or amendment ceases immediately, but continues at the time stated in the motion.

10.6 Meeting now adjourn

- (1) A member is not to move or second more than one motion of adjournment during the same sitting of the council.
- (2) Before putting the motion for the adjournment of the council, the presiding member may seek leave of the council to deal first with matters that may be the subject of an adoption by exception resolution (see clause 5.5).
- (3) A motion "that the meeting now adjourn" -
 - (a) is to state the time and date to which the meeting is to be adjourned; and
 - (b) if carried, has the effect that the meeting is adjourned to the time and date specified in the motion.
- (4) A meeting adjourned under subclause (3) is to continue from the point at which it was adjourned, unless the presiding member or the council determines otherwise.

10.7 Motion to be put

- (1) If the motion "that the motion be now put", is carried during debate on a substantive motion without amendment, the presiding member is to offer the right of reply and then put the motion to the vote without further debate.
- (2) If the motion "that the motion be now put" is carried during discussion of an amendment, the presiding member is to put the amendment to the vote without further debate.
- (3) This motion, if lost, causes debate to continue.

10.8 Member to be no longer heard

If the motion “that the member be no longer heard”, is carried, the speaker against whom the motion has been moved cannot speak further on the current substantive motion, or any amendment relating to it, except to exercise the right of reply if he or she is the mover of the substantive motion.

10.9 Ruling of the presiding member to be disagreed with

If the motion “that the ruling of the presiding member be disagreed with”, is carried, that ruling is to have no effect and the meeting is to proceed accordingly.

Part 11 - Disclosure of interests

11.1 Disclosure of interests

Disclosure of interests is dealt with in the Act.

Part 12 - Voting

12.1 Motion - when put

- (1) Immediately after the debate on any motion is concluded and the right of reply has been exercised, the presiding member –
 - (a) is to put the motion to the council; and
 - (b) if requested by any member, is to again state the terms of the motion.
- (2) A member is not to leave the meeting when the presiding member is putting any motion.

12.2 Voting

Voting is dealt with in the Act and the Regulations.

12.3 Majorities required for decisions

The majorities required for decisions of the council and committees are dealt with in the Act.

12.4 Method of taking vote

- (1) In taking the vote on any motion or amendment the presiding member -
 - (a) is to put the motion, first in the affirmative, and then in the negative;
 - (b) may put the motion in this way as often as may be necessary to enable him or her to determine whether the affirmative or the negative has the majority of votes;
 - (c) may accept a vote on the voices or may require a show of hands; and,

- (d) is, subject to this clause, to declare the result.
- (2) If a member calls for a show of hands, the result of the vote is to be determined on the count of raised hands.
- (3) If a member of council or a committee specifically requests that there be recorded –
 - (a) his or her vote; or,
 - (b) the vote of all members present,on a matter voted on at a meeting of the council or committee, the person presiding is to cause the vote or votes, as the case may be, to be recorded in the minutes.

Part 13 – Minutes of meetings

13.1 Keeping of minutes

The keeping and confirmation of minutes are dealt with in the Act.

13.2 Content of minutes

- (1) The content of minutes is dealt with in the Regulations.
- (2) In addition to the matters required by regulation 11, the minutes of a council meeting is to include, where an application for approval is refused or the authorisation of a licence, permit or certificate is withheld or cancelled, the reasons for the decision.

13.3 Public inspection of unconfirmed minutes

The public inspection of unconfirmed minutes is dealt with in the Regulations.

13.4 Confirmation of minutes

- (1) When minutes of an ordinary meeting of the council are distributed for consideration prior to their confirmation at the next meeting, if a member is dissatisfied with the accuracy of the minutes, the member may provide the local government with a written copy of the alternative wording to amend the minutes no later than 7 clear working days before the next ordinary meeting of the council.
- (2) At the next ordinary meeting of the council, the member who provided the alternative wording shall, at the time for confirmation of minutes –
 - (a) state the item or items with which he or she is dissatisfied; and
 - (b) propose a motion clearly outlining the alternative wording to amend the minutes.
- (3) Members must not discuss items of business contained in the minutes, other than discussion as to their accuracy as a record of the proceedings.

Part 14 - Adjournment of meeting

14.1 Meeting may be adjourned

The council may adjourn any meeting -

- (a) to a later time on the same day; or
- (b) to any other time on any other day, including a time which coincides with the conclusion of another meeting or event.

14.2 Effect of adjournment

Where any matter, motion, debate or meeting is adjourned under this local law -

- (a) the names of members who have spoken on the matter prior to the adjournment are to be recorded in the minutes;
- (b) debate is to be resumed at the next meeting at the point where it was interrupted; and
- (c) the provisions of clause 7.9 [speaking twice] apply when the debate is resumed.

Part 15 – Revoking or changing decisions

15.1 Requirements to revoke or change decisions

The requirements to revoke or change a decision made at a meeting are dealt with in regulation 10 of the Regulations.

15.2 Limitations on powers to revoke or change decisions

- (1) Subject to subclause (2), the council or a committee is not to consider a motion to revoke or change a decision -
 - (a) where, at the time the motion is moved or notice is given, any action has been taken under clause 15.3 to implement the decision; or
 - (b) where the decision is procedural in its form or effect.
- (2) The council or a committee may consider a motion to revoke or change a decision of the kind described in subclause (1)(a) if the motion is accompanied by a written statement of the legal and financial consequences of carrying the motion.

15.3 Implementing a decision

- (1) In this clause -
 - (a) "authorisation" means a licence, permit, approval or other means of authorising a person to do anything;

- (b) "implement", in relation to a decision, includes -
 - (i) communicate notice of the decision to a person affected by, or with an interest in, the decision; and
 - (ii) take any other action to give effect to the decision; and
 - (c) "valid notice of revocation motion" means a notice of motion to revoke or change a decision that complies with the requirements of the Act, Regulations and this local law and may be considered, but has not yet been considered, by the council or a committee as the case may be.
- (2) Subject to subclause (4), and unless a resolution is made under subclause (3), a decision made at a meeting is not to be implemented by the CEO or any other person until the afternoon of the first business day after the commencement of the meeting at which the decision was made.
 - (3) The council or a committee may, by resolution carried at the same meeting at which a decision was made, direct the CEO or another person to take immediate action to implement the decision.
 - (4) A decision made at a meeting is not to be implemented by the CEO or any other person -
 - (a) if, before commencing any implementation action, the CEO or that person is given a valid notice of revocation motion; and
 - (b) unless and until the valid notice of revocation motion has been determined by the council or the committee as the case may be.
 - (5) The CEO is to ensure that members of the public attending the meeting are informed by an appropriate notice that a decision to grant an authorisation -
 - (a) is to take effect only in accordance with this clause; and
 - (b) cannot be acted upon by the person who has been granted the authorisation unless and until the decision has been implemented in accordance with this clause.

Part 16 - Suspension of Local Laws

16.1 Suspension of local laws

- (1) A member may at any time move that the operation of one or more of the provisions of this local law be suspended.
- (2) A member moving a motion under subclause (1) is to state the reasons for the motion but no other discussion is to take place.
- (3) A motion under subclause (1) which is -
 - (a) seconded; and
 - (b) carried by an absolute majority,

is to suspend the operation of the clause or clauses to which the motion relates for the duration of the meeting, unless the meeting earlier resolves otherwise.

16.2 Where local laws do not apply

- (1) In situations where -
 - (a) one or more provisions of this local law have been suspended; or
 - (b) a matter is not regulated by the Act, the Regulations or this local law, the presiding member is to decide questions relating to the conduct of the meeting.
- (2) The decision of the presiding member under subclause (1) is final, except where a motion is moved and carried under clause 10.10.

Part 17 - Meetings of electors

17.1 Electors' general meetings

Electors' general meetings are dealt with in the Act.

17.2 Matters for discussion at electors' general meetings

The matters to be discussed at electors' general meetings are dealt with in the Regulations.

17.3 Electors' special meetings

Electors' special meetings are dealt with in the Act.

17.4 Requests for electors' special meetings

Requests for electors' special meetings are dealt with in the Regulations.

17.5 Convening electors' meetings

Convening electors' meetings is dealt with in the Act.

17.6 Who presides at electors' meetings

Who presides at electors' meetings is dealt with in the Act.

17.7 Procedure for electors' meetings

- (1) The procedure for electors' meetings is dealt with in the Act and the Regulations.
- (2) In exercising his or her discretion to determine the procedure to be followed at an electors' meeting, the presiding member is to have regard to this local law.

17.8 Participation of non-electors

A person who is not an elector of the local government shall not take part in any discussion at an electors' meeting unless the meeting, by resolution, permits the person do so.

17.9 Voting at electors' meetings

Voting at electors' meetings is dealt with in the Regulations.

17.10 Minutes of electors' meetings

Minutes of electors' meetings are dealt with in the Act.

17.11 Decisions made at electors' meetings

Decisions made at electors' meetings are dealt with in the Act.

Part 18 - Enforcement

18.1 Penalty for breach

A person who breaches a provision of this local law commits an offence.

Penalty: \$2,000.00 and a daily penalty of \$200.00.

18.2 Who can prosecute

Who can prosecute is dealt with in the Act.

Dated: *[INSERT DATE]*

The Common Seal of the Shire of Ravensthorpe was affixed by the authority of a resolution of council in the presence of:

[INSERT NAME OF PRESIDENT]
President

[INSERT NAME OF CEO]
Chief Executive Officer

WESTERN AUSTRALIA

DOG ACT 1976

LOCAL GOVERNMENT ACT 1995

SHIRE OF RAVENSTHORPE
DOGS AMENDMENT LOCAL LAW 2022

Under the powers conferred by the *Dog Act 1976*, and the *Local Government Act 1995* and under all other powers enabling it, the Council of the Shire of Ravensthorpe resolved on 15 March 2022 to make the following local law.

PART 1 – PRELIMINARY

1. Citation

This local law may be cited as the *Shire of Ravensthorpe Dogs Amendment Local Law 2022*.

2. Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

3. Application

This local law applies throughout the district of the Shire of Ravensthorpe.

4. Principal Local Law

This local law amends the *Shire of Ravensthorpe Dogs Local Law 2010* as published in the *Government Gazette* on 8 February 2011.

5. PART 5 – Dogs in Public Places

Delete Part 5 – Dogs in Public Places (clauses 5.1, 5.2, 5.3)

6. Schedule 3 – amended

Delete Schedule 3 and replace with –

Schedule 3 – Offences and modified penalties

OFFENCES IN RESPECT OF WHICH MODIFIED PENALTY APPLIES

CLAUSE	NATURE OF OFFENCE	MODIFIED PENALTY \$	DANGEROUS DOG MODIFIED PENALTY \$
2.4(a)	Attempting to or causing the unauthorized release of a dog from a pound	200	400
2.4(b)	Interfering with any pound or vehicle used for the purpose of catching, holding or conveying dogs	200	
3.1	Failing to provide means for effectively confining a dog	100	200
4.8	Failing to comply with the conditions of a licence	100	200
6.1(2)	Dog excreting in prohibited place	100	

Dated: [INSERT DATE]

Executed by the Shire of Ravensthorpe ABN 52674 538 418 in accordance with the authority of Council to affix the Common Seal in the presence of -

KEITH DUNLOP
President

MATTHEW BIRD
Chief Executive Officer

12. REPORTS OF OFFICERS

12.2 CORPORATE SERVICES

12.2.1 MONTHLY FINANCIAL REPORTS – 28 February 2023

File Reference:	N/A
Location:	Shire of Ravensthorpe
Applicant:	Nil
Author:	Accountant
Authorising Officer	Executive Manager Corporate Services
Date:	13 March 2023
Disclosure of Interest:	Nil
Attachment: <u>RED</u>	Monthly Financial Reports for February 2023
Previous Reference:	Nil

VOTING REQUIREMENTS

1. Simple Majority

OFFICER RECOMMENDATION

That Council RECEIVE the February 2023 Monthly Financial Reports as presented.

Moved: _____

Seconded: _____

Carried: /

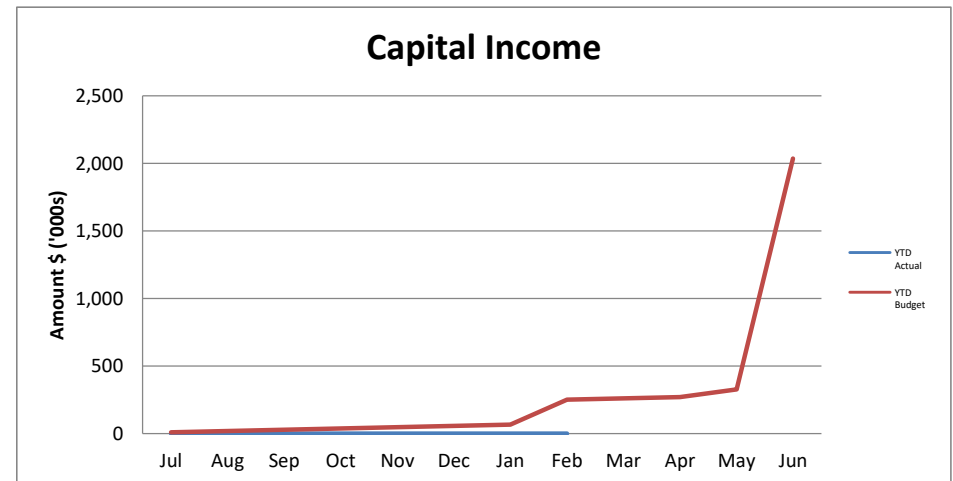
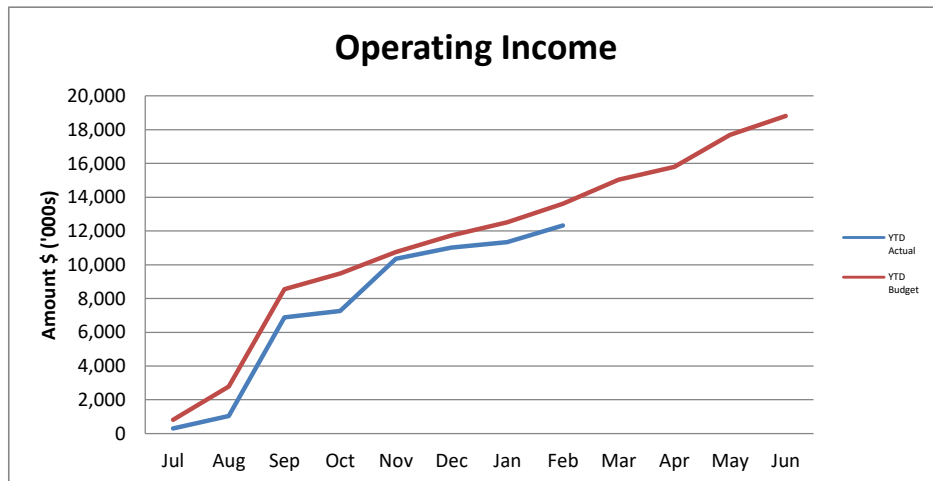
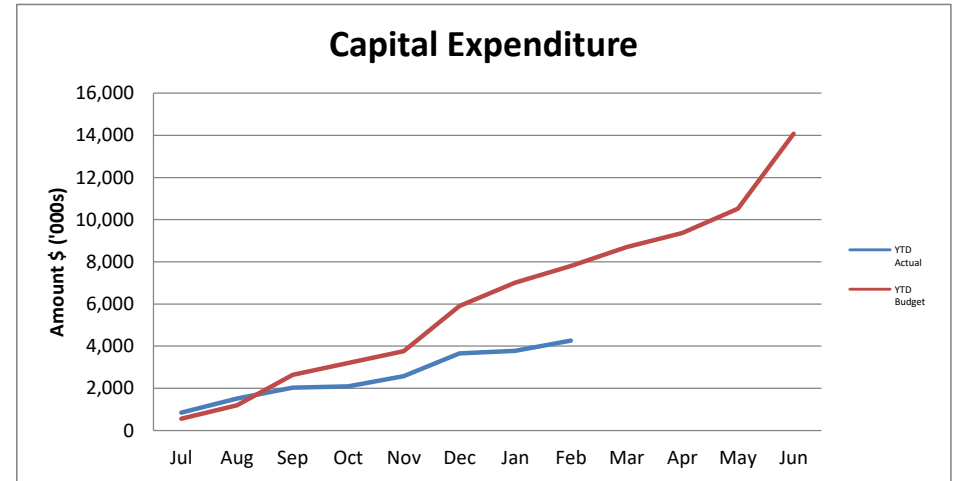
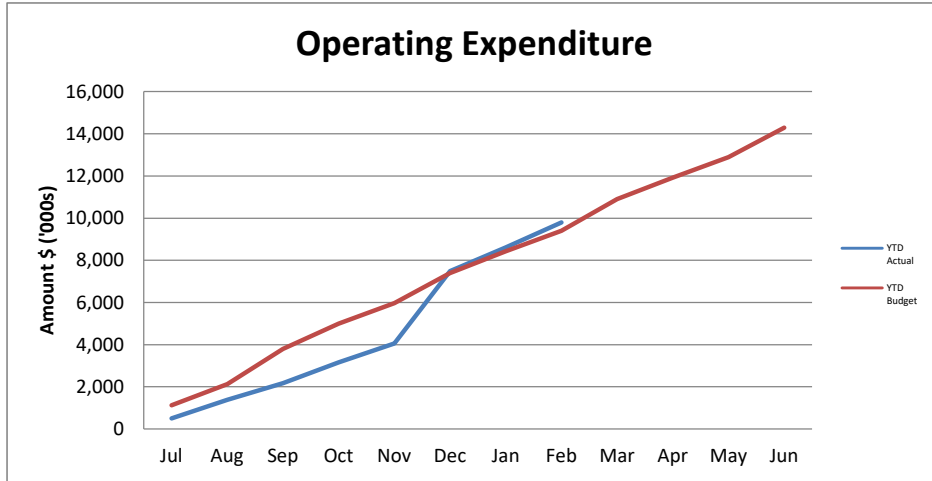


SHIRE OF RAVENSTHORPE
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

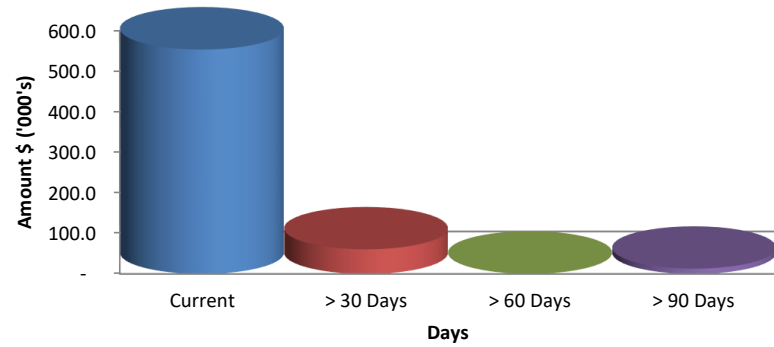
TABLE OF CONTENTS

	Page
Graphical Analysis	2-3
Statement of Financial Activity	4
Report on Significant Variances	5
1 Budget Amendments	6
2 Acquisition of Assets	7-11
3 Disposal of Assets	12
4 Information on Borrowings	13
5 Reserves	14-16
6 Net Current Assets	17
7 Rating Information	18
8 Trust Funds	19
9 Operating Statement	20-21
10 Statement of Financial Position	22
11 Financial Ratios	23

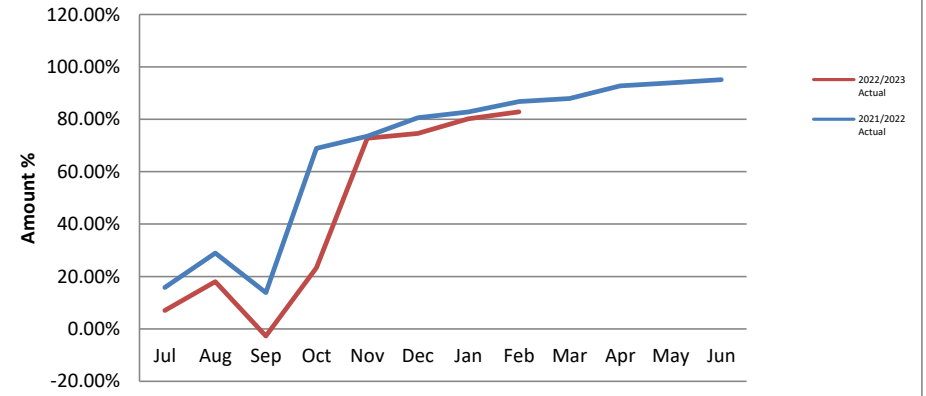
Income and Expenditure Graphs to 28 February 2023



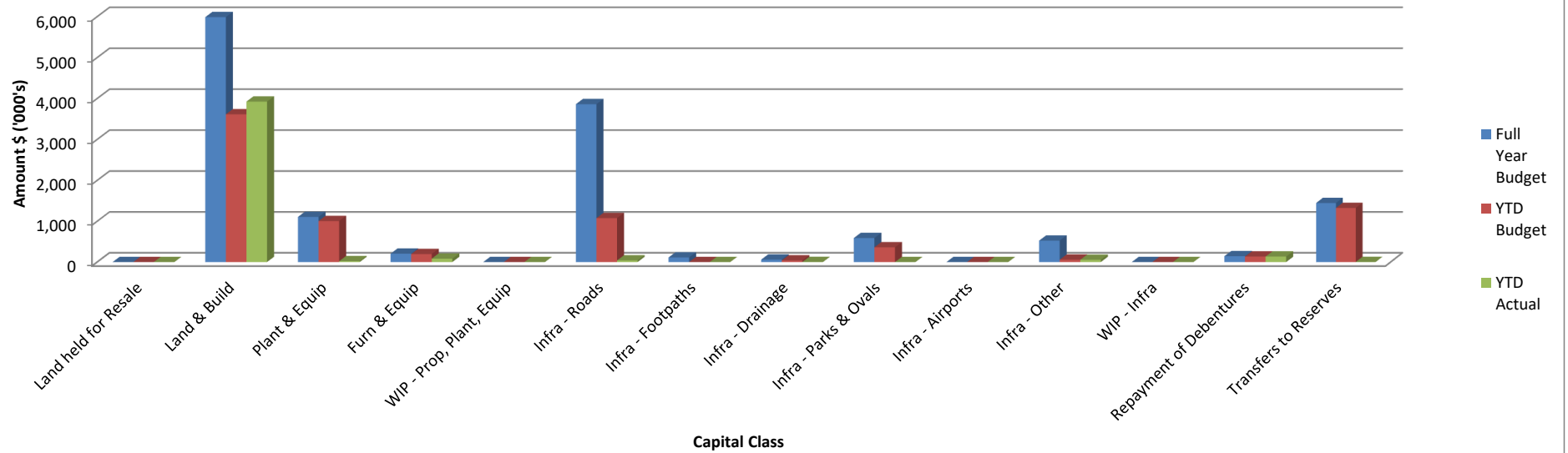
Sundry Debtors Amount O/S



Rates % Collected



Capital Expenditure



**SHIRE OF RAVENSTHORPE
STATEMENT OF FINANCIAL ACTIVITY**

FOR THE PERIOD ENDED 28 FEBRUARY 2023

	NOTE	2022/2023 Adopted Budget \$	2022/2023 Revised Budget \$	FEBRUARY 2023 Y-T-D Budget \$	FEBRUARY 2023 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
Operating								
Revenues/Sources								
Governance		20,000	20,000	13,328	(5,608)	(18,936)	(42.08%)	
General Purpose Funding		1,830,835	1,830,835	1,377,508	1,373,345	(4,163)	99.70%	
Law, Order, Public Safety		1,192,151	1,192,151	526,638	628,320	101,682	119.31%	▲
Health		5,300	5,300	2,650	69	(2,581)	2.60%	
Education and Welfare		843,300	843,300	578,869	509,394	(69,475)	88.00%	
Housing		18,200	18,200	11,554	59,094	47,540	511.46%	
Community Amenities		1,096,509	1,096,509	1,033,393	680,771	(352,622)	65.88%	▲
Recreation and Culture		5,755,832	5,755,832	3,865,002	2,556,928	(1,308,074)	66.16%	▲
Transport		2,702,691	2,702,691	1,086,923	1,146,895	59,972	105.52%	
Economic Services		314,318	314,318	154,191	167,890	13,699	108.88%	
Other Property and Services		168,500	168,500	113,659	247,182	133,523	217.48%	▲
		13,947,635	13,947,635	8,763,715	7,364,280	(1,399,435)	84.03%	
(Expenses)/(Applications)								
Governance		(1,166,701)	(1,166,701)	(738,097)	(577,707)	160,390	(78.27%)	▲
General Purpose Funding		(283,779)	(283,779)	(186,173)	(146,753)	39,420	(78.83%)	
Law, Order, Public Safety		(1,261,693)	(1,261,693)	(779,418)	(691,942)	87,476	(88.78%)	
Health		(388,986)	(388,986)	(255,064)	(248,688)	6,376	(97.50%)	
Education and Welfare		(1,321,810)	(1,321,810)	(855,109)	(754,872)	100,237	(88.28%)	▲
Housing		(207,737)	(207,737)	(143,589)	(145,068)	(1,479)	(101.03%)	
Community Amenities		(1,580,799)	(1,580,799)	(1,017,644)	(1,012,434)	5,210	(99.49%)	
Recreation & Culture		(2,092,512)	(2,092,512)	(1,419,165)	(1,432,374)	(13,209)	(100.93%)	
Transport		(5,346,122)	(5,346,122)	(3,550,623)	(3,811,785)	(261,162)	(107.36%)	▲
Economic Services		(456,747)	(456,747)	(269,077)	(253,893)	15,184	(94.36%)	
Other Property and Services		(185,534)	(185,534)	(180,732)	(721,972)	(541,240)	(399.47%)	▲
		(14,292,420)	(14,292,420)	(9,394,691)	(9,797,488)	(402,797)	(104.29%)	
Net Operating Result Excluding Rates		(344,785)	(344,785)	(630,976)	(2,433,208)	(1,802,232)	385.63%	
Adjustments for Non-Cash								
(Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	(20,200)	(20,200)	(20,200)	0	20,200	0.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		0	0	0	0	0	0.00%	
Rounding		0	0	0	0	0	0.00%	
Depreciation on Assets		4,603,791	4,603,791	3,069,139	3,540,789	471,650	(115.37%)	▲
Capital Revenue and (Expenditure)								
Purchase of Land and Buildings	1	(6,050,987)	(6,050,987)	(3,656,411)	(3,924,409)	(267,998)	(107.33%)	▲
Purchase of Furniture & Equipment	1	(205,167)	(205,167)	(195,831)	(92,657)	103,174	(47.31%)	▲
Purchase of Plant & Equipment	1	(1,100,503)	(1,100,503)	(1,001,251)	(20,465)	980,786	(2.04%)	
Purchase of WIP - PP & E	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Roads	1	(3,860,802)	(3,860,802)	(1,075,993)	(39,817)	1,036,176	(3.70%)	
Purchase of Infrastructure Assets - Footpaths	1	(112,500)	(112,500)	0	0	0	0.00%	
Purchase of Infrastructure Assets - Drainage	1	(60,200)	(60,200)	(40,112)	(1,476)	38,636	(3.68%)	
Purchase of Infrastructure Assets - Parks & Ovals	1	(588,162)	(588,162)	(361,024)	(28,289)	332,735	(7.84%)	
Purchase of Infrastructure Assets - Airports	1	(35,000)	(35,000)	0	0	0	0.00%	
Purchase of Infrastructure Assets - Other	1	(464,431)	(464,431)	(18,520)	(47,305)	(28,785)	(255.43%)	
Proceeds from Disposal of Assets	2	246,000	246,000	74,664	0	(74,664)	0.00%	
Repayment of Leases	2	(124,855)	(124,855)	(62,426)	0	0	0.00%	
Repayment of Debentures	3	(143,522)	(143,522)	(134,428)	(134,351)	77	(99.94%)	
Transfers to Restricted Assets (Reserves)	4	(1,445,128)	(1,445,128)	(1,324,456)	(2,080)	1,322,376	(0.16%)	
Transfers from Restricted Asset (Reserves)	4	1,790,665	1,790,665	177,279	0	(177,279)	0.00%	
Net Current Assets July 1 B/Fwd	5	2,979,343	2,979,343	2,979,343	2,979,343	0	(100.00%)	
Net Current Assets Year End/To date	5	(81,064)	(81,064)	2,632,007	4,752,816	2,120,809	(180.58%)	
Amount Raised from Rates		(4,855,379)	(4,855,379)	(4,853,210)	(4,956,741)	(103,531)	102.13%	

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

Material Variances Symbol

Above Budget Expectations Greater than 10% and \$100,000 ▲

Below Budget Expectations Less than 10% and \$100,000 ▼

Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. a grants were budgeted for but was not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

The Materiality variance adopted by Council is:

Actual Variance exceeding 10% of YTD Budget or \$100,000 whichever is the lesser.

REPORTABLE OPERATING REVENUE VARIATIONS

04 - Governance

Variance caused by a credit note applied to a prior year invoice.

05 - Law, Order and Public Safety

2022/2023 MAF Grant payments not yet received and CESM Contributions have been invoiced in March

07 - Health

There has been a delay in the issuing of 2022/23 health licenses.

08 - Education

Grant for childcare was recognised in 21/22 year and budget overstated. Little barrens income lower than expected. Both adjusted in budget review.

09 - Housing

Income received on a insurance claim for a damaged staff property that was not captured in the budget. To be adjusted in budget review. Martin and Queen street also have rental income that was not initially budgeted for.

10 - Community Amenities

Delay in Jerramungup operating cost recoup, as well as the commencement of the Weighbridge project and consequently the recouping of expenditure from Shire of Jerramungup for the Regional Landfill. Recoups invoiced in March.

11 - Recreation & Culture

LRCI income not yet received. \$150,000 Community Facilities Activation Plan not funded therefore adjusted in budget review. Coastal Hazard grant not yet received.

14 - Other Property & Services

Unbudgeted income received as final payout from Lehmann Brothers Investment which was written off as unrecoverable in 2008/2009. This will be the subject of a latter report. Fire break compliance income higher due to contractor invoices being raised.

REPORTABLE OPERATING EXPENSE VARIATIONS

03 - General Purpose Funding

Rates Legal Fees split over the year, however lower than expected. Valuation fees lower than forecast at this stage.

04 - Governance

Extraordinary election has not occurred therefore no election cost have been realised. Community contributions also yet to be claimed. Strategic planning projects are in progress so overall expenses are down in comparison to the budget figure.

05 - Law, Order and Public Safety

Bushfire mitigation activities are continuing but a backlog on invoicing and works. Ranger expenses lower than expected as while fully staffed resources allocated to the airport with increased activity out there. Ranger also fully staffed so no need for budgeted contact ranger expenses.

08 - Education and Welfare

Employee costs for childcare centres are lower than forecast due to staff shortages however revenue is correspondingly lower, which is adjusted in budget review. Centre building maintenance expenses also lower than budgeted. Aged care building maintenance also lower than budgeted

14 - Other Property & Services

Firebreak compliance works has been required more than predicted In the budget figure. Public works overheads salaries and wages are down due to staff shortages. Fuel stock higher than budgeted due to increased fuel prices.

REPORTABLE NON-CASH VARIATIONS

Depreciation increase on revalued buildings and end of year infrastructure asset additions

REPORTABLE CAPITAL EXPENSE VARIATIONS

2022/2023 Budget adopted end of September which has delayed many projects

REPORTABLE CAPITAL INCOME VARIATIONS

2022/2023 Budget adopted end of September which has delayed many projects

**SHIRE OF RAVENSTHORPE
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

BUDGET AMENDMENTS

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

Account#	Job#	Job/GL Description	Reason for Amendment	Council Res	Net Change	New Budget	Amended Budget Running Balance
1121040	RR004	Bedford Harbour Road #4 SLK 19.8 to 24.54	FEB OCM meeting - Reallocation of Roads to Recovery funding	08/23	(118,699)	-	(\$81,064)
1121040	RR011	Moir Road Sealing - SLK TBC	FEB OCM meeting - Reallocation of Roads to Recovery funding	08/23	(302,604)	-	(\$199,763)
1121040	RR002	Jerdacuttup RTR Road Construction	FEB OCM meeting - Reallocation of Roads to Recovery funding	08/23	421,303	421,303	(\$502,367)
							(\$81,064)
							(\$81,064)
							(\$81,064)

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

	2022/2023 Adopted Budget \$	2022/2023 YTD Budget \$	FEBRUARY 2023 Actual \$
1. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Law, Order & Public Safety			
<i>Fire Prevention & Control</i>			
Hopetoun Rural Bushfire Shed	520,000	0	1,625
Water Tank Installation - Jerdacuttup Bfb	30,635	0	0
Water Tank Installation - Ravensthorpe North	30,723	20,480	16,246
<i>Law & Order</i>			
Ravensthorpe Ses Building Upgrades 21/22	23,500	15,664	0
22/23 Senior Ranger Vehicle	60,000	60,000	0
Education & Welfare			
<i>Child Care Centres</i>			
Little Barrens Building Upgrades	32,240	0	0
Little Barrens - Playground Upgrade	35,000	0	0
Cub House Building Upgrades	5,500	3,656	0
Cub House - Structural Repairs	15,000	10,000	0
Cub House - External Cafe Blinds	6,800	0	0
Cub House - Playground Upgrade	25,000	0	0
Housing			
<i>Staff Housing</i>			
30 Kingsmill Street, Ravensthorpe	16,800	0	8,630
4 Daw Street	18,500	12,328	0
88 Martin St, Ravensthorpe	12,100	8,048	0
5 Daw Street - Housing Upgrades	8,000	0	0
Lot 79 Esplanade Hopetoun Housing Upgrade	47,000	0	56,178
<i>Other Housing</i>			
Community Amenities			
<i>Sanitation - Household Refuse</i>			
Regional Landfill - Diesel Pump	10,000	6,664	0
Ravensthorpe Transfer Shed Improvements	25,650	17,088	0
Hopetoun Transfer Station	33,000	0	0
Ravensthorpe Regional Landfill	343,623	0	27,745
<i>Sewerage</i>			
2019/20 Purchase Plant - Sewerage Fencing	23,790	23,790	0
Ravensthorpe Effluent Ponds - Restore Banks	60,200	40,112	1,476
<i>Other Community Amenities</i>			
West Beach Ablutions Updgrade	30,000	20,000	0
Hopetoun Foreshore Ablutions - Upgrades	41,000	27,328	12,941
Cemetary - Backhoe Bucket	3,500	2,328	0
Hopetoun Cemetery Upgrades	60,000	40,000	0
Recreation and Culture			
<i>Public Halls & Civic Centres</i>			
Ravensthorpe Town Hall - Security Lighting	12,000	8,000	0
<i>Other Recreation & Sport</i>			
Munglinup Enclose Verandah For Gym (Lrci	75,000	75,000	62,134
New Gym Equipment	56,167	56,167	51,167
Munglinup Bowling Green -4 Rinks (Lrci R2)	22,000	0	0
New Goal Posts Ravensthorpe Oval	24,600	0	0
22/23 Toro Mower - P&G Ravensthorpe	38,000	38,000	0
<i>Libraries</i>			

Libraries Lending System Upgrade

28,000

18,664

17,962

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

1. ACQUISITION OF ASSETS (Continued)	2022/2023 Adopted Budget \$	2022/2023 YTD Budget \$	FEBRUARY 2023 Actual \$
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
Recreation and Culture (Continued)			
<i>Other Culture</i>			
Rcp Architect Services	52,750	35,160	21,800
Rcp Consultants Services	185,920	123,944	70,795
Rcp Project Management	22,033	14,688	43,329
Rcp Building Construction (& Builders	3,664,070	2,442,712	3,586,159
Rcp Project Fees And Charges (Non-Grant)	2,600	1,728	0
Rcp Demolition	30,000	20,000	0
Rcp Contingency	73,450	48,960	0
Rcp Utility Services (External Services)	44,218	29,472	0
Rcp Landscaping And Playground	0	0	2,858
Rcp Public Art	0	0	0
Rcp Carpark	0	0	0
Rcp (Shire) Admin Building Construction	151,708	101,136	15,128
Rcp (Shire) Dunnart Building Construction	70,000	46,664	0
Rcp (Shire) Earthworks Building Construction	0	0	0
Rcp (Shire) Project Management	0	0	0
Rcp (Shire) Building Construction	90,915	60,608	0
Rcp (Shire) Demolition	0	0	0
Rcp (Shire) Fitout - Contingency	513,120	342,080	3,510
Rcp (Shire) Landscaping	445,700	297,128	25,431
Rcp (Shire) Public Art	0	0	0
Rcp (Shire) Carpark	95,862	63,896	0
Transport			
<i>Construction - Roads, Bridges, Depots</i>			
Roads Construction Council			
Gravel Pit Development	55,000	55,000	1,885
Roads Mrwa V Of G Constr			
Springdale Road Slk 4 To 5.66	310,000	310,000	0
Jerdacuttup Road Slk 5.2 To 10	215,000	199,028	0
Jerdacuttup Road - Stabilise Pavement &	250,000	0	0
Roads To Recovery Construction			
Bedford Harbour Road #4 Slk 19.8 To 24.54	118,699	0	4,239
Moir Road Sealing - Slk Tbc	302,604	0	0
Jerdacuttup Rtr Road Construction	0	180,317	0
Fence Road - R2R Funded	55,000	55,000	26,402
Commodity Route Road Construction			
Tamarine Road Reseal Slk 0.0 To 7.4	415,000	276,648	7,291
Drainage Construction			
Coxall Road 2X Culvert Replace (Lrci Funded)	0	0	0
Bridger Road Culvert	0	0	0
Footpath Construction			
Chittick St/Gibson Way/Forrest Way -	75,000	0	0
Cambewarra Drive Footpath	7,500	0	0
Bike Paths Master Plan	30,000	0	0
Bridges Construction			
Jerdacuttup River Bridge - Springdale Road	2,139,499	0	0
Purchase Land - Roadworks And Depots			
Purchase Land & Buildings - Roadworks			

Ravensthorpe Depot Grounds Upgrades	115,555	115,555	25,934
Purchase Furniture & Equipment - Roads			
Street Furniture - Hopetoun (Dcp Funded)	0	0	7,255
Purchase Other Infrastructure - Roads & Depots			
School Bus Shelter - Buckie St, Hopetoun	0	0	8,957

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

1. ACQUISITION OF ASSETS (Continued)	2022/2023 Adopted Budget \$	2022/2023 YTD Budget \$	FEBRUARY 2023 Actual \$
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
<i>Road Plant Purchases</i>			
20/21 Purchase Side Tipper	114,730	114,730	0
14.6M Tri Axle Low Loader	151,283	151,283	0
22/23 Plate Compator	15,000	15,000	12,494
22/23 Excavator	270,000	270,000	0
22/23 Service Truck Replacement	130,000	130,000	0
2021/22 Grader	0	0	7,688
<i>Aerodromes</i>			
Terminal Improvements	20,700	13,784	0
Ravensthorpe Airport Fencing - Boundary	35,000	0	0
Economic Services			
<i>Tourism</i>			
Munglinup Rest Bay Upgrade (Lrci R2)	27,808	18,520	19,560
Other Property & Services			
<i>Works</i>			
22/23 Bmo Trestle Trailer	7,700	5,128	0
22/23 Dual Cab Utility - Eto	60,000	40,000	218
22/23 Dual Cab Utility - Works Supervisor	60,000	40,000	65
22/23 Dual Cab Utility - Ato	60,000	40,000	0
22/23 Dual Cab Utility - Cleaners	50,000	33,328	0
22/23 Single Cab Utility - Cleaners	50,000	33,328	0
<i>Administration</i>			
Computer Upgrades	20,000	20,000	7,315
Office Furniture And Painting	90,000	90,000	0
Administration Office Photocopier	11,000	11,000	0
	<u>12,477,752</u>	<u>6,349,142</u>	<u>4,154,419</u>
<u>By Class</u>			
Land	0	0	0
Buildings	6,050,987	3,656,411	3,924,409
Furniture & Equipment	205,167	195,831	92,657
Plant & Equipment	1,100,503	1,001,251	20,465
Infrastructure - Roads	3,860,802	1,075,993	39,817
Infrastructure - Footpaths	112,500	0	0
Infrastructure - Drainage	60,200	40,112	1,476
Infrastructure - Parks & Ovals	588,162	361,024	28,289
Infrastructure - Airports	35,000	0	0
Infrastructure - Other	464,431	18,520	47,305
	<u>12,477,752</u>	<u>6,349,142</u>	<u>4,154,419</u>

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

By Program	Asset #	Plant #	Written Down Value		Sale Proceeds		Profit(Loss)	
			2022/2023	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
			Adopted Budget \$	YTD Actual \$	Adopted Budget \$	YTD Actual \$	Adopted Budget \$	YTD Actual \$
Transport								
Duraquip Side Tipper No 1	P611	P577	24,900		14,000		0	0
14.6m Tri Axle H P Low Loader S/T	P556	P556	0		35,000		(10,900)	0
8 Wheel Tipper - DAF	P559A	P559A	94,000		65,000		35,000	0
Hino Dual Cab (Road Crew)	P578A	P578A	3,600		20,000		(29,000)	0
Public Works Overheads							16,400	0
18/19 Toyota Hilux Dual Cab - (Pool Car)	P638B	P638B	27,400		17,000		0	0
Toyota Hilux 4X4 Utility - Works Supervisor	P698A	P698A	38,600		35,000		(10,400)	0
18/19 Toyota Hilux - Admin Tech Officer	P702B	P702B	32,800		30,000		(3,600)	0
Triton Xtra Cab	P632A	P632A	4,500		15,000		(2,800)	0
Mitsubishi Triton	P705	P705	0		15,000		10,500	0
							15,000	0
							0	0
			225,800.00	0.00	246,000.00	0.00	20,200.00	0.00

By Class of Asset	Asset #	Plant #	Written Down Value		Sale Proceeds		Profit(Loss)	
			2022/2023	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
			Adopted Budget \$	YTD Actual \$	Adopted Budget \$	YTD Actual \$	Adopted Budget \$	YTD Actual \$
Plant & Equipment								
Duraquip Side Tipper No 1	P611	P577	24,900	0	14,000	0	(10,900)	0
14.6m Tri Axle H P Low Loader S/T	P556	P556	0	0	35,000	0	35,000	0
8 Wheel Tipper - DAF	P559A	P559A	94,000	0	65,000	0	(29,000)	0
Hino Dual Cab (Road Crew)	P578A	P578A	3,600	0	20,000	0	16,400	0
18/19 Toyota Hilux Dual Cab - (Pool Car)	P638B	P638B	27,400	0	17,000	0	(10,400)	0
Toyota Hilux 4X4 Utility - Works Supervisor	P698A	P698A	38,600	0	35,000	0	(3,600)	0
18/19 Toyota Hilux - Admin Tech Officer	P702B	P702B	32,800	0	30,000	0	(2,800)	0
Triton Xtra Cab	P632A	P632A	4,500	0	15,000	0	10,500	0
Mitsubishi Triton	P705	P705	0	0	15,000	0	15,000	0
	0	0	0	0	0	0	0	0
			225,800.00	0.00	246,000.00	0.00	20,200	0.00

Summary

Profit on Asset Disposals	76,900	0.00
Loss on Asset Disposals	(56,700)	0.00
	<u>20,200</u>	<u>0.00</u>

Vehicles have been traded, however transactions for Profit/Loss will be processed once the Annual Audit is complete

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-22	Principal Repayments		Principal Outstanding		Interest Repayments	
		2022/2023 Adopted Budget \$	2022/2023 YTD Actual \$	2022/2023 Adopted Budget \$	2022/2023 YTD Actual \$	2022/2023 Adopted Budget \$	2022/2023 YTD Actual \$
Housing							
Loan 145 Staff Housing	117,270	37,986	37,985	79,284	79,285	4,390	2,605
Loan 147 Other Housing	187,726	18,188	9,018	169,538	178,708	7,716	2,873
Recreation and Culture							
Loan 146 Hopetoun Community Centre	269,699	15,130	15,130	254,569	254,569	11,628	7,595
Transport							
Loan 138D Town Street	0	0	0	0	0	0	186
Loan 144 Town Street	0	0	0	0	0	0	104
Loan 143B Refinance	105,022	38,200	34,018	66,822	71,004	3,931	2,333
Loan 138E Refinance	159,917	34,018	38,200	125,899	121,717	6,143	3,715
	839,634	143,522	134,351	696,112	705,283	33,808	19,411

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

(b) Lease Repayments

Particulars	Principal 1-Jul-22	Principal Repayments		Principal Outstanding		Interest Repayments	
		2022/2023 Adopted Budget \$	2022/2023 YTD Actual \$	2022/2023 Adopted Budget \$	2022/2023 YTD Actual \$	2022/2023 Adopted Budget \$	2022/2023 YTD Actual \$
Law, Order & Public Safety							
Lease Contract 939384 CESO Vehicle	16,538	13,726	0	2,812		122	0
Community Amenities							
Lease Contract 908707	451,069	75,632	0	375,437		13,165	0
Lease Contract 915953	147,179	35,497	0	111,682		6,283	0
	614,786	124,855	0	489,931	0	19,570	0

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

	2022/2023 Adopted Budget \$	2022/2023 YTD Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Plant Reserve		
Opening Balance	276,503	276,503
Amount Set Aside / Transfer to Reserve	867,219	342
Amount Used / Transfer from Reserve	<u>(813,013)</u>	<u>0</u>
	<u>330,709</u>	<u>276,845</u>
(b) Emergency Farm Water Reserve		
Opening Balance	12,295	12,295
Amount Set Aside / Transfer to Reserve	365	122
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>12,660</u>	<u>12,417</u>
(c) Building Reserve		
Opening Balance	305,726	305,726
Amount Set Aside / Transfer to Reserve	161,089	378
Amount Used / Transfer from Reserve	<u>(336,679)</u>	<u>0</u>
	<u>130,136</u>	<u>306,104</u>
(d) Road & Footpath Reserve		
Opening Balance	299,396	299,396
Amount Set Aside / Transfer to Reserve	328,027	370
Amount Used / Transfer from Reserve	<u>(370,833)</u>	<u>0</u>
	<u>256,590</u>	<u>299,766</u>
(e) Swimming Pool Upgrade Reserve		
Opening Balance	45,253	45,255
Amount Set Aside / Transfer to Reserve	1,345	56
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>46,598</u>	<u>45,311</u>
(f) Recreation Reserve		
Opening Balance	20,000	20,000
Amount Set Aside / Transfer to Reserve	20,594	25
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>40,594</u>	<u>20,025</u>
(g) Airport Reserve		
Opening Balance	340,656	340,656
Amount Set Aside / Transfer to Reserve	10,126	314
Amount Used / Transfer from Reserve	<u>(47,500)</u>	<u>0</u>
	<u>303,282</u>	<u>340,970</u>
(h) Waste & Sewerage Reserve		
Opening Balance	319,282	319,282
Amount Set Aside / Transfer to Reserve	29,490	395
Amount Used / Transfer from Reserve	<u>(202,640)</u>	<u>0</u>
	<u>146,132</u>	<u>319,677</u>

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

	2022/2023 Adopted Budget \$	2022/2023 YTD Actual \$
4. RESERVES (Continued)		
(i) IT & Equipment Reserve		
Opening Balance	20,000	20,000
Amount Set Aside / Transfer to Reserve	25,594	25
Amount Used / Transfer from Reserve	(20,000)	0
	<u>25,594</u>	<u>20,025</u>
(j) Leave Reserve		
Opening Balance	43,015	43,015
Amount Set Aside / Transfer to Reserve	1,279	53
Amount Used / Transfer from Reserve		0
	<u>44,294</u>	<u>43,068</u>
Total Cash Backed Reserves	<u><u>1,336,589</u></u>	<u><u>1,684,208</u></u>
All of the above reserve accounts are to be supported by money held in financial institutions.		
Summary of Transfers		
To Cash Backed Reserves		
Transfers to Reserves		
Plant Reserve	867,219	342
Emergency Farm Water Reserve	365	122
Building Reserve	161,089	378
Road & Footpath Reserve	328,027	370
Swimming Pool Upgrade Reserve	1,345	56
Recreation Reserve	20,594	25
Airport Reserve	10,126	314
Waste & Sewerage Reserve	29,490	395
IT & Equipment Reserve	25,594	25
Leave Reserve	1,279	53
	<u>1,445,128</u>	<u>2,080</u>
Transfers from Reserves		
Plant Reserve	(813,013)	0
Emergency Farm Water Reserve	0	0
Building Reserve	(336,679)	0
Road & Footpath Reserve	(370,833)	0
Swimming Pool Upgrade Reserve	0	0
UHF Repeater Reserve	0	0
Airport Reserve	(47,500)	0
Waste & Sewerage Reserve	(202,640)	0
State Barrier Fence Reserve	(20,000)	0
Leave Reserve	0	0
	<u>(1,790,665)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u><u>(345,537)</u></u>	<u><u>2,080</u></u>

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. RESERVES (Continued)

Cash Backed Reserves (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Plant Reserve

To be used to assist in the purchasing of major plant and machinery.

Emergency Farm Water Reserve

To be used for the repair and/or construction of emergency farm water supplies in the Shire of Ravensthorpe

Building Reserve

To be used for the construction, refurbishment, modification or renovation of all buildings in the Shire of

Road and Footpath Reserve

To be used for the construction, renewal, resealing or repair of the road and footpath network.

Swimming Pool Upgrade Reserve

To be used towards any major repairs or improvements for the Ravensthorpe swimming pool.

Recreation Reserve

To be used for the construction, renewal, refurbishment and upgrade of all recreation facilities and

Airport Reserve

To be used for the construction, reconstruction, repairs or modification of facilities including buildings,

Waste and Sewerage Reserve

To be used for the repair and/or construction of waste and sewerage facilities in the Shire of Ravensthorpe.

IT & Equipment Reserve

To be used for the upgrade and renewal of hardware, communication and software technological

Leave Reserve

To be used to fund long service leave and non-current annual leave requirements

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

	2021/2022 B/Fwd Per 2022/2023 Budget \$	2021/2022 B/Fwd Per Financial Report \$	FEBRUARY 2023 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	3,376,199	3,309,209	3,902,379
Cash - Restricted Unspent Grants		0	
Cash - Restricted Unspent Loans	0	0	0
Cash - Restricted Reserves	1,615,137	1,682,127	1,684,206
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	254,694	255,501	971,610
Sundry Debtors	228,968	272,773	664,439
Provision for Doubtful Debts	0	0	0
Gst Receivable	143,796	147,793	75,239
Accrued Income/Payments In Advance	9,416	954,641	25,130
Payments in Advance	0	0	0
Inventories	25,554	57,073	83,781
	<u>5,653,764</u>	<u>6,679,117</u>	<u>7,406,784</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(386,181)	(386,635)	(218,635)
Accrued Interest On Loans	(17,895)	(27,768)	(17,895)
Accrued Salaries & Wages	(44,293)	(28,180)	0
Income In Advance	(32,261)	(903,010)	0
Gst Payable	(29,329)	(32,518)	(55,487)
Payroll Creditors	(114,053)	(114,053)	(95,297)
Accrued Expenses	0	(128,435)	(128,435)
PAYG Liability	0	0	0
Right of Use Assets - Current	(124,397)	(124,855)	(124,855)
Trust	0	0	0
Other Payables	(322,514)	(397,048)	(454,013)
Current Employee Benefits Provision	(520,534)	(567,239)	(567,239)
Current Loan Liability	0	(143,522)	(9,170)
	<u>(1,591,457)</u>	<u>(2,853,263)</u>	<u>(1,671,026)</u>
NET CURRENT ASSET POSITION	4,062,307	3,825,854	5,735,758
Less: Cash - Reserves - Restricted	(1,615,137)	(1,682,127)	(1,684,206)
Less: Cash - Unspent Grants - Restricted	0	0	
Less: Movements Associated with Change in Accounting Standards	0		
Add Back : Component of Leave Liability not Required to be Funded	520,534	567,239	567,239
Add Back : Current Loan Liability	0	143,522	9,170
ADD: Current Portion of Lease Liability	322,514	124,855	124,855
Adjustment for Trust Transactions Within Muni		0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>3,290,218</u>	<u>2,979,343</u>	<u>4,752,816</u>

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2022/2023 Rate Revenue \$	2022/2023 Interim Rates \$	2022/2023 Back Rates \$	2022/2023 Total Revenue \$	2022/2023 Budget \$
General Rate								
GRV Residential	0.112618	782	12,472,188	1,404,593	(791)	(1,448)	1,402,354	1,404,593
GRV Commercial	0.168599	29	1,233,784	208,015	68,756	1,923	278,694	208,015
GRV industrial	0.138256	36	628,700	86,922			86,922	86,922
GRV - Transient & Short Stay Accom	0.289034	2	1,000,000	289,034	20,763		309,797	289,034
UV - Mining	0.081471	72	2,705,577	220,426	15,861	1,955	238,242	220,426
UV - Other	0.006149	324	349,193,000	2,147,188	866	414	2,148,468	2,147,187
Non-Rateable							0	0
Sub-Totals		1,245	367,233,249	4,356,178	105,454	2,844	4,464,476	4,356,177
Minimum Rates	Minimum \$							
GRV Residential	937.00	376	13,498,155	352,312		0	352,312	352,312
GRV Commercial	937.00	14	44,740	13,118		0	13,118	13,118
GRV Industrial	937.00	10	45,268	9,370		0	9,370	10,307
GRV - Transient & Short Stay Accom	915.00	1	0	915		0	915	915
UV - Mining	345.00	62	125,311	21,390		0	21,390	21,390
UV - Other	915.00	104	6,633,252	95,160		0	95,160	95,160
Sub-Totals		567	20,346,726	492,265	0	0	492,265	493,202
				4,848,443			4,956,741	4,849,379
Back Rates								1,000
Interim Rates								5,000
Total Amount Raised From Rates							4,956,741	4,855,379
Ex Gratia Rates		check after rates raised					67,710	67,710
Total Rates							5,024,451	4,923,089

All land except exempt land in the Shire of Ravensthorpe is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

7. TRUST FUNDS

Monies previously held in Trust are now recognised as a current liability, although they are treated differently to other current liabilities in that they are required to be cash backed.

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

8. OPERATING STATEMENT BY PROGRAM

	FEBRUARY 2023 Actual \$	2022/2023 Adopted Budget \$	2021/2022 Actual \$
OPERATING REVENUES			
Governance	(5,608)	20,000	62,937
General Purpose Funding	6,330,086	6,686,214	7,574,066
Law, Order, Public Safety	628,320	1,192,151	484,952
Health	69	5,300	15,508
Education and Welfare	509,394	843,300	831,047
Housing	59,094	18,200	64,578
Community Amenities	680,771	1,096,509	816,390
Recreation and Culture	2,556,928	5,755,832	2,185,987
Transport	1,146,895	2,702,691	1,659,932
Economic Services	167,890	314,318	413,178
Other Property and Services	247,182	168,500	493,269
TOTAL OPERATING REVENUE	12,321,021	18,803,014	14,601,844
OPERATING EXPENSES			
Governance	(577,707)	(1,166,701)	(877,349)
General Purpose Funding	(146,753)	(283,779)	(306,010)
Law, Order, Public Safety	(691,942)	(1,261,693)	(1,006,544)
Health	(248,688)	(388,986)	(335,917)
Education and Welfare	(754,872)	(1,321,810)	(1,088,324)
Housing	(145,068)	(207,737)	(265,903)
Community Amenities	(1,012,434)	(1,580,799)	(1,416,863)
Recreation & Culture	(1,432,374)	(2,092,512)	(1,942,924)
Transport	(3,811,785)	(5,346,122)	(5,431,461)
Economic Services	(253,893)	(456,747)	(582,263)
Other Property and Services	(721,972)	(185,534)	(823,681)
TOTAL OPERATING EXPENSE	(9,797,488)	(14,292,420)	(14,077,240)
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>2,523,533</u>	<u>4,510,594</u>	<u>524,604</u>

SHIRE OF RAVENSTHORPE
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

8. OPERATING STATEMENT BY NATURE & TYPE

	FEBRUARY	2022/2023	2021/2022
	2023	Adopted	Actual
	Actual	Budget	Actual
	\$	\$	\$
OPERATING REVENUES			
Rates	5,024,450	4,923,089	4,707,550
Operating Grants, Subsidies and Contributions	1,090,873	1,909,054	4,165,749
Non-Operating Grants, Subsidies and Contributions	3,715,977	8,612,968	2,256,165
Fees and Charges	1,964,534	2,508,918	2,471,915
Service Charges	0	0	0
Interest Earnings	46,359	134,000	55,137
Profit on Asset Disposals	0	76,900	57,579
Proceeds on Disposal of Assets	0	246,000	301,091
Realisation on Disposal of Assets	0	(246,000)	(301,091)
Other Revenue	478,827	638,086	887,749
TOTAL OPERATING REVENUE	12,321,020	18,803,015	14,601,844
OPERATING EXPENSES			
Employee Costs	(3,525,898)	(4,883,741)	(4,939,941)
Materials and Contracts	(2,092,979)	(3,814,351)	(3,233,857)
Utility Charges	(160,985)	(291,730)	(261,083)
Depreciation on Non-Current Assets	(3,540,789)	(4,603,791)	(4,823,315)
Interest Expenses	(19,412)	(53,357)	(88,866)
Insurance Expenses	(239,955)	(240,558)	(342,536)
Loss on Asset Disposals	0	(56,700)	(2,192)
FV Adjustment of Non-Current assets	0	0	0
Other Expenditure	(217,468)	(348,192)	(385,451)
TOTAL OPERATING EXPENSE	(9,797,486)	(14,292,420)	(14,077,241)
CHANGE IN NET ASSETS			
RESULTING FROM OPERATIONS	<u>2,523,534</u>	<u>4,510,595</u>	<u>524,603</u>

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

9. STATEMENT OF FINANCIAL POSITION

	FEBRUARY 2023 Actual \$	2021/2022 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	5,586,585	4,991,336
Trade and Other Receivables	1,736,417	1,630,708
Inventories	83,781	57,073
TOTAL CURRENT ASSETS	7,406,783	6,679,117
NON-CURRENT ASSETS		
Other Receivables	10,509	10,509
Inventories	0	0
Property, Plant and Equipment	49,845,572	47,214,767
Infrastructure	118,148,244	120,165,420
TOTAL NON-CURRENT ASSETS	168,004,325	167,390,696
TOTAL ASSETS	175,411,108	174,069,813
CURRENT LIABILITIES		
Trade and Other Payables	969,762	2,017,647
Right of Use Asset	124,855	124,855
Long Term Borrowings	9,170	143,522
Provisions	567,239	567,239
TOTAL CURRENT LIABILITIES	1,671,026	2,853,263
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	696,112	696,112
Right of Use Assets	576,240	576,240
Provisions	88,145	88,145
TOTAL NON-CURRENT LIABILITIES	1,360,497	1,360,497
TOTAL LIABILITIES	3,031,523	4,213,760
NET ASSETS	172,379,585	169,856,053
Retained Surplus	42,117,363	39,489,972
Reserves - Cash Backed	1,684,206	1,682,127
Revaluation Surplus	128,213,342	128,213,342
TOTAL EQUITY	172,014,912	169,385,441

SHIRE OF RAVENSTHORPE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

10. FINANCIAL RATIOS

	2022 YTD	2021	2020	2019
Current Ratio	5.18	2.19	3.01	1.64
Operating Surplus Ratio	(0.16)	(0.22)	3.29	(0.24)

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$

12.2 CORPORATE SERVICES

12.2.2 SCHEDULE OF ACCOUNT PAYMENTS – February 2023

File Reference:	GR.ME.8
Location:	Shire of Ravensthorpe
Applicant:	Shire of Ravensthorpe
Author:	Finance Officer
Authorising Officer	Executive Manager Corporate Services
Date:	14 March 2023
Disclosure of Interest:	Nil
Attachment: <u>RED</u>	Schedule of Payments to 28 February 2023 Credit Card Transactions 01 February 2023 Creditors List of Accounts Paid February 2023
Previous Reference:	Nil

OFFICER RECOMMENDATION

That Council:

Pursuant to Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, the payment of accounts for the month of February 2023 be noted.

Moved: _____

Seconded: _____

Carried: /

02 DECEMBER 2022 - 03 JANUARY 2023

All credit card purchased items have accompanying receipts, purchase orders or statutory declarations

Business Credit Card - Matthew Bird

Date	Payment to	Description	Amount	GST
3/01/2023	OFFICEWORKS	Stand up desk, PC Speakers	\$ 340.29	\$ 30.94
10/01/2023	GAYLENE ANN WEISTERMAN (MERIDIAN AGENCIES)	Document trays	\$ 26.00	\$ 2.36
10/01/2023	AUSPIRE	Certificate of Appreciation	\$ 2.03	\$ 0.18
13/01/2023	HOME AFFAIRS	Nomination - Tss 482 VISA	\$ 7,635.42	-
17/01/2023	SP SHOPIFY ASPECTS	Unkown - in dispute with bank	\$ 53.20	\$ 4.84
24/01/2023	GAYLENE ANN WEISTERMAN (MERIDIAN AGENCIES)	Australia day flags, wrapping tissue	\$ 17.97	\$ 1.63
25/01/2023	L G WHITTINGSTALL	Flowers for birth of child - Cr Livingston	\$ 100.00	\$ 9.09
25/01/2023	WANEWSDTI	Newspaper subscription	\$ 28.00	-
25/01/2023	AUSPIRE	Freight for A4 Certificate	\$ 13.14	\$ 1.19
Total Purchases for M.Bird			\$ 8,216.05	\$ 50.24

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Business Credit Card - Leslie Mainwaring

Date	Payment to	Description	Amount	GST
11/01/2023	POST RAVENSTHORPE LPRA	Phone for Communications/Marketing Officer	\$ 149.00	\$ 13.55
12/01/2023	ADOBE	Adobe licence	\$ 166.28	-
13/01/2023	QUEST INNALOO	Accomodation for CSOH DOT training	\$ 1,003.66	\$ 91.24
18/01/2023	OFFICEWORKS	Office chair Ravensthorpe Admin plus freight	\$ 338.95	\$ 30.81
Total Purchases for L. Mainwaring			\$ 1,657.89	\$ 135.60

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Business Credit Card - Evelyn Houghton

Date	Payment to	Description	Amount	GST
14/01/2023	BUNNINGS	Garden hose, Storge containers, broome	\$ 226.84	\$ 20.62
14/01/2023	BUNNINGS	Eye hooks	\$ 23.10	\$ 2.10
14/01/2023	THE REJECT SHOP	Paper baskets, Wooden tray	\$ 79.00	\$ 7.18
14/01/2023	KMART	Basket	\$ 42.00	\$ 3.82
18/01/2023	DEPT OF COMMUNITIES	APPLICATION FOR TEMPORARY WAIVER	\$ 116.00	\$ -
19/01/2023	HOPETOUN IGA	Milk, Pegs	\$ 8.10	\$ 0.27
21/01/2023	BUNNINGS	Sanding Sheets	\$ 6.65	\$ 0.60
21/01/2023	TERRY WHITE CHEMIST	Epipen - Junior	\$ 124.95	\$ -
21/01/2023	CASTLETOWN CHEMIST	Epipen - Junior	\$ 110.00	\$ -
22/01/2023	LEARN AUSTLAN	Learn Auslan onlinefor babies	\$ 30.00	\$ 2.73
22/01/2023	LEARN AUSTLAN	Learn Auslan stories, songs and nursery rhymes	\$ 35.00	\$ 3.18
25/01/2023	SP BUTLER DIARIES	2023 EDUCATIONAL LEADER DIARY	\$ 60.54	\$ 5.50
26/01/2023	AIRBNB	Accomodation for ECA conference in March 2023	\$ 864.00	\$ -
27/01/2023	HOPETOUN IGA	Cheese, Margarine, Bread, Ham, Tomatoes	\$ 37.47	\$ -
Total Purchases for E. Houghton			\$ 1,763.65	\$ 46.01

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Business Credit Card - Edward Kilbey

Date	Payment to	Description	Amount	GST
6/10/2023	MARBET INTERNATIONAL	Single sheet sets, Queen sheet sets for Shire housing	\$ 449.50	\$ -
6/01/2023	FE DAW & SONS	Milk, Sugar	\$ 9.99	\$ -
6/01/2023	RAVENSTHORPE BUILDING SUPPLIES	Willow jugs x 2, Insect repellent x 6	\$ 211.10	\$ 19.19
9/01/2023	HOPETOUN IGA	Toilet tidy sets x3	\$ 18.96	\$ 1.72
13/01/2023	GREAT SOUTHERN SUPPLIES	Sunscreen	\$ 206.20	\$ -
17/01/2023	RAVENSTHORPE BUILDING SUPPLIES	Bremick, Tent pole spreader bar (new racking at Depot)	\$ 42.40	\$ 3.85
18/01/2023	RAVENSTHORPE AGENCIES	Syphen hose jiggler	\$ 26.40	\$ 2.40
20/01/2023	RAVENSTHORPE AGENCIES	Screw Bolts	\$ 60.50	\$ 5.50
31/01/2023	BANKWEST	Reward fee - Corporate	\$ 39.00	\$ -
Total Purchases for E. Kilbey			\$ 1,064.05	\$ 32.67

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Business Credit Card - Russell Palmer

Date	Payment to	Description	Amount	GST
17/01/2023	AIRSAFE	Dangerous Goods refresher course	\$ 90.00	\$ -
27/01/2023	DEPARTMENT OF PRIMARY INDUSTRIES	Pound PIC	\$ 76.50	\$ -
Total Purchases for R. Palmer			\$ 166.50	\$ -

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Business Credit Card - Paul Spencer

Date	Payment to	Description	Amount	GST
				\$ -
Total Purchases for R. Palmer			\$ -	\$ -

Business Credit Card - Miscellaneous Fees and Charges Bankwest

Date	Payment to	Description	Amount	GST
22/01/2023	BANKWEST	Foreign Transaction Fee	\$ 1.03	
22/01/2023	BANKWEST	Foreign Transaction Fee	\$ 0.89	
Total fees and charges			\$ 1.92	\$ -
Total Bankwest Corporate MasterCard Statement			\$ 12,870.06	\$ -

Date: 14/03/2023
 Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accountns Paid - February 2023

USER: Wendy Spaans
 PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
539	02/02/2023	ELGAS Limited	GAS BOTTLES SERVICE CHARGE 2X 45 KG LPG CYL	1		105.60
INV 1645974331/01/2023		ELGAS Limited	GAS BOTTLES SERVICE CHARGE 2X 45 KG LPG CYL		105.60	
540	02/02/2023	Horizon Power	513789 LITTLE BARRENS - 23/11/22 - 23/01/23	1		2,689.18
INV 2101563324/01/2023		Horizon Power	267634 HOPETOUN WORKS DEPOT - 23/11/22 - 23/01/23		187.09	
INV 2101563624/01/2023		Horizon Power	414511 HOPETOUN GYM - 23/11/22 - 23/01/23		455.34	
INV 2101563724/01/2023		Horizon Power	513789 LITTLE BARRENS - 23/11/22 - 23/01/23		561.62	
INV 2101564625/01/2023		Horizon Power	442429 - CEO HOUSE 79 ESLPANADE - 24/11/22 - 24/01/23		387.69	
INV 2101565126/01/2023		Horizon Power	137406 - HOPETOUN FORESHORE TOILETS - 25/11/22 - 25/01/23		442.77	
INV 2101565726/01/2023		Horizon Power	185210 - WEST BEACH TOILETS - 25/11/22 - 25/01/23		127.51	
INV 2101566227/01/2023		Horizon Power	397872 - MAITLAND STREET PARK - 26/11/22 - 26/01/23		140.98	
INV 2101566327/01/2023		Horizon Power	450414 - MCCULLOCH PARK - 26/11/22M - 26/01/23		386.18	
541	09/02/2023	Horizon Power	1364990 - HOPETOUN LAMPS - 01/01/2023 - 31/01/2023	1		4,746.45
INV 2101570601/02/2023		Horizon Power	1364990 - HOPETOUN LAMPS - 01/01/2023 - 31/01/2023		4,746.45	
542	16/02/2023	Horizon Power	3085413 LOC 80 JERDACUTTUP ROAD HOPETOUN - 07/12/2022 - 06/02/2023	1		2,052.57
INV 224027 02/02/2023		Horizon Power	2240275 - LOT 694 BEACON DRIVE HOPETOUN 02/12/2022 - 01/02/2023		934.37	
INV 2101577407/02/2023		Horizon Power	3085413 LOC 80 JERDACUTTUP ROAD HOPETOUN - 07/12/2022 - 06/02/2023		1,118.20	
543	23/02/2023	Water Corporation	DISCONNECT WATER METER 61 MORGANS STREET, RAVENSTHORPE LOT 18, 501 APPLICATION NUM CW3219529-5	1		1,204.62
INV 90 07746 03/02/2023		Water Corporation	DISCONNECT WATER METER 61 MORGANS STREET, RAVENSTHORPE LOT 18, 501 APPLICATION NUM CW3219529-5		1,204.62	
1068	01/02/2023	1 - BANK FEES	BANK FEES - MAINTENANCE FEE	1		20.00

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 2

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
1068	01/02/2023	1 - BANK FEES	BANK FEES - BPAY TRANSACTION FEE	1		219.75
1068	01/02/2023	1 - BANK FEES	BANK FEES - MERCHANT FEES	1		536.80
EFT16119	02/02/2023	4 Rivers Plumbing Gas & Civil Contracting WA	PUMP OUT AND DISPOSE OF THE WASTE FROM FISHERMAN'S CAMP	1		5,132.60
INV 0000223823/01/2023		4 Rivers Plumbing Gas & Civil Contracting WA	DRILL OUT THE RESTRICTOR ON WATER TAP TO INCREASE FLOW AND REPAIR LEAK ON THE LINE		156.20	
INV 0000223623/01/2023		4 Rivers Plumbing Gas & Civil Contracting WA	UNBLOCK LADIES TOILET JUBILEE PARK		132.00	
INV 0000223723/01/2023		4 Rivers Plumbing Gas & Civil Contracting WA	REPLACE CISTERN IN MALE ABLUTIONS. SET THE SHOWERS TO 42 DEGREES.		863.50	
INV 0000228031/01/2023		4 Rivers Plumbing Gas & Civil Contracting WA			496.65	
INV 0000228131/01/2023		4 Rivers Plumbing Gas & Civil Contracting WA	PUMP OUT AND DISPOSE OF THE WASTE FROM FISHERMAN'S CAMP		1,511.40	
INV 0000228231/01/2023		4 Rivers Plumbing Gas & Civil Contracting WA	REPAIR CISTERN		162.80	
INV 0000228331/01/2023		4 Rivers Plumbing Gas & Civil Contracting WA	REPLACE THE PUMP AT THE PUBLIC ABLUTIONS IN MUNGLINUP		1,068.65	
INV 0000228431/01/2023		4 Rivers Plumbing Gas & Civil Contracting WA	PUMP OUT CANOE TRAIL TOILET AND DISPOSE OF WASTE		741.40	
EFT16120	02/02/2023	AFGRI Equipment	JOHN DEERE 620GP BLADE ACCUMULATORS	1		8,456.80
INV 2614179	11/08/2022	AFGRI Equipment	JOHN DEERE 620GP BLADE ACCUMULATORS		8,456.80	
EFT16121	02/02/2023	Aerodrome Management Services Pty Ltd	ARO ONSITE TRAINING RAVENSTHORPE 30 JAN TO 3 FEB 2023	1		11,045.00
INV AMISINV30/01/2023		Aerodrome Management Services Pty Ltd	ARO ONSITE TRAINING RAVENSTHORPE 30 JAN TO 3 FEB 2023		11,045.00	
EFT16122	02/02/2023	BP Australia Pty Ltd	BP FUEL CARD - DECEMBER 2022	1		3,558.49
INV 1242704109/01/2023		BP Australia Pty Ltd	BP FUEL CARD - DECEMBER 2022		3,558.49	
EFT16123	02/02/2023	Best Office Systems	PRINTER READINGS - RAVENSTHORPE OFFICE	1		2,353.60
INV 612067	23/01/2023	Best Office Systems	PRINTER READINGS - RAVENSTHORPE OFFICE		1,853.84	
INV 612467	31/01/2023	Best Office Systems	PRINTER READINGS - RAVENSTHORPE OFFICE - 20/12/22 - 20/01/23		499.76	

Date: 14/03/2023
 Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
 PAGE: 3

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16124	02/02/2023	-	REIMBURSEMENT FOR STAFF UNIFORM	1		350.00
INV REIMBU23/01/2023		CONFIDENTIAL	REIMBURSEMENT FOR STAFF UNIFORM		350.00	
EFT16125	02/02/2023	CONFIDENTIAL	REIMBURSEMENT FOR DIPLOMA OF EARLY CHILDHOOD EDUCATION AND CARE	1		4,481.85
INV REIMBU25/01/2023		CONFIDENTIAL	REIMBURSEMENT FOR DIPLOMA OF EARLY CHILDHOOD EDUCATION AND CARE		4,481.85	
EFT16126	02/02/2023	CONFIDENTIAL	REFUND FOR CHILDCARE ENROLLMENT ENDED	1		52.65
INV REFUND30/01/2023		CONFIDENTIAL	REFUND FOR CHILDCARE ENROLLMENT ENDED		52.65	
EFT16127	02/02/2023	Clearyfield Landscape Contractors	LOP TREES ON VERGE - REMOVE OVERHANGING BRANCHES ALONG GORDON STREET, HOPETOUN	1		725.00
INV 211	20/01/2023	Clearyfield Landscape Contractors	LOP TREES ON VERGE - REMOVE OVERHANGING BRANCHES ALONG GORDON STREET, HOPETOUN		725.00	
EFT16128	02/02/2023	Cr. Keith Dunlop	REIMBURSEMENT FOR LEGAL ADVISE AS PER COUNCIL RESOLUTION NO 88/22	1		1,965.13
INV REIMBU25/01/2023		Cr. Keith Dunlop	REIMBURSEMENT FOR LEGAL ADVISE AS PER COUNCIL RESOLUTION NO 88/22		1,965.13	
EFT16129	02/02/2023	E. & M.J. Rosher Pty Ltd	VACUUM CLEANERS AND VACUUM BAGS FOR CLEANERS	1		3,864.00
INV 1451912	22/12/2022	E. & M.J. Rosher Pty Ltd	VACUUM CLEANERS AND VACUUM BAGS FOR CLEANERS		1,148.40	
INV 1451913	22/12/2022	E. & M.J. Rosher Pty Ltd	VACUUM CLEANERS AND VACUUM BAGS FOR CLEANERS		1,148.40	
INV 1451914	22/12/2022	E. & M.J. Rosher Pty Ltd	VACUUM CLEANERS AND VACUUM BAGS FOR CLEANERS		512.40	
INV 1451915	22/12/2022	E. & M.J. Rosher Pty Ltd	VACUUM CLEANERS AND VACUUM BAGS FOR CLEANERS		512.40	
INV 1451916	22/12/2022	E. & M.J. Rosher Pty Ltd	VACUUM CLEANERS AND VACUUM BAGS FOR CLEANERS		542.40	
EFT16130	02/02/2023	Fitzgerald Business Network Inc	DESIGN AND PRINT (HOPETOUN CRC) THE WHERE TO CAMP GUIDE	1		495.00
INV INV-000531/01/2023		Fitzgerald Business Network Inc	DESIGN AND PRINT (HOPETOUN CRC) THE WHERE TO CAMP GUIDE		495.00	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 4

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16131	02/02/2023	Fulton Hogan Industries	2 PALLETS (96 X 20KG) BAGS OF EZ STREET POTHOLE REPAIR	1		3,590.40
INV 1728647231/01/2023		Fulton Hogan Industries	2 PALLETS (96 X 20KG) BAGS OF EZ STREET POTHOLE REPAIR		3,590.40	
EFT16132	02/02/2023	G.C. Sales	RED BINS AND PARTS	1		3,235.10
INV 13452	30/01/2023	G.C. Sales	RED BINS AND PARTS		3,235.10	
EFT16133	02/02/2023	Grants Empire	PROFESSIONAL SERVICES - GRANT APPLICATION DEVELOPMENT	1		990.00
INV 0000214224/01/2023		Grants Empire	LEVERAGED CREATIVE & CULTURAL PLANNING GRANT APPLICATION - PAYMENT 2 OF 2 PROFESSIONAL SERVICES - GRANT APPLICATION DEVELOPMENT LEVERAGED CREATIVE & CULTURAL PLANNING GRANT APPLICATION - PAYMENT 2 OF 2		990.00	
EFT16134	02/02/2023	Helene Pty Ltd (Lo-Go Appointments)	CONTRACT ADMINISTRATION SERVICES 16/01/2023 - 21/01/2023- ANNE ALLISON	1		1,401.81
INV H2036	25/01/2023	Helene Pty Ltd (Lo-Go Appointments)	CONTRACT ADMINISTRATION SERVICES 16/01/2023 - 21/01/2023- ANNE ALLISON		1,401.81	
EFT16135	02/02/2023	Hopetoun Men In Sheds Incorporated	FRAMED PHOTOGRAPHO OF KING CHARLES III FOR COUNCIL CHAMBERS	1		97.25
INV 352	01/02/2023	Hopetoun Men In Sheds Incorporated	FRAMED PHOTOGRAPHO OF KING CHARLES III FOR COUNCIL CHAMBERS		97.25	
EFT16136	02/02/2023	Hopetoun Progress Association Inc	2022/23 GRANT FUNDING COMMUNITY DEVELOPMENT FUND - SUMMER FESTIVAL	1		8,000.00
INV 1201	24/01/2023	Hopetoun Progress Association Inc	AUSTRALIA DAY BREAKFAST 2023 SHIRE CONTRIBUTION		3,000.00	
INV 1202	27/01/2023	Hopetoun Progress Association Inc	2022/23 GRANT FUNDING COMMUNITY DEVELOPMENT FUND - SUMMER FESTIVAL		5,000.00	
EFT16137	02/02/2023	Indiji Flora	UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23 116 CAMBEWARRA DRIVE	1		14,003.00

Date: 14/03/2023
 Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
 PAGE: 5

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV INV-053816/01/2023		Indiji Flora	QUOTE 0112- UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23 258 BANKSIA ROAD		3,850.00	
INV INV-054016/01/2023		Indiji Flora	QUOTE 0112- UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23 153 BANKSIA ROAD		473.00	
INV INV-054922/01/2023		Indiji Flora	UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23 116 CAMBEWARRA DRIVE		4,400.00	
INV INV-054822/01/2023		Indiji Flora	QUOTE 0112- UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23 120 CAMBEWARRA DRIVE		3,630.00	
INV INV-055122/01/2023		Indiji Flora	QUOTE 0112- UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23 111 CAMBEWARRA DRIVE		1,650.00	
EFT16138	02/02/2023	Jadey Higgins	CHILDCARE FOB BOND REFUND	1		40.00
INV T1807	31/01/2023	Jadey Higgins	CHILDCARE FOB BOND REFUND	1	20.00	
INV T1806	31/01/2023	Jadey Higgins	CHILDCARE FOB BOND REFUND	1	20.00	
EFT16139	02/02/2023	Katie Margaret Nimmerrichter	REFUND FOR OVERPAID INVOICE	1		401.42
INV REFUND25/01/2023		Katie Margaret Nimmerrichter	REFUND FOR OVERPAID INVOICE		401.42	
EFT16140	02/02/2023	Kleen West Distributors	BIN LINER, FLY SPRAY, TOILET ROLL, DISINFECTANT, CREAM CLEANSER	1		693.00
INV 0007688925/01/2023		Kleen West Distributors	BIN LINER, FLY SPRAY, TOILET ROLL, DISINFECTANT, CREAM CLEANSER		693.00	
EFT16141	02/02/2023	Kylie Gregory	REFUND FOR OVERPAYMENT OF DIRECT DEBIT TO CHILD CARE	1		290.14
INV REFUND25/01/2023		Kylie Gregory	REFUND FOR OVERPAYMENT OF DIRECT DEBIT TO CHILD CARE		290.14	
EFT16142	02/02/2023	LHP (WA) PTY LTD	LANDSCAPE DESIGN PROPOSAL FOR RAVENSTHORPE CULTURAL PRECINCT	1		6,600.00
INV INV-161127/01/2023		LHP (WA) PTY LTD	LANDSCAPE DESIGN PROPOSAL FOR RAVENSTHORPE CULTURAL PRECINCT		6,600.00	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accountns Paid - February 2023

USER: Wendy Spaans
PAGE: 6

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16143	02/02/2023	Lawry's Electrical Solutions	HIRE OF WEP 10M CHERRY PICKER, TRAVEL TO RAVENSTHORPE & RE-INSTALL SHAD SAILS IN PARK	1		1,109.90
INV 2064	20/01/2023	Lawry's Electrical Solutions	HIRE OF WEP 10M CHERRY PICKER, TRAVEL TO RAVENSTHORPE & RE-INSTALL SHAD SAILS IN PARK		1,109.90	
EFT16144	02/02/2023	Luke Bell	GYM FOB BOND REFUND	1		30.00
INV T2241	31/01/2023	Luke Bell	GYM FOB BOND REFUND	1	30.00	
EFT16145	02/02/2023	Perfect Computer Solutions Pty Ltd	2022/23 IT SERVICE DESK AND ASSOCIATED IT SUPPORT - 20/01/23 - 25/01/23	1		722.50
INV 27752	19/01/2023	Perfect Computer Solutions Pty Ltd	2022/23 IT SERVICE DESK AND ASSOCIATED IT SUPPORT 16/01/2023 - 18/01/2023		340.00	
INV 27774	31/01/2023	Perfect Computer Solutions Pty Ltd	2022/23 IT SERVICE DESK AND ASSOCIATED IT SUPPORT - 20/01/23 - 25/01/23		382.50	
EFT16146	02/02/2023	R And R Heavy Diesel Services	REPLACE BRAKE SHOES ON SIDE TIPPER ITJX 049, FULL GREASE UP AND CLEAN	1		4,512.98
INV 6440	23/01/2023	R And R Heavy Diesel Services	REPLACE BRAKE SHOES ON SIDE TIPPER ITJX 049, FULL GREASE UP AND CLEAN		2,343.02	
INV 6452	30/01/2023	R And R Heavy Diesel Services	CARRY OUT 500HR LUBRICATION SERVICE AND INSPECTION, OIL SAMPLES - RA3930		2,169.96	
EFT16147	02/02/2023	Ravensthorpe Agencies	2 X LARGE GAS BOTTLES	1		545.00
INV 14195	18/01/2023	Ravensthorpe Agencies	WORK BOOTS		199.00	
INV 14227	20/01/2023	Ravensthorpe Agencies	2 X LARGE GAS BOTTLES		346.00	
EFT16148	02/02/2023	Ravensthorpe Building Supplies	BAILEYS BULKA BAGS SOIL IMPROVER PLUS	1		5,102.20
INV 26374	12/12/2022	Ravensthorpe Building Supplies	SWAN GP 20KG BAGS		718.20	
INV 27635	30/01/2023	Ravensthorpe Building Supplies	BAILEYS BULKA BAGS SOIL IMPROVER PLUS		4,384.00	
EFT16149	02/02/2023	Ravensthorpe Bulk Haulage Pty Ltd	2X HAY BALES FOR IMPOUNDED LIVESTOCK	1		308.00
INV 2512	28/01/2023	Ravensthorpe Bulk Haulage Pty Ltd	2X HAY BALES FOR IMPOUNDED LIVESTOCK		308.00	
EFT16150	02/02/2023	Ravensthorpe Regional Arts Council	COMMUNITY GROUPS FUNDING - RAVE ABOUT ARTS	1		33,000.00
INV 1168	24/01/2023	Ravensthorpe Regional Arts Council	COMMUNITY GROUPS FUNDING - RAVE ABOUT ARTS		33,000.00	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 7

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16151	02/02/2023	Roselea Trading	Hopetoun Gym Rent	1		1,103.26
INV RENT	01/02/2023	Roselea Trading	Hopetoun Gym Rent		953.15	
INV RATES	01/02/2023	Roselea Trading	Hopetoun Gym Rates		150.11	
EFT16152	02/02/2023	Seek Limited	SEEK ADVERTISEMENT- CUSTOMER SERVICES OFFICER - 11/01/23	1		346.50
INV 5028848711/01/2023		Seek Limited	SEEK ADVERTISEMENT- CUSTOMER SERVICES OFFICER - 11/01/23		346.50	
EFT16153	02/02/2023	Shane Chambers	GYM FOB BOND REFUND	1		30.00
INV T2149	31/01/2023	Shane Chambers	GYM FOB BOND REFUND	1	30.00	
EFT16154	02/02/2023	Sian Brand	GYM FOB BOND REFUND	1		30.00
INV T2202	31/01/2023	Sian Brand	GYM FOB BOND REFUND	1	30.00	
EFT16155	02/02/2023	South Coast Food Service	TOILET BRUSH, COFFEE, SUGAR, TEA	1		479.41
INV 4368022	31/01/2023	South Coast Food Service	TOILET BRUSH, COFFEE, SUGAR, TEA		479.41	
EFT16156	02/02/2023	CONFIDENTIAL	RESIDUAL CHILDCARE ACCOUNT CREDIT (TCH)	1		4.47
INV REFUND02/02/2023		CONFIDENTIAL	RESIDUAL CHILDCARE ACCOUNT CREDIT (TCH)		4.47	
EFT16157	02/02/2023	Toll IPEC Ipec Pty Ltd	FREIGHT - GUARDIAN PRINT	1		84.47
INV 0553-S3015/01/2023		Toll IPEC Ipec Pty Ltd	FREIGHT - GUARDIAN PRINT		44.44	
INV 0554-S3022/01/2023		Toll IPEC Ipec Pty Ltd	FREIGHT - MARBRET		40.03	
EFT16158	02/02/2023	Unirack WA Pty Ltd	PALLET RACKING UPRIGHTS, BEAMS AND LOAD SAFETY SIGN	1		4,502.00
INV INV-149822/12/2022		Unirack WA Pty Ltd	PALLET RACKING UPRIGHTS, BEAMS AND LOAD SAFETY SIGN		4,502.00	
EFT16159	02/02/2023	WINC Australia Pty Ltd	MONTHLY CONSUMABLES ORDER NET53910338	1		514.53
INV 9041400213/01/2023		WINC Australia Pty Ltd	MONTHLY CONSUMABLES ORDER NET53910338		427.46	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 8

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 9041400916/01/2023		WINC Australia Pty Ltd	MONTHLY CONSUMABLES ORDER NET53910338		41.47	
INV 9041476723/01/2023		WINC Australia Pty Ltd	MONTHLY CONSUMABLES ORDER - NET 53853802		45.60	
EFT16160	09/02/2023	4 Rivers Plumbing Gas & Civil Contracting WA	PUMP OUT MASON BAY TOILETS AND DISPOSE OF WASTE	1		2,424.00
INV 0000231006/02/2023		4 Rivers Plumbing Gas & Civil Contracting WA	PUMP OUT MASON BAY TOILETS AND DISPOSE OF WASTE		2,424.00	
EFT16161	09/02/2023	Aerodrome Management Services Pty Ltd	RECALIBRATE CLINOMETER -REPAIR-FREIGHT	1		475.75
INV AMSINV01/02/2023		Aerodrome Management Services Pty Ltd	RECALIBRATE CLINOMETER -REPAIR-FREIGHT		475.75	
EFT16162	09/02/2023	Australia Post	POSTAL CHARGES 10/01/2023 TO 27/01/2023	1		51.45
INV 1012168203/02/2023		Australia Post	POSTAL CHARGES 10/01/2023 TO 27/01/2023		51.45	
EFT16163	09/02/2023	BE Stearne & Co Pty Ltd	HUNTER SPRAYER AND NOZZLES	1		2,608.40
INV 110726	07/02/2023	BE Stearne & Co Pty Ltd	HUNTER SPRAYER AND NOZZLES		2,608.40	
EFT16164	09/02/2023	BP Australia Pty Ltd	BP FUEL CARD - JANUARY 2023	1		2,466.58
INV 1246768931/01/2023		BP Australia Pty Ltd	BP FUEL CARD - JANUARY 2023		2,466.58	
EFT16165	09/02/2023	Cleanaway Pty Ltd	STARVATION BAY CAMPSITE RUBBISH COLLECTION	1		1,626.92
INV 2171821431/01/2023		Cleanaway Pty Ltd	STARVATION BAY CAMPSITE RUBBISH COLLECTION		1,626.92	
EFT16166	09/02/2023	Community Spirit Newspaper Inc	DOUBLE PAGE ADVERTORIAL X2	1		342.00
INV 0002531002/02/2023		Community Spirit Newspaper Inc	DOUBLE PAGE ADVERTORIAL X2		342.00	
EFT16167	09/02/2023	Corsign WA	ROAD SIGNAGE AS PER CORSIGN QUOTE 00072401 DATED 10/1/23	1		3,858.80
INV 0007240102/02/2023		Corsign WA	ROAD SIGNAGE AS PER CORSIGN QUOTE 00072401 DATED 10/1/23		3,858.80	
EFT16168	09/02/2023	Department of Water and Environment Regulation	ANNUAL LICENSE FEE FOR RAVENSTHORPE LIMITED EFFLUENT TREATMENT AND REUSE FACILITY L 8078/1996/3	1		1,397.25

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 9

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV WL0878/06/02/2023		Department of Water and Environment Regulation	ANNUAL LICENSE FEE FOR RAVENSTHORPE LIMITED EFFLUENT TREATMENT AND REUSE FACILITY L 8078/1996/3		1,397.25	
EFT16169	09/02/2023	Freight Lines Group	FREIGHT - UNIRACK - SIGMA - ROSHER	1		903.01
INV 0014576030/01/2023		Freight Lines Group	FREIGHT - UNIRACK - SIGMA - ROSHER		903.01	
EFT16170	09/02/2023	Galaxy Lithium Australia Ltd	Rates refund for assessment A14274 LOT E74/00571 EXPLORATION LICENCE RAVENSTHORPE WA 6347	1		248.52
INV A14274	23/01/2023	Galaxy Lithium Australia Ltd	Rates refund for assessment A14274 LOT E74/00571 EXPLORATION LICENCE RAVENSTHORPE WA 6347		248.52	
EFT16171	09/02/2023	Helene Pty Ltd (Lo-Go Appointments)	CONTRACT ADMINISTRATION SERVICES 09/01/2023 - 14/01/23 - ANNE ALLISON	1		2,803.62
INV H2007	18/01/2023	Helene Pty Ltd (Lo-Go Appointments)	CONTRACT ADMINISTRATION SERVICES 09/01/2023 - 14/01/23 - ANNE ALLISON		1,401.81	
INV H2066	01/02/2023	Helene Pty Ltd (Lo-Go Appointments)	CONTRACT ADMINISTRATION SERVICES 23/01/2023 - 28/01/2023- ANNE ALLISON		1,401.81	
EFT16172	09/02/2023	Hopetoun Community Resource Centre	FREESTYLE NOW WORKSHOP FUNDING FROM CDF GRANT 2022	1		3,973.51
INV 1369	03/02/2023	Hopetoun Community Resource Centre	FREESTYLE NOW WORKSHOP FUNDING FROM CDF GRANT 2022		3,973.51	
EFT16173	09/02/2023	Jacinta Wright	REFUND FOR GYM FOB BOND	1		30.00
INV T2251	03/02/2023	Jacinta Wright	REFUND FOR GYM FOB BOND	1	30.00	
EFT16174	09/02/2023	Landgate	LAND ENQUIRY SEARCH FEES, INTERIMS, RUV, MINING AND GRV ROLLS - 10/12/2022 - 06/01/2023	1		121.30
INV 381193	23/01/2023	Landgate	LAND ENQUIRY SEARCH FEES, INTERIMS, RUV, MINING AND GRV ROLLS - 10/12/2022 - 06/01/2023		121.30	
EFT16175	09/02/2023	CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORTNIGHT ENDING 06/02/2023	1		741.00
INV SAL SAC06/02/2023		CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORTNIGHT ENDING 06/02/2023		741.00	
EFT16176	09/02/2023	Lewis Collins	GYM FOB BOND REFUND	1		30.00

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 10

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV T2235	27/01/2023	Lewis Collins	GYM FOB BOND REFUND	1	30.00	
EFT16177	09/02/2023	Lloydey's Power Services	SNT-24V STROBE ALARM AT RAVENSTHORPE FIRE PUMP SHED	1		857.24
INV INV-117403/02/2023		Lloydey's Power Services	REPAIR EXIT LIGHT AT LITTLE BARRENS		257.24	
INV INV-117506/02/2023		Lloydey's Power Services	SNT-24V STROBE ALARM AT RAVENSTHORPE FIRE PUMP SHED		600.00	
EFT16178	09/02/2023	Lynette Craig	Rates refund for assessment A763 16 DOUGLAS STREET HOPETOUN 6348	1		778.52
INV A763	23/01/2023	Lynette Craig	Rates refund for assessment A763 16 DOUGLAS STREET HOPETOUN 6348		778.52	
EFT16179	09/02/2023	Margaret Chadwick	REFUND FOR DOG REGISTRATION - STERILISATION	1		15.00
INV REFUND07/02/2023		Margaret Chadwick	REFUND FOR DOG REGISTRATION - STERILISATION		15.00	
EFT16180	09/02/2023	CONFIDENTIAL	REIMBURSEMENT - TELSTRA	1		614.71
INV REIMBU08/02/2023		CONFIDENTIAL	REIMBURSEMENT - TELSTRA		614.71	
EFT16181	09/02/2023	McLeods Barristers & Solicitors	RETAINER FEE FOR 2022/2023	1		1,980.00
INV 125628	16/08/2022	McLeods Barristers & Solicitors	RETAINER FEE FOR 2022/2023		1,980.00	
EFT16182	09/02/2023	Meridian Agencies (Weistermann Family Trust)	USB, LEVER ARCH FILES, DIVIDERS, DISPLAY BOOKS, MINI FLAGS, HIGHLIGHTERS, BLUE TACK, THUMB TACKS	1		292.65
INV INV-064001/02/2023		Meridian Agencies (Weistermann Family Trust)	USB, LEVER ARCH FILES, DIVIDERS, DISPLAY BOOKS, MINI FLAGS, HIGHLIGHTERS, BLUE TACK, THUMB TACKS		292.65	
EFT16183	09/02/2023	Munglinup Primary School Parents and Citizens Association	SHIRE PRESIDENT DONATION TO MUNGLINUP P&C COMMITTEE	1		250.00
INV 137/2023	01/02/2023	Munglinup Primary School Parents and Citizens Association	SHIRE PRESIDENT DONATION TO MUNGLINUP P&C COMMITTEE		250.00	
EFT16184	09/02/2023	Peter Hobbs Architects	SITE VISIT - PETER HOBBS AND PATRICK BEALE - ARCHITECTURE - 20/01/2023	1		2,750.00

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 11

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 537	31/01/2023	Peter Hobbs Architects	SITE VISIT - PETER HOBBS AND PATRICK BEALE - ARCHITECTURE - 20/01/2023		2,750.00	
EFT16185	09/02/2023	R And R Heavy Diesel Services	REPLACE LEFT SIDE MIRROR ASSEMBLY INC BRACKET MIRRORS, HARDWARE AND COVERS PLUS FREIGHT ON DAF 8-WHEELER RA-3579 P559A	1		6,712.93
INV 6471	02/02/2023	R And R Heavy Diesel Services	FIT NEW BELT TENSIONER AND PULLEY'S, RUN DIAGNOSTICS, FIX ADBLUE SPRAY NOZZEL ON HINO 6-WHEELER P718 RA-3751		2,172.95	
INV 6472	02/02/2023	R And R Heavy Diesel Services	REPLACE CRACKED HYDRAULIC TANK SIGHT GLASS, FILL TANK WITH OIL ON HINO 6-WHEELER P718 RA-3712		429.10	
INV 6473	02/02/2023	R And R Heavy Diesel Services	REPLACE LEFT SIDE MIRROR ASSEMBLY INC BRACKET MIRRORS, HARDWARE AND COVERS PLUS FREIGHT ON DAF 8-WHEELER RA-3579 P559A		2,595.21	
INV 6474	02/02/2023	R And R Heavy Diesel Services	CARRY OUT LUBRICATION SERVICE AND INSPECTION ON ARMADILLO 9XR STREET SWEEPER, P733, RA-3774		1,154.65	
INV 6484	03/02/2023	R And R Heavy Diesel Services	REPLACE BOTH BULLBAR LIGHT SHROUDS		361.02	
EFT16186	09/02/2023	Ravensthorpe Agencies	10 X GREY CEMENT 500KG BAG	1		4,229.50
INV 14361	31/01/2023	Ravensthorpe Agencies	10 X GREY CEMENT 500KG BAG		3,800.00	
INV 14408	01/02/2023	Ravensthorpe Agencies	1 X SWISSMEX 15L BACKPACK SPRAYER AND 1 X BOOM CLEAN 10KG		429.50	
EFT16187	09/02/2023	Ravensthorpe Building Supplies	DEWALT BLUE TIP 2 SCREW BOLT HEX GAL 10 X 80MM 25PK	1		48.00
INV 27742	06/02/2023	Ravensthorpe Building Supplies	DEWALT BLUE TIP 2 SCREW BOLT HEX GAL 10 X 80MM 25PK		48.00	
EFT16188	09/02/2023	Seek Limited	HEAVY PLANT OPERATOR LABOURER- SEEK ADVERT	1		346.50
INV 5029499302/02/2023		Seek Limited	HEAVY PLANT OPERATOR LABOURER- SEEK ADVERT		346.50	
EFT16189	09/02/2023	CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORTNIGHT ENDING 06/02/2023	1		450.00
INV SAL SAC06/02/2023		CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORTNIGHT ENDING 06/02/2023		450.00	
EFT16190	09/02/2023	Telstra Limited	SMS/TMS SERVICES 25/01/2023 -24/02/2023	1		238.96

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 12

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV T311	25/01/2023	Telstra Limited	SMS/TMS SERVICES 25/01/2023 -24/02/2023		238.96	
EFT16191	09/02/2023	The Munglinup Roadhouse Pty Ltd	CLEANING OF MUNGLINUP ABLUTIONS - JAN 2023	1		3,300.00
INV 0038809630/01/2023		The Munglinup Roadhouse Pty Ltd	CLEANING OF MUNGLINUP ABLUTIONS - JAN 2023		825.00	
INV 0038809530/01/2023		The Munglinup Roadhouse Pty Ltd	CLEANING OF MUNGLINUP ABLUTIONS - DEC 2023		825.00	
INV 0038809430/01/2023		The Munglinup Roadhouse Pty Ltd	CLEANING OF MUNGLINUP ABLUTIONS - NOV 2022		825.00	
INV 0038808330/01/2023		The Munglinup Roadhouse Pty Ltd	CLEANING OF MUNGLINUP ABLUTIONS - OCT 2022		825.00	
EFT16192	09/02/2023	WINC Australia Pty Ltd	MONTHLY CONSUMABLES ORDER NET54046994	1		288.89
INV 9014578402/02/2023		WINC Australia Pty Ltd	MONTHLY CONSUMABLES ORDER NET54046994		288.89	
EFT16193	09/02/2023	Warwick John Besso	Rates refund for assessment A1516 13 FRANCE STREET HOPETOUN 6348	1		1,030.00
INV A1516	23/01/2023	Warwick John Besso	Rates refund for assessment A1516 13 FRANCE STREET HOPETOUN 6348		1,030.00	
EFT16194	09/02/2023	WesTrac	TRAVEL FROM ESPERANCE TO RAVENSTHORPE AND RETURN TO CARRY OUT DIAGNOSTIC TESTING ON ENGINE PRESSURING COOLING SYSTEM - CAT SKID STEER LOADER	1		1,247.40
INV SI 16696731/01/2023		WesTrac	TRAVEL FROM ESPERANCE TO RAVENSTHORPE AND RETURN TO CARRY OUT DIAGNOSTIC TESTING ON ENGINE PRESSURING COOLING SYSTEM - CAT SKID STEER LOADER		1,247.40	
EFT16195	09/02/2023	Devlyn Construction	HEAD CONTRACTOR WORKS FOR THE RAVENSTHORPE CULTURAL PRECINCT - PROGRESS CLAIM 14	1		344,584.11
INV 2267	31/01/2023	Devlyn Construction	HEAD CONTRACTOR WORKS FOR THE RAVENSTHORPE CULTURAL PRECINCT - PROGRESS CLAIM 14		344,584.11	
EFT16196	16/02/2023	4 Rivers Plumbing Gas & Civil Contracting WA	REPLACE NON RETURN VALVE AT MUNGLINUP ABLUTIONS	1		455.13
INV 0000234113/02/2023		4 Rivers Plumbing Gas & Civil Contracting WA	REPLACE NON RETURN VALVE AT MUNGLINUP ABLUTIONS		455.13	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 13

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16197	16/02/2023	Central Regional TAFE	FIREARM HANDLING & SAFETY COURSE- MICHAELA PRITCHARD, GREG STOVER, CATHRYNE CASARSA, DEBBY DE VANTIER	1		5,133.77
INV I0021383	13/02/2023	Central Regional TAFE	FIREARM HANDLING & SAFETY COURSE- MICHAELA PRITCHARD, GREG STOVER, CATHRYNE CASARSA, DEBBY DE VANTIER		5,133.77	
EFT16198	16/02/2023	Charlene Spencer	GYM FOB BOND REFUND	1		20.00
INV T1754	15/02/2023	Charlene Spencer	GYM FOB BOND REFUND	1	20.00	
EFT16199	16/02/2023	City of Albany	PROVISION OF BUILDING SURVEY SERVICES -166669	1		374.00
INV 98279	15/09/2022	City of Albany	PROVISION OF BUILDING SURVEY SERVICES -166669		187.00	
INV 99766	08/02/2023	City of Albany	PROVISION OF BUILDING SURVEY SERVICES - 166976		187.00	
EFT16200	16/02/2023	Civiq Pty Ltd	CY- AA1850 CYCLE AA SERIES (7 RINGS) BIKE RACK IN STAINLESS STEEL 316 INCLUDING FREIGHT AND PACKING	1		3,797.20
INV INV-412908	02/2023	Civiq Pty Ltd	CY- AA1850 CYCLE AA SERIES (7 RINGS) BIKE RACK IN STAINLESS STEEL 316 INCLUDING FREIGHT AND PACKING		3,797.20	
EFT16201	16/02/2023	Cleanaway Pty Ltd	HOPETOUN RUBBISH COLLECTION	1		21,739.69
INV 2172012931	01/2023	Cleanaway Pty Ltd			21,739.69	
EFT16202	16/02/2023	Corsign WA	SIGNAGE AS PER QUOTE 72404	1		1,098.90
INV 0007258402	02/2023	Corsign WA	CUSTOM MADE SIGN FOR RAVENSTHORPE WORKS DEPOT 600 X 200 MM HIGH INCL SHIRE LOGO		44.00	
INV 0007240402	02/2023	Corsign WA	SIGNAGE AS PER QUOTE 72404		1,054.90	
EFT16203	16/02/2023	Dawry's Bottlo PTY LTD	COUNCIL REFRESHMENTS	1		273.21
INV 240116	10/02/2023	Dawry's Bottlo PTY LTD	COUNCIL REFRESHMENTS		273.21	
EFT16204	16/02/2023	E. & M.J. Rosher Pty Ltd	1 X HD 4/10 X PLUS CLASSIC HIGH PRESSURE CLEANER	1		1,346.00
INV 1453706	08/02/2023	E. & M.J. Rosher Pty Ltd	1 X HD 4/10 X PLUS CLASSIC HIGH PRESSURE CLEANER		799.00	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 14

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 1453705	08/02/2023	E. & M.J. Rosher Pty Ltd	1 X NT 27/1 VACUUM CLEANER, 1 X FILTER FOR NT 27/1, 1 X PACK OF BAGS FOR NT 27/1		547.00	
EFT16205	16/02/2023	CONFIDENTIAL	REIMBURSEMENT FOR STAFF UNIFORM	1		114.84
INV REIMBU114	02/2023	CONFIDENTIAL	REIMBURSEMENT FOR STAFF UNIFORM		114.84	
EFT16206	16/02/2023	Esperance Fire Services	ROUTINE TESTING AND JACKING PUMP SITE - MORGAN STREET, TRAVEL	1		324.50
INV S2804	13/02/2023	Esperance Fire Services	ROUTINE TESTING AND JACKING PUMP SITE - MORGAN STREET, TRAVEL		324.50	
EFT16207	16/02/2023	Freight Lines Group	FREIGHT - DAVID GRAY & CO - CORSIGN	1		1,304.88
INV 0014590831	01/2023	Freight Lines Group	FREIGHT - WESTLAB (FULTON HOGAN)		554.07	
INV 0014619010	02/2023	Freight Lines Group	FREIGHT - DAVID GRAY & CO - CORSIGN		750.81	
EFT16208	16/02/2023	Guardian Print & Graphics	500 x C4 WHITE FACED WINDOW ENVELOPES WITH SHIRE INFO	1		245.00
INV 0001092605	01/2023	Guardian Print & Graphics	500 x C4 WHITE FACED WINDOW ENVELOPES WITH SHIRE INFO		245.00	
EFT16209	16/02/2023	Indiji Flora	UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23	1		5,610.00
INV INV-055022	01/2023	Indiji Flora	UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23		1,320.00	
INV INV-055708	02/2023	Indiji Flora	UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23		220.00	
INV INV-055608	02/2023	Indiji Flora	UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23		3,850.00	
INV INV-055808	02/2023	Indiji Flora	UNDERTAKE FIRE MITIGATION CLEARING IN ACCORDANCE WITH THE SHIRE'S FIREBREAK NOTICE 22/23 - LOT 25 ORCHID ROAD HOPETOUN		220.00	
EFT16210	16/02/2023	Kleen West Distributors	BULK CLEANING SUPPLIES AS PER QUOTE 077319	1		1,793.99

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 15

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 0007731914/02/2023		Kleen West Distributors	BULK CLEANING SUPPLIES AS PER QUOTE 077319		1,793.99	
EFT16211	16/02/2023	Kleenheat Gas Pty Ltd (wesfarmers)	FACILITY FEE - 2/27 CARLISLE STREET RAVENSTHORPE	1		187.00
INV 489216	14/02/2023	Kleenheat Gas Pty Ltd (wesfarmers)	FACILITY FEE - 2/27 CARLISLE STREET RAVENSTHORPE		93.50	
INV 4491475	14/02/2023	Kleenheat Gas Pty Ltd (wesfarmers)	FACILITY FEE - HOPETOUN COMMUNITY CENTRE		93.50	
EFT16212	16/02/2023	LA Freegard	UNDERTAKE PROPERTY CLEARING AND AS PER THE FIREBREAK NOTICE 22/23	1		5,184.00
INV 0000337505/02/2023		LA Freegard	UNDERTAKE PROPERTY CLEARING AND AS PER THE FIREBREAK NOTICE 22/23		2,880.00	
INV 0000337605/02/2023		LA Freegard	UNDERTAKE PROPERTY CLEARING AND AS PER THE FIREBREAK NOTICE 22/23		2,304.00	
EFT16213	16/02/2023	Landgate	LAND ENQUIRY SEARCH FEES, INTERIMS, RUV, MINING AND GRV ROLLS 15/10/2023 - 09/12/2022	1		113.95
INV 380606	20/12/2022	Landgate	LAND ENQUIRY SEARCH FEES, INTERIMS, RUV, MINING AND GRV ROLLS 15/10/2023 - 09/12/2022		71.80	
INV 381268	25/01/2023	Landgate	LAND ENQUIRY SEARCH FEES, INTERIMS, RUV, MINING AND GRV ROLLS 14/12/2022 - 11/01/2023		42.15	
EFT16214	16/02/2023	Livingston Medical Pty Ltd	FULL MEDICAL INCLUDING DRUG AND ALCOHOL AND HEARING - NEW STAFF	1		1,275.60
INV 82578	07/02/2023	Livingston Medical Pty Ltd	FULL MEDICAL INCLUDING DRUG AND ALCOHOL AND HEARING - NEW STAFF		536.80	
INV 82612	08/02/2023	Livingston Medical Pty Ltd	FULL MEDICAL INCLUDING DRUG AND ALCOHOL AND HEARING - NEW STAFF		738.80	
EFT16215	16/02/2023	Lloydey's Power Services	TESTING EMERGENCY LIGHTING	1		771.65
INV INV-118714/02/2023		Lloydey's Power Services	EMERGENCY LIGHTING TEST BOOKS		331.65	
INV INV-118314/02/2023		Lloydey's Power Services	TESTING EMERGENCY LIGHTING		440.00	
EFT16216	16/02/2023		REIMBURSEMENTS FOR LUNCHES FOR FIRE GROUNDS	1		143.50
INV REIMBU14/02/2023			REIMBURSEMENTS FOR LUNCHES FOR FIRE GROUNDS		143.50	
EFT16217	16/02/2023	Perfect Computer Solutions Pty Ltd	SITE VISIT FOR ADMIN CUTOVER TO NEW OFFICES	1		11,527.50

Malcom James Grant
CONFIDENTIAL
Malcom James Grant

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 16

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 27790	07/02/2023	Perfect Computer Solutions Pty Ltd	IT SERVICE DESK AND ASSOCIATED IT SUPPORT 25/01/2023 - 03/02/2023		680.00	
INV 27796	07/02/2023	Perfect Computer Solutions Pty Ltd	IT SERVICE DESK AND ASSOCIATED IT SUPPORT - MEAL FOR 2 WORKERS 30/01/2023		68.50	
INV 27789	07/02/2023	Perfect Computer Solutions Pty Ltd	SITE VISIT FOR ADMIN CUTOVER TO NEW OFFICES		9,779.00	
INV 27799	09/02/2023	Perfect Computer Solutions Pty Ltd	TREND ANTIVIRUS ANNUAL LICENCE FEE X 20		1,000.00	
EFT16218	16/02/2023	Powerplant MotorCycles	GUIDE BAR 3/8 X2	1		120.00
INV I-164853	04/01/2023	Powerplant MotorCycles	GUIDE BAR 3/8 X2		120.00	
EFT16219	16/02/2023	R And R Heavy Diesel Services	20,000KM LUBRICATION SERVICE AND INSPECTION ON P632B RA-225 ISUZU	1		2,799.31
INV 6490	08/02/2023	R And R Heavy Diesel Services	REPLACE BROKEN DRIVER DOOR STRIKER AND REALIGN DOOR		385.00	
INV 6489	08/02/2023	R And R Heavy Diesel Services	20,000KM LUBRICATION SERVICE AND INSPECTION ON P632B RA-225 ISUZU		931.94	
INV 6496	09/02/2023	R And R Heavy Diesel Services	REPLACE INNER THREAD ON CENTRE CUTTING BLADE WITH REPLACEMENT THREAD INSERT		273.94	
INV 6501	09/02/2023	R And R Heavy Diesel Services	REPAIR CAB AIR LEAK, STRAP REAR AIR TANK FITTING UP TO STOP AIR LEAK - HINO 6-WHEELER P718 RA-3751		129.79	
INV 6503	09/02/2023	R And R Heavy Diesel Services	40,000KM LOGBOOK SERVICE ON IHJK 181 P654A HILUX		733.58	
INV 6506	14/02/2023	R And R Heavy Diesel Services	ASSEMBLE HYDRAULIC HOSE ON HYDRAULIC MULCHER		345.06	
EFT16220	16/02/2023	Ravensthorpe Agencies	x 2 BOOTS LACE/ZIP	1		758.00
INV 14449	03/02/2023	Ravensthorpe Agencies	x 2 BOOTS LACE/ZIP		398.00	
INV 14512	08/02/2023	Ravensthorpe Agencies	2 X 45KG GAS BOTTLES FOR RAVENSTHORPE TOWN HALL		360.00	
EFT16221	16/02/2023	Ravensthorpe Building Supplies	2 X MAKITA 350MM X 25.4/20MM DIAMOND BLADE SEGMENTED	1		525.80
INV 28064	14/02/2023	Ravensthorpe Building Supplies	2 X MAKITA 350MM X 25.4/20MM DIAMOND BLADE SEGMENTED		525.80	
EFT16222	16/02/2023	Scott Thompson	GYN FOB BOND REFUND	1		30.00

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 17

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV T2046	15/02/2023	Scott Thompson	GYN FOB BOND REFUND	1	30.00	
EFT16223	16/02/2023	Simon William Adena	REIMBURSEMENT FOR FLY SPRAY	1		8.50
INV REIMBU114	02/2023	Simon William Adena	REIMBURSEMENT FOR FLY SPRAY		8.50	
EFT16224	16/02/2023	Stewart & Heaton Clothing Co Pty Ltd	4X T-SHIRT COTTON NAVY	1		98.56
INV SIN-366702	02/2023	Stewart & Heaton Clothing Co Pty Ltd	4X T-SHIRT COTTON NAVY		98.56	
EFT16225	16/02/2023	Vanguard Distribution	BROCHURE STORAGE AND MONTHLY DISTRIBUTION COSTS	1		140.39
INV 0003679731	01/2023	Vanguard Distribution	BROCHURE STORAGE AND MONTHLY DISTRIBUTION COSTS		140.39	
EFT16226	16/02/2023	VisiMax (Bucci Holdings Pty Ltd)	2X MICROCHIP SCANNERS/ DOG CAGE, 4X CAPS, ID WALLET/ NOTEBOOKS/ INFRINGEMENT BOOKS/ FREIGHT	1		2,266.43
INV INV-063322	12/2022	VisiMax (Bucci Holdings Pty Ltd)	2X MICROCHIP SCANNERS/ DOG CAGE, 4X CAPS, ID WALLET/ NOTEBOOKS/ INFRINGEMENT BOOKS/ FREIGHT		2,005.07	
INV INV-068209	02/2023	VisiMax (Bucci Holdings Pty Ltd)	9SVLB SAFETY VEST , FREIGHT		261.36	
EFT16227	16/02/2023	WA Fuel Supply PTY LTD	14,403 LITRES - DIESEL JANUARY 2023	1		29,378.23
INV 0010843008	02/2023	WA Fuel Supply PTY LTD	14,403 LITRES - DIESEL JANUARY 2023		29,378.23	
EFT16228	23/02/2023	4 Rivers Plumbing Gas & Civil Contracting WA	UNBLOCK TOILET AT JUBILEE PARK	1		132.00
INV 0000241022	02/2023	4 Rivers Plumbing Gas & Civil Contracting WA	UNBLOCK TOILET AT JUBILEE PARK		132.00	
EFT16229	23/02/2023	Australian Taxation Office (ATO)	BAS RETURN JANUARY 2023	1		34,658.00
INV BAS DEC21	01/2023	Australian Taxation Office (ATO)	BAS RETURN DECEMBER 2022		-23,792.00	
INV INV JAN23	01/2023	Australian Taxation Office (ATO)	BAS RETURN JANUARY 2023		58,450.00	
EFT16230	23/02/2023	BE Stearne & Co Pty Ltd	1 X PURETEC PT-12DC11 12V PUMP	1		235.00
INV 110957	15/02/2023	BE Stearne & Co Pty Ltd	1 X PURETEC PT-12DC11 12V PUMP		235.00	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 18

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16231	23/02/2023	Best Office Systems	PRINTER READINGS - HOPETOUN OFFICE	1		848.26
INV 613253	22/02/2023	Best Office Systems			848.26	
EFT16232	23/02/2023	Community Spirit Newspaper Inc	DOUBLE PAGE ADVERTORIAL - PAGE 12 AND 13 ISSUE 2	1		342.00
INV 0025386	16/02/2023	Community Spirit Newspaper Inc	DOUBLE PAGE ADVERTORIAL - PAGE 12 AND 13 ISSUE 2		342.00	
EFT16233	23/02/2023	DELNORTH PTY Ltd	10 X STEEL FLEX 1300MM BLUE MARKER POST AND WHITE GUIDE POST D2 R/W DELINEATORS FITTED	1		3,254.46
INV 59907	10/02/2023	DELNORTH PTY Ltd	10 X STEEL FLEX 1300MM BLUE MARKER POST AND WHITE GUIDE POST D2 R/W DELINEATORS FITTED		3,254.46	
EFT16234	23/02/2023	DTE Enterprises Pty Ltd T/a Down To Earth Training And Assessing	ONSITE TRAINING - TRAFFIC MANAGEMENT - TRAFFIC CONTROL - 3 DAYS FROM 16/1/23 TO 18/1/23	1		13,300.00
INV 0003736223/01/2023		DTE Enterprises Pty Ltd T/a Down To Earth Training And Assessing	ONSITE TRAINING- PLANT EQUIPMENT - 2 DAYS 19/1 - 20/1/23		6,250.00	
INV 0003736123/01/2023		DTE Enterprises Pty Ltd T/a Down To Earth Training And Assessing	ONSITE TRAINING - TRAFFIC MANAGEMENT - TRAFFIC CONTROL - 3 DAYS FROM 16/1/23 TO 18/1/23		7,050.00	
EFT16235	23/02/2023	Department of Fire and Emergency Services (Previously FESA)	2022/2023 ESL - 3RD QUARTER	1		50,058.39
INV 155240	21/02/2023	Department of Fire and Emergency Services (Previously FESA)	2022/2023 ESL - 3RD QUARTER		50,058.39	
EFT16236	23/02/2023	Enya Parker	GYM FOB BOND REFUND	1		20.00
INV T1273	15/02/2023	Enya Parker	GYM FOB BOND REFUND	1	20.00	
EFT16237	23/02/2023	Flags and Canopies Australia	BRANDED MERCHANDISE - FLAG, TABLE CLOTH & CANOPY	1		1,898.60
INV 1818	16/01/2023	Flags and Canopies Australia	BRANDED MERCHANDISE - FLAG, TABLE CLOTH & CANOPY		1,898.60	
EFT16238	23/02/2023	HW & Associates	CONTRACT ADMINISTRATION 13/10/2022 - 27/12/2022	1		2,200.00
INV INV-058827/12/2022		HW & Associates	CONTRACT ADMINISTRATION 13/10/2022 - 27/12/2022		2,200.00	
EFT16239	23/02/2023	Helene Pty Ltd (Lo-Go Appointments)	CONTRACT ADMINISTRATION SERVICES 06/02/2023 - 11/02/2023 ANNE ALLISON	1		1,401.81

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 19

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV H2129	15/02/2023	Helene Pty Ltd (Lo-Go Appointments)	CONTRACT ADMINISTRATION SERVICES 06/02/2023 - 11/02/2023 ANNE ALLISON		1,401.81	
EFT16240	23/02/2023	Hopetoun Tyres & Batteries	TYRES X4 FOR RA 3860	1		3,276.00
INV INV-115820/02/2023		Hopetoun Tyres & Batteries	BATTERY REPLACEMENT - RA106		240.00	
INV INV-115720/02/2023		Hopetoun Tyres & Batteries	MAXXIS TYRES X 4 - RA3520		1,276.00	
INV INV-115620/02/2023		Hopetoun Tyres & Batteries	TYRES X4 FOR RA 3860		1,760.00	
EFT16241	23/02/2023	CONFIDENTIAL	SALARY SACRIFICE FOR CONFIDENTIAL - FORTNIGHT ENDING 09/02/2023	1		640.00
INV SAL SAC09/02/2023		CONFIDENTIAL	SALARY SACRIFICE FOR CONFIDENTIAL - FORTNIGHT ENDING 09/02/2023		320.00	
INV SAL SAC20/02/2023		CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORTNIGHT ENDING 20/01/2023		320.00	
EFT16242	23/02/2023	Kindyhub	KINDYHUB AND SMART CENTRAL MONTHLY SUBSCRIPTION	1		311.30
INV K0342-1815/02/2023		Kindyhub	KINDYHUB AND SMART CENTRAL MONTHLY SUBSCRIPTION		145.20	
INV 0343-185:15/02/2023		Kindyhub	KINDYHUB AND SMART CENTRAL MONTHLY SUBSCRIPTION		166.10	
EFT16243	23/02/2023	Landgate	LAND ENQUIRY SEARCH FEES, INTERIMS, RUV, MINING AND GRV ROLLS - 07/01/23-03/02/23	1		71.80
INV 382153	20/02/2023	Landgate	LAND ENQUIRY SEARCH FEES, INTERIMS, RUV, MINING AND GRV ROLLS - 07/01/23-03/02/23		71.80	
EFT16244	23/02/2023	Lawry's Electrical Solutions	SUPPLY AND INSTALL GRUNDFOS BORE PUMP 240V 4"AT HOPETOON OVAL PLUS LABOUR AND INSPECTIONS	1		3,108.60
INV 2073	13/02/2023	Lawry's Electrical Solutions	SUPPLY AND INSTALL GRUNDFOS BORE PUMP 240V 4"AT HOPETOON OVAL PLUS LABOUR AND INSPECTIONS		3,108.60	
EFT16245	23/02/2023	Leisure Industry Group Australia	CALL OUT, SERVICE AND REPORT FOR RAVENSTHORPE AND HOPETOON GYM	1		532.40
INV 185	08/12/2022	Leisure Industry Group Australia	CALL OUT, SERVICE AND REPORT FOR RAVENSTHORPE AND HOPETOON GYM		532.40	
EFT16246	23/02/2023	CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORTNIGHT ENDING 20/01/2023	1		494.00

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 20

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SAL SAC20/02/2023		CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORTNIGHT ENDING 20/01/2023		494.00	
EFT16247	23/02/2023	Livingston Medical Pty Ltd	FULL MEDICAL INCLUDIING D&A, AUDIOMETRY AND MUSKULOSKELETAL - NEW STAFF	1		1,252.10
INV 82711	10/02/2023	Livingston Medical Pty Ltd	FULL MEDICAL INCLUDIING D&A, AUDIOMETRY AND MUSKULOSKELETAL - NEW STAFF		723.80	
INV 82963	16/02/2023	Livingston Medical Pty Ltd	FULL MEDICAL INCLUDING DRUG AND ALCOHOL AND HEARING - NEW STAFF		528.30	
EFT16248	23/02/2023	Lloydey's Power Services	RECTIFY THE ELECTRICAL METRE BOX AND POLE	1		3,605.58
INV INV-119719/02/2023		Lloydey's Power Services	RECTIFY THE ELECTRICAL METRE BOX AND POLE		2,115.57	
INV INV-119822/02/2023		Lloydey's Power Services	REPLACE LIGHT DUE TO RUST AND HANGING BY THE CABLE, INSPECT INDOOR AND OUTDOOR AIR CONDITIONING UNIT, FREIGHT		1,490.01	
EFT16249	23/02/2023	Mackenzies Refrigeration & Air Conditioning Service	MITSUBISHI HEAVY INDUSTRIES 7.1 KW REVERSE CYCLE AIR CONDITIONING UNIT - INSTALL AND REMOVAL OF OLD UNIT	1		4,430.80
INV 0000129915/02/2023		Mackenzies Refrigeration & Air Conditioning Service	MITSUBISHI HEAVY INDUSTRIES 7.1 KW REVERSE CYCLE AIR CONDITIONING UNIT - INSTALL AND REMOVAL OF OLD UNIT		4,430.80	
EFT16250	23/02/2023	Matthews Smash Repairs	EXCESS DUE ON INSURANCE CLAIM - FOR REPAIR WORK ON KLUGER RA682	1		500.00
INV 12818/2	14/02/2023	Matthews Smash Repairs	EXCESS DUE ON INSURANCE CLAIM - FOR REPAIR WORK ON KLUGER RA682		500.00	
EFT16251	23/02/2023	McLeods Barristers & Solicitors	LEGAL ADVICE RHFF - CLARIFICATION ON DEED	1		4,950.00
INV 127501	06/12/2022	McLeods Barristers & Solicitors	LEGAL ADVICE RHFF - CLARIFICATION ON DEED		4,950.00	
EFT16252	23/02/2023	Perfect Computer Solutions Pty Ltd	IT SERVICE DESK AND ASSOCIATED IT SUPPORT 03/02/2023 - 09/02/2023	1		297.50
INV 27813	16/02/2023	Perfect Computer Solutions Pty Ltd	IT SERVICE DESK AND ASSOCIATED IT SUPPORT 03/02/2023 - 09/02/2023		297.50	
EFT16253	23/02/2023	R And R Heavy Diesel Services	TRAVEL TO AND FROM HOPETOUN DEPOT TO CARRY OUT 500HR SERVICE AND INSPECTION ON KOMATSU GD655-7 GRADER P706A RA-3828	1		4,535.24

Date: 14/03/2023
 Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
 PAGE: 21

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 6463	31/01/2023	R And R Heavy Diesel Services	REPLACE BATTERIES AND ADJUST CAB AIR BAGS ON MACK TRIDENT RA-142		861.30	
INV 6488	08/02/2023	R And R Heavy Diesel Services	160,000KM SERVICE ON TOYOTA HILUX RA-137		564.96	
INV 6513	14/02/2023	R And R Heavy Diesel Services	TRAVEL TO DPAW DEPOT HOPETOUN - REMOVE BELLY GUARDS TO GRADER P706A RA-3828		896.94	
INV 6514	15/02/2023	R And R Heavy Diesel Services	TRAVEL TO AND FROM HOPETOUN DEPOT TO CARRY OUT 500HR SERVICE AND INSPECTION ON KOMATSU GD655-7 GRADER P706A RA-3828		2,212.04	
EFT16254	23/02/2023	Ravensthorpe Agencies	6 X 500KG BULKA BAGS GREY CEMENT	1		2,479.00
INV 14596	14/02/2023	Ravensthorpe Agencies	6 X 500KG BULKA BAGS GREY CEMENT		2,280.00	
INV 14664	20/02/2023	Ravensthorpe Agencies	1 X OLIVER BOOTS ZIP/LACE UP WHEAT COLOUR		199.00	
EFT16255	23/02/2023	Ravensthorpe State Emergency Service	ESL PAYMENT QTR 3 2022/2023	1		6,450.00
INV 000005816	02/2023	Ravensthorpe State Emergency Service	ESL PAYMENT QTR 3 2022/2023		6,450.00	
EFT16256	23/02/2023	Shire of Ravensthorpe Social Club	Payroll deductions	1		155.00
INV DEDUCT06	02/2023	Shire of Ravensthorpe Social Club	Payroll deductions		155.00	
EFT16257	23/02/2023	CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORNIGHT ENDING 20/01/2023	1		450.00
INV SAL SAC07	02/2023	CONFIDENTIAL	SALARY SACRIFICE - CONFIDENTIAL FORNIGHT ENDING 20/01/2023		450.00	
EFT16258	23/02/2023	South Coast Food Service	BLEACH	1		240.77
INV 4368024	31/01/2023	South Coast Food Service	BLEACH		240.77	
EFT16259	23/02/2023	Stantec Australia Pty Ltd	SITE VISIT MECH, ELEC, HYDR	1		11,550.00
INV 1907631	17/01/2023	Stantec Australia Pty Ltd	SITE VISIT MECH, ELEC, HYDR		11,550.00	
EFT16260	23/02/2023	Toll IPEC Ipec Pty Ltd	FREIGHT - PCS - STEWART & HEATON - KARCHER(ROCHER)	1		112.68
INV 0556-S30	12/02/2023	Toll IPEC Ipec Pty Ltd	FREIGHT - PCS - STEWART & HEATON - KARCHER(ROCHER)		66.04	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 22

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 0557-S30	19/02/2023	Toll IPEC Ipec Pty Ltd	FREIGHT - DYNASTY EMBROIDERY, PCS		46.64	
EFT16261	23/02/2023	WA Fuel Supply PTY LTD	17,804 LITRES DIESEL - JANUARY 2023	1		36,084.26
INV 0010507616	01/2023	WA Fuel Supply PTY LTD	17,804 LITRES DIESEL - JANUARY 2023		36,084.26	
EFT16262	23/02/2023	WALGA	WALGA TRAINING MODULES (LOCAL GOVERNMENT ACT ADVANCED, POLICY DEVELOPMENT AND PROCEDURE WRITING)	1		1,276.00
INV SI-00334212	01/2023	WALGA	WALGA TRAINING MODULES (LOCAL GOVERNMENT ACT ADVANCED, POLICY DEVELOPMENT AND PROCEDURE WRITING)		1,276.00	
EFT16263	23/02/2023	WINC Australia Pty Ltd	MONTHLY CONSUMABLES ORDER	1		361.65
INV 9041722916	02/2023	WINC Australia Pty Ltd	MONTHLY CONSUMABLES ORDER		361.65	
EFT16264	23/02/2023	Wren Oil	WASTE OIL DISPOSAL ADMIN AND COMPLIANCE FEES - HOPETOUN WASTE TRANSFER STATION	1		33.00
INV 146093	17/02/2023	Wren Oil	WASTE OIL DISPOSAL ADMIN AND COMPLIANCE FEES - HOPETOUN WASTE TRANSFER STATION		16.50	
INV 146084	17/02/2023	Wren Oil	WASTE OIL DISPOSAL ADMIN AND COMPLIANCE FEES - MUNGLINUP LANDFILL SITE		16.50	
DD6596.1	06/02/2023	Aware Super	Payroll deductions	1		9,347.41
INV SUPER	06/02/2023	Aware Super	Superannuation contributions	1	9,167.73	
INV DEDUCT06	02/2023	Aware Super	Payroll deductions	1	111.30	
INV DEDUCT06	02/2023	Aware Super	Payroll deductions	1	68.38	
DD6596.2	06/02/2023	IOOF Employer Super	Payroll deductions	1		1,669.33
INV SUPER	06/02/2023	IOOF Employer Super	Superannuation contributions	1	569.33	
INV DEDUCT06	02/2023	IOOF Employer Super	Payroll deductions	1	1,100.00	
DD6596.3	06/02/2023	Australian Super Pty Ltd	Superannuation contributions	1		974.39
INV SUPER	06/02/2023	Australian Super Pty Ltd	Superannuation contributions	1	974.39	

Date: 14/03/2023
 Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
 PAGE: 23

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD6596.4	06/02/2023	Hostplus Superannuation	Superannuation contributions	1		768.51
INV SUPER	06/02/2023	Hostplus Superannuation	Superannuation contributions	1	768.51	
DD6596.5	06/02/2023	C-Bus Super	Superannuation contributions	1		850.07
INV SUPER	06/02/2023	C-Bus Super	Superannuation contributions	1	850.07	
DD6596.6	06/02/2023	MLC Superannuation	Superannuation contributions	1		518.66
INV SUPER	06/02/2023	MLC Superannuation	Superannuation contributions	1	518.66	
DD6596.7	06/02/2023	CONFIDENTIAL PTY LTD ATF Alaska Superannuation Fund	Superannuation contributions	1		491.17
INV SUPER	06/02/2023	CONFIDENTIAL PTY LTD ATF Alaska Superannuation Fund	Superannuation contributions	1	491.17	
DD6596.8	06/02/2023	IOOF Lifetrack Personal Super	Superannuation contributions	1		487.11
INV SUPER	06/02/2023	IOOF Lifetrack Personal Super	Superannuation contributions	1	487.11	
DD6596.9	06/02/2023	VIC Super	Payroll deductions	1		123.99
INV SUPER	06/02/2023	VIC Super	Superannuation contributions	1	93.75	
INV DEDUCT	06/02/2023	VIC Super	Payroll deductions	1	30.24	
DD6608.1	20/02/2023	Aware Super	Payroll deductions	1		9,597.09
INV SUPER	20/02/2023	Aware Super	Superannuation contributions	1	9,427.18	
INV DEDUCT	20/02/2023	Aware Super	Payroll deductions	1	111.30	
INV DEDUCT	20/02/2023	Aware Super	Payroll deductions	1	58.61	
DD6608.2	20/02/2023	IOOF Employer Super	Payroll deductions	1		1,746.63
INV SUPER	20/02/2023	IOOF Employer Super	Superannuation contributions	1	646.63	
INV DEDUCT	20/02/2023	IOOF Employer Super	Payroll deductions	1	1,100.00	
DD6608.3	20/02/2023	Hostplus Superannuation	Superannuation contributions	1		768.51

Date: 14/03/2023
 Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
 PAGE: 24

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	20/02/2023	Hostplus Superannuation	Superannuation contributions	1	768.51	
DD6608.4	20/02/2023	C-Bus Super	Superannuation contributions	1		1,778.28
INV SUPER	20/02/2023	C-Bus Super	Superannuation contributions	1	1,778.28	
DD6608.5	20/02/2023	MLC Superannuation	Superannuation contributions	1		518.66
INV SUPER	20/02/2023	MLC Superannuation	Superannuation contributions	1	518.66	
DD6608.6	20/02/2023	CONFIDENTIAL PTY LTD ATF Alaska Superannuation Fund	Superannuation contributions	1		491.17
INV SUPER	20/02/2023	CONFIDENTIAL PTY LTD ATF Alaska Superannuation Fund	Superannuation contributions	1	491.17	
DD6608.7	20/02/2023	IOOF Lifetrack Personal Super	Superannuation contributions	1		446.80
INV SUPER	20/02/2023	IOOF Lifetrack Personal Super	Superannuation contributions	1	446.80	
DD6608.8	20/02/2023	Australian Super Pty Ltd	Superannuation contributions	1		905.98
INV SUPER	20/02/2023	Australian Super Pty Ltd	Superannuation contributions	1	905.98	
DD6608.9	20/02/2023	VIC Super	Payroll deductions	1		62.00
INV SUPER	20/02/2023	VIC Super	Superannuation contributions	1	46.88	
INV DEDUCT	20/02/2023	VIC Super	Payroll deductions	1	15.12	
DD6633.2	11/02/2023	Childcare EasyPay	ChildCare Easypay Direct Debit Processing Fees - January 2023	5		53.81
INV 007721-2	07/02/2023	Childcare EasyPay	ChildCare Easypay Direct Debit Processing Fees - January 2023	5	23.46	
INV 007738-2	07/02/2023	Childcare EasyPay	ChildCare Easypay Direct Debit Processing Fees - January 2023	5	30.35	
DD6636.1	28/02/2023	Department of Transport (Shire Licensing)	DOT PAYMENT BY AUTHORITY - FEBRUARY 2023	1		29,329.60
INV FEB 2023	28/02/2023	Department of Transport (Shire Licensing)	DOT PAYMENT BY AUTHORITY - FEBRUARY 2023	1	29,329.60	
DD6636.2	27/02/2023	Water Corporation	WATER CORP PAYMENT BY AUTHORITY- FEBRUARY 2023	1		296.48

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accountns Paid - February 2023

USER: Wendy Spaans
PAGE: 25

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV FEB 202327/02/2023		Water Corporation	WATER CORP PAYMENT BY AUTHORITY- FEBRUARY 2023	1	296.48	
DD6636.3	22/02/2023	Synergy	SYNERGY PAYMENT BY AUTHORITY - FEBRUARY 2023	1		7,398.19
INV FEB 202322/02/2023		Synergy	SYNERGY PAYMENT BY AUTHORITY - FEBRUARY 2023	1	7,398.19	
DD6636.4	27/02/2023	Westnet Pty Ltd	WESTNET PAYMENT BY AUTHORITY - FEBRUARY 2023	1		18.50
INV FEB 202327/02/2023		Westnet Pty Ltd	WESTNET PAYMENT BY AUTHORITY - FEBRUARY 2023	1	18.50	
DD6636.5	08/02/2023	WA Treasury Corporation (WATC)	WA TREASURY GUARANTEE FEE - FEBRUARY 2023	1		72,635.52
INV FEB 202308/02/2023		WA Treasury Corporation (WATC)	WA TREASURY GUARANTEE FEE - FEBRUARY 2023	1	72,635.52	
DD6636.6	15/02/2023	SG Fleet	SG FLEET PAYMENT BY AUTHORITY - FEBRUARY 2023	1		13,237.11
INV FEB 202315/02/2023		SG Fleet	SG FLEET PAYMENT BY AUTHORITY - FEBRUARY 2023	1	13,237.11	
DD6637.1	21/02/2023	BANKWEST Corporate Mastercard	JANUARY 2023 STATEMENT - FOREIGN TRANSACTION FEE	1		12,870.06
INV JAN 202321/02/2023		BANKWEST Corporate Mastercard	JANUARY 2023 STATEMENT - TED KILBEY	1	1,064.05	
INV JAN 202321/02/2023		BANKWEST Corporate Mastercard	JANUARY 2023 STATEMENT - RUSSELL PALMER	1	166.50	
INV JAN 202321/02/2023		BANKWEST Corporate Mastercard	JANUARY 2023 STATEMENT - LESLIE MAINWARING	1	1,657.89	
INV JAN 202321/02/2023		BANKWEST Corporate Mastercard	JANUARY 2023 STATEMENT - MATTHEW BIRD	1	8,216.05	
INV JAN 202321/02/2023		BANKWEST Corporate Mastercard	JANUARY 2023 STATEMENT - EVELYN HOUGHTON	1	1,763.65	
INV JAN 202321/02/2023		BANKWEST Corporate Mastercard	JANUARY 2023 STATEMENT - FOREIGN TRANSACTION FEE	1	1.92	
DD6596.10	06/02/2023	Commonwealth Essential Super	Superannuation contributions	1		254.05
INV SUPER	06/02/2023	Commonwealth Essential Super	Superannuation contributions	1	254.05	
DD6596.11	06/02/2023	Public Sector Superannuation Accumulation Plan (PSSap)	Superannuation contributions	1		285.81
INV SUPER	06/02/2023	Public Sector Superannuation Accumulation Plan (PSSap)	Superannuation contributions	1	285.81	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 26

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD6596.12	06/02/2023	Australian Superannuation (Formally Westscheme)	Payroll deductions	1		1,841.25
INV SUPER	06/02/2023	Australian Superannuation (Formally Westscheme)	Superannuation contributions	1	1,534.16	
INV DEDUCT	06/02/2023	Australian Superannuation (Formally Westscheme)	Payroll deductions	1	55.00	
INV DEDUCT	06/02/2023	Australian Superannuation (Formally Westscheme)	Payroll deductions	1	135.40	
INV DEDUCT	06/02/2023	Australian Superannuation (Formally Westscheme)	Payroll deductions	1	116.69	
DD6596.13	06/02/2023	Spaceship Superannuation	Superannuation contributions	1		248.54
INV SUPER	06/02/2023	Spaceship Superannuation	Superannuation contributions	1	248.54	
DD6596.14	06/02/2023	WA Local Government Super Plan	Payroll deductions	1		1,988.28
INV DEDUCT	06/02/2023	WA Local Government Super Plan	Payroll deductions	1	360.00	
INV DEDUCT	06/02/2023	WA Local Government Super Plan	Payroll deductions	1	200.02	
INV DEDUCT	06/02/2023	WA Local Government Super Plan	Payroll deductions	1	963.79	
INV DEDUCT	06/02/2023	WA Local Government Super Plan	Payroll deductions	1	70.04	
INV DEDUCT	06/02/2023	WA Local Government Super Plan	Payroll deductions	1	63.16	
INV DEDUCT	06/02/2023	WA Local Government Super Plan	Payroll deductions	1	66.25	
INV DEDUCT	06/02/2023	WA Local Government Super Plan	Payroll deductions	1	265.02	
DD6596.15	06/02/2023	BT Super for Life	Superannuation contributions	1		566.35
INV DEDUCT	06/02/2023	BT Super for Life	Payroll deductions	1	299.24	
INV SUPER	06/02/2023	BT Super for Life	Superannuation contributions	1	267.11	
DD6596.16	06/02/2023	BUSSQ	Superannuation contributions	1		504.68
INV DEDUCT	06/02/2023	BUSSQ	Payroll deductions	1	123.09	
INV SUPER	06/02/2023	BUSSQ	Superannuation contributions	1	381.59	
DD6596.17	06/02/2023	Colonial First State	Superannuation contributions	1		1,053.94
INV DEDUCT	06/02/2023	Colonial First State	Payroll deductions	1	25.00	

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 27

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV DEDUCT06/02/2023		Colonial First State	Payroll deductions	1	250.96	
INV SUPER 06/02/2023		Colonial First State	Superannuation contributions	1	777.98	
DD6596.18	06/02/2023	MLC MasterKey Business Super	Superannuation contributions	1		563.36
INV DEDUCT06/02/2023		MLC MasterKey Business Super	Payroll deductions	1	167.31	
INV SUPER 06/02/2023		MLC MasterKey Business Super	Superannuation contributions	1	396.05	
DD6596.19	06/02/2023	BT Super	Superannuation contributions	1		1,648.11
INV SUPER 06/02/2023		BT Super	Superannuation contributions	1	1,648.11	
DD6596.20	06/02/2023	The Trustee f CONFIDENTIAL Superannuation	Superannuation contributions	1		382.50
INV SUPER 06/02/2023		The Trustee f CONFIDENTIAL Superannuation	Superannuation contributions	1	382.50	
DD6596.21	06/02/2023	Rest Superannuation	Superannuation contributions	1		389.55
INV SUPER 06/02/2023		Rest Superannuation	Superannuation contributions	1	389.55	
DD6608.10	20/02/2023	Commonwealth Essential Super	Superannuation contributions	1		254.05
INV SUPER 20/02/2023		Commonwealth Essential Super	Superannuation contributions	1	254.05	
DD6608.11	20/02/2023	Public Sector Superannuation Accumulation Plan (PSSap)	Superannuation contributions	1		293.94
INV SUPER 20/02/2023		Public Sector Superannuation Accumulation Plan (PSSap)	Superannuation contributions	1	293.94	
DD6608.12	20/02/2023	Australian Superannuation (Formally Westscheme)	Payroll deductions	1		2,215.16
INV SUPER 20/02/2023		Australian Superannuation (Formally Westscheme)	Superannuation contributions	1	1,813.22	
INV DEDUCT20/02/2023		Australian Superannuation (Formally Westscheme)	Payroll deductions	1	55.00	
INV DEDUCT20/02/2023		Australian Superannuation (Formally Westscheme)	Payroll deductions	1	224.35	
INV DEDUCT20/02/2023		Australian Superannuation (Formally Westscheme)	Payroll deductions	1	122.59	
DD6608.13	20/02/2023	Spaceship Superannuation	Superannuation contributions	1		254.05

Date: 14/03/2023
Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
PAGE: 28

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	20/02/2023	Spaceship Superannuation	Superannuation contributions	1	254.05	
DD6608.14	20/02/2023	WA Local Government Super Plan	Payroll deductions	1		2,381.56
INV DEDUCT	20/02/2023	WA Local Government Super Plan	Payroll deductions	1	360.00	
INV DEDUCT	20/02/2023	WA Local Government Super Plan	Payroll deductions	1	201.86	
INV DEDUCT	20/02/2023	WA Local Government Super Plan	Payroll deductions	1	1,432.38	
INV DEDUCT	20/02/2023	WA Local Government Super Plan	Payroll deductions	1	70.04	
INV DEDUCT	20/02/2023	WA Local Government Super Plan	Payroll deductions	1	61.30	
INV DEDUCT	20/02/2023	WA Local Government Super Plan	Payroll deductions	1	51.20	
INV DEDUCT	20/02/2023	WA Local Government Super Plan	Payroll deductions	1	204.78	
DD6608.15	20/02/2023	BT Super for Life	Superannuation contributions	1		909.25
INV DEDUCT	20/02/2023	BT Super for Life	Payroll deductions	1	642.20	
INV SUPER	20/02/2023	BT Super for Life	Superannuation contributions	1	267.05	
DD6608.16	20/02/2023	BUSSQ	Superannuation contributions	1		496.01
INV DEDUCT	20/02/2023	BUSSQ	Payroll deductions	1	120.98	
INV SUPER	20/02/2023	BUSSQ	Superannuation contributions	1	375.03	
DD6608.17	20/02/2023	Colonial First State	Superannuation contributions	1		1,053.94
INV DEDUCT	20/02/2023	Colonial First State	Payroll deductions	1	25.00	
INV DEDUCT	20/02/2023	Colonial First State	Payroll deductions	1	250.96	
INV SUPER	20/02/2023	Colonial First State	Superannuation contributions	1	777.98	
DD6608.18	20/02/2023	MLC MasterKey Business Super	Superannuation contributions	1		455.24
INV DEDUCT	20/02/2023	MLC MasterKey Business Super	Payroll deductions	1	167.31	
INV SUPER	20/02/2023	MLC MasterKey Business Super	Superannuation contributions	1	287.93	
DD6608.19	20/02/2023	BT Super	Superannuation contributions	1		2,699.64

Date: 14/03/2023
 Time: 3:18:27PM

Shire of Ravensthorpe
Creditor List of Accoutns Paid - February 2023

USER: Wendy Spaans
 PAGE: 29

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	20/02/2023	BT Super	Superannuation contributions	1	2,699.64	
DD6608.20	20/02/2023	The Trustee f	CONFIDENTIAL Superannuation	1		382.50
INV SUPER	20/02/2023	The Trustee f	CONFIDENTIAL Superannuation	1	382.50	
DD6608.21	20/02/2023	Rest Superannuation	Superannuation contributions	1		389.55
INV SUPER	20/02/2023	Rest Superannuation	Superannuation contributions	1	389.55	

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	Municipal Bank Account	1,023,287.21
5	Childcare Operating Account	53.81
TOTAL		1,023,341.02

12.2 **CORPORATE SERVICES**

12.2.3 **BUDGET REVIEW 2022/2023 AS AT 13 MARCH 2023**

File Reference:	GR.RE.2
Location:	Shire of Ravensthorpe
Applicant:	N/A
Author:	Executive Manager Corporate Services
Authorising Officer	Chief Executive Officer
Date:	13 March 2023
Disclosure of Interest:	Nil
Attachments: <u>RED</u>	Shire of Ravensthorpe Budget Review Report
Previous Reference:	N/A

VOTING REQUIREMENT

1. Absolute Majority

OFFICER RECOMMENDATION

That Council, by AN ABSOLUTE MAJORITY:

1. **ADOPT** the statutory half yearly budget review, as presented, for the period ended 13 March 2023 and **ENDORSE** amending the budget and line items according to the attached review schedule Note 5 for a forecast surplus of \$489,358; and
2. **REQUEST** the Chief Executive Officer to forward the results of the statutory budget review to the Department of Local Government, Sport and Cultural Industries within 30 days of the adoption of this budget review.

Moved: _____

Seconded: _____

Carried by AN ABSOLUTE MAJORITY __ / __

SHIRE OF RAVENSTHORPE

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 13 MARCH 2023

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

TABLE OF CONTENTS

Statement of Budget Review by Nature or Type	2
Note 1 Basis of Preparation	4
Note 2 Summary Graphs - Budget Review	5
Note 4 Predicted Variances	8
Note 5 Budget Amendments	13

SHIRE OF RAVENSTHORPE
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 13 MARCH 2023

	Budget v Actual		Predicted			
	Note	Adopted Budget (a) \$	YTD Actual (b) \$	Variance Permanent (c) \$		Year End (a)+(c)+(d) \$
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	4.5.2	3,060,408	2,932,641	(127,767)	2,932,641	▼
Revenue from operating activities (excluding rates)						
Specified area rates and Ex-Gratia rates	4.1.1	67,710	67,710		67,710	
Operating grants, subsidies and contributions	4.1.2	1,909,054	1,094,016	(161,800)	1,747,254	▼
Fees and charges	4.1.3	2,508,918	2,035,134	350,000	2,858,918	▲
Service charges	4.1.5				0	
Interest earnings	4.1.6	134,000	46,290	(10,000)	124,000	▼
Other revenue	4.1.7	638,086	391,324	75,800	713,886	▲
Profit on asset disposals	4.1.8	76,900	0		76,900	
		5,334,668	3,634,475	254,000	5,588,668	
Expenditure from operating activities						
Materials and contracts	4.2.2	(3,685,553)	2,192	136,576	(3,548,977)	▼
Utility charges	4.2.3	(420,530)	(153,654)	(40,000)	(460,530)	▲
Depreciation on non-current assets	4.2.4	(4,603,791)	4,760,760		(4,603,791)	
Interest expenses	4.2.5	(53,357)	(9,910)		(53,357)	
Insurance expenses	4.2.6	(240,558)	(239,955)		(240,558)	
Other expenditure	4.2.7	(348,192)	(268,887)		(348,192)	
Loss on asset disposals	4.2.8	(56,700)	0		(56,700)	
		(14,292,422)	4,008,172	293,576	(13,998,846)	
Non-cash amounts excluded from operating activities		4,583,591	(4,760,760)		4,583,591	
Amount attributable to operating activities		(1,313,755)	5,814,528	419,809	(893,946)	
INVESTING ACTIVITIES						
Purchase land held for resale	4.4.1		6,881		0	
Purchase plant and equipment	4.4.3	(1,104,003)	(600,657)	(42,000)	(1,146,003)	▲
Purchase furniture and equipment	4.4.4	(205,167)	(96,499)		(205,167)	
Purchase and construction of infrastructure-roads	4.4.5	(3,860,802)	(237,935)	96,301	(3,764,501)	▼
Purchase and construction of infrastructure-other	4.4.6	(1,320,293)	(269,270)	(117,000)	(1,437,293)	▲
Purchase of right of use assets					0	
Purchase of investments	4.4.7				0	
Proceeds from self supporting loans	4.3.6				0	
Proceeds from disposal of assets	4.3.2	246,000	49,000	(14,000)	232,000	▲
Proceeds from sale of investments	4.3.4				0	
		(3,618,784)	(2,038,367)	(151,483)	(3,770,267)	
Non-cash amounts excluded from investing activities		0	0		0	
Amount attributable to investing activities		(3,618,784)	(2,038,367)	(151,483)	(3,770,267)	
FINANCING ACTIVITIES						
Repayment of debentures	4.4.8	(143,522)	(71,219)		(143,522)	
Principal elements of finance lease payments		(124,855)	0		(124,855)	
Proceeds from new borrowings	4.3.3				0	
Proceeds from new leases liabilities					0	
Advances of self supporting loans	4.4.9				0	
Proceeds from advances	4.3.5				0	
Transfers to cash backed reserves (restricted assets)	4.5.10	(1,445,128)	(1,982)		(1,445,128)	
Transfers from cash backed reserves (restricted assets)	4.5.11	1,790,665	0	121,032	1,911,697	▼
Amount attributable to financing activities		77,160	(73,201)	121,032	198,192	
Budget deficiency before general rates		(4,855,379)	3,702,960	389,358	(4,466,021)	
Estimated amount to be raised from general rates	4.5.1	4,855,379	4,956,740	100,000	4,955,379	▲
Closing funding surplus(deficit)	3 (c)	0	8,659,700	489,358	489,358	▲

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the liabilities.

Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

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

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

Rounding off figures

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

2022-23 actual balances

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

Budget comparative figures

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

Judgements, estimates and assumptions

The preparation of the annual budget review in conformity with Australian Accounting Standards requires management to make judgements, and reported amounts of assets and liabilities, income and expenses.

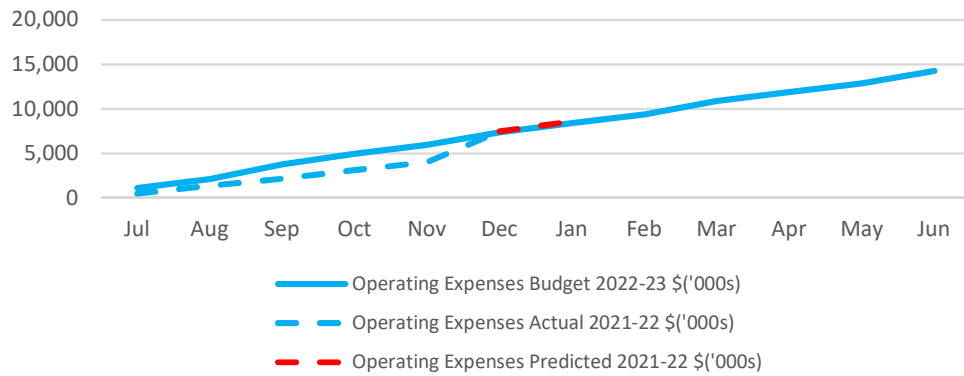
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent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

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

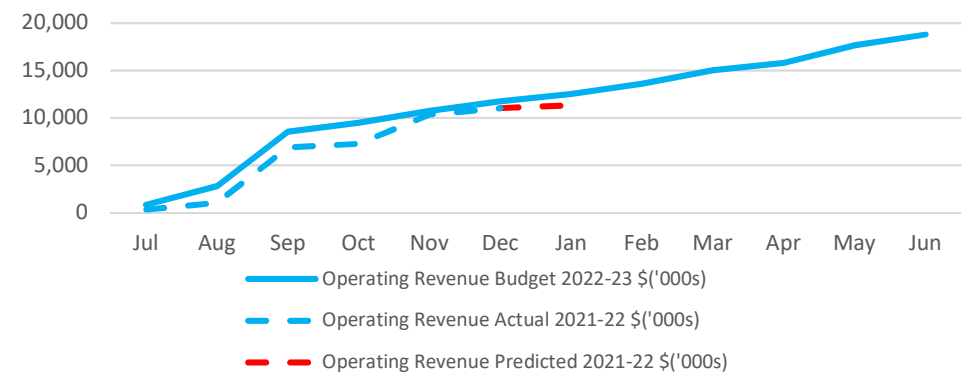
- estimated fair value of certain financial assets
- impairment of financial assets

2. SUMMARY GRAPHS - BUDGET REVIEW

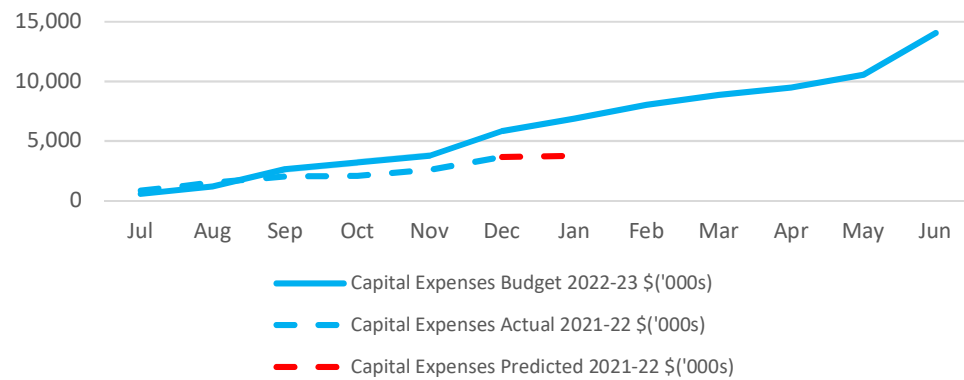
Operating Expenses



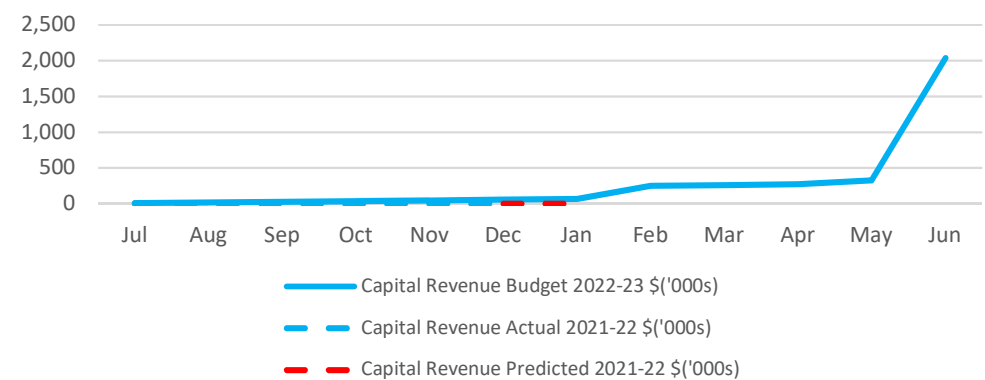
Operating Revenue



Capital Expenditure



Capital Revenue



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

3 NET CURRENT FUNDING POSTION

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

Operating activities excluded from budgeted deficiency

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

(a) Operating activities excluded from budgeted deficiency

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

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023
			\$
Adjustments to operating activities			
Less: Profit on asset disposals	(57,579)		(76,900)
Add: Loss on asset disposals	2,192		56,700
Add: Depreciation on non-current assets	4,760,760	4,823,317	4,603,791
Non-cash amounts excluded from operating activities	4,680,578	4,823,317	4,583,591

(b) Investing activities excluded from budgeted deficiency

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

Adjustments to investing activities

Less: Movement in unspent non-operating grants liability	0	0	(935,272)
Less: Movement in provisions for capital expenditure	6,881		
Non cash amounts excluded from investing activities	6,881	0	(935,272)

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Restricted cash	(1,324,708)	(1,682,127)	(1,336,589)
Add: Long term borrowings	0	143,522	0
Add: Provisions - employee	593,454	520,536	502,817
Add: Current Lease Liability	124,399	124,855	13,725
Total adjustments to net current assets	(606,855)	(893,214)	(820,047)

(d) Composition of estimated net current assets

Current assets

Cash unrestricted	(279,764)	2,278,917	11,655
Cash restricted	1,324,708	2,712,419	2,071,861
Financial assets - restricted reserves	0	0	200,000
Receivables - rates and rubbish	639,414	333,370	525,344
Receivables - other	844,124	1,416,241	938,927
Inventories	2,273	57,073	21,729
	2,530,755	6,798,020	3,769,516

Less: current liabilities

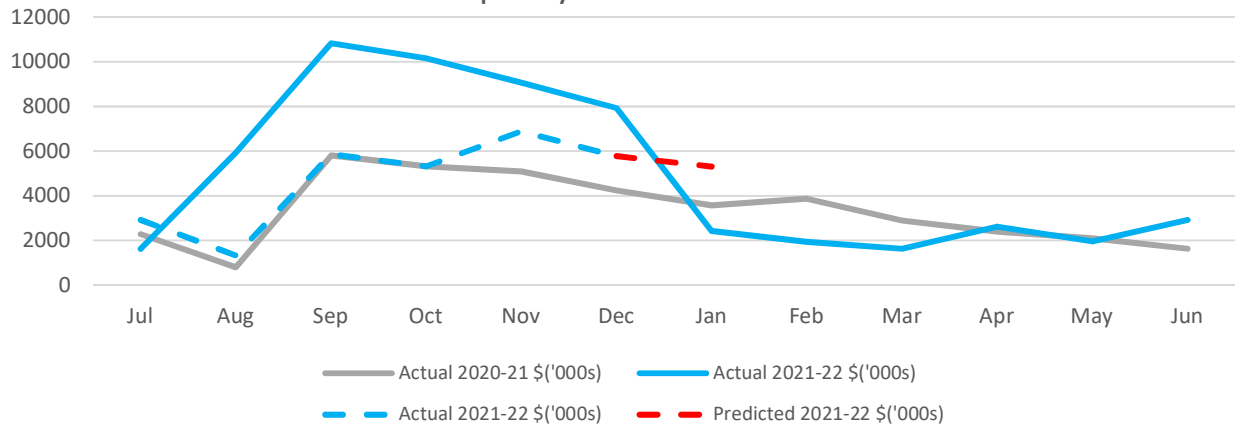
Payables	(1,206,048)	(1,192,506)	(1,497,655)
Contract liabilities	0	(903,010)	
Unspent non-operating grants	0		(935,272)
Lease liabilities	(124,398)	(124,855)	(13,725)
Long term borrowings	0	(143,522)	
Provisions	(593,454)	(608,272)	(502,817)
	(1,923,900)	(2,972,165)	(2,949,469)

Net current assets

Less: Total adjustments to net current assets

	606,855	3,825,855	820,047
	(606,855)	(893,214)	(820,047)
Closing funding surplus / (deficit)	0	2,932,641	0

Liquidity Over the Year



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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Ravensthorpe classifies financial assets at amortised cost if both of the following criteria are met: collect the contractual cashflows, and

- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TRADE AND OTHER RECEIVABLES

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

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

cost using the effective interest rate method.

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

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

INVENTORIES

General

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

CONTRACT ASSETS

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

financial year that are unpaid and arise when the Shire of Ravensthorpe becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Ravensthorpe recognises revenue for the prepaid rates

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

SHIRE OF RAVENSTHORPE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 13 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
4.1 OPERATING REVENUE (EXCLUDING RATES)	
4.1.1 SPECIFIED AREA RATES	
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	161,800
4.1.3 FEES AND CHARGES	(350,000)
4.1.4 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
4.1.5 SERVICE CHARGES	
4.1.6 INTEREST EARNINGS	10,000
4.1.7 OTHER REVENUE	(75,800)
4.1.8 PROFIT ON ASSET DISPOSAL	

SHIRE OF RAVENSTHORPE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 13 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
4.2 OPERATING EXPENSES	
4.2.1 EMPLOYEE COSTS	(197,000)
4.2.2 MATERIAL AND CONTRACTS	(136,576)
4.2.3 UTILITY CHARGES	40,000
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	
4.2.5 INTEREST EXPENSES	
4.2.6 INSURANCE EXPENSES	
4.2.7 OTHER EXPENDITURE	
4.2.8 LOSS ON ASSET DISPOSAL	
Predicted Variances Carried Forward	(547,576)

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$ Permanent</u>
Predicted Variances Brought Forward	(547,576)
4.3 CAPITAL REVENUE	
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	468,429
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	14,000
4.3.3 PROCEEDS FROM NEW DEBENTURES	
4.3.4 PROCEEDS FROM SALE OF INVESTMENT	
4.3.5 PROCEEDS FROM ADVANCES	
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL	
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	
Predicted Variances Carried Forward	(65,147)

SHIRE OF RAVENSTHORPE
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 13 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$ Permanent</u>
Predicted Variances Brought Forward	(65,147)
4.4 CAPITAL EXPENSES	
4.4.1 LAND HELD FOR RESALE	
4.4.2 LAND AND BUILDINGS	(393,645)
4.4.3 PLANT AND EQUIPMENT	42,000
4.4.4 FURNITURE AND EQUIPMENT	0
4.4.5 INFRASTRUCTURE ASSETS - ROADS	(96,301)
4.4.6 INFRASTRUCTURE ASSETS - OTHER	117,000
4.4.7 PURCHASES OF INVESTMENT	
4.4.8 REPAYMENT OF DEBENTURES	
4.4.9 ADVANCES TO COMMUNITY GROUPS	
Predicted Variances Carried Forward	(396,093)

SHIRE OF RAVENSTHORPE
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 13 MARCH 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$ Permanent</u>
Predicted Variances Brought Forward	(396,093)
4.5 OTHER ITEMS	
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	(121,032)
4.5.1 RATE REVENUE	(100,000)
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)	127,767
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)	
Total Predicted Variances as per Annual Budget Review	<u>(489,358)</u>

SHIRE OF RAVENSTHORPE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 13 MARCH 2023

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)		(127,767)	(127,767)	Reduction in C/Fwd Opening balance used in budget
3116/100	Interim Rates Levied		Operating Revenue	100,000		(27,767)	VGO revaluations and interims
CC02/111	Child Care - Other Revenue, Grants, Contributions		Operating Revenue		(19,800)	(47,567)	Est \$0K - Grant recognised 21/22 Income -\$19800
11301/113	Income Relating to Other Recreation & Sport		Operating Revenue	18,000		(29,567)	School Oval use claim 20/21
I118/113	Recreation Centre Function Centre Hire		Operating Revenue		(150,000)	(179,567)	No FQM funding for B156 Community Service project
14512/113	Income relating to Administration		Operating Revenue		(10,000)	(189,567)	Est \$10K lower contributions, reimb. than expected.
I103/156	Liquid Waste / Septic Fees		Operating Revenue	10,000		(179,567)	Est 35K - Increased usage +\$10K
I104/156	Tipsite And Transfer Station Fees		Operating Revenue	30,000		(149,567)	Est 165K - Increased usage +\$30K
10601/156	Income Relating to Town Planning & Regional Development		Operating Revenue	17,000		(132,567)	Est 25K - Increased develop. +\$17K
11101/156	Income Relating to Public Halls & Civic Centres		Operating Revenue		(12,000)	(144,567)	Act \$7037 Est \$12K - Reduced bookings -\$12K
I116/156	Recreation Centre - Gym Membership Fees	-57579		15,000		(129,567)	Est 50K - Increased Gym usage +\$15K
12701/156	Income Relating to Water Transport Facilities	2192		65,000		160,433	Est 85K - Increased Water usage Lucas +\$65K
3206/161	Interest Received Reserve Funds		Operating Revenue		(10,000)	150,433	Est \$40K - Delay in placing TD's -\$10K
CC002/114	Child Care - Other Revenue, Grants, Contributions	4760760	4823317		(11,000)	139,433	Est \$24K - Lower trainee Inc - \$11K
08108/171	The Cub House Income (GST Free)		Operating Revenue		(10,000)	129,433	Est. to Jan \$183K (Budg \$193K) Reduction \$10K
08110/171	Little Barrens Income (GST Free)		Operating Revenue		(70,000)	59,433	Est. to Jan \$425K (Budg \$495K) Reduction \$70K
9131/114	Other Income Relating to Staff Housing		Operating Revenue	41,000		100,433	Est \$41K, Insurance Recov. 4 Daw- +\$41K
14201/114	Income Related To Public Works Overhead		Operating Revenue	22,000		122,433	Est \$22K Cordingup Dam study - Water Corp reimb.
14404/171	Diesel Fuel Rebate		Operating Revenue	15,000		137,433	Est \$50K, Increased Diesel Rebate- +\$15K
14701/170	Income Relating to Unclassified		Operating Revenue	88,800		226,233	Act \$88850 - Recovery of Investment Loss (Lehman Bros 2009)
05117/184	Grant/Contribution to (2) Emergency Trailer Signs		Capital Revenue	21,000		247,233	\$21K DRF (Disaster Relief Fund) contribution to 2 x Emergency Trailer Signs AP742
05118/181	Grant/Contribution to Rural Bushfire Shed Hopetoun		Capital Revenue	107,024		354,257	OCM28/02/23 Additional DFES funding \$107,024
11201/183	Income Relating to Swimming Areas and Beaches		Capital Revenue	100,000			OCM 28/2/23 \$100K RAC\$80K;HPA\$10K;Horizon\$10K - Hopetoun Foreshore Project - See CapEx Aixxx
11613/182	Grant - Local Roads & Community Infrastructure (LRCI R3)		Capital Revenue		(513,120)	(58,863)	Less LRCI R3A \$513120 due Jul 23 - AB711V
16613/182	Grant - Airport Projects	6881	Capital Revenue		(40,000)	(242,196)	RADS Airport Master Plan, deferred; OCM 28/2/23
B812/500	Little Barrens Employee Costs		Operating Expenses	80,000		(158,196)	Est.\$484K down +\$80K
CH001/500	Cub House Employee Costs		Operating Expenses	20,000		(138,196)	Est.\$288K down +\$20K
R201/500	Sealed Airstrip Maintenance		Operating Expenses		(10,000)	(148,196)	Est \$20K - Up \$10K extra maint. time
O111/500	Works Administration And Support		Operating Expenses	44,000		(104,196)	ATO Vacancy YTD of \$82.5K; Perm Diff \$44K
14209/500	Workers Compensation Payments		Operating Expenses		(24,000)	(128,196)	Est.\$24K WC Wages- Up \$24K claims ceased Oct '22
O113/502	Works Staff Training And Seminars		Operating Expenses		(20,000)	(148,196)	Est.\$20K - Up \$20K Increased works staff training
O116/503	Works Workcare Insurance Premiums		Operating Expenses		(10,000)	(158,196)	Est.\$74K - Up \$10K from wages prem. adjustment 21/22
O117/501	Works Superannuation Expenses		Operating Expenses	58,000		(100,196)	Est.\$180K - down \$58K
O169/500	Eba Allowance		Operating Expenses	16,000		(84,196)	Phone and Casual allowances allocated to jobs direct.
14306/500	Internal Repair Wages		Operating Expenses	15,000		(69,196)	Est.\$24K - down \$15K
14507/502	Training Expenses - Admin		Operating Expenses	10,000		(59,196)	Est.\$25K - down \$10K delay in setting up training plans
04209/521	GOV - Audit Fees		Operating Expenses		(10,000)	(69,196)	Annual Audit 21/22 Budget \$30K; Act \$40K to Feb.
04214/521	GOV - Grant Co-contribution Expenditure		Operating Expenses	45,000		(24,196)	Strategic Planning/Comm Engagement: Not expected to be used by 30 June. Defer to 23/24

		Operating Expenses				OK overall E116 for remainder of fire season; Plus OCM
E116/521	Council Administration Expenses			(4,224)	(28,420)	28/02/23 \$4224 Shipping Chain for chaining breaks
R509/521	Ranger General Administration & Plant Operating Exps	Operating Expenses	10,000		(18,420)	Reduce Ranger Gen Admin Services exp down \$10K Est \$7K; not signif. But Urgent Repair Dec 2022 of Aircond
BM505/521	Hopetoun Police Station Building Maintenance	Operating Expenses		(7,000)	(25,420)	Est. \$16K - up \$10K septic pump replacement; structural report
BM810/521	Cub House Building Maintenance	Operating Expenses		(10,000)	(35,420)	Concept Planning Project \$40K deferred.
TP02/521	Town Planning Consultants	Operating Expenses	40,000		4,580	Est \$10K; 30/8/22 letter; Part Contribution for Floor resanding \$5850 & Aircond replacement \$9680 = \$15,530
BM122/521	Jerdacuttup Hall	Operating Expenses		(10,000)	(5,420)	No FQM funding for I118
B156/521	Community Facilities Activation Plan/Project	Operating Expenses	150,000		144,580	Extra Electrical \$5K; Plumbing \$5K; 3 Solar Panels \$7K; plus \$6K for indoor court resealing
BM154/521	Ravensthorpe Recreation Centre	Operating Expenses		(23,000)	121,580	
R253/521	Airport Master Planning	Operating Expenses	40,000		161,580	\$40K land Survey; OCM 28/2 Budget change from \$80K
R345/521	Led Promotional Signage Hopetoun	Operating Expenses		(9,000)	152,580	LED Promotional Signage Board Hopetoun
PW05/521	Private Works - Firebreak Compliance	Operating Expenses		(28,000)	124,580	Est \$44K; completed firebreaks
O175/521	Engineering Consulting Services	Operating Expenses		(22,000)	102,580	Est \$27K; Cordingup Dam study \$22K to be reimbursed 14201
O118/521	Medical Examinations Staff Time And Doctors Fees	Operating Expenses		(10,000)	92,580	Est:\$14K; additional turnover
O421/520	Depot Expendable Stores	Operating Expenses		(20,000)	72,580	Est: \$23K; Add Blue, P&G materials
O422/520	Cleaning Expendable Stores	Operating Expenses		(20,000)	52,580	Est: \$23K; Cleaning expendibles centralised
O114/521	Occupational Health And Safety Matters	Operating Expenses	20,000		72,580	Allow \$48K, YTD \$16K
SP002/520	Sundry Plant Purchases	Operating Expenses		(15,000)	57,580	Est \$20K; Inc 4"Pump \$9.4K
14303/520	Fuel & Oils	Operating Expenses		(30,000)	27,580	Est:\$530K: YTD Jan \$311K
14305/521	Parts & Repairs	Operating Expenses		(60,000)	(32,420)	OCM 20/12/22 +\$60K Repair of P577 Side Tipper No1
14505/521	Travel, Meals & Accommodation Expenses	Operating Expenses	10,000		(22,420)	Offset with 14512 income, lower accom
O159/521	Temporary Contract Staff	Operating Expenses	30,000		7,580	Permanent Diff less \$30K; have not used temp staff YTD.
I127/521	Computer Software Licence Fees, Software Upgrades And Hardware <\$5000	Operating Expenses	59,800		67,380	Altus payroll system upgrade project defered to 23/24
O132/521	Staff Recruitment	Operating Expenses	10,000		77,380	No major recruitment exps; allow \$10K
R331/542	Hopetoun Standpipe	Operating Expenses		(40,000)	37,380	Est: \$80K; Dec Act \$33K + Lucas Jan \$17K + Feb \$15K + B \$15K
AB503/521	Hopetoun Rural Bushfire Shed	Capital Expenses		(107,024)	(69,644)	OCM 28/02/23 Increase project funding 5118/181 Est:\$24,363K email update paul 27/2, Curtain/blinds \$6623, Roof Trusses \$10K, Conc Pad & gate \$2240, Kindy Room Toilet partition \$5500.
AB806/521	Little Barrens Building Upgrades	Capital Expenses	7,877		(61,767)	Est: \$13628 quote
AB600A/521	Cub House - External Cafe Blinds	Capital Expenses		(6,828)	(68,595)	Trfd to AB806
AB803/521	Cub House Building Upgrades	Capital Expenses	5,500		(63,095)	Est:\$66K email update paul 22/2, \$19K more shire internal labour than expected; External costs on budget at \$40K
AB585/500	Lot 79 Esplanade Hopetoun Housing Upgrade	Capital Expenses		(19,000)	(82,095)	Less LRCI R3A \$513120 due Jul 23 - 11613
AB711V/521	Rcp (Shire) Fitout - Contingency	Capital Expenses	513,120		431,025	2 x Tailer Signs for Emergency Messaging. \$21K Contribution from DRF 5117
AP742/521	Emergency Services 2 X Trailer Signs	Capital Expenses		(42,000)	389,025	Defer to 23/24 RRG grant availability. See also -\$143,333 12213 & -\$71,667 Road Reserve 12121
RG002/521	Jerdacuttup Road Slk 5.2 To 10	Capital Expenses	215,000		604,025	Change of Job No: Not RTR Funded
RR004/521	Bedford Harbour Road #4 Slk 19.8 To 24.54	Capital Expenses	118,699		722,724	Change of Job No: Now Reserve Funded 12121
C004/521	Bedford Harbour Road #4 Slk 19.8 To 24.54	Capital Expenses		(118,699)	604,025	OCM 28/02/23 Replaced by New RRxxx Jerdacuttup section
RR011/521	Moir Road Sealing - Slk Tbc	Capital Expenses	302,604		906,629	OCM 28/02/23 Funded 100% RTR 22/23 reallocation
RR0XX/521	Jerdacuttup Road Sealing - Slk Tbc	Capital Expenses		(421,303)	485,326	OCM 28/02/23 HPA Foreshore Project
11208/AIXXX/521	Hopetoun Foreshore Upgrades	Capital Expenses		(100,000)	385,326	OCM 28/02/23 HPA Foreshore Project
AIO006/521	School Bus Shelter - Buckie St, Hopetoun	Capital Expenses		(17,000)	368,326	\$10K Completion of Hopy Bus Shelter + \$7K bike racks

12121/830	Transfer from Reserves - Roads, Bridges, Depots	Capital Revenue	47,032		415,358	OCM 28/02/23 Alternate funding for RR004 Bedford Harbour Road +\$118,699, less defer RG005 Jerdacuttup Rd \$71,667 RRG funds 23/24
12321/830	Transfer from Plant & Vehicle Reserve	Capital Revenue	74,000		489,358	OCM 20/12/22 Repair of P577 Side Tipper \$60K Plus loss of \$14K trade for AP577B New Side Tipper
Amended Budget Cash Position as per Council Resolution			2,834,456	(2,345,098)	489,358	

12. REPORTS OF OFFICERS

12.4 DEVELOPMENT AND COMMUNITY SERVICES

12.4.1 DEVELOPMENT APPLICATION – OUTBUILDING (SHED) AND PATIO – LOT 232 (44) SPENCE STREET, RAVENSTHORPE

File Reference:	P23-04
Location:	Lot 232 (44) Spence Street, Ravensthorpe
Applicant:	S Major
Author:	Peter Wilks, Senior Planner, Shire of Esperance
Authorising Officer	Chief Executive Officer
Date:	27 February 2023
Disclosure of Interest:	Nil.
Attachments: <u>GREEN</u>	Attachment 1: Plan of Proposed Shed and Patio – 44 Spence Street
Previous Reference:	N/A

OFFICER RECOMMENDATION

That Council APPROVE Development Application P23-04 for an Outbuilding (Shed) and Patio at Lot 232 (44) Spence Street, Ravensthorpe subject to the following conditions:

1. Development shall be carried out in full and fully implemented in accordance with the approved plans and details submitted with the planning application.
2. During construction stage, adjoining lots are not to be disturbed without the prior written consent of the affected owner(s).
3. The approved outbuilding(s) shall be used for purposes incidental and ancillary to the enjoyment of the dwelling on the land only, and shall not be used for human habitation, commercial or industrial uses without the express written permission of the Shire of Ravensthorpe.
4. All stormwater and drainage run off from all roofed and impervious areas is to be retained on-site to the satisfaction of the Shire of Ravensthorpe.
5. The provision of all services, including augmentation of existing services, necessary as a consequence of any proposed development shall be at the cost of the developer and at no cost to the Shire of Ravensthorpe.
6. The development hereby approved must not create community safety concerns, or otherwise adversely affect the amenity of the subject locality by reason of (or the appearance or emission of) smoke, fumes, noise, vibration, odour, vapour, dust, waste water, waste products or other pollutants.
7. The works involved in the implementation of the development must not cause sand drift and/or dust nuisance. In the event that the Shire of Ravensthorpe is aware of, or is made aware of, the existence of a dust problem, measures such as installation of sprinklers, use of water tanks, mulching, or other land management systems as appropriate may be required to be installed or implemented to prevent or control dust nuisance, and such measures shall be

installed or implemented within the time and manner directed by the Shire of Ravensthorpe.

8. All fencing shall be in accordance with Shire of Ravensthorpe Local Planning Policy: Fencing.
9. The proposed operations, during and after construction, are required to comply with the *Environmental Protection (Noise) Regulations 1997*.

And the following advice notes:

1. **THIS IS NOT A BUILDING PERMIT.** An application for a building permit is required to be submitted and approved by the Shire of Ravensthorpe prior to any works commencing on-site.
2. The development is to comply with the *Building Code of Australia, Building Act 2011, Building Regulations 2012* and the *Local Government Act 1995*.
3. It is the responsibility of the developer to search the title of the property to ascertain the presence of any easements and/or restrictive covenants that may apply.
4. It is the responsibility of the applicant to ensure that building setbacks correspond with the legal description of the land. This may necessitate re-surveying and re-pegging the site. The Shire of Ravensthorpe will take no responsibility for incorrectly located buildings.
5. The Shire of Ravensthorpe strongly recommends that the vehicle parking, manoeuvring and circulation areas be suitably constructed, sealed (asphalt, concrete or brick pavers), drained and thereafter maintained to facilitate access to the property and Outbuilding (Shed).
6. The Department of Water and Environment Regulation has prepared dust control guidelines for development sites, which outline the procedures for the preparation of dust management plans. Further information on the guidelines can be obtained from the Department of Water & Environment and Regulation's website www.dwer.wa.gov.au under air quality publications.

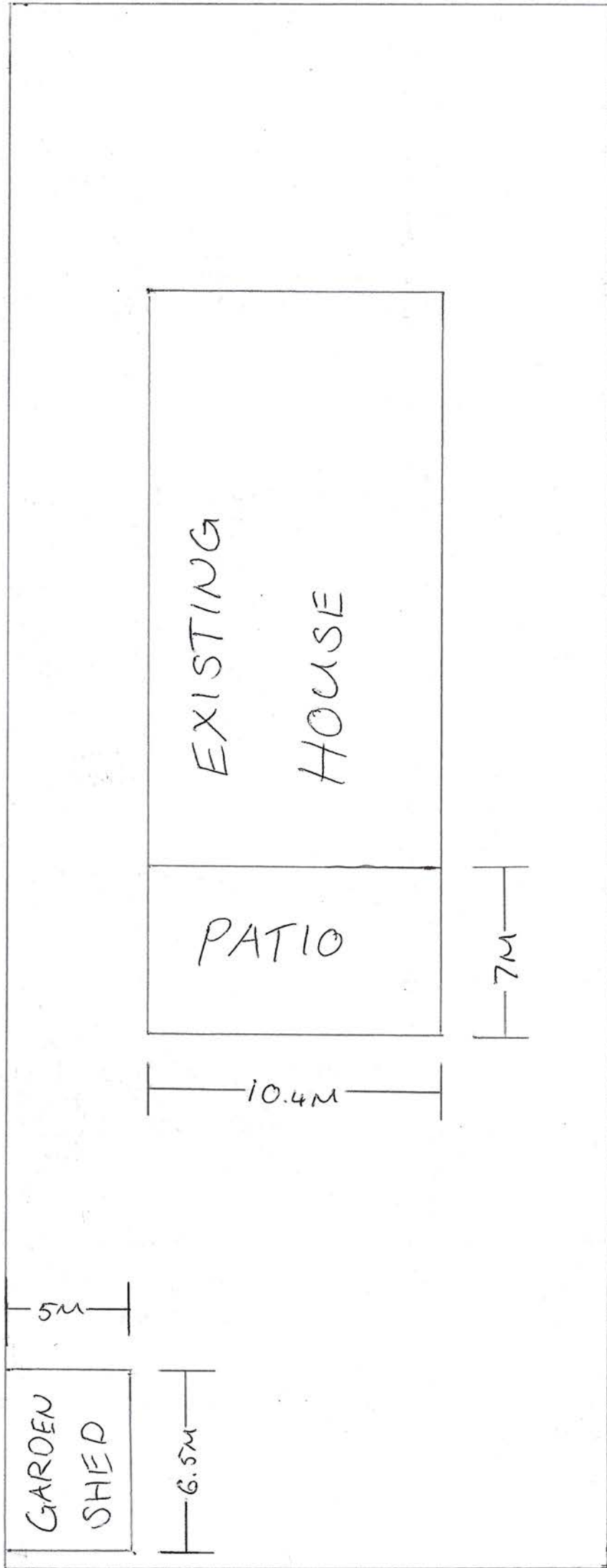
Moved: _____

Seconded: _____

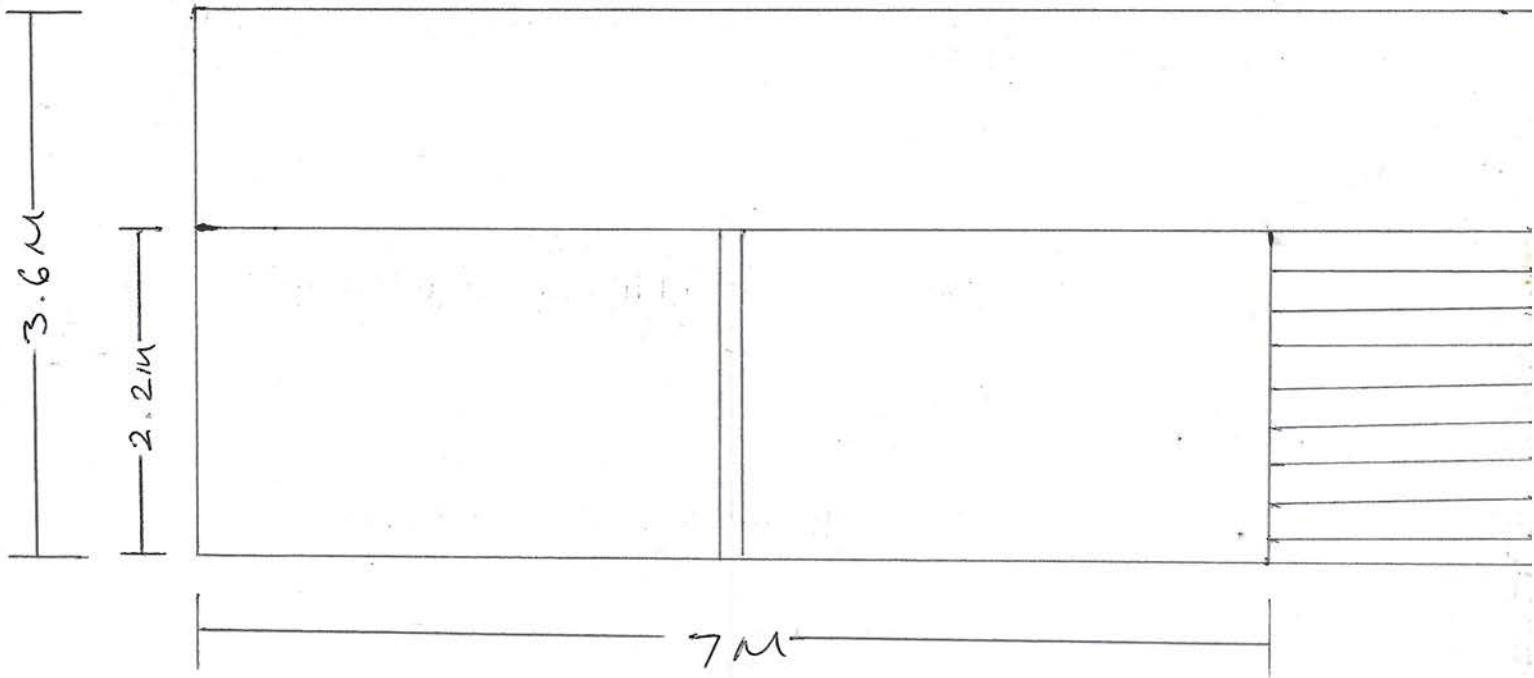
Carried: / /



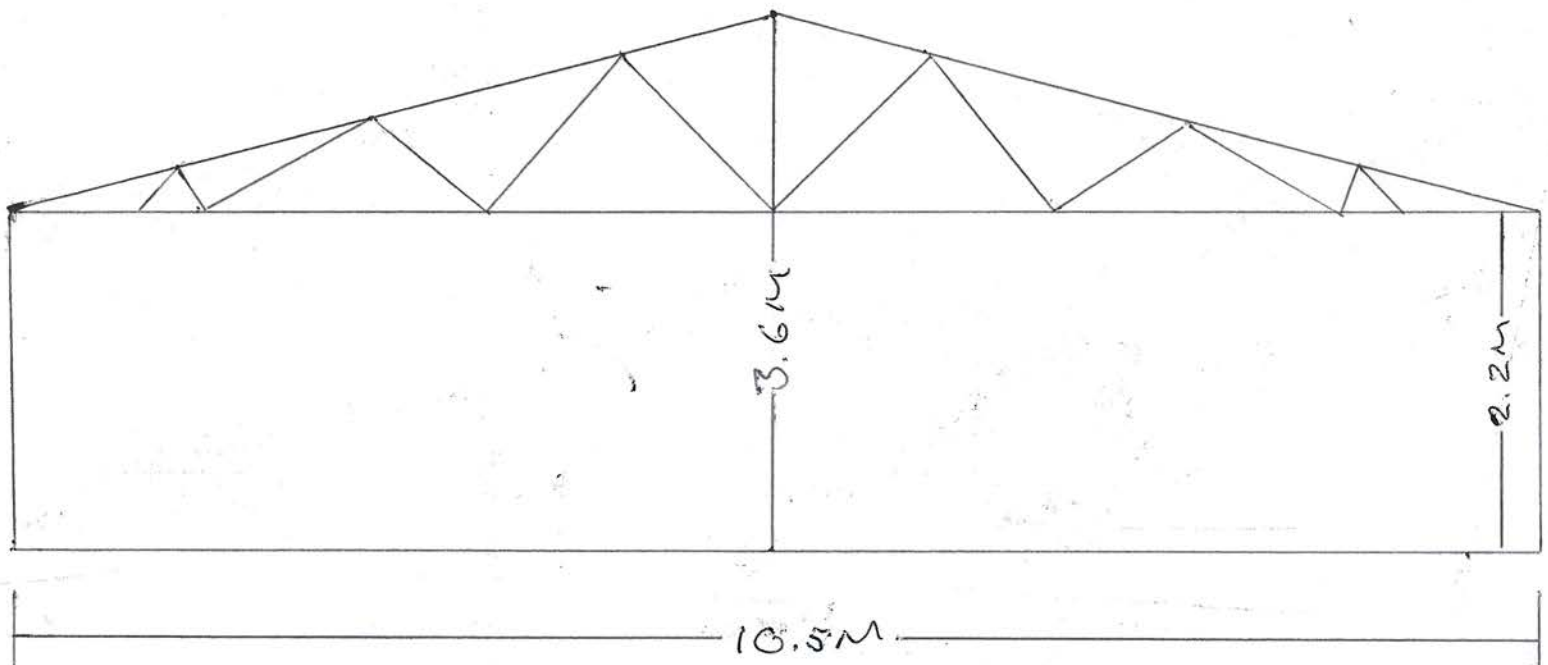
FLOOR PLAN



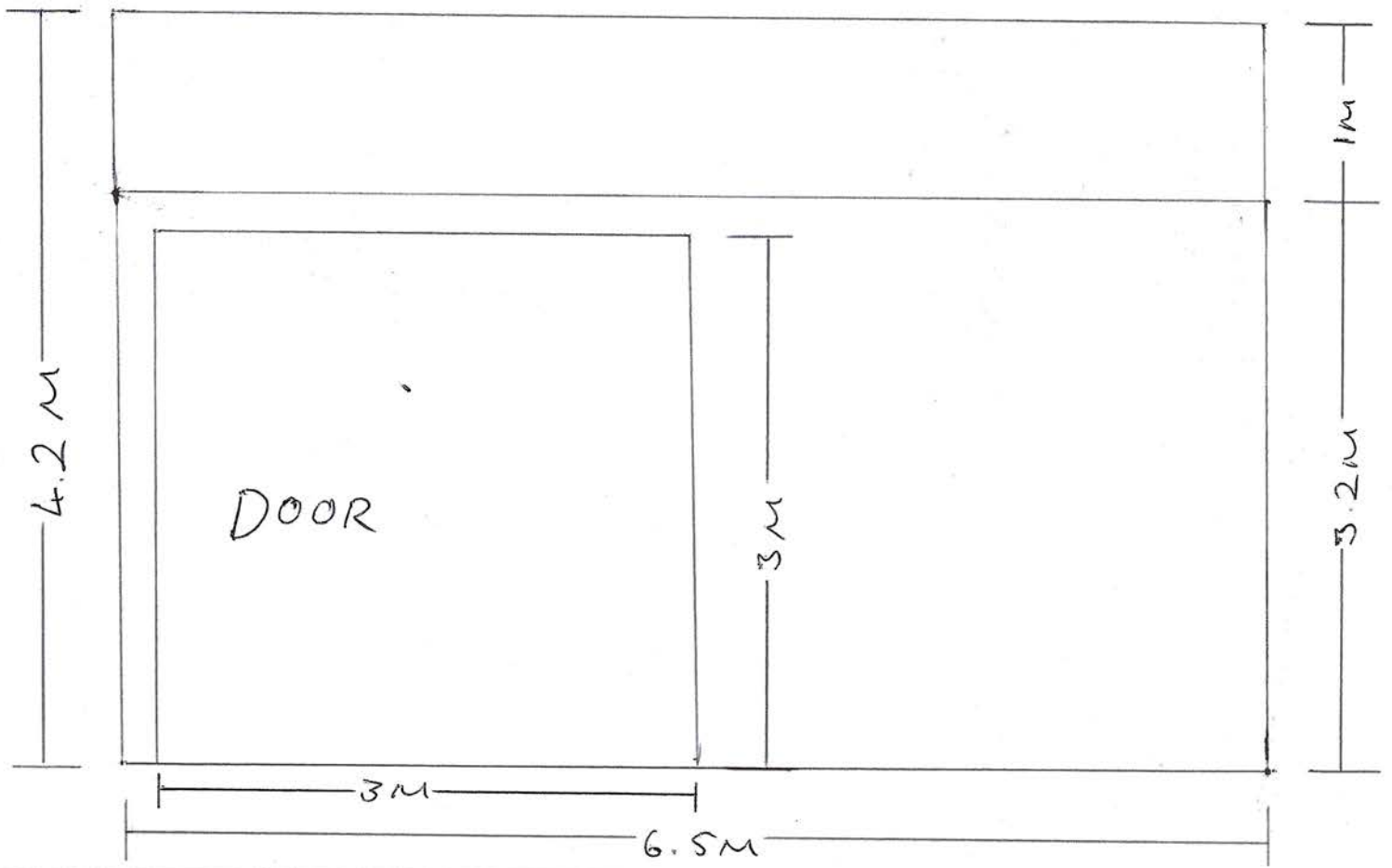
PATIO SIDE ELEVATION



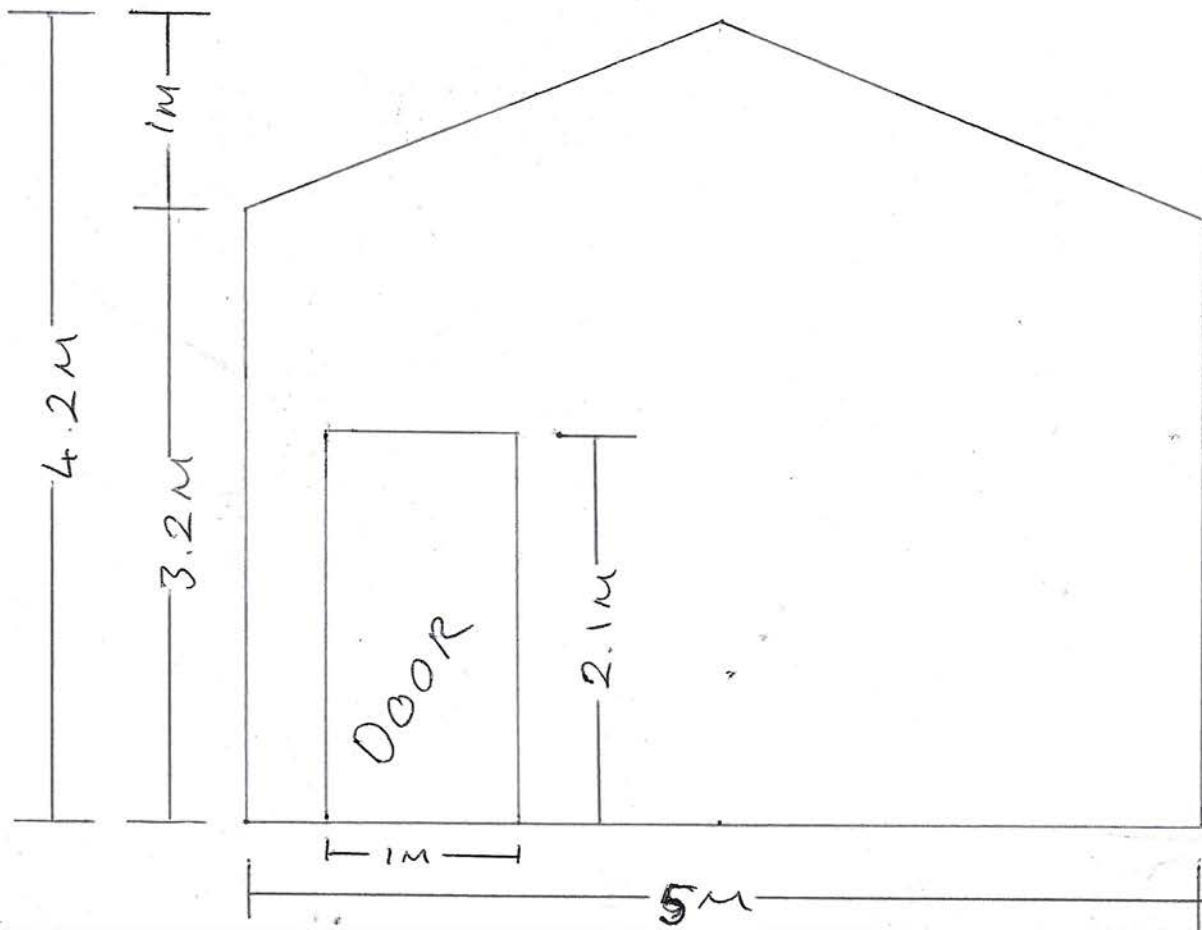
PATIO END ELEVATION



SHED FRONT ELEVATION



SHED SIDE ELEVATION



13 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

13.1 COCANARUP TIMBER RESERVE

VOTING REQUIREMENTS

Simple Majority

RECOMMENDATION

That Council ENDORSE the Chief Executive Officer forwarding correspondence to the Premier of Western Australia, the Hon Mark McGowan (cc: The Hon Bill Johnston MLA, Minister for Mines and Petroleum; Hon Reece Whitby, Minister for Environment; and Hon John Carey, Minister for Lands) to seek the following approvals:-

- a) That Cocanarup Timber Reserve be classified as a Class 'A' Reserve to safeguard the area for the community, the rest of the nation and future generations, of its uniquely important social, cultural, historical and natural values; and**
- b) That no clearing for mineral exploration or any other purpose, be approved prior to the finalisation of the classification.**

Moved: _____

Seconded: _____

Carried: _/_



Premier of Western Australia

Our Reference: 59-097977/CI

Ms Rosemary Jasper
Rosemary.Jasper@bigpond.com

Dear Ms Jasper

Thank you for your letter dated 15 February 2019 regarding lithium exploration activities in Cocanarup Timber Reserve near Ravensthorpe. I acknowledge your (and other signatories') interests regarding the protection of the important natural and cultural values of the Cocanarup Timber Reserve.

I concur that the development of the State's mineral resources needs to be balanced with the need to protect Western Australia's important environmental and heritage values. To this end, I am concerned by the issues you have raised in your letter regarding the protection of the significant values of the Cocanarup Timber Reserve. Please be assured that this government will ensure that any development in this area is only undertaken if the important values can be adequately protected.

I have been advised that various government agencies are currently investigating the exploration activities that have already occurred in the reserve to ensure compliance with regulatory requirements. As previously indicated by the Minister for Environment, the State Government is also continuing to investigate options to further protect the values of Cocanarup Timber Reserve.

In considering any future applications for mineral exploration activities within this reserve, the Department of Mines, Industry Regulation and Safety (DMIRS) will only provide approval if the values of the reserve can be appropriately protected, and any past compliance issues have been suitably addressed.

I appreciate your interest in protecting the values of Cocanarup Timber Reserve, and the significant work the Ravensthorpe community has undertaken to conserve and enhance these values.

I believe that the growth of the lithium industry is of benefit to all West Australians, creating local jobs and economic benefits for regional communities, including Ravensthorpe. I agree that this growth should not occur at any cost, but should ensure protection of important natural and cultural values where appropriate.

I appreciate your interest in this matter.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Mark McGowan'.

Mark McGowan MLA
PREMIER

30 APR 2019

2 Havelock Street, West Perth, Western Australia 6005
Telephone: +61 8 6552 5000 Facsimile: +61 8 6552 5001 Email: WA-Government@dpc.wa.gov.au
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Our Ref: EM.PR.3 GP:KB



19 March 2020

Rosemary Jasper
Cocanarup Conservation Alliance Inc.
PO Box 30
RAVENSTHORPE WA 6346

Dear Rosemary

Letter of Support – Conserving the Cocanarup Timber Reserve and Cocanarup-Kundip Area Application to a “A Class Reserve”

The Shire of Ravensthorpe would like to thank you for your request for a letter of support to the Minister of Lands, to have the Cocanarup Timber and the Cocanarup-Kundip Area classed as an “A Class Reserve.”

I am pleased to advise that the following motion was endorsed at the Ordinary Meeting of Council held on 17 March 2020.

Moved: Cr Goldfinch

Seconded: Cr Norman

Res: 23/20

Decision:

That Council:

1. *Endorse the Chief Executive Officer providing a letter of support to the Cocanarup Conservation Alliance Inc. for the Cocanarup Timber Reserve and Cocanarup-Kundip being assessed for a potential “A Class Reserve”.*
2. *Requesting the Chief Executive Officer to express this is only a letter of support and the importance of the Shire of Ravensthorpe being involved in all discussions of possible approvals regarding but not limited to the following items:*
 - *Ongoing management and conservation controls or programs*
 - *Road access to the reserve*
 - *Firefighting and mitigation works*
 - *Promotion and Tourism*
 - *Future public amenities and infrastructure*

Voting Requirements: Absolute Majority

Carried: 5/0

As is outlined in point two of this resolution the Shire looks forward to working closely with the Cocanarup Conservation Alliance inc. (CCA), in all aspects of your application to the Minister.

If you would like any further information relating to this matter please contact Gavin Pollock, Chief Executive Officer by emailing ceo@ravensthorpe.wa.gov.au or calling (08) 9839 0000.

Yours sincerely

A handwritten signature in black ink, appearing to be 'G. Pollock', written in a cursive style.

Gavin Pollock
Chief Executive Officer