

Unconfirmed copy of Ordinary Minutes of Council Meeting held on 26 May 2023 subject to confirmation at Ordinary Council Meeting to be held on 30 June 2023



EAST PILBARA SHIRE COUNCIL

MINUTES

ORDINARY COUNCIL MEETING

NOTICE IS HEREBY GIVEN that an
ORDINARY Meeting of the Council will be held,
in Council Chambers, Newman,
10.30AM, FRIDAY, 26 MAY 2023.

SHIRE OF EAST PILBARA

These minutes were confirmed by the council
as a true and accurate record at the ordinary
council meeting held on 30/06/2023

Steven Harding
CHIEF EXECUTIVE OFFICER



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of East Pilbara for any act, omission or statement or intimation occurring during Council or Committee Meetings. The Shire of East Pilbara disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

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

In particular and without derogating any planning application or application of a licence, any statement or intimation of approval made by any member or Officer of the Shire of East Pilbara during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of East Pilbara.

The Shire of East Pilbara warns that anyone who has any application lodged with the Shire of East Pilbara must obtain and should only rely on

WRITTEN CONFIRMATION

of the outcome of the application and any conditions attaching to the decision made by the Shire of East Pilbara in respect of the application.

Please be advised these Minutes may include the names of people who are deceased.

Signed: _____
Steven Harding
Chief Executive Officer

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President and Presiding Member declared the Shire of East Pilbara Ordinary Council Meeting of 26 May 2023 open at 10.30am at the Newman Council Chambers.

The President acknowledged the Traditional Owners of the land on which the Council met, the Niyaparli People, and their continuing connection to the land, waters and community. Council also acknowledged the Martu People as the Custodians of Jigalong which sits in Niyaparli Country. The Council paid its respects to all their Elders, past, present and emerging.

All present were requested to turn off and refrain from using their mobile phones for the duration of the meeting. Tablets and laptops were permitted for the purpose of accessing agenda items.

All present were also advised that the meeting was being audio recorded and Council Members should refrain from making any defamatory statements. A private live stream of the meeting is being undertaken as a trial and will not be broadcast.

2 ATTENDANCE BY ELECTRONIC MEANS

Requests to attend the meeting via a virtual platform (MS Teams) had been received from:

- Cr Langtree Coppin
- Cr Stacey Smith

These requests were approved by the Shire President in accordance with regulation 14C of the *Local Government (Administration) Regulations 1996*.

3 RECORD OF ATTENDANCES/APOLOGIES/LEAVE OF ABSENCE

3.1 ATTENDANCES

Councillors

Cr Anthony Middleton	Shire President /Councillor
Cr Wendy McWhirter-Brooks	Deputy Shire President / Councillor
Cr Matthew Anick	Councillor
Cr Peta Baer	Councillor
Cr Langtree Coppin OAM	Councillor (MS Teams)
Cr David Kular	Councillor
Cr Annabell Landy	Councillor
Cr Karen (Lou) Lockyer	Councillor
Cr Stacey Smith	Councillor (MS Teams)

Officers

Steven Harding
Emma Landers

Chief Executive Officer
Director Organisational Development and
Deputy Chief Executive Officer

Steve Leeson
Vic Etherington
Etienne Vorster
Joshua Brown

Director Corporate Services
Director Aviation and Regulatory Services
Acting Director Infrastructure Services
Manager Governance, Risk and
Procurement

Sally Fry
Tehsin Ali

Governance Administration Officer (*MS Teams*)
Governance Administration Officer (*MS Teams*)

Public Gallery

There was one member of the community present in the Public Gallery.

3.2 APOLOGIES

Councillor Apologies

An apology was received for this meeting from Cr Adrienne Mortimer.

Officer Apologies

Nil

3.3 LEAVE OF ABSENCE

Nil

4 DISCLOSURES OF INTEREST

Name	Steve Leeson, Director Corporate Services
Item No and Title of Report	11.2.3 Creditors for Payment
Nature of Interest	Pursuant to section of 5.60A of the <i>Local Government Act 1995</i> , the nature of the interest is <i>Financial</i>
Interest Description	Mr Leeson, as the report author disclosed a financial interest. Mr Leeson has expenses reimbursed detailed in the report.
Action Taken	Mr Leeson will remain in the Chambers to respond to questions arising from the report that do not relate to his disclosed interest.

Name	Cr Langtree Coppin
Item No and Title of Report	15.1.1 Change in the Method of Rating
Nature of Interest	Pursuant to section of 5.60B of the <i>Local Government Act 1995</i> , the nature of the interest is <u>Proximity.</u>
Interest Description	Cr Coppin has an adjoining neighbour, whose property was named in the report.
Action Taken	Cr Coppin will disconnect from virtual platform and take no part in the discussion or vote of the item.

Name	Cr Anthony Middleton
Item No and Title of Report	15.3.1 – Shire Debt
Nature of Interest	Pursuant to section of 5.60A of the <i>Local Government Act 1995</i> , the nature of the interest is <u>Financial.</u>
Interest Description	Cr Middleton is employed by BHP which is a subject of the report.
Action Taken	Cr Middleton will leave the Council Chamber and take no part in the discussion or vote of the item.

Name	Cr Matthew Anick
Item No and Title of Report	15.3.1 – Shire Debt
Nature of Interest	Pursuant to section of 5.60A of the <i>Local Government Act 1995</i> , the nature of the interest is <u>Financial.</u>
Interest Description	Cr Anick is employed by BHP which is a subject of the report.
Action Taken	Cr Anick will leave the Council Chamber and take no part in the discussion or vote of the item.

Name	Cr Lou Lockyer
Item No and Title of Report	15.3.1 – Shire Debt
Nature of Interest	Pursuant to section of 5.60A of the <i>Local Government Act 1995</i> , the nature of the interest is <u>Financial.</u>
Interest Description	Cr Lockyer is employed by company listed in the report as having outstanding debts to the Shire of East Pilbara.
Action Taken	Cr Lockyer will leave the Council Chamber and take no part in the discussion or vote of the item.

5 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

6 PUBLIC QUESTION TIME

Ms Ebony Cassady representing Komatsu Newman (Lot 100 Woodstock Street Newman) addressed the Council with the following questions:

Question 1

What is the East Pilbara's Shire involvement with Development WA to develop a heavy industrial area in Newman?

Response:

Provided by the Chief Executive Officer:

This has been identified as a high level concern, and the Shire is currently in dialogue with Development WA who is invested to move forward with the project.

Currently looking at the drafting of a detailed business plan which will incorporate a design for the location chosen. Conversations also being held regarding price. Pilbara Development Commission is involved and eager to move project forward. Komatsu Executive in Perth Office being updated by CEO.

Question 2

Is there a plan in place with a timeline for the development of the heavy industrial area?

Response:

Provided by the Chief Executive Officer:

CEO advised he is not able to provide definitive timeframe at this stage. The Shire will be assertive going forward with the State Government and will keep Komatsu Newman updated with relevant information as it becomes available.

7 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

8 APPLICATIONS FOR LEAVE OF ABSENCE

An application for a leave of absence was received from:

- **Cr Peta Baer**

requesting that Council grant a leave of absence for the Ordinary Council Meeting of 30 June 2023. As such the following motion was put and passed:

COUNCIL DECISION

Moved: Cr Lockyer

Seconded: Cr McWhirter-Brooks

That a Leave of Absence for Cr Peta Baer for the Ordinary Council Meeting of 30 June 2023 be granted.

**CARRIED UNANIMOUSLY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Councillors Anick, Baer, Smith, Kular, Coppin, Lockyer, Landy

Against: Nil

9 CONFIRMATION OF MINUTES OF PREVIOUS COUNCIL MEETING

9.1 CONFIRMATION OF MINUTES

[Ordinary Minutes April 28 2023](#)

[28 April OCM Minutes\Confidential](#)

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 66)

Moved: Cr McWhiter-Brooks

Seconded: Cr Anick

That the Minutes of the Ordinary Meeting of Council held on 28 April 2023, be confirmed as a true and correct record of proceedings.

**CARRIED UNANIMOUSLY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

10 MEMBERS REPORTS

10.1 ITEMS FOR RECOMMENDATION

Cr Peta Baer

Cr Baer advised that on 7 and 8 June 2023 there is Inclusion and Diversity Training to which to date no Shire Employees have registered to attend. Cr Baer encouraged staff to register and will distribute link.

Training to be held in Newman House.

Cr McWhirter - Brooks

- Pilbara Development Commission - visited new tourist development to include a new Visitors Centre.
- Country Zone Meeting - call for Agenda Items, to include advocacy work on telecommunications and tender process for the service providers.

10.2 ITEMS FOR INFORMATION

Cr Lou Lockyer

- Reconciliation Breakfast – Well attended and successful event. Acknowledgement of Shire's Event Staff.
- State Budget Breakfast – Informative Event.
- Business After Hours – Successful well attended event.
- Audit Risk and Governance and Plant Committee Meetings.
- BHP Partner Event – based around Reconciliation Action Plan. Acknowledgement of Shire and Martumili Artists.

Cr Anthony Middleton

- Reconciliation Breakfast – reiterated this was a successful event.
- Business After Hours – Representatives from RDA available to answer questions. Awareness of survey and the importance of completing for Newman business owners. Shire to look at making survey available to wider audience.

Cr Peta Baer

- Newman Pilbara Pride - Recommendation to attend to this event.

Cr Stacey Smith was absent for part of this discussion of this Item due to a loss of connectivity at 11.07am.

11 OFFICER'S REPORTS

11.1 CHIEF EXECUTIVE OFFICER

11.1.1 ANNUAL REPORT 2021/22

Attachments: [Appendix 1 Annual Report 2021/22](#)

Responsible Officer: Steven Harding
Chief Executive Officer

Author: Joshua Brown
Manager Governance, Risk and Procurement

Proposed Meeting Date: 26 May 2023

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 67)

Moved: Cr McWhirter-Brooks

Seconded: Cr Baer

That Council:

1. In accordance with s.5.54(2) of the *Local Government Act 1995* accepts the 2021/22 Annual Report as presented in Appendix 1;
2. In accordance with sections 5.55 and 5.55A of the *Local Government Act 1995*, authorises the Chief Executive Officer to give local public notice of the availability of the annual report as soon as practicable and to publish the annual report on the Shire's website within 14 days;
3. In accordance with s.5.27(2) of the *Local Government Act 1995* selects 30 June 2023 as the day on which the 2021/22 General Meeting of Electors is to take place; and
4. In accordance with s.5.29(1)(a) of the *Local Government Act 1995* authorises the Chief Executive Officer to give at least 14 days' local public notice of the date, time, place and purpose of the 2021/22 General Meeting of Electors.

**CARRIED BY AN ABSOLUTE MAJORITY
RECORD OF VOTE: 8/0**

(Cr Smith was not available for vote due to loss of connectivity)

For: Shire President, Deputy Shire President, Crs Anick, Kular, Baer, Lockyer, Coppin, Landy

Against: Nil

REPORT PURPOSE

To consider the draft Shire of East Pilbara Annual Report for the 2021/22 financial year.

BACKGROUND

Section 5.53 of the *Local Government Act 1995* ("the Act"), requires all local governments to prepare an Annual Report, which must contain the following elements:

- a report from the President;
- a report from the Chief Executive Officer;
- an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;
- the financial report for the financial year;
- such information as may be prescribed in relation to the payments made to employees;

- the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year;
- a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and
- details of entries made under section 5.121 during the financial year in the register of complaints, including:
 - the number of complaints recorded in the register of complaints,
 - how the recorded complaints were dealt with, and
 - any other details that the regulations may require; and
- such other information as may be prescribed.

COMMENTS/OPTIONS/DISCUSSIONS

Section 5.54 of the Act provides that Council is required to accept the Annual Report by 31 December in each year, unless the deadline cannot be met due to unavailability of the auditor's report. In this case, the annual report must be accepted by the local government no later than two months after the auditor's report becomes available.

The final 2021/22 Auditor's Report had not been received at the time of publication of this Agenda.

The financial statements will be reported to a meeting of the Audit, Risk and Governance Committee on 25 May 2023, where they are recommended for acceptance and inclusion in the Annual Report:

AUDIT, RISK AND GOVERNANCE COMMITTEE OFFICER'S RECOMMENDATION

That the Committee accepts the Audited Financial Statements for the year ended 30 June 2022 and recommends their inclusion in the Shire's 2021/22 Annual Report.

Subject to the Committee's agreement to the above, it is recommended that Council accepts the 2021/22 Annual Report which will be circulated prior the OCM

Following the acceptance of the Annual Report by Council, s.5.27 of the Act requires its presentation to an Annual General Meeting of Electors within 56 days. Should Council accept the Annual Report, the latest date on which an Annual General Meeting of Electors could take place is 20 July 2023.

It is recommended that the Annual General Meeting of Electors be convened in Newman on 30 June 2022 prior to the Ordinary Council Meeting scheduled for this day.

STATUTORY IMPLICATIONS/REQUIREMENTS

Consistent with Part 5 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

No known policy implications.

STRATEGIC COMMUNITY PLAN

5: Governance

G1 Vibrant local democracy, forward-thinking civic leadership, and transparent stewardship of the community's assets and resources.

G1.1 Continued focus on good governance, transparency and community and stakeholder engagement in significant decisions, including place-based plans.

RISK MANAGEMENT CONSIDERATIONS

Compliance – Moderate

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Absolute Majority.



Annual Report 2021/2022

Shire of **EAST**
Pilbara
THE HEART OF THE PILBARA

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The Shire of East Pilbara acknowledges the Traditional Owners throughout this vast region and their continuing connection to the land, waters and community.

We pay our respects to the members of these Aboriginal communities, their cultures, and to their Elders past, present and emerging.



About Us

The Shire of East Pilbara - Heart of the Pilbara - is 33% larger than the State of Victoria. Driving east to west takes two days, and six hours from north to south.

The region is rich in Aboriginal heritage, with the Nyiyaparli people and their culture dating back 41,000 years.

Our towns are Newman, Nullagine and Marble Bar, and our Aboriginal Communities include Goodabinya, Irrungadji, Jigalong, Kiwirrkurra, Kunawarritji, Parngurr, Punmu and Warralong. At least 13 Aboriginal groups hold Native Title determinations. They include Lappi Lappi, Ngulupi, Ngururrpa, Ngurra Kayata, Ngurrara, Martu, Kulyakartu, Ngangumarta, Ngarla, Nyamal, Palyku and Nyiyaparli people.

The Shire has a strong mining industry, and a growing tourism industry, the latter of which shines a spotlight on our stunning natural landscapes and cultural heritage.

The Shire plays a vital role in facilitating services to be provided by others or in partnership; influencing decisions made by others that significantly impact community outcomes; and advocating to State and Federal governments and regional agencies for the recognition, funding, policy and planning support of regional initiatives.

Shire of EAST
Pilbara 1972



372,571sq km



3,047km of unsealed roads
263km of sealed roads

21.6%

of our Shire's population
was born overseas*

17.9%

Aboriginal and/or Torres Strait
Islander population*

* Data is collected from 2021 Census



President's Report

It is my privilege to present this year's Annual Report. It is one of our most important documents, as it clearly and succinctly lays out the achievements, updates and state of the Shire of East Pilbara, and how we are performing in our duty for the Shire's residents.

In 2021/2022, the Shire went to great strides to provide services, opportunities and activities to and for the community.

We are proud to announce that this year, our Reconciliation Action Plan - Reflect (RAP) was endorsed by the Shire of East

Pilbara Council, and was sent to Reconciliation Australia for review and endorsement.

The RAP provides us the opportunity to turn good intentions into real actions. We have designed the plan to integrate with our Strategic Community Plan and Corporate Business Plan, so our Reconciliation actions will be defined and measurable as we move forward.

Tourism has been a major priority for the Shire for several years now, as we know that the region has a lot to offer in the

way of stunning natural vistas and unique adventures to be had.

We launched the Pilbara East App, which will highlight the natural wonders of the area, while putting our location businesses in a spotlight, and their role in bringing character and flavour to the things to explore in our region.

Council also adopted the Recreation Master Plan for incorporation into our Long Term Financial Plan, to provide achievable actions for our community's priorities.

CEO's Report



The Annual Report is our organisation's opportunity to report back to the community on what we've delivered over the past 12 months.

This year the Shire commenced on planning and delivery of upgrades at Newman and Marble Bar Airports, the Newman Aquatic Centre, and the Liquid Waste Facility, to the inception of the Reconciliation Action Plan, and the Waste and Recycling Guide.

Thank you to everyone who participated in the Strategic Community Plan (SCP)

consultation. The information gathered was instrumental in the Plan's major review. We are aligning our community's priorities with our organisation's plans.

All our other Intergrated Planning and Reporting Framework documents will now align with the SCP, so we can be confident in the knowledge that any change and money spent is beneficial and prioritised by the community's benefit and expectations.

We have been using this information in our Advocacy

efforts at an industry, State and Federal level, to advocate for funding and support to improve our community's future.

In addition to taking a look back on the year that was, I am also pleased provide an insight into our plans for the coming 2022/2023 year, with a two-page spread looking just some of the projects, services and upgrades we intend to provide throughout the year. It proposes actions that align with the strategic documents we have designed in consultation with the community, for the benefit of generations to come.

Councillors 2021/2022



Anthony Middleton
Shire President
South Ward
shirepresident@eastpilbara.wa.gov.au

During the preparation of this document, the Shire of East Pilbara community and organisation lost one of its champions.

Anita Grace

2 July 1957 - 14 August 2022

Throughout her 26-year tenure on Council, Cr Grace served as Deputy President for seven years, and also served on many committees. Cr Grace was instrumental in the formation of the Newman Women's Shelter and supported many local organisations.



Anita Grace
South Ward
Years of service: 1996 - 2022



Gerry Parsons
South Ward
Years of service: 2011 - 2021



Langtree (Lang) Coppin OAM
North Ward
L.Coppin@eastpilbara.wa.gov.au



Karen (Lou) Lockyer
South Ward
L.Lockyer@eastpilbara.wa.gov.au



Holly Pleming
South Ward
Years of service: 2019 - 2022



Stacey Smith
Lower Central Ward
S.Smith@eastpilbara.wa.gov.au



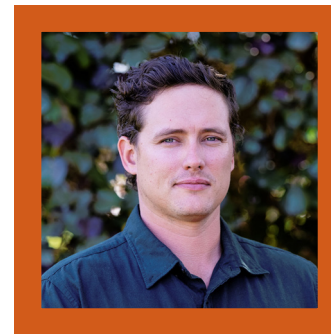
Adrienne Mortimer
North West Ward
A.Mortimer@eastpilbara.wa.gov.au



Wendy McWhirter-Brooks
Deputy President
Central Ward
w.mcwhirter-brooks@eastpilbara.wa.gov.au



Annabell Landy
East Ward
ALandy@eastpilbara.wa.gov.au



Matthew Anick
South Ward
MANick@eastpilbara.wa.gov.au



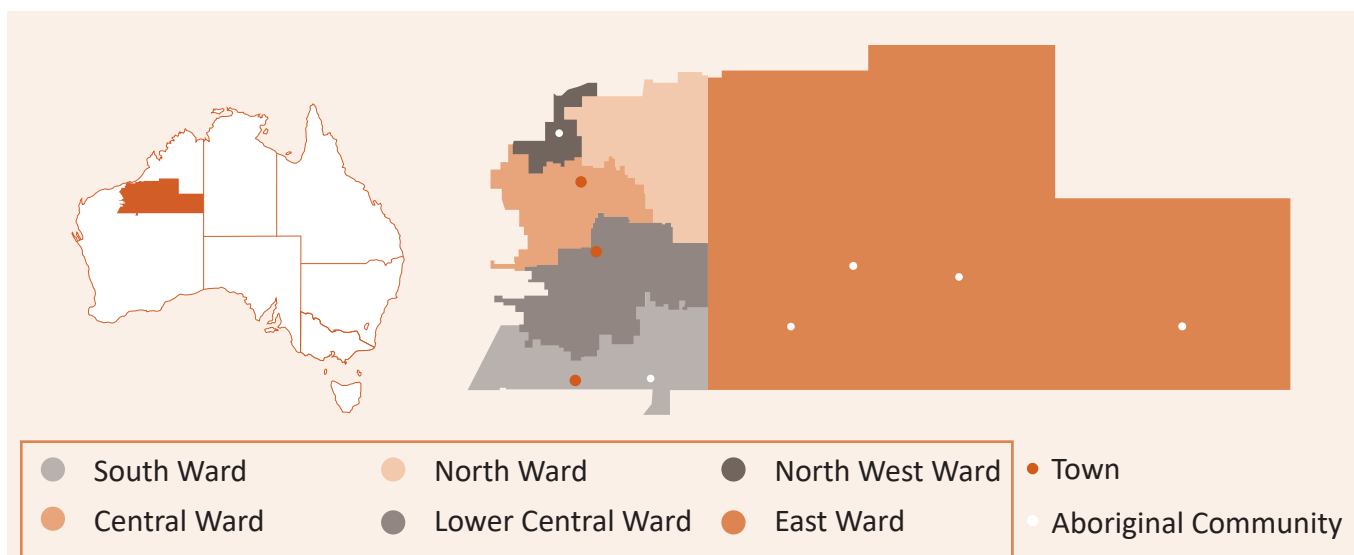
Peta Baer
South Ward
PBaer@eastpilbara.wa.gov.au



David Kular
South Ward
DKular@eastpilbara.wa.gov.au

Councillor Attendance

Councillor	Ward	Ordinary Council Meetings Attended	Committee Meetings Attended
Cr Anthony Middleton	South	10/11	6
Cr Anita Grace	South	7/11	N/A
Cr Gerry Parson	South	2/3	1
Cr Lang Coppin	North	10/11	3
Cr Karen Lockyer	South	10/11	5
Cr Holly Pleming	South	7/7	1
Cr Stacey Smith	Lower Central	9/11	N/A
Cr Adrienne Mortimer	North West	7/11	N/A
Cr Wendy McWhirter-Brooks	Central	11/11	3
Cr Annabell Landy	East	8/8	N/A
Cr Matthew Anick	South	8/8	N/A
Cr Peta Baer	South	8/8	2
Cr David Kular	South	1/1	N/A



Executive Management

Steven Harding
Chief Executive Officer

- Strategic Corporate Planning
- Corporate Marketing & Communications
- Organisation Oversight & Administration of Shire Resources
- Implementation of Council Policies & Decisions
- People and Culture Services



Emma Landers
Deputy CEO and Director Organisation Development

- Advocacy
- 2050 Plan
- Business Improvement
- Special Projects
- Stakeholder Management
- Organisational Strategy & Performance
- Community Consultation & Engagement
- Partnership Development
- Grants (incoming & outgoing)
- Martumili Centre - Exhibition & Gallery
- Reconciliation Plan & Cultural Development



Eric Plet

Director Community Services

*Lisa Clack (Until Oct 2021) and
Emma Landers (Until Dec 2021)*

- Aquatic Services
- Recreation Services
- Sports & Club Development
- Activation & Events
- Emergency Services
- Youth Services & Development
- Place Management Newman & Rural
- Community Development
- Library Services
- Community Safety & Ranger Services



Stephen Leeson

Director Corporate Services

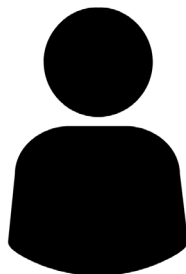
- Finance
- Governance
- Strategic Workforce & Corporate Business Plans
- Customer Service & Bookings
- IT Strategy & Management
- Records Management
- Asset Management - Planning
- Work Health & Safety
- Internal Audits
- Procurement



Director Infrastructure Services

*Raees Rasool (Until Aug 2021) and
Bart Servaas (Until Feb 2022)*

- Civil Operations
- Infrastructure Design & Development
- Infrastructure Maintenance
- Parks & Gardens
- Capital Projects Management & Delivery
- Waste Management
- Road & Drainage
- Wastewater Service
- Fleet Management



Vic Etherington
Acting Director Commercial Services

*Ben Lewis (Until Sep 2021)
and Bill Burke (Until Apr 2022)*

- Aviation Services
- Contracts and Leasing
- Economic Development
- Building Services
- Strategic & Statutory Town Planning
- Environmental Health
- Property Management



Workforce Summary

Shire of East Pilbara	2020/2021	2021/2022	Trend
Total Staff Numbers (including Casual)	~200	160	▼
Full Time Equivalent Staff	100.11	149.09	▲
Employment - Aboriginal Australian	19.81%	28.50%	▲
Employment - Women	61.84%	59%	▼

Below: Regulation 19B of the Local Government Regulations 1996 requires the reporting of the number of employees within the Shire of East Pilbara with an annual salary of \$130,000 or more.

Salary Range (\$ per annum)	Total
10,000 - 130,000	135
130,000 - 140,000	3
140,000 - 150,000	7
150,000 - 160,000	0
160,000 - 170,000	0
170,000 - 180,000	0
180,000 - 190,000	1
190,000 - 200,000	2
200,000 - 210,000	2
210,000 - 220,000	0
220,000 - 230,000	0
230,000 - 240,000	0
240,000 - 250,000	0
Total	

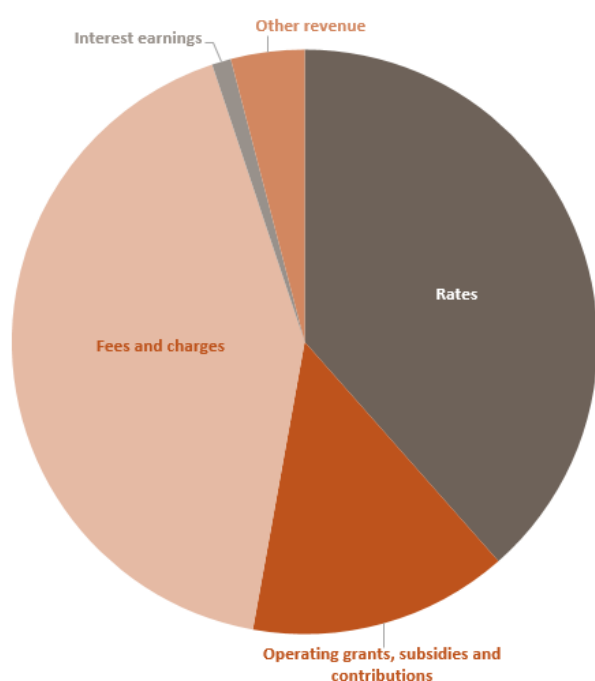
The Chief Executive Officer total remuneration package is \$265,650.



Financial Summary

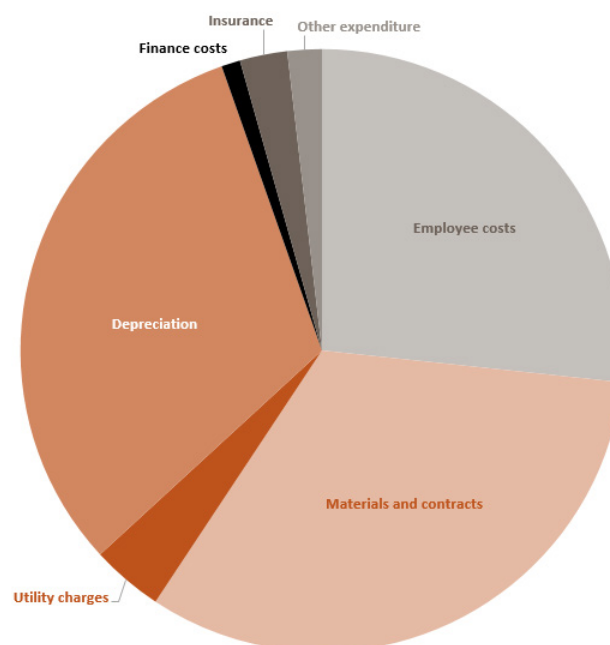
Finance 2021/2022

Operating revenue	\$
Rates	21,181,469
Operating grants, subsidies and contributions	7,889,391
Fees and charges	23,132,292
Interest earnings	578,778
Other revenue	2,238,295
Total operating revenue	55,020,225



Operating expenses

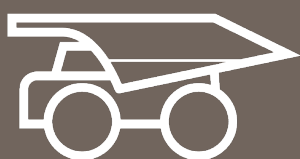
	\$
Employee costs	13,635,742
Materials and contracts	16,673,452
Utility charges	1,969,104
Depreciation	16,061,765
Finance costs	515,827
Insurance	1,301,887
Other expenditure	942,416
Total operating expenses	51,100,193



Shire of East Pilbara	2020/2021	2021/2022	Trend
Total Number of Rateable Properties	4874	4874	-
Minimum General Residential Rate	663	715	▲
Rates Levied (excluding services)	\$14,327,704	\$21,181,469	▲
Operating Revenue	\$43,780,896	\$55,020,225	▲
Total Assets	\$307,342,079	\$379,105,900	▲
Capital Grants Revenue	\$7,262,953	\$6,509,379	▼
Operating Grants Revenue	\$5,849,232	\$7,889,391	▲
Contracts Awarded	\$20,390,000	\$34,090,000	▲

Shire of East Pilbara: 2021-2022 at a glance

Economic



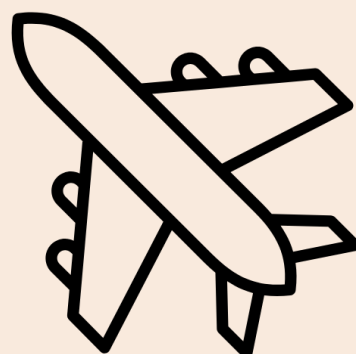
38.1%*

Employed in the iron
ore mining industry

NEWMAN

Airport Passengers

365,062



\$32B

commodities
mined in 2021

\$31,346.49

in Community Assistance Grants
Program funding provided

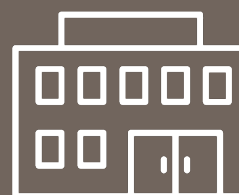
Shire

**Planning
Applications**

41

**Building
Permits**

106



**Facilities
Bookings**

**Artworks created
at Martumili**

1699

**Artworks sold at
Martumili**

1597

4922

East Pilbara Population

9,760

**Median
Age**
34



3,550
Private
dwellings



New Zealand

Highest population
of residents born in
another country (6.8%),
other than Australia

74.9%

of the 5,042 people in the
labour force, aged 15 and
over, work full time

930 Volunteers



2.9

**Average household
population**

Statutory Information

Official Conduct Report

Section 5.121 of the Local Government Act 1995 (“the Act”) requires the Shire to report on the number, if any, of complaints that result in a finding under section 5.110(2)(a) of the Act, that a minor breach has occurred. The Shire received no such complaints during the 2021/2022 financial year.

Freedom of Information

The Freedom of Information Act

1992 gives the public the right to access documents held by the Shire of East Pilbara, subject to the exemptions in the Act.

Recordkeeping Statement

The Shire of East Pilbara is committed to the reliable and systematic management of government records, in accordance with legislative requirements and best practice standards.

The Shire’s current record-keeping plan, RKP 2018028,

was submitted to the State Records Office and subsequently approved on 12 December 2019. In accordance with the State Records Act 2000, the plan is to be reviewed within the next five years and submitted to the State Records Office by 12 December 2024.

13,661
Records captured
in 2021/2022



Progress made on our Disability Access and Inclusion Plan is a required for the Disability Services Act 1993. This is a snapshot of what we submitted to the State Government at the end of the 2021-2022.

Access and Inclusion Plan

General Services and Events

The Shire embedded accessibility, inclusivity and liveability of the community into the review of the Strategic Community Plan.

Accessibility and inclusion forms part of planning for events, and facilities are chosen for maximum inclusivity.

Buildings and Facilities

Accessibility and inclusion is a feature of all Shire planning

and design for new facilities. Shire administration buildings are accessible with ramps and handrails provided in both Newman and Marble Bar. The Marble Bar Civic Centre and Nullagine's Gallop Hall are accessible and include a wheelchair-accessible bathroom.

We also undertook an accessibility access audit of all our Shire buildings.

Information and Communication

Following the popular

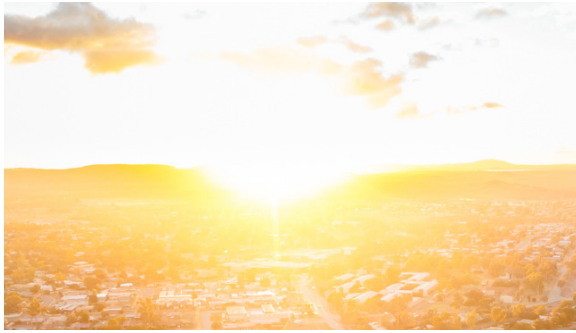
Communication Boards' installation in local parks in Newman, Nullagine and Marble Bar, we broadened these out and placed them in the Newman and Marble Bar Aquatic Centres.

The Communication Boards are a tool for low-verbal or low-literacy people to communicate their needs by pointing to a picture on the board, which has a corresponding word underneath. This enables communication in an accessible and inclusive way.





- Completed annual inspection of all public building in the Shire, including public buildings on mine sites.
- Improved event planning approval processes for customers by combining required information into one form, rather than different forms across several departments, to help with health and other approvals.
- Began helping other Local Governments and private enterprises with their permits, which brought in another source of revenue.
- 3 new maps were produced for the Shire's three towns.
- Secured a 5-year partnership with BHP for Martumili.
- Investigated tourism kiosks for Newman, Marble Bar and Nullagine, to promote activities and exploration throughout the Shire, in the following financial year.
- Reopened Nullagine Caravan Park after it was closed following the December 2020 flooding incident.
- Achieved the highest sales record ever, through commercial sales at the Martumili Gallery, online and with gallery partners.
- Secured \$300,000 funding for the Warrarnku Ninti | Kujungka project, comprising of a 2-year program of activities in engaging emerging artists in the creation of new works.

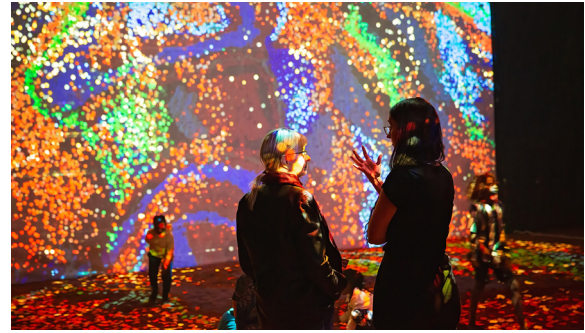


Strategic Community Plan

In November 2021, the Shire undertook community and stakeholders consultation to update the Strategic Community Plan.

The Shire used the information gathered from the community to identify the aspirations and priorities of the community, for future delivery of Shire services, priorities and infrastructure.

The completed plan will be adopted by Council in the 2022/2023 financial year, and will be the overarching strategic document to inform other shire plans, which will guide the Shire to deliver the community's vision.



Pilbara Light Show

The Shire of East Pilbara held the inaugural Pilbara Light Show in June 2022, which featured Martumili artwork projected using lights, on a giant screen.

The use of the light projection enabled the artwork to appear as if it were moving, which, when coupled with the auditory sound of crackling fire and the feeling of sand beneath your feet, provided an experience unlike anything else.

The three-day event tied in with NAIDOC Week, and was made possible with Presenting Partner BHP and major sponsor BTP Group.

The free event was almost completely booked out across the three days.



Launched Pilbara East App

In an effort to promote the region, the Shire of East Pilbara worked with partners to produce the Pilbara East brand and app.

The Pilbara East brand focuses on promoting the region as an untamed, untouched oasis full of natural and cultural wonders.

The app and planned website, enables local businesses to promote their services to potential visitors.

Future version of the app will include maps and points of interest for people to visit, as well as listing what events the Shire and other groups' have taking place in the region.



Martumili brightens Sydney

Martumili Artists was selected to light up the Sydney Opera House in May and June 2022, as part of Vivid Sydney. Vivid Sydney is an annual festival of Light, Music, Ideas and Food, and Martumili's artwork

'Yarrkalpa- Hunting Ground, Parngurr Area (2013)' was brought to life using light projection by Currious Studios and soundscape by Electric Fields Music.

The artwork was created by eight senior Martu women, and the work teaches people how Martu people lived and continue to live.

The presentation was a 15 minute AV projection adapted from the artwork, and projected several times a night over a 23-day period.

Social 2021/2022 Achievements

Outcome: Harmonious communities sharing strong community connections.

- Newman Aquatic Centre had a 36% increase in attendance, and 32% increase in income (despite closing 7 weeks early for the season).
- Work began on the Newman Aquatic Centre upgrade, with the replacement of the damaged pool liner.
- Rural Fitness Centre memberships in Marble Bar and Nullagine increased.
- The East Pilbara Strategic Recreation Masterplan and Implementation Plan was adopted.
- Workshops and events were held to expand and assist local community groups.
- 32 Community Assistance Grants were approved, valued at over \$31,000.
- Citizenship Ceremonies (with attendance by WA State MLA, and the first Nullagine ceremony) were held in the East Pilbara.
- Events throughout the year included Thank a Volunteer & Sports Star Awards; Concert on the Green; Christmas festivities and Lights Tour; Australia Day across all three towns, Welcome to Newman; RottoSwim Challenge; Newman Triathlon; Reconciliation Ball; WA Day in all three towns; and the NAIDOC Opening Ceremony in Newman.
- Community Wellbeing events included: rural art workshops; Rowan's Walk in Newman; R U OK Day.
- Christmas Pool Party attendance tipped over 600 people, and Australia Day attendance doubled to over 260 people.
- 120 people attended the Mother's Day Classic.
- Youth Events: Youth Week; International Women's Day celebration; the inaugural International Men's Day celebration; Christmas Party; and Christmas Lunch.
- Delivered the Nullagine Colour Run during the Martu Youth Festival.
- Created the Newman Library Facebook page.
- Over 500 enrolments for Swim School in Newman.
- Marble Bar Swimming Pool was opened for 1262 hours.
- Creche attendance increased 14.4% and income increased 4%.
- Partnered with Marble Bar Police to host a Halloween Disco for young people.
- Partnered with Nullagine Police to deliver an October School Holiday Blue Light Disco.
- Delivered multiple Social Inclusion and Disability workshops with Inclusion Solutions.
- Introduced four new programs: Junior Lifeguard Club, Living with Water StoryTime, Multisport and adult swimming lessons.
- Introduced Aquafit in Term 1 of 2022, and the Department of Education delivered VacSwim and in-term swimming lessons.
- Changed 180 minute sessions to 90 minutes at creche, to double available spots.
- Successful funding application to implement a RYDE program in Newman, to support young learner drivers to gain their 50 hours of supervised driving.
- Agreement put in place with the Newman Women's Shelter to support the Martu Night Patrol.
- Library Services obtained a grant to purchase and deliver Virtual Reality goggles for young people.
- Increased the Shire's e-resource Library catalogue to now include BorrowBox, Libby, Hoopla, Story Box Library, Online Book Club, Biodiversity Heritage Library and Open Library.
- Marble Bar Book Exchange Barrow began.



CCTV Tender Phase 1 and 2

CCTV Tender Phase 1 and 2 was undertaken by using the WALGA Preferred Supplier Plan, inviting submissions from 4 suppliers.

Partnered with BHP to deliver the project for the community.

Phase one of the project took place at the end of 2021, and is worth \$757,000 and includes the installation of cameras in Newman hotspots. Locations will include installation around the Newman town centre, Newman Aquatic Centre, Newman Recreation Centre and more.

CCTV cameras are planned in high-traffic areas, and we will work towards Phase 3.



Moving Forward Program

The Shire of East Pilbara was successful in its funding application with the Department of Justice to implement the Moving Forward Program.

The aim of the program is to provide education to young people around anti-social behaviours and reduce youth offending in the region.

The program will use three avenues to improve young people's education about the consequences of anti-social behaviour, volatile substance abuse and stealing vehicles.

The program will include a mural project in Newman, hip-hop music workshops and the Key to Life Program.



Reconciliation Action Plan

Reconciliation Action Plan Reflect was endorsed by the Shire of East Pilbara Council, and was sent to Reconciliation Australia for review and endorsement.

The Reconciliation Action Plan Reflect provides an opportunity for our organisation to turn good intentions into real action and to rise to the challenge of reconciling Australia. A RAP takes a holistic approach to create meaningful relationships, enhanced respect and promote sustainable opportunities for Aboriginal and Torres Strait Islander Peoples.

The Shire of East Pilbara is committed to completing the actions and deliverables in the plan.



Multipurpose Courts Built

Construction of the multipurpose courts was completed and provides upgraded playing services for many sports.

The courts were previously for netball, but now also include the capacity for basketball and tennis to be played on the surfaces.

The Shire of East Pilbara implemented the ability for the community to make bookings through the website, in addition to over the phone.

The courts' surface is competition-grade and may encourage bigger competitions and tournaments to be played in Newman.



- The award-winning design for the Reverse Osmosis Plan at Cape Keraudren is now functioning, providing drinkable water to visitors.
- The ongoing recovery works from the 2020 Nullagine flood were finalised early in the year.
- The street sweeper being used in Marble Bar was implemented in Newman and Nullagine.
- The exterior of the Newman Aquatic Centre was painted in Shire Branded Aquatic colours.
- Recommissioned of the Town Square's AV system.
- Began the construction of the ponds at the Liquid Waste Facility.
- Increased the amount of footpath construction in the Shire of East Pilbara, as a result of a successful grant application.
- Achieved an increased volume of grants for our Shire's Indigenous roads.
- Reopened the historical Corunna Downs airstrip for use while the Marble Bar Airport was being upgraded.



Landfill Management

The Shire of East Pilbara assumed management of the Newman Waste Management Facility landfill.

It allows the Shire to operationally-manage the facility on the ground, after being contracted out for 20+ years.

As a result, there was additional recruitment of staff, and enable the ability to select the improved and appropriate equipment to run and extend the life of the landfill.

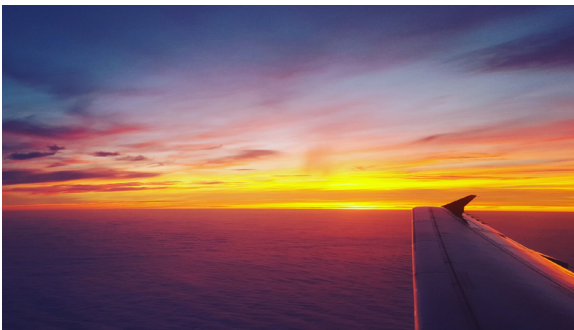
This now increases the recycling and recovery methods on site, for improved environmental sustainability benefits for the years come.



Newman Airport Upgrades

The tarmac area at the Newman Airport (with work provided in-house) was enlarged for tractors, trolleys and stairs, for Virgin Australia and QANTAS.

Looking forward to the 2022/2023 financial year, the Shire will be completing the design for an upgraded baggage carousel, and we will also be going out for tender for the runway lighting upgrades.



Marble Bar Airport Upgrades

Undertook a joint Marble Bar Airport upgrade between Local Government and industry.

The purpose of these upgrades were to enable the operation of jet aircraft, and improved access to the region, and enable 100+ seater passenger jets to land there.

This includes extending the existing runway, strengthening and widening the pavement, and construction of a new taxiway and apron area.

Remaining works will take place in 2022/2023 and include a new car park, access road and terminal building.



Wastewater Treatment Plant

The Shire obtained the approvals needed, including State Government approvals, for the emergency bypass at the plant. With these approvals, the emergency bypass will be completed in the 2022/2023 financial year.

Licence applications for the proposed upgrades to the plan have been lodged.

This is just one portion of planned projects to upgrade the Wastewater Treatment Plant, which is vital infrastructure for the Newman community.

Future upgrades will provide improved and efficient wastewater processing in the community.

Natural Environment 2021/2022 Achievements

Outcome: Valued iconic Pilbara environmental assets and biodiversity.

- Won the WA Regional Waste Award at the 2022 WasteSorted WA Awards.
- A total of 1.9 million containers were refunded in the 2021/2022 financial year.
- Released the Waste and Recycling Guide for residents and visitors, with information presented in pictorial form, as well as English and Martu Wangka.
- All eligible Shire residential properties now have Colorbond roofing and solar panels, which is the culmination of a 5-year program.
- Developed a plan to plant over 300 trees in Newman.



WasteSorted WA Awards

The Shire of East Pilbara won the WA Regional Waste Award at the 2022 WasteSorted WA Awards.

The Shire was nominated in recognition of the environmental and recycling projects undertaken in the region, and the breadth of their success in the community.

The award included recognition of our waste education program, undertaking and the success of recycling in Newman, reducing recycling contamination levels by 71%, the success with the Bin Tagging Program, and the introduction of infrastructure for safe disposal of waste.

The Shire received the award on 19 May 2022.



Containers for Change

A total of 1.9 million containers were refunded in the 2021/2022 financial year.

That is 1.9 million containers kept out of landfill, which has improve recycling in the community, while also putting a little bit of money back into residents' pockets, while also supporting local volunteer clubs and organisations.

Since opening in Oct 2020, the East Pilbara Refund Point has now refunded 3.3 million containers, a massive achievement for a community that didn't even have a recycling service in 2020

The operation of the East Pilbara Refund Point, open on Saturdays, has also increased local employment.



Waste and Recycling Guide

The Shire of East Pilbara released the Waste and Recycling Guide for residents and visitors, with information presented in pictorial form, as well as English and Martu Wangka.

The guide was printed on recycled paper and included information on waste avoidance, bin placement on the kerb, information on landfill, Containers for Change and bulk waste disposal in the region.

The books were provided to Newman residents via a letter drop in May 2022.

Coinciding with the release of the Guide, was a series of three waste education videos (in English and Martu Wangka).



Greening Up Newman

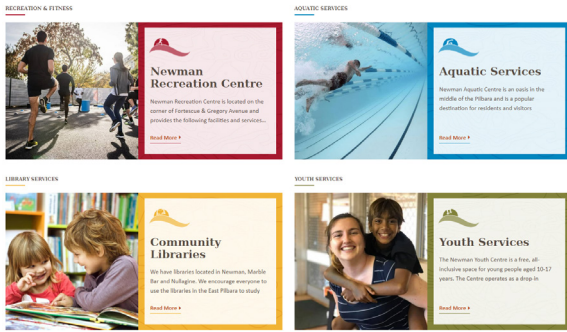
We increased the capacity for landscaping, with the plan to plant over 300 trees in Newman.

As part of this \$20 million project, the plan is to increase the irrigation infrastructure of the town's public open spaces, which will also divert treated wastewater away from the P1 drinking zone at the wetlands, to a P3 zone.

Once completed, the project is designed to improve the aesthetic appear of Newman, which also helping to assist cooling the hot climate in Newman.



- Began a review of our Asset Management through the updating of Asset Management Plans.
- The 2021/2022 Rates model (six categories) added an additional \$7 million raised in rates.
- Introduced Mandatory Accountable and Ethical Decision-Making training for all staff.
- Completed the Rating Strategy 2021 - 2026.
- Introduced a new Financial Hardship Policy.
- Undertook a reduction in Outstanding Sundry Debt.
- Adopted a Code of Conduct for Employees.
- Undertook website publications compliance.
- Replaced the online booking system with Room Manager for Yurlu Caravan Park and Cape Keraudren.
- Averaged a three-day turnaround for building permits.
- Organisation COVID-19 measures were introduced.
- Undertook the Staff Wellbeing Program, which provided flu and Hepatitis vaccinations.
- Undertook ergonomic assessments of employee office spaces, and began rolling out ergonomic furniture.
- Had increased exposure of the Shire's projects and achievements through social media channels.



Launched new Shire Website

The Shire completed a \$150,000 project to create a new Shire website, a Councillor Portal and an intranet.

The new Shire of East Pilbara website launched on 23 December 2021 and introduced a raft of new features for the community, including the ability to subscribe to news, events and road report information. Functionality improvements included a more intuitive website layout, a text-reader function, and the ability to adjust text size and contrast colours.

The other two internal sites provide easy sharing of information to allow for greater efficiency in the Shire.

Equipment Upgrades

The Shire provided Councillor equipment upgrades, including meeting rooms' infrastructure, and MS Teams. Shire staff additionally began using the 3CW phone system.

This upgrade enabled staff to work through COVID-19 periods when close contacts were unable to be in the office, provided server access on business trips, and reduced paper being used by Councillors and Staff.

The hardware and software upgrades improved efficiency across different areas of the Shire of East Pilbara, and have improved information-sharing.



Local Government Elections

The Shire held its Ordinary election in October 2021 for seven positions across different Wards. In addition to the re-election of several Councillors, the election also resulted in three new Councillors: Annabell Landy, Matthew Anick and Peta Baer.

Towards the end of the financial year, the Shire also held an Extraordinary to fill a vacancy on Council.

Cr David Kular was elected in June 2022.

Organisation Structure

The Shire updated the Organisation Structure to include a new portfolio called Organisation Development, to focus on advocacy, grants and partnerships.

The region has a lot to offer the Shire, the community, business owners and individuals, and Organisation Development will help to foster and strengthen relationships between Government and community.

Advocacy is an important part of the Shire, as it feeds into the Strategic Community Plan, which outlines the community's priorities for the region's future. The Shire will use that document and advocate for funding and support to improve our community.

Major Initiatives 2022-2023



\$2.76m - Newman Aquatic Centre Renewal

Project	\$
Cape Keraudren potable water	\$200,000
CCTV Stage 2	\$374,000
Waste Services improvements	\$500,000
Newman Airport lighting upgrade	\$4M
Newman Liquid Waste Facility	\$8.8M
Marble Bar airstrip upgrade	\$14M

In 2022/2023, the Shire of East Pilbara will be launching its first Reconciliation Action Plan - Reflect.

A Reconciliation Action Plan (RAP) provides an opportunity for our organisation to turn good intentions into real action and to rise to the challenge of reconciling Australia. A RAP takes a holistic approach to create meaningful relationships, enhanced respect and promote sustainable opportunities for Aboriginal and Torres Strait Islander Peoples.

The RAP- Reflect is one of the Shire's strategic documents, which means it informs, and is informed by, the Shire's Strategic Community Plan and Corporate Business Plan.

The document is the first of four RAPs produced as part of the Shire's commitment to Reconciliation with our First Nations Peoples.

Shire of **EAST Pilbara**
THE HEART OF THE PILBARA



Reconciliation Action Plan
Nov 2022 - Nov 2023

Reflect

Emu Oval Sports Lighting



The Shire will complete this \$370,000 project that was identified in the Strategic Recreation Masterplan.

The project will include the installation of two additional light pole towers, and changing all existing lighting fixtures to LED technology. The upgrade will benefit small-ball sports and general use.

Delivery of Shire Events

The Shire of East Pilbara intends to provide a vibrant and diverse range of events for the communities across Newman, Nullagine and Newman.

The \$400,000+ events program includes grant funding from various sources, and will be used throughout the year for town favourites, new events and returning events.



Yurlu Caravan Park Upgrades



We are planning a variety of aesthetic, infrastructure and operational changes at Yurlu Caravan Park, which will begin in throughout the financial year with a \$250,000 budget.

Upgrades include planting trees and greenery, layout updates and planning for more features and accommodation types.

Financial Report

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SHIRE OF EAST PILBARA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

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

A diverse community thriving in a vast landscape that offers a world of opportunity and rich heritage and culture.

Principal place of business:
Cnr Kalgan & Newman Drive
Newman WA 6753

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

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by Chief Executive Officer

The attached financial report of the Shire of East Pilbara 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 East Pilbara 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 17th day of May 2023



Chief Executive Officer

Steven Harding



SHIRE OF EAST PILBARA
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)	21,181,469	21,015,600	14,327,704
Operating grants, subsidies and contributions	2(a)	7,889,391	4,993,200	5,849,232
Fees and charges	25(c),2(a)	23,132,292	21,840,000	21,691,386
Interest earnings	2(a)	578,778	406,800	447,855
Other revenue	2(a)	2,238,295	1,183,100	1,464,720
		55,020,225	49,438,700	43,780,897
Expenses				
Employee costs		(13,635,742)	(14,067,500)	(13,297,414)
Materials and contracts		(16,673,452)	(20,502,700)	(13,980,130)
Utility charges		(1,969,104)	(2,036,200)	(1,722,437)
Depreciation	10(a)	(16,061,765)	(16,900,100)	(17,671,266)
Finance costs	2(b)	(515,827)	(248,600)	(170,308)
Insurance		(1,301,887)	(1,174,600)	(1,007,578)
Other expenditure	2(b)	(942,416)	(734,200)	(1,461,106)
		(51,100,193)	(55,663,900)	(49,310,239)
		3,920,032	(6,225,200)	(5,529,342)
Non-operating grants, subsidies and contributions	2(a)	6,509,379	6,168,800	7,262,953
Profit on asset disposals	10(b)	76,352	152,800	104,147
Loss on asset disposals	10(b)	(145,702)	(185,800)	(402,571)
Fair value adjustments to financial assets at fair value through profit or loss		4,996	0	0
		6,445,025	6,135,800	6,964,529
Net result for the year		10,365,057	(89,400)	1,435,187
Other comprehensive income for the year				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	1,224,731	0	(10,939,158)
Total other comprehensive income/(loss) for the year	17	1,224,731	0	(10,939,158)
Total comprehensive income for the year		11,589,788	(89,400)	(9,503,971)

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



**SHIRE OF EAST PILBARA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	34,028,491	47,848,122
Trade and other receivables	5	3,392,276	3,581,371
Other financial assets	4(a)	42,637,421	19,951,682
Inventories	6	255,878	95,483
Other assets	7	4,261,841	400,292
TOTAL CURRENT ASSETS		84,575,907	71,876,950
NON-CURRENT ASSETS			
Trade and other receivables	5	10,026	8,420
Other financial assets	4(b)	97,255	92,259
Property, plant and equipment	8	69,243,644	69,399,632
Infrastructure	9	225,179,068	226,706,458
TOTAL NON-CURRENT ASSETS		294,529,993	296,206,769
TOTAL ASSETS		379,105,900	368,083,719
CURRENT LIABILITIES			
Trade and other payables	12	6,477,223	5,682,920
Other liabilities	13	3,744,310	3,524,216
Borrowings	14	384,436	466,132
Employee related provisions	15	1,245,399	1,172,391
TOTAL CURRENT LIABILITIES		11,851,368	10,845,659
NON-CURRENT LIABILITIES			
Borrowings	14	2,008,676	2,393,112
Employee related provisions	15	143,553	206,840
Other provisions	16	15,795,637	16,921,230
TOTAL NON-CURRENT LIABILITIES		17,947,866	19,521,182
TOTAL LIABILITIES		29,799,234	30,366,841
NET ASSETS		349,306,666	337,716,878
EQUITY			
Retained surplus		158,939,675	159,103,801
Reserve accounts	29	68,580,931	58,051,748
Revaluation surplus	17	121,786,060	120,561,329
TOTAL EQUITY		349,306,666	337,716,878

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



**SHIRE OF EAST PILBARA
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		164,390,343	51,330,019	131,500,487	347,220,849
Comprehensive income for the year					
Net result for the year		1,435,187	0	0	1,435,187
Other comprehensive income for the year	17	0	0	(10,939,158)	(10,939,158)
Total comprehensive income for the year		1,435,187	0	(10,939,158)	(9,503,971)
Transfers from reserves	29	2,571,553	(2,571,553)	0	0
Transfers to reserves	29	(9,293,282)	9,293,282	0	0
Balance as at 30 June 2021		159,103,801	58,051,748	120,561,329	337,716,878
Comprehensive income for the year					
Net result for the year		10,365,057	0	0	10,365,057
Other comprehensive income for the year	17	0	0	1,224,731	1,224,731
Total comprehensive income for the year		10,365,057	0	1,224,731	11,589,788
Transfers from reserves	29	389,144	(389,144)	0	0
Transfers to reserves	29	(10,918,327)	10,918,327	0	0
Balance as at 30 June 2022		158,939,675	68,580,931	121,786,060	349,306,666

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



**SHIRE OF EAST PILBARA
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		20,701,283	21,572,265	14,310,598
Operating grants, subsidies and contributions		9,265,381	7,569,056	5,289,415
Fees and charges		23,364,386	22,050,700	21,691,386
Interest received		578,778	406,800	447,855
Goods and services tax received		3,324,782	1,205,040	2,258,249
Other revenue		2,238,295	1,183,100	1,464,720
		59,472,905	53,986,961	45,462,223
Payments				
Employee costs		(13,600,155)	(15,302,629)	(13,323,189)
Materials and contracts		(20,014,939)	(22,709,359)	(14,090,946)
Utility charges		(1,969,104)	(2,036,200)	(1,722,437)
Finance costs		(143,905)	(221,847)	(176,638)
Insurance paid		(1,301,887)	(1,174,600)	(1,007,578)
Goods and services tax paid		(3,452,191)	(1,400,000)	(2,419,842)
Other expenditure		(1,064,841)	(734,200)	(1,461,106)
		(41,547,022)	(43,578,835)	(34,201,736)
Net cash provided by (used in) operating activities	18(b)	17,925,883	10,408,126	11,260,487
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(3,741,067)	(4,300,000)	(4,564,900)
Payments for construction of infrastructure	9(a)	(11,078,751)	(34,115,500)	(7,643,947)
Non-operating grants, subsidies and contributions		6,126,880	6,168,800	9,794,397
Proceeds from financial assets at amortised cost		(22,685,739)		(8,489,704)
Proceeds from financial assets at fair values through profit and loss		0		(3,232)
Proceeds from sale of property, plant & equipment	10(b)	43,702	383,000	240,473
Proceeds from sale of infrastructure		55,592	0	0
Net cash provided by (used in) investing activities		(31,279,383)	(31,863,700)	(10,666,913)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(466,131)	(1,209,500)	(937,918)
Payments for principal portion of lease liabilities	28(c)	0	0	(27,489)
Proceeds from new borrowings	28(a)	0	4,700,000	0
Net cash provided by (used in) financing activities		(466,131)	3,490,500	(965,407)
Net increase (decrease) in cash held		(13,819,631)	(17,965,074)	(371,833)
Cash at beginning of year		47,848,122	66,488,721	48,219,955
Cash and cash equivalents at the end of the year	18(a)	34,028,491	48,523,647	47,848,122

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



**SHIRE OF EAST PILBARA
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)	3,445,675	400,000	3,497,149
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Operating grants, subsidies and contributions		7,889,391	4,993,200	5,849,232
Fees and charges		23,132,292	21,840,000	21,691,386
Interest earnings		578,778	406,800	447,855
Other revenue		2,238,295	1,183,100	1,464,720
Profit on asset disposals	10(b)	76,352	152,800	104,147
Fair value adjustments to financial assets at fair value through profit or loss		4,996	0	0
		33,920,104	28,575,900	29,557,340
Expenditure from operating activities				
Employee costs		(13,635,742)	(14,067,500)	(13,297,414)
Materials and contracts		(16,673,452)	(20,502,700)	(13,980,130)
Utility charges		(1,969,104)	(2,036,200)	(1,722,437)
Depreciation		(16,061,765)	(16,900,100)	(17,671,266)
Finance costs		(515,827)	(248,600)	(170,308)
Insurance		(1,301,887)	(1,174,600)	(1,007,578)
Other expenditure		(942,416)	(734,200)	(1,461,106)
Loss on asset disposals	10(b)	(145,702)	(185,800)	(402,571)
		(51,245,895)	(55,849,700)	(49,712,810)
Non-cash amounts excluded from operating activities	27(a)	16,433,146	16,933,100	18,168,848
Amount attributable to operating activities		(892,645)	(10,340,700)	(1,986,622)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		6,509,379	6,168,800	7,262,953
Proceeds from disposal of assets	10(b)	99,294	383,000	240,473
Purchase of property, plant and equipment	8(a)	(3,741,067)	(4,300,000)	(4,564,900)
Purchase and construction of infrastructure	9(a)	(11,078,748)	(34,115,500)	(7,643,947)
		(8,211,142)	(31,863,700)	(4,705,421)
Amount attributable to investing activities		(8,211,142)	(31,863,700)	(4,705,421)
FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(466,131)	(1,209,500)	(937,918)
Proceeds from borrowings	28(a)	0	4,700,000	0
Payments for principal portion of lease liabilities	28(c)	0	0	(27,489)
Transfers to reserves (restricted assets)	29	(10,918,327)	(1,706,800)	(9,293,281)
Transfers from reserves (restricted assets)	29	389,144	11,999,700	2,571,553
Amount attributable to financing activities		(10,995,314)	13,783,400	(7,687,135)
Surplus/(deficit) before imposition of general rates		(16,653,426)	(28,021,000)	(10,882,029)
Total amount raised from general rates	26(a)	21,181,469	21,015,600	14,327,704
Surplus/(deficit) after imposition of general rates	27(b)	4,528,043	(7,005,400)	3,445,675

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

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribes that the financial report be presented in accordance with the Local Government Act 1995 and to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 of the financial report.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

**SHIRE OF EAST PILBARA
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
Operating grants, subsidies and contributions from 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
Fees and Charges, licenses, registrations and approvals.	Building, planning, health, development and animal amangement	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and Charges - waste management 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
Fees and Charges - airport landing fees	permission to use facilities and runways	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and Charges - Use of Facilities general	Permission to enter and use facilities and equipment, attend functions and events.	Single point in time	Full payment in advance or on entry, where applicable credit provided on normal trading terms,	None	On entry to facility or at time of of confirming booking
Fees and charges - sale of stock	kiosk and art centre stock on hand sales, aviation fuel	Single point in time	Full payment in advance or credit provided on normal trading terms,	None	Output method based on goods sold
Other Revenue - Private Works	contracted private works	Single point in time	Monthly in arrears	None	Output method based on works done

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

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	21,181,469	0	21,181,469
Operating grants, subsidies and contributions	7,477,146	0	0	412,245	7,889,391
Fees and charges	21,467,671	0	1,664,621	0	23,132,292
Interest earnings	364,507	0	214,271	0	578,778
Other revenue	0	0	0	2,238,295	2,238,295
Non-operating grants, subsidies and contributions	0	6,509,379	0	0	6,509,379
Total	29,309,324	6,509,379	23,060,361	2,650,540	61,529,604

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	14,327,704	0	14,327,704
Operating grants, subsidies and contributions	5,849,232	0	0	0	5,849,232
Fees and charges	20,053,149	0	1,638,237	0	21,691,386
Interest earnings	251,167	0	196,688	0	447,855
Other revenue	0	0	0	1,464,720	1,464,720
Non-operating grants, subsidies and contributions	0	7,262,953	0	0	7,262,953
Total	26,153,548	7,262,953	16,162,629	1,464,720	51,043,850

**SHIRE OF EAST PILBARA
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
Interest earnings				
Interest on reserve funds		265,430	371,800	223,611
Rates instalment and penalty interest (refer Note 26(c))		214,271	97,000	196,688
Other interest earnings		99,077	30,000	27,556
		578,778	498,800	447,855
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report		53,570	128,600	55,000
- Other services		14,692	10,000	
		68,262	138,600	55,000
Finance costs				
Borrowings	28(a)	143,905	310,600	170,157
Other provisions: unwinding of discount	16	371,922	0	0
Lease liabilities	28(c)	0	0	151
		515,827	310,600	170,308
Other expenditure				
Impairment losses on trade and other receivables		354,519	150,000	317,572
Impairment losses on receivables from other contracts		(122,425)	10,000	0
Sundry expenses		710,322	574,200	1,143,534
		942,416	734,200	1,461,106

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

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
 Term deposits
Total cash and cash equivalents

Held as
 - Unrestricted cash and cash equivalents
 - Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	16,449,341	4,852,570
	17,579,150	42,995,552
18(a)	34,028,491	47,848,122
	8,084,981	9,748,056
18(a)	25,943,510	38,100,066
	34,028,491	47,848,122

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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, legislation or loan agreement and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 18.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2022	2021
	\$	\$
	42,637,421	19,951,682
	42,637,421	19,951,682
	42,637,421	19,951,682
	42,637,421	19,951,682
18(a)	42,637,421	19,951,682
	42,637,421	19,951,682
	97,255	92,259
	97,255	92,259
	97,255	92,259
	97,255	92,259

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

Contract liabilities from contracts with customers
 Grants for transfers for recognisable non financial assets
 Bonds and Deposits Held
Total restricted assets

	2,009,129	2,391,628
	1,735,181	1,132,588
	1,254,808	1,209,546
	4,999,118	4,733,762

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.

Restricted assets

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

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

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for credit losses of trade and other receivables	22(b)
Allowance for credit losses of rates receivables	22(b)

Note	2022	2021
	\$	\$
	2,387,494	1,820,934
	2,345,311	2,996,283
	531,469	404,058
	(141,727)	(264,152)
	(1,730,271)	(1,375,752)
	3,392,276	3,581,371
	10,026	8,420
	10,026	8,420

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

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 value is considered immaterial.

6. INVENTORIES

Current

Fuel and materials	
History Books	
Baskets	

Note	2022	2021
	\$	\$
	238,242	68,564
	3,247	11,432
	14,389	15,487
	255,878	95,483

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

	95,483	69,830
	(428,565)	(285,238)
	588,960	310,891
	255,878	95,483

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

7. OTHER ASSETS

Other assets - current

Prepayments
Accrued income
Contract assets

	2022	2021
	\$	\$
	26,866	55,884
	1,465,681	344,408
	2,769,294	0
	4,261,841	400,292

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

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

Accrued Income

Accrued income primarily relates to the Shire's right to consideration for services provided but not billed at the end of the year.

Impairment of assets associated with contracts with customers are detailed at note 2 (b).

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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		5,980,500	13,696,770	52,903,875	72,581,145	798,788	8,207,576	81,587,509
Additions		0	1,299,963	1,861,274	3,161,237	242,792	1,160,871	4,564,900
Disposals		0	0	0	0	(16,866)	(223,680)	(240,546)
Revaluation increments / (decrements) transferred to revaluation surplus		(4,400,500)	4,209,828	(10,748,486)	(10,939,158)	0	0	(10,939,158)
Depreciation	10(a)	0	(694,561)	(3,079,463)	(3,774,024)	(286,464)	(1,512,585)	(5,573,073)
Balance at 30 June 2021		1,580,000	18,512,000	40,937,200	61,029,200	738,250	7,632,182	69,399,632
Comprises:								
Gross balance amount at 30 June 2021		1,580,000	18,512,000	40,937,200	61,029,200	1,932,780	14,212,702	77,174,682
Accumulated depreciation at 30 June 2021		0	0	0	0	(1,194,530)	(6,580,520)	(7,775,050)
Balance at 30 June 2021		1,580,000	18,512,000	40,937,200	61,029,200	738,250	7,632,182	69,399,632
Additions		2,512	1,795,955	364,916	2,163,383	108,803	1,468,881	3,741,067
Disposals		0	0	(122,844)	(122,844)	0	(42,679)	(165,523)
Depreciation	10(a)	0	(694,738)	(1,317,448)	(2,012,186)	(210,672)	(1,508,674)	(3,731,532)
Balance at 30 June 2022		1,582,512	19,613,217	39,861,824	61,057,553	636,381	7,549,710	69,243,644
Comprises:								
Gross balance amount at 30 June 2022		1,582,512	20,307,955	41,173,416	63,063,883	2,041,583	15,592,562	80,698,028
Accumulated depreciation at 30 June 2022		0	(694,738)	(1,311,592)	(2,006,330)	(1,405,202)	(8,042,852)	(11,454,384)
Balance at 30 June 2022		1,582,512	19,613,217	39,861,824	61,057,553	636,381	7,549,710	69,243,644

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

8. 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	2/3	Market Approach using recent observable market data for similar properties	Independent registered valuer	June 2021	While the unit rates based on square metre could be supported by market evidence (Level 2) other inputs such as zoning, restrictions, accessibility (Level 3) required extensive professional judgement and impacted significantly on the final determination.
Buildings - non-specialised	2	Market approach using recent observable market data or similar properties	Independent registered valuer	June 2021	Price per square metre
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer and management valuation	June 2021	This required estimating the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. Other inputs such as residual value, useful life, pattern of consumption and asset condition required extensive professional judgement and impacted significantly on the final determination.
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 by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		NA	Cost	NA	Purchase Cost
Plant and equipment		NA	Cost	NA	Purchase Cost

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

9. 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 - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Gardens and Other	Infrastructure - Airport Infrastructure	Infrastructure - Landfill Rehabilitation	Total Infrastructure
		\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		139,013,997	8,589,128	11,728,422	34,618,426	37,480,618	0	231,430,591
Additions		6,534,341	0	0	1,067,410	42,196	0	7,643,947
(Disposals)		0	0	0	(295,340)	(3,011)	0	(298,351)
Depreciation	10(a)	(7,693,491)	(434,033)	(329,672)	(2,444,600)	(1,167,933)	0	(12,069,729)
Transfers		0	0	0	(15,490,657)	0	15,490,657	0
Balance at 30 June 2021		137,854,847	8,155,095	11,398,750	17,455,239	36,351,870	15,490,657	226,706,458
Comprises:								
Gross balance at 30 June 2021		159,757,077	9,445,192	12,383,757	22,539,880	40,346,465	16,781,414	261,253,785
Accumulated depreciation at 30 June 2021		(21,902,230)	(1,290,097)	(985,007)	(5,084,641)	(3,994,595)	(1,290,757)	(34,547,327)
Balance at 30 June 2021		137,854,847	8,155,095	11,398,750	17,455,239	36,351,870	15,490,657	226,706,458
Additions		6,053,504	274,382	194,282	4,297,722	258,858	0	11,078,748
(Disposals)		0	0	0	(3,121)	0	0	(3,121)
Revaluation increments / (decrements) transferred to revaluation surplus	17	0	0	0	0	0	(272,784)	(272,784)
Depreciation	10(a)	(7,997,674)	(435,488)	(319,735)	(1,763,860)	(1,168,097)	(645,379)	(12,330,233)
Balance at 30 June 2022		135,910,677	7,993,989	11,273,297	19,985,980	35,442,631	14,572,494	225,179,068
Comprises:								
Gross balance at 30 June 2022		165,810,581	9,719,574	12,578,039	26,819,201	40,605,323	15,795,637	271,328,355
Accumulated depreciation at 30 June 2022		(29,899,904)	(1,725,585)	(1,304,742)	(6,833,221)	(5,162,692)	(1,223,143)	(46,149,287)
Balance at 30 June 2022		135,910,677	7,993,989	11,273,297	19,985,980	35,442,631	14,572,494	225,179,068

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

9. 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	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Parks and Gardens and Other	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Airport Infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Landfill Rehabilitation	2	Cost approach using depreciated replacement cost	Independent Valuation	June 2022	Price per metre/square metre units, future inflation discount rate (Level 2)

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

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	694,738	582,900	694,561
Buildings - specialised	8(a)	1,317,448	3,193,100	3,079,463
Furniture and equipment	8(a)	210,672	302,900	286,464
Plant and equipment	8(a)	1,508,674	1,423,100	1,512,585
Infrastructure - roads	9(a)	7,997,674	9,000,400	7,693,491
Infrastructure - Footpaths	9(a)	435,488	436,300	434,033
Infrastructure - Drainage	9(a)	319,735	344,400	329,672
Infrastructure - Parks and Gardens and Other	9(a)	1,763,860	447,700	1,799,221
Infrastructure - Airport Infrastructure	9(a)	1,168,097	1,169,300	1,167,933
Infrastructure - Landfill Rehabilitation	9(a)	645,379	0	645,379
Right-of-use assets - plant and equipment	11(a)	0	0	28,464
		16,061,765	16,900,100	17,671,266

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
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks and Gardens
Infrastructure - Airport
Infrastructure - Landfill Rehabilitation

Useful life

10 - 50 years
10 - 50 years
3 - 5 years
3 - 10 years
15 - 50 years
20 - 50 years
20 - 50 years
20 - 50 years
20 - 50 years
10 - 31 years

SHIRE OF EAST PILBARA
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10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022	2022	2022	2022	2022	2022	2022	2021	2021	2021	2021	
	Actual	Actual	2022	2022	Budget	Budget	Actual	Actual	Actual	Actual		
	Net Book	Sale	Actual	Actual	Net Book	Sale	Budget	Budget	Net Book	Sale	Actual	Actual
	Value	Proceeds	Profit	Loss	Value	Proceeds	Profit	Loss	Value	Proceeds	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	122,844	0	0	(122,844)	0	0	0	0	0	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	16,866	0	0	(16,866)
Plant and equipment	42,679	43,702	21,023	(20,000)	416,000	383,000	152,800	(185,800)	223,680	240,473	104,147	(87,354)
Infrastructure - Parks and Gardens	3,121	55,592	55,329	(2,858)	0	0	0	0	295,340	0	0	(295,340)
Infrastructure - Airport Infrastructure	0	0	0	0	0	0	0	0	3,011	0	0	(3,011)
	168,644	99,294	76,352	(145,702)	416,000	383,000	152,800	(185,800)	538,897	240,473	104,147	(402,571)

The following assets were disposed of during the year.

	2022	2022	2022	2022
	Actual	Actual	2022	2022
	Net Book	Sale	Actual	Actual
	Value	Proceeds	Profit	Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
41228E - Toyota RAV 4 1GXN941 MHR	22,679	43,702	21,023	0
Community amenities				
P10-014 - Newman refuse - recycling Mobile recycling facility (MRF)	20,000	0	0	(20,000)
Economic services				
L190206- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Exteranl Services	4,516	0	0	(4,516)
L190203- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Finishes	9,408	0	0	(9,408)
L190204- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Fittings	3,067	0	0	(3,067)
L190207- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Improvements	3,575	0	0	(3,575)
L190202- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Roof	8,844	0	0	(8,844)
L190205- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Services	41,686	0	0	(41,686)
L190200- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Substructure	18,208	0	0	(18,208)
L190201- NULLAGINE CARAVAN PARK - Laundry / Storage Block - Supersstructure	33,540	0	0	(33,540)
	165,523	43,702	21,023	(142,844)
Other Asset class				
Program				
L04-022 - Newman Nardoo loop Park - playground PC0353	0	27,796	27,796	0
Z15020A - Newman Wilara park - Palisiade Fencing	2,858	0	0	(2,858)
PG17027D - NEWMAN - NARDOO LOOP PARK - sofftall PC0353	263	27,796	27,533	0
	3,121	55,592	55,329	(2,858)
	168,644	99,294	76,352	(145,702)

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

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

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

Revaluation

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

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

Revaluation (continued)

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

Depreciation

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

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

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

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

Depreciation on revaluation

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

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

Amortisation

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

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

**SHIRE OF EAST PILBARA
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FOR THE YEAR ENDED 30 JUNE 2022**

11. 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		28,464	28,464
Additions			0
Depreciation		(28,464)	(28,464)
Balance at 30 June 2021		0	0
Additions		0	0
Depreciation	10(a)	0	0
Balance at 30 June 2022		0	0

The Shire did not enter into any new "Right of Use" lease agreements during the reporting period

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

Depreciation on right-of-use assets	10(a)
Interest expense on lease liabilities	28(c)
Total amount recognised in the statement of comprehensive income	

Total cash outflow from leases

	2022 Actual \$	2021 Actual \$
	0	(28,464)
	0	(151)
	0	(28,615)
	0	(27,640)
	0	0
	0	0
	0	0

(b) Lease Liabilities

Current	
Non-current	28(c)

Secured liabilities and assets pledged as security

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

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

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

Right-of-use assets - valuation measurement

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

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

**SHIRE OF EAST PILBARA
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11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

> 5 years

	2022 Actual	2021 Actual
	\$	\$
	740,729	901,238
	300,493	740,729
	0	300,493
	0	0
	0	0
	0	0
	<u>1,041,222</u>	<u>1,942,460</u>
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	901,238	921,562

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

**SHIRE OF EAST PILBARA
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12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Bonds and deposits held	
Accrued salaries and wages	
Other accruals	
Accrued interest on long term borrowings	

	2022	2021
	\$	\$
	4,086,719	3,825,509
	128,246	40,266
	1,254,808	1,209,546
	167,801	141,935
	824,496	445,241
	15,153	20,423
	6,477,223	5,682,920

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.

Bonds and Deposits Held

Bonds and deposits held represent a payment made to the Shire as a security bond. These are normally payable after a period of 6 to 12 months, and is most commonly for the damage to footpaths or other Shire infrastructure caused by construction

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 EAST PILBARA
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13. OTHER LIABILITIES

Current

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

Performance obligations for each type of liability are expected to be completed with funds recognised as revenue in accordance with the following time bands:

Less than 1 year

2022	2021
\$	\$
1,735,181	1,132,588
2,009,129	2,391,628
3,744,310	3,524,216
Contract Liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
1,735,181	2,009,129

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 EAST PILBARA
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14. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Unsecured		\$	\$	\$	\$	\$	\$
WA treasury Corporation		384,436	2,008,676	2,393,112	466,132	2,393,112	2,859,244
Total Unsecured borrowings	28(a)	384,436	2,008,676	2,393,112	466,132	2,393,112	2,859,244

The Shire of East Pilbara has complied with the terms and conditions of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 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 EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
	713,018	787,562
	532,381	384,829
	1,245,399	1,172,391
	143,553	206,840
	143,553	206,840
	1,388,952	1,379,231

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

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

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
	713,018	819,424
	675,934	559,807
	1,388,952	1,379,231

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 EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

16. OTHER PROVISIONS

	Note	Provision for remediation	
		costs	Total
		\$	\$
Opening balance at 1 July 2021			
Non-current provisions		16,921,230	16,921,230
		<u>16,921,230</u>	<u>16,921,230</u>
Increase/(Decrease) provision		(1,497,515)	(1,497,515)
Amounts used		0	0
Unused amounts reversed		0	0
Charged to profit or loss			
- unwinding of discount	2(b)	371,922	371,922
Balance at 30 June 2022		<u>15,795,637</u>	<u>15,795,637</u>
Comprises			
Non-current		15,795,637	15,795,637
		<u>15,795,637</u>	<u>15,795,637</u>

During the year, the remediation costs were reviewed as part of the revaluation of Infrastructure - Landfill Rehabilitation with decreases in the provision being recognised in Other Comprehensive Income as part of the revaluation.

Other provisions

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Make good provisions

Under the licence for the operation of the Newman, Marble Bar and Nullagine landfill sites, the Shire has a legal obligation to restore the site.

A provision for remediation is recognised when:

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

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

17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	1,575,000	0	0	0	1,575,000	5,975,500	0	(4,400,500)	(4,400,500)	1,575,000
Revaluation surplus - Buildings	14,173,539	0	0	0	14,173,539	20,712,197	4,209,828	(10,748,486)	(6,538,658)	14,173,539
Revaluation surplus - Furniture and equipment	215,604	0	0	0	215,604	215,604	0	0	0	215,604
Revaluation surplus - Plant and equipment	3,367,076	0	0	0	3,367,076	3,367,076	0	0	0	3,367,076
Revaluation surplus - Infrastructure - roads	66,828,070	0	0	0	66,828,070	66,828,070	0	0	0	66,828,070
Revaluation surplus - Infrastructure - Footpaths	3,361,744	0	0	0	3,361,744	3,361,744	0	0	0	3,361,744
Revaluation surplus - Infrastructure - Drainage	8,937,971	0	0	0	8,937,971	8,937,971	0	0	0	8,937,971
Revaluation surplus - Infrastructure - Parks and Gardens and	1,282,573	0	0	0	1,282,573	1,282,573	0	0	0	1,282,573
Revaluation surplus - Infrastructure - Airport Infrastructure	20,819,752	0	0	0	20,819,752	20,819,752	0	0	0	20,819,752
Revaluation surplus - Infrastructure - Landfill Rehabilitation	0	1,497,515	(272,784)	1,224,731	1,224,731	0	0	0	0	0
	120,561,329	1,497,515	(272,784)	1,224,731	121,786,060	131,500,487	4,209,828	(15,148,986)	(10,939,158)	120,561,329

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 EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. 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 \$
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Cash and cash equivalents	3	34,028,491	48,523,647	47,848,122
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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	25,943,510	27,112,619	38,100,066
- Financial assets at amortised cost	4	42,637,421	19,951,682	19,951,682
		<u>68,580,931</u>	<u>47,064,301</u>	<u>58,051,748</u>

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

Restricted reserve accounts	29	68,580,931	47,064,301	58,051,748
Total restricted financial assets		<u>68,580,931</u>	<u>47,064,301</u>	<u>58,051,748</u>

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

Net result		10,365,057	(89,400)	1,435,187
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Non-cash items:

Adjustments to fair value of financial assets at fair value through profit and loss		(4,996)	0	0
Depreciation/amortisation		16,061,765	16,900,100	17,671,266
(Profit)/loss on sale of asset		69,350	33,000	298,424

Changes in assets and liabilities:

(Increase)/decrease in trade and other receivables		187,489	3,148,261	(715,565)
(Increase)/decrease in other assets		(3,861,549)	0	30,413
(Increase)/decrease in inventories		(160,395)	(23,057)	(25,653)
Increase/(decrease) in trade and other payables		794,303	(2,065,178)	(37,819)
Increase/(decrease) in employee related provisions		9,721	(1,326,800)	(88,950)
Increase/(decrease) in other provisions		371,922	0	139,816
Increase/(decrease) in other liabilities		220,094	0	2,347,765

Non-operating grants, subsidies and contributions		(6,126,880)	(6,168,800)	(9,794,397)
Net cash provided by/(used in) operating activities		<u>17,925,881</u>	<u>10,408,126</u>	<u>11,260,487</u>

(c) Undrawn Borrowing Facilities

Credit card limit		50,000		50,000
Credit card balance at balance date		(14,678)		(20,154)
Total amount of credit unused		<u>35,322</u>		<u>29,846</u>

Loan facilities

Loan facilities - current		384,436		466,132
Loan facilities - non-current		2,008,676		2,393,112
Total facilities in use at balance date		<u>2,393,112</u>		<u>2,859,244</u>

Unused loan facilities at balance date		0		0
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**SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

19. CONTINGENT ASSETS AND LIABILITIES

The Shire does not have any contingent assets or contingent liabilities that should be included in this financial report.

20. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	943,000	243,729
	943,000	243,729
Payable:		
- not later than one year	943,000	243,729

The capital expenditure projects outstanding at the end of the current reporting period represents Capital Works for various Public Buildings and the Contract for the Cape Keraudren Reverse Osmosis System.

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

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cr Anthony Middleton (2017 - Current)			
President's annual allowance	50,451	50,000	3,906
Meeting attendance fees	24,930	21,600	16,749
Annual allowance for ICT expenses	2,500	2,000	1,088
	77,881	73,600	21,743
(Former Councillor) - Cr Lynne Craigie (2019 - 2021)			
President's annual allowance	0	0	38,702
Meeting attendance fees	0	0	18,999
Annual allowance for ICT expenses	0	0	1,742
Travel and accommodation expenses	0	0	64
	0	0	59,507
Cr Wendy McWhirter-Brooks (2021 - Current)			
Deputy President's annual allowance	9,459	9,847	6,775
Meeting attendance fees	18,583	17,000	0
Travel and accommodation expenses	3,383	0	417
Annual allowance for ICT expenses	1,833	2,833	1,012
	33,258	29,680	8,204
(Former Councillor) - Geraldine Parsons (2011 - 2021)			
Deputy President's annual allowance	3,153	3,153	11,110
Meeting attendance fees	4,646	18,778	16,261
Annual allowance for ICT expenses	458	414	1,000
	8,257	22,345	28,371
Cr Anita Grace (1996 - 2022)			
Meeting attendance fees	18,583	18,778	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
	20,416	20,611	17,261
Cr Adrienne Mortimer (2019 - Current)			
Meeting attendance fees	18,583	18,777	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
Travel and accommodation expenses	0	0	1,122
	20,416	20,610	18,383
(Former Councillor) - Carol Williams (2017 - 2021)			
Meeting attendance fees	0	0	6,775
Annual allowance for ICT expenses	0	0	417
	0	0	7,192
(Former Councillor) - Dean Hatwell (2017 - 2021)			
Meeting attendance fees	0	0	5,420
Annual allowance for ICT expenses	0	0	333
Travel and accommodation expenses	0	0	2,852
	0	0	8,605
(Former Councillor) - Holly Pleming (2019 - 2022)			
Meeting attendance fees	13,937	14,083	16,261
Child care expenses	0	0	3,356
Annual allowance for ICT expenses	1,375	1,419	1,000
	15,312	15,502	20,617
Cr Langtree Coppin (1986 - Current)			
Meeting attendance fees	18,583	18,778	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
Travel and accommodation expenses	8,090	0	9,628
	28,506	20,611	26,889
Cr Karen Lockyer (2019 - Current)			
Meeting attendance fees	18,583	18,778	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
Travel and accommodation expenses	369	0	0
	20,785	20,611	17,261
Cr Stacey Smith (2019 - Current)			
Meeting attendance fees	18,583	18,778	16,261
Annual allowance for ICT expenses	1,833	1,833	1,000
Travel and accommodation expenses	2,898	0	2,261
	23,314	20,611	19,522

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

21. RELATED PARTY TRANSACTIONS (cont)

(a) Elected Member Remuneration (cont)

Note	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Cr Annabell Landy (2021 - Current)			
Meeting attendance fees	13,937	14,083	0
Travel and accommodation expenses	5,749	0	0
Annual allowance for ICT expenses	1,375	1,419	0
	21,061	15,502	0
Cr Peta Baer (2021 - Current)			
Meeting attendance fees	13,937	14,083	0
Annual allowance for ICT expenses	1,375	1,375	0
	15,312	15,458	0
Cr Matthew Anick (2021 - Current)			
Meeting attendance fees	13,937	14,083	0
Annual allowance for ICT expenses	1,375	1,376	0
Travel and accommodation expenses	5,749	0	0
	21,061	15,459	0
	305,579	290,600	253,555

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	50,451	50,000	42,608
Deputy President's annual allowance	12,612	13,000	11,110
Meeting attendance fees	196,823	207,599	168,545
Child care expenses	0	0	3,356
Annual allowance for ICT expenses	19,455	20,001	10,997
Travel and accommodation expenses	26,238	0	16,939
21(b)	305,579	290,600	253,555

(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	1,200,786	960,199
Post-employment benefits	158,632	116,084
Employee - other long-term benefits	43,176	21,731
Employee - termination benefits	121,070	214,338
Council member costs	305,579	253,555
21(a)	1,829,243	1,565,907

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.

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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21. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

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

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

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

Sale of goods and services

2022 Actual	2021 Actual
\$	\$
0	13,160

(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 EAST PILBARA
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	1.69%	34,028,491	17,579,150	16,449,341	0
Financial assets at amortised cost - term deposits	2.10%	42,637,421	42,637,421	0	0
2021					
Cash and cash equivalents	0.10%	47,848,122	42,995,552	4,852,570	0
Financial assets at amortised cost - term deposits	0.40%	19,951,682	19,951,682	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.

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	164,493	48,526

* 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 EAST PILBARA
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	0.72%	0.47%	0.72%	0.85%		
Gross carrying amount	26,721	752,712	448,458	1,211,555	2,439,446	
Loss allowance	19,317	355,054	320,652	1,035,248	1,730,271	5
30 June 2021						
Rates receivable						
Expected credit loss	0.09%	1.52%	3.11%	2.06%		
Gross carrying amount	23,119	482,012	420,710	903,181	1,829,022	
Loss allowance	16,419	293,815	268,630	796,888	1,375,752	5

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	Note
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.01%	0.02%	0.25%		
Gross carrying amount	1,506,794	194,169	135,083	509,265	2,345,311	
Loss allowance	6,479	2,854	2,918	129,476	141,727	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.01%	0.01%	0.02%	0.43%		
Gross carrying amount	1,907,270	506,515	16,328	566,170	2,996,283	
Loss allowance	10,407	7,446	353	245,946	264,152	5

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

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 1,375,752	\$ 1,030,929	\$ 264,152	\$ 301,571	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	354,519	317,572	(122,425)	10,000	0	0
Receivables written off during the year as uncollectible	15,169	0	5,179	0	0	0
Unused amount reversed	(15,169)	27,251	(5,179)	(47,419)	0	0
Closing loss allowance at 30 June	1,730,271	1,375,752	141,727	264,152	0	0

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

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

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

SHIRE OF EAST PILBARA
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 18(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	6,479,985	0	0	6,479,985	6,477,223
Borrowings	490,985	1,774,405	486,123	2,751,513	2,393,112
Other Liabilities	3,744,310	0	0	3,744,310	3,744,310
	10,715,280	1,774,405	486,123	12,975,808	12,614,645
2021					
Trade and other payables	5,682,920	0	0	5,682,920	5,682,920
Borrowings	595,932	2,265,389	486,123	3,347,444	2,859,244
Other Liabilities	3,524,216	0	0	3,524,216	3,524,216
	9,803,068	2,265,389	486,123	12,554,580	12,066,380

**SHIRE OF EAST PILBARA
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 are no events that have occurred after the end of the reporting period that have a material impact on information reported.

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 Dollars.

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest earnings

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

k) Initial application of accounting standards

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

New accounting standards for application in future years

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

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

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

**SHIRE OF EAST PILBARA
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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.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	Members of council, general governance including administration, finance and other corporate services, computer administration and community liaison.
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants, normalisation grants and interest revenue.
<p>Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision of Local Laws, fire prevention, emergency services and animal control.
<p>Health To provide an operational framework for environmental and community health.</p>	Maintenance of infant health clinic, health inspection services, food and water quality control and immunisation.
<p>Education and welfare To provide services to children and youth.</p>	Community services and sponsored support of community and youth.
<p>Housing To provide and maintain housing.</p>	Aged persons housing, and maintenance of leased properties.
<p>Community amenities To provide services required to the community.</p>	Rubbish collection services, maintenance of cemeteries and public toilets, the maintenance of the Newman Waste Water Treatment Plant and planning services.
<p>Recreation and culture To establish and effectively manage infrastructure and resources which will help the social and physical wellbeing of the community.</p>	Maintenance of public halls, Newman and Marble Bar aquatic centres, Newman Recreation Centre, public parks and gardens, libraries and recreation services.
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic signs, street lighting, depot operations, street cleaning and operation of the Newman airport and Marble Bar and Nullagine airstrips.
<p>Economic services To help promote the Shire and its economic wellbeing.</p>	Tourism support, building services and controls, caravan parks and bus services.
<p>Other property and services To monitor and control the Shire's overheads and operating accounts.</p>	Private works carried out by the Shire and allocations to works and service of all salaries and wages, overheads and plant costs incurred. Miscellaneous unclassified areas.

SHIRE OF EAST PILBARA
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	96,357	66,400	131,530
General purpose funding	21,640,386	23,449,600	16,983,281
Law, order, public safety	35,434	51,800	59,364
Health	51,877	86,800	40,116
Education and welfare	1,045	9,000	81,440
Housing	399,892	344,600	394,377
Community amenities	5,222,739	6,166,500	5,126,446
Recreation and culture	1,452,691	2,253,600	2,185,005
Transport	16,347,002	15,437,700	17,058,059
Economic services	881,250	762,500	958,605
Other property and services	1,078,512	810,200	866,821
	47,207,185	49,438,700	43,885,044
Grants, subsidies and contributions			
Governance	46,605	0	0
General purpose funding	4,555,857	0	0
Law, order, public safety	454,217	0	133,414
Health	10,102	0	0
Education and welfare	8,051	0	0
Housing	37,042	0	0
Community amenities	379,245	0	151,067
Recreation and culture	2,265,707	800,000	0
Transport	5,960,589	5,368,800	5,978,472
Economic services	327,260	0	1,000,000
Other property and services	354,095	0	0
	14,398,770	6,168,800	7,262,953
Total Income	61,605,955	55,607,500	51,147,997
Expenses			
Governance	627,149	(433,100)	659,454
General purpose funding	(711,262)	(459,100)	(563,499)
Law, order, public safety	(1,243,770)	(1,244,400)	(1,581,371)
Health	(536,429)	(593,700)	(443,594)
Education and welfare	(2,121,571)	(2,602,700)	(2,340,868)
Housing	(1,025,797)	(916,500)	(1,009,776)
Community amenities	(6,749,607)	(6,303,600)	(6,506,243)
Recreation and culture	(11,127,001)	(13,139,100)	(11,859,105)
Transport	(22,711,146)	(24,955,200)	(21,695,712)
Economic services	(2,468,418)	(2,049,700)	(2,011,695)
Other property and services	(3,178,042)	(2,999,800)	(2,360,401)
Total expenses	(51,245,894)	(55,696,900)	(49,712,810)
Net result for the period	10,360,061	(89,400)	1,435,187

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

25. FUNCTION AND ACTIVITY (Continued)

(c) Fees and Charges

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Governance	349	500	143
General purpose funding	11,322	99,000	8,916
Law, order, public safety	35,434	27,800	30,820
Health	51,877	68,800	40,116
Education and welfare	955	2,500	0
Housing	398,121	297,000	345,239
Community amenities	4,769,051	5,868,500	4,805,234
Recreation and culture	770,776	740,100	723,361
Transport	16,244,125	14,140,000	15,102,852
Economic services	846,196	590,800	633,614
Other property and services	4,086	5,000	1,091
	23,132,292	21,840,000	21,691,386

(d) Total Assets

	2022	2021
	\$	\$
Governance	10,743,256	10,161,147
Law, order, public safety	2,670,661	2,537,171
Health	64,118	79,600
Education and welfare	5,619,276	5,815,294
Housing	15,840,342	12,314,558
Community amenities	24,443,016	23,615,219
Recreation and culture	37,832,695	35,600,494
Transport	260,832,981	255,931,125
Economic services	4,765,285	3,873,963
Other property and services	545,912	316,908
Unallocated	15,748,358	17,838,240
	379,105,900	368,083,719

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

26. RATING INFORMATION

(a) General Rates

RATE TYPE			2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21		
Rate Description	Basis of valuation	Rate in \$	Actual Rateable Value *	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue	Actual Total Revenue	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Gross rental valuations													
GRV - Residential		0.07679	2,522	31,393,062	2,404,190	12,069	(13,257)	2,403,002	2,410,516	0	0	2,410,516	0
GRV - Transient		0.10514	20	31,074,500	3,267,173	0	0	3,267,173	3,267,173	0	0	3,267,173	0
GRV Non Residential - Town Centre		0.05257	42	4,595,402	241,580	0	0	241,580	241,580	0	0	241,580	0
GRV Non Residential - Industrial		0.05257	121	12,893,796	677,826	0	0	677,826	677,827	0	0	677,827	0
GRV Non Residential - Mixed Business		0.05257	14	1,575,950	71,534	0	0	71,534	82,848	0	0	82,848	0
GRV - General *		0	0	0	0	0	0	0	0	0	0	5,870,291	
Unimproved valuations													
UV - Pastoral/ Special Leases		0.14145	46	6,221,180	879,985	236,745	(90,608)	1,026,122	879,986		879,986	711,442	
UV - Other		0.2829	1,162	45,786,321	13,162,632	0	0	13,162,632	12,952,950	190,000	13,142,950	7,857,781	
Sub-Total			3,927	133,540,211	20,704,920	248,814	(103,865)	20,849,869	20,512,880	190,000	0	20,702,880	14,439,514
Minimum payment													
Gross rental valuations													
GRV - Residential		715	694	2,215,384	494,780	0	0	494,780	496,210	0	0	496,210	0
GRV - Transient		715	0	0	0	0	0	0	0	0	0	0	
GRV Non Residential - Town Centre		813	16	152,774	13,008	0	0	13,008	13,008	0	0	13,008	0
GRV Non Residential - Industrial		813	5	23,432	4,065	0	0	4,065	4,065	0	0	4,065	0
GRV Non Residential - Mixed Business		813	0	0	0	0	0	0	0	0	0	0	
GRV - General *		0	0	0	0	0	0	0	0	0	0	457,470	
Unimproved valuations													
UV - Pastoral/ Special Leases		357	21	8,107	7,508	0	0	7,508	7,508	0	0	7,508	4,830
UV - Other		715	794	863,828	584,870	0	0	584,870	567,710	0	0	567,710	337,120
Sub-Total			1,530	3,263,525	1,104,231	0	0	1,104,231	1,088,501	0	0	1,088,501	799,420
			5,457	136,803,736	21,809,151	248,814	(103,865)	21,954,100	21,601,381	190,000	0	21,791,381	15,238,934
Concessions on general rates (Refer note 26(b))								(772,631)				(775,781)	(911,230)
Total amount raised from general rates								21,181,469				21,015,600	14,327,704
* Rateable value is based on the value of properties at the time the rate is raised.													
(b) Total Rates													
								21,181,469				21,015,600	14,327,704

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 EAST PILBARA
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION (Continued)

Waivers or Concessions

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

Type

Waiver/
 Concession

Discount
 %

Discount
 \$

2022
 Actual
 \$

2022
 Budget
 \$

2021
 Actual
 \$

GRV - Industrial	Rate	Concession	30.00%		201,788	201,800	493,260
GRV - Mixed Business	Rate	Concession	30.00%		21,295	24,500	26,884
UV - Pastoral/ Special	Rate	Concession	63.00%		549,550	549,481	391,086
					772,633	775,781	911,230
Total discounts/concessions (Note 26)					772,633	775,781	911,230

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

Circumstances in which
 the Waiver or Concession is
 Granted and to whom it was
 available

Objects of the Waiver
 or Concession

Reasons for the Waiver
 or Concession

GRV - Industrial GRV - Mixed Business UV - Pastoral/ Special	All assessments within categories with the exception of minimums	To implement consistency to general rate staged increases	To implement consistency to general rate staged increases
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**SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

26. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	7/09/2021	0.0	0.00%	7.00%
Option Two				
First instalment	7/09/2021		4.00%	7.00%
Second instalment	9/11/2021	6.0	4.00%	7.00%
Third instalment	11/01/2022	6.0	4.00%	7.00%
Fourth instalment	15/03/2022	6.0	4.00%	7.00%

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Interest on unpaid rates	191,110	80,000	179,595
Interest on instalment plan	23,161	12,000	17,093
Charges on instalment plan	10,332	5,000	8,916
	224,603	97,000	205,604

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

27. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2020/21
	2021/22 (30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)
Note	\$	\$	\$
(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	10(b) (76,352)	(152,800)	(104,147)
Add: Loss on disposal of assets	10(b) 145,702	185,800	402,571
Add: Depreciation	10(a) 16,061,765	16,900,100	17,671,266
Non-cash movements in non-current assets and liabilities:			
Financial assets at amortised cost	(4,996)	0	(3,232)
Pensioner deferred rates	(1,606)	0	(2,886)
Employee benefit provisions	(63,289)	0	65,460
Other provisions	371,922	0	139,816
Non-cash amounts excluded from operating activities	16,433,146	16,933,100	18,168,848
(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 (68,580,932)	(47,064,301)	(58,051,748)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 384,436	11,433,817	466,132
- Current portion of lease liabilities	11(b) 0	27,489	0
Total adjustments to net current assets	(68,196,496)	(35,602,995)	(57,585,616)
Net current assets used in the Rate Setting Statement			
Total current assets	84,575,907	56,760,368	71,876,950
Less: Total current liabilities	(11,851,368)	(18,361,608)	(10,845,659)
Less: Total adjustments to net current assets	(68,196,496)	(35,602,995)	(57,585,616)
Net current assets used in the Rate Setting Statement	4,528,043	2,795,765	3,445,675

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

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal		Repayments	Principal at 30 June 2021	New Loans	Principal		Principal at 1 July 2021	New Loans	Principal	
		at 1 July 2020	During 2020-21				During 2021-22	During 2021-22			During 2021-22	During 2021-22
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 67 - Staff Housing		193,959	0	(93,893)	100,066	0	(100,066)	0	193,958	0	(93,900)	100,058
Loan 71 - Staff Housing		929,660	0	(131,295)	798,365	0	(139,954)	658,411	929,661	0	(131,300)	798,361
Loan 72 - Sewerage Upgrade		1,354,945	0	(125,225)	1,229,720	0	(130,910)	1,098,810	1,354,944	0	(125,200)	1,229,744
Loan 73 - Sewerage Upgrade		823,455	0	(92,362)	731,093	0	(95,201)	635,892	823,455	0	(92,400)	731,055
Loan 74 - Sewerage Upgrade		0	0	0	0	0	0	0	495,142	4,700,000	(271,600)	4,923,542
Loan 66 - Airport Upgrade		495,142	0	(495,142)	0	0	0	0	0	0	(495,100)	(495,100)
Total		3,797,161	0	(937,917)	2,859,244	0	(466,131)	2,393,113	3,797,160	4,700,000	(1,209,500)	7,287,660
Total Borrowings	14	3,797,161	0	(937,917)	2,859,244	0	(466,131)	2,393,113	3,797,160	4,700,000	(1,209,500)	7,287,660

* WA Treasury Corporation

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

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2022	30 June 2022	30 June 2021
						\$	\$	\$
Loan 67 - Staff Housing		Housing	67	WATC*	6.47%	(3,975)	(12,300)	(9,472)
Loan 71 - Staff Housing		Housing	71	WATC*	6.49%	(51,686)	(65,400)	(55,391)
Loan 72 - Sewerage Upgrade		Community amenities	72	WATC*	4.49%	(61,804)	(69,500)	(59,157)
Loan 73 - Sewerage Upgrade		Community amenities	73	WATC*	3.05%	(26,440)	(30,800)	(24,248)
Loan 74 - Sewerage Upgrade		Community amenities	74	WATC*	1.40%	0	(110,600)	0
Loan 66 - Airport Upgrade		Transport	66	WATC*	6.25%	0	(22,000)	(21,887)
Total						(143,905)	(310,600)	(170,155)
Total Interest Repayments	2(b)					(143,905)	(310,600)	(170,155)

SHIRE OF EAST PILBARA
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

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2022 Actual	2022 Budget	2022 Actual	2022 Budget		
				%	\$	\$	\$	\$	\$	\$
Loan 74 - Sewerage Upgrade	WATC*		10	1.40%	0	6,500,000	0	6,500,000	0	0
Loan 75 - Marble Bar Aerodrome	WATC*		10	1.40%	0	5,000,000	0	5,000,000	0	0
					0	11,500,000	0	11,500,000	0	0

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual								Budget							
		Principal				Principal				Principal							
		Principal at 1 July 2020	New Leases During 2020-21	Repayments During 2020-21	Principal at 30 June 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022					
Gym Equipment		\$ 27,489	\$ 0	\$ (27,489)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Lease Liabilities	11(b)	27,489	0	(27,489)	0	0	0	0	0	0	0	0	0	0	0	0	0

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term
						30 June 2022	30 June 2022	30 June 2021	
Gym Equipment			E6N0157912	Mala Financial	2.20%	\$ 0	\$ 0	\$ (151)	18 Months
Total Interest Repayments	2(b)					0	0	(151)	

SHIRE OF EAST PILBARA
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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Alice Springs Road Reserve	216,847	467	0	217,314	216,722	2,700	0	219,422	215,871	976	0	216,847
(b) Cape Keraudren Reserve	293,390	301,191	0	594,581	295,024	4,600	0	299,624	363,799	1,644	(72,053)	293,390
(c) Heavy Plant Reserve	1,511,097	3,253	0	1,514,350	1,509,664	19,300	0	1,528,964	1,837,818	11,199	(337,920)	1,511,097
(d) Computer Technology Reserve	670,931	1,444	0	672,375	670,614	6,400	0	677,014	668,455	2,476	0	670,931
(e) Newman Airport Reserve	42,392,849	7,716,480	0	50,109,329	42,769,773	230,700	(11,005,500)	31,994,973	35,879,532	7,360,401	(847,084)	42,392,849
(f) Rec'n Facilities Maint Reserve	2,062,501	304,999	0	2,367,500	1,982,355	16,000	(100,000)	1,898,355	2,537,320	109,827	(584,646)	2,062,501
(g) Staff Housing Reserve	563,058	301,771	0	864,829	562,368	7,100	0	569,468	557,666	5,392	0	563,058
(h) Public Art Reserve	125,365	100,456	0	225,821	125,293	1,000	0	126,293	124,801	564	0	125,365
(i) Waste Management Reserve	1,962,963	4,226	0	1,967,189	1,962,506	624,500	(700,000)	1,887,006	1,959,403	3,560	0	1,962,963
(j) Annual Leave Reserve	972,884	2,094	0	974,978	972,324	9,800	0	982,124	968,504	4,380	0	972,884
(k) Newman House Reserve	734,010	1,580	0	735,590	733,588	9,200	(10,000)	732,788	730,710	3,300	0	734,010
(l) Public Building Maintenance Reserve	2,028,519	304,926	0	2,333,445	2,069,674	16,400	(100,000)	1,986,074	2,390,433	10,813	(372,727)	2,028,519
(m) Martumili Operations Reserve	814,612	126,867	(343,286)	598,193	826,372	46,700	(84,200)	788,872	441,756	717,101	(344,245)	814,612
(n) Martumili Infrastructure Project Reserve	311,104	643,806	(45,858)	909,052	310,955	55,000	0	365,955	309,934	1,170	0	311,104
(o) Future Infrastructure Reserve	3,154,499	853,791	0	4,008,290	2,349,967	407,400	0	2,757,367	2,344,017	810,482	0	3,154,499
(p) Insurance Reserve	237,119	250,976	0	488,095	0	250,000	250,000	0	250,000	(12,881)	237,119	
	58,051,748	10,918,327	(389,144)	68,580,931	57,357,201	1,706,800	(11,999,700)	47,064,301	51,330,019	9,293,285	(2,571,556)	58,051,748

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
(a) Alice Springs Road Reserve	Ongoing	To establish a road link to Alice Springs from Marble Bar to the Northern Territory border.
(b) Cape Keraudren Reserve	Ongoing	For the maintenance, development & enhancement of the Cape Keraudren Reserve.
(c) Heavy Plant Reserve	Ongoing	To fund the purchase of heavy plant that is needed for the operation of the Shire.
(d) Computer Technology Reserve	Ongoing	For the replacement, enhancement and upgrading of computer hardware and software.
(e) Newman Airport Reserve	Ongoing	For the upgrading, maintenance and enhancement of the Newman Airport .
(f) Rec'n Facilities Maint Reserve	Ongoing	For the upgrading and enhancement of recreation facilities.
(g) Staff Housing Reserve	Ongoing	For the upgrading and maintenance of staff and community housing assets.
(h) Public Art Reserve	Ongoing	For the development, maintenance & enhancement of Public Art within the three towns of the East Pilbara Shire.
(i) Waste Management Reserve	Ongoing	For the development, maintenance & enhancement of waste facilities including the sewerage plant.
(j) Annual Leave Reserve	Ongoing	For the development, maintenance & enhancement of waste facilities including the sewerage plant.
(k) Newman House Reserve	Ongoing	For the upgrade, maintenance and enhancement of Newman House.
(l) Public Building Maintenance Reserve	Ongoing	For the upgrading, maintenance and enhancement of Public Buildings.
(m) Martumili Operations Reserve	Ongoing	To hold and utilise the allocation of Martumili's funds.
(n) Martumili Infrastructure Project Reserve	Ongoing	For the upgrading, maintenance and enhancement of Martumili Buildings.
(o) Future Infrastructure Reserve	Ongoing	For the development of new or replacement infrastructure with total project cost of greater than one (1) million dollars.
(p) Insurance Reserve	Ongoing	To provide for the liabilities that may arise from the Shire's insurance requirements

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

30. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	<u>1 July 2021</u>	<u>Amounts Received</u>	<u>Amounts Paid</u>	<u>30 June 2022</u>
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	758,224	0	0	758,224
Impounded Vehicle Income	4,545	0	0	4,545
Pilbara Regional Council	0	27,335	0	27,335
	<u>762,769</u>	<u>27,335</u>	<u>0</u>	<u>790,104</u>

11.1.2 POLICY REVIEW - COUNCILLORS AND VEHICLE INSURANCE COVER

Attachments: [Appendix 1 Councillor Insurance Cover Policy Review](#)

Responsible Officer: Steven Harding
Chief Executive Officer

Author: Joshua Brown
Manager Governance, Risk and Procurement

Proposed Meeting Date: 26 May 2023

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 68)

Moved: Cr McWhirter-Brooks

Seconded: Cr Kular

That Council:

1. **accepts the policy review, and adopts the renamed Councillor Insurance Cover Policy; and**
2. **authorises the Chief Executive Officer to prepare a paper for the consideration of the WALGA Country Zone in support of permitting a local government to reimburse out-of-pocket expenses associated with motor vehicle insurance claims arising from Council related travel.**

**CARRIED UNANIMOUSLY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

An amendment was made to the original Officers Recommendation, in agreement with Mover and Seconder as follows:

2. authorises the Chief Executive Officer to prepare a paper for the consideration of the WALGA Country Zone in support of permitting a local government to reimburse out-of-pocket expenses associated with motor vehicle insurance claims arising from Council related travel.

Reason for Amendment:

Given extensive travel undertaken by Councillors on remote gravel roads in private motor vehicles throughout the East Pilbara District and the high incidence of windscreen breakages, WALGA Country Zone is asked to consider making a submission to the Salaries and Allowances Tribunal in support of extending reimbursements to cover out-of-pocket expenses associated with insurance claim excess payments.

OFFICERS RECOMMENATION

That Council accepts the policy review, and adopts the renamed Councillor Insurance Cover Policy.

REPORT PURPOSE

For Council to consider a review of the Councillors and Vehicle Insurance Cover Policy.

BACKGROUND

Council may from time to time adopt policies to establish agreed positions and to provide a framework for consistent decision making. Section 2.7(2)(b) of the *Local Government Act 1995* (“the Act”) provides that a key role for a Council to determine the local government’s policies.

Policies should be subject to timely reviews to ensure they are relevant and fit for purpose.

COMMENTS/OPTIONS/DISCUSSIONS

Officers have conducted a review of the Councillors and Vehicle Insurance Cover Policy. The review of the Policy (**Appendix 1**) was undertaken in the context of section 5.98(6) of the Act, which states:

A Local Government cannot:

- (a) make any payment to; or*
- (b) reimburse an expense of*

a person who is a council member or a mayor or president in that person’s capacity as council member, mayor or president unless the payment or reimbursement is in accordance with this Division.

The Policy notes that Councillors are provided with insurance coverage for corporate travel and management liability. This cover forms part of the Shire’s suite of risk management measures and is provided as part of the Shire’s annual insurance premium.

Such an enterprise risk management initiative cannot be characterised as a payment or reimbursement of an expense for a Councillor for the purposes of s.5.98(6) of the Act, and it is recommended that this element of the policy remain unchanged.

The Policy also provides for the payment of any out-of-pocket excess amount or 'shortfall' incurred by a Councillor for insurance claims made for repairs and services to a private motor vehicle used for the purposes of Council business. This provision is inconsistent with s.5.98(6) of the Act and must be removed.

It is recommended that the Policy be renamed "Councillor Insurance Cover Policy".

STATUTORY IMPLICATIONS/REQUIREMENTS

5: Governance

- G1 Vibrant local democracy, forward-thinking civic leadership, and transparent stewardship of the community's assets and resources.
- G1.1 Continued focus on good governance, transparency and community and stakeholder engagement in significant decisions, including place-based plans

RISK MANAGEMENT CONSIDERATIONS

Compliance – Moderate

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

VOTING REQUIREMENTS

Simple Majority.

1.5 Councillors Insurance Cover

Deleted: & Vehicle

Objective

To determine to level of insurance coverage for Councillors,

Deleted: what value

Deleted: are covered by insurance

Corporate Travel Policy

Councillors and any accompanying partner and/or dependent child/ren travelling on official Council business shall be covered by a corporate travel insurance in accordance with the terms of the insurance policy up to and including a maximum amount of five hundred thousand Australian dollars (\$500,000 AUD),

Deleted: spouse/

Deleted: a policy of

Deleted: if, on behalf of the Shire of East Pilbara, travel is required to a destination beyond fifty kilometres from the insured persons normal place of residence or business premises,

Deleted:

Deleted: (five hundred thousand)

Deleted: and Officers

Deleted: policy

Deleted: 8

Deleted: .00 (eight million)

Management Liability Policy

Councillors shall be covered by a management liability of insurance in accordance with the terms of the insurance policy up to a maximum limit of liability to the value of ten million Australian dollars (\$10,000,000 AUD) in the aggregate.

Deleted: Motor Vehicle Policy¶

The Extension "Gap" cover shall provide cover in excess of any amount for which the Councillors are otherwise insured, up to \$75,000 (seventy five thousand). This will cover any shortfall that may occur whilst doing business in connection with the Shire of East Pilbara, including (but not limited to):¶

- Being used in connection with Shire business¶
- Attending meetings of Council¶
- Attending meetings of municipal or association conferences or regional/country councils or committees.¶

Authorisation Details

Authorised by:	Council		
Date:	27 June 2003	Item No.	9.1.3
Review/Amendment Date	28 June 2019	Item No	10.1.3
Review/Amendment Date	27 August 2021	Item No	9.2.2
Review/Amendment Date			
Next Review	<u>Every two years</u>		
Responsible Directorate	Corporate Services		
Responsible Officer	Manager Corporate Services		
File No.			

11.1.3 AFFIXING COMMON SEAL UNDER DELEGATED AUHTORITY

Responsible Officer: Steven Harding
Chief Executive Officer

Author: Tehsin Ali
Governance Administration Officer

Proposed Meeting Date: 26 May 2023

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 69)

Moved: Cr Baer

Seconded: Cr McWhirter-Brooks

That Council notes the report.

**CARRIED UNANIMOUSLY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

REPORT PURPOSE

This report is to advise Council of the documents that have had the Shire of East Pilbara Common Seal affixed under delegated authority since the February 2023 Council meeting.

BACKGROUND

There has been one (1) document having had the Shire's Common Seal affixed under delegated authority since the last Council meeting.

COMMENTS/OPTIONS/DISCUSSIONS

Document	Details	Other Party/ies
Notification Under Section 70A	Lot 31 on Deposited Plan 424309	Western Australian Land Authority

STATUTORY IMPLICATIONS/REQUIREMENTS

Section 5.42

Delegation of some powers and duties to Chief Executive Officer

- (1) A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under this Act other than those referred to in section 5.43.

* *Absolute majority required.*

- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

POLICY IMPLICATIONS

4.5 EXECUTION OF DOCUMENTS

The Policy states the following:

All documents validly executed will have the common seal affixed, the President, and the Chief Executive Officer's attestations affixing the seal. Use of the common seal is to be recorded in the common seal register and must have the Council resolution number included and the date that the seal was applied.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 *Enhance governance capability to deliver sustainable outcomes, roads and buildings*

G1.1 Provide efficient, accountable and ethical governance.

RISK MANAGEMENT CONSIDERATIONS

Should Council not be informed of the documents that have had the Common Seal affixed under delegated authority, the Shire will fail to abide by Council's Execution of Documents Policy.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Simple Majority.

11.1.4 STATUS OF COUNCIL DECISIONS

Attachments:	Appendix 1 Status of Council Decision Register
Responsible Officer:	Steven Harding Chief Executive Officer
Author:	Tehsin Ali Governance Administration Officer
Proposed Meeting Date:	26 May 2023
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 70)

Moved: Cr Baer

Seconded: Cr McWhirter-Brooks

That Council notes the report.

CARRIED UNANIMOUSLY
RECORD OF VOTE: 9/0

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

REPORT PURPOSE

To provide Council with advice of the status of outstanding Council decisions from previous meetings.

BACKGROUND

Council has previously requested it be informed of the progress of the implementation of its previous decisions.

COMMENTS/OPTIONS/DISCUSSIONS

A list of the status of Council's decisions from the previous meeting is attached as **Appendix 1** to this report.

STATUTORY IMPLICATIONS/REQUIREMENTS

Recommendation is consistent with section 2.7 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

Consistent with past policy and practices of the Council.

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

G1.1 Enhance governance capability to deliver sustainable outcomes, roads and buildings

RISK MANAGEMENT CONSIDERATIONS

The continued reporting of the status of Council decisions mitigates compliance and reputational risks associated with Council decisions not been implemented.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Simple Majority.

Status Of Council Decisions

						Comments / Action Taken	Completion Date
ORDINARY COUNCIL MEETING 28 APRIL 2023							
CHIEF EXECUTIVE OFFICER							
11.1.2	Steven Harding Chief Executive Officer	NEW POLICY – MEETING ATTENDANCE BY ELECTRONIC MEANS	That Council adopts the Meeting Attendance by Electronic Means Policy attached as Appendix 2 to the report.	2023/ 54	Joshua Brown Manager Governance, Risk and Procurement	Policy manual updated and uploaded to website	16/05/2023
11.1.3	Steven Harding Chief Executive Officer	ORDINARY COUNCIL MEETINGS - CHANGE OF DATE AND LOCATION	That Council: 1. Changes the location of the 26 May 2023 Ordinary Council Meeting to Newman. 2. Authorises the President to determine that the place of the 25 August 2023 Ordinary Council Meeting be either Parnngurr or Punmu; 3. Reschedules the 23 June 2023 Ordinary Council Meeting to 30 June 2023; and 4. Authorises the Chief Executive Officer to publish the changes on the Shire's website.	2023/ 55	Joshua Brown Manager Governance, Risk and Procurement	Changes published on Shire website	12/05/2023
11.1.4	Steven Harding Chief Executive Officer	TROPICAL CYCLONE ILSA - IMPACTS AND RECOVERY	That Council receives the report and will consider the financial implications in the May 2023 Budget Review.	2023/ 56	Steven Harding Chief Executive Officer	No Further Action required	28/04/2023
DIRECTOR CORPORATE SERVICES							
11.2.1	Steve Leeson Director Corporate Services	CREDITORS FOR PAYMENT	That Council endorses the below payments for the period of 1 March 2023 to 31 March 2023: Cheque Payments \$756.50 EFT Payments \$5,511,253.14 MasterCard Payments \$47,770.65 Direct Payments \$154,885.68	2023/ 57	Sonia Morasutti Management Accountant	No Further Action required	28/04/2023
11.2.2	Steve Leeson Director Corporate Services	MONTHLY FINANCIAL STATEMENTS INSURANCE AND INVESTMENT REPORT	That Council adopts the Monthly Financial Statements for the period ending 31 March 2023 of the 2022/23 financial year included as Appendix 1 to the report.	2023/ 58	Francis Mammone Acting Manager Corporate Services	No Further Action required	28/04/2023
11.2.3	Steven Harding Chief Executive Officer	NOTICE OF INTENTION TO LEVY DIFFERENTIAL RATES 2023 - 2024	1. In accordance with section 6.36(3A) of the Local Government Act 1995 endorses the Statement of Objects and Reasons for 2023-2024 rating year (as Appendix 1 to the report). 2. In accordance with to section 6.36(1) of the Local Government Act 1995, gives local public notice of its intention to impose the following differential rates and minimum charges for 2023-2024, in accordance with the 2023-24 Statement of Objects and Reasons: 3. Rate Category Rate in the Dollar charge Minimum rate charge GRV Residential 0.0652 \$1,100 GRV Non-Residential 0.0652 \$1,300 GRV Transient Workforce Accommodation 0.1304 \$1,300 UV - Pastoral 0.1629 \$1,300 UV – Mining / Other 0.3258 \$1,300 UV – Prospecting 0.2971 \$ 850 4. Authorises the Chief Executive Officer to publish the 2023-2024 Statement of Objects and Reasons on the Shire's website, and to make it available for inspection at the Newman and Marble Bar Administration Offices. 5. Invites submissions to be made by any elector or ratepayer with respect to the propose rate or minimum payment, and any other related matters within 21 days of the notice 6. Considers all submissions received before imposing the proposed rates or minimum payments with or without modification.	2023/ 59	Steve Leeson Director Corporate Services	Advertised Shire website Moday 1st May. Advertised West Australian Newspaper 2nd May.	5/01/2023

11.2.4	Steve Leeson Director Corporate Services	POLICY REVIEW – RECORDKEEPING	That Council: 1. Accepts the Recordkeeping Policy review; 2. Revokes the Local Government Elected Members' Recordkeeping Policy (as per Appendix 1 to the report); and 3. Adopts the new Record Keeping Policy as per Appendix 2 to the report.	2023/ 60	Ayelen Delovo Records & Administration Support Officer	Policy manual updated and uploaded to website. New policy released to staff via intranet.	16/06/2023
11.2.5	Steve Leeson Director Corporate Services	PROPOSED FEES AND CHARGES 2023-2024	That Council: 1. Endorses the proposed Schedule of 2023-2024 Fees and Charges, included as Appendix 1 to the report; for advertising; and 2. Includes the proposed schedule within the drafting of the Shire's 2022 - 2023 annual budget, subject to further consideration.	2023/ 61	Khush Kumar Finance Consultant	Advertised on Shire website	5/02/2023
11.2.6	Steve Leeson Director Corporate Services	REVIEW OF MEETING ATTENDANCE AND MEMBER ALLOWANCES	That Council 1. Endorse the following annual allowances and meeting attendance fees for inclusion in the drafting of the 2023- 2024 annual budget, to be paid monthly in arrears: a. Councillor's Meeting Fees \$241,700 (An Annual Fee of \$24,170 per Councillor) b. President's Meeting Fees \$32,410 2. A Telecommunications Allowance per annum to be paid monthly in arrears of \$3,500 to all councillors and the Shire President. 3. A Presidential Allowance of \$65,915 per annum be paid monthly in arrears. 4. A Deputy Presidential Allowance of \$16,478 per annum be paid monthly in arrears.	2023/ 62	Steve Leeson Director Corporate Services	Completed. Incorporated within drafting of 2023-2024 budget.	5/02/2023
DIRECTOR COMMUNITY SERVICES							
11.3.1	Eric Plet Director Community Services	LOCAL EMERGENCY MANAGEMENT COMMITTEE – MINUTES AND COMMITTEE STRUCTURE	That Council: 1. Receives the Minutes of the following meetings of the Local Emergency Management Committees: (a) Marble Bar LEMC – 8 March 2023; (b) Nullagine LEMC – 9 March 2023; and (c) Newman LEMC – 10 March 2023, and 2. Reaffirms the current structure for its Local Emergency Management Committees, being the: (a) Marble Bar LEMC; (b) Nullagine LEMC; and (c) Newman LEMC.	2023/ 63	Christopher Scanlan Manager Community Safety	No Further Action required	28/04/2023
14.1.1	Steven Harding Chief Executive Officer	TROPICAL CYCLONE ILSA – EMERGENCY BUDGET ALLOCATIONS AND PROCUREMENT	Refer to Council Minutes 28/4/2023 for full recommendaiton.	2023/ 64	Joshua Brown Manager Governance, Risk and Procurement	The extraordinary powers to approve emergency budget allocations and procurement have not been exercised	Ongoing
15.1.1	Steve Leeson Director Corporate Services	SHIRE DEBT	That Council proceed with debt recovery actions for outstanding rates fees and charges as permissible under the Local Government Act 1995.	2023/ 65	Karen Hunter Rating Consultant	Debt recovery proceedings underway and further updates to be reported to the Audit Risk and Governance committee.	5/02/2023

11.1.5 WARD AND REPRESENTATION REVIEW

Attachments: [Appendix 1 Local Government Advisory Board Advice](#)

Responsible Officer: Steven Harding
Chief Executive Officer

Author: Joshua Brown
Manager Governance, Risk and Procurement

Proposed Meeting Date: 26 May 2023

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 71)

Moved: Cr McWhirter-Brooks

Seconded: Cr Anick

That Council notes the advice from the Local Government Advisory Board.

**CARRIED UNANIMOUSLY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

REPORT PURPOSE

To provide an update to Council and the community on the progress of the proposed changes in Council Wards and Representation.

BACKGROUND

At its special meeting on 19 January 2023, Council unanimously adopted a review of ward boundaries and submitted a proposal to the Local Government Advisory Board to reduce the number of councillors from eleven to eight and change the ward boundaries and elected representatives as follows:

- East Ward – two (2) Councillors,
- North Ward – two (2) Councillors,

- South Ward – four (4) Councillors.

The Chief Executive Officer submitted Council's proposal to the Local Government Advisory Board for its consideration. The Shire President and Chief Executive Officer undertook a program personally lobbying Ministers and their staff, the Local Government Advisory Board and the Department of Local Government, Cultural Industries and Sport in support of Council's proposal.

COMMENTS/OPTIONS/DISCUSSIONS

On 18 May 2023, the Chief Executive Officer received advice from the Local Government Advisory Board confirming that the Minister for Local Government has approved Council's proposed Ward and Representation model, of three wards with eight councillors and a popularly elected Shire President. A copy of the Minister's advice is attached as **Appendix 1**.

The new arrangements will see two councillors for each of East Ward and North Ward, and four councillors for South Ward. The advice indicates that the changes are anticipated to be implemented at the 2023 local government elections.

STATUTORY IMPLICATIONS/REQUIREMENTS

Consistent with schedule 2.2 of the *Local Government Act 1996*.

POLICY IMPLICATIONS

The Local Government Advisory Board advice is consistent with and support Council's policy position.

STRATEGIC COMMUNITY PLAN

5: Governance

G1 Vibrant local democracy, forward-thinking civic leadership, and transparent stewardship of the community's assets and resources.

G1.1 Continued focus on good governance, transparency and community and stakeholder engagement in significant decisions, including place-based plans.

G1.2 Facilitate collaboration and partnerships with industry and government in key issues for the Shire (such as transport, housing, economic development and tourism, social wellbeing, public spaces etc.).

G1.3 Engage young people in civic leadership

RISK MANAGEMENT CONSIDERATIONS

No known risk management considerations.

FINANCIAL IMPLICATIONS

No financial resource impact.

VOTING REQUIREMENTS

Simple Majority.



Department of
**Local Government, Sport
and Cultural Industries**

Our ref E23036481
Enquiries Julie Craig
Phone 9492 9830
Email julie.craig@dlgsc.wa.gov.au

Mr Steven Harding
Chief Executive Officer
Shire of East Pilbara
PO Box 4
MARBLE BAR WA 6760

Dear Steven

SHIRE OF EAST PILBARA – WARD AND REPRESENTATION REVIEW

This letter is to advise that the Minister for Local Government has approved the recommendation of the Local Government Advisory Board to abolish the Central, Lower central, North and North West wards, and to create a new ward named the North Ward to include area previously within the Central, Lower Central, North and North West wards in the Shire of East Pilbara. In addition, approved to reduce the number of offices of councillor from 11 to eight, plus a popularly elected president (total of 9 members) with four councillors in South Ward, two councillors in East Ward and two councillors in North ward, effective from the 2023 local government elections.

The department will now commence a series of administrative and statutory processes to obtain the Governor's approval and publish the changes in the *Government Gazette*. While there is no specific role for the Shire during this time, we will be in contact with your staff during this process and will notify you when gazettal has taken place.

It is anticipated that these changes will be implemented at the 2023 local government elections.

Thanks also to you and your staff for your efforts in undertaking and completing the review on behalf of the Shire.

Yours sincerely

Chloe Papasergio
MANAGER, BOARD GOVERNANCE AND REPORTING

On behalf of the Local Government Advisory Board
18 May 2023

11.2 DIRECTOR CORPORATE SERVICES

11.2.1 BUDGET REVIEW AS AT 30 APRIL 2023

Attachments:	Appendix 1 Budget Review as at 30 April 2023 Appendix 2 Budget Review Analysis April 2023
Responsible Officer:	Steve Leeson Director Corporate Services
Author:	Thomas Gorman Manager Corporate Services
Proposed Meeting Date:	26 May 2023
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 72)

Moved: Cr McWhirter-Brooks

Seconded: Cr Anick

That Council:

- 1. Accepts the Budget Review report as at 30 April 2023;**
- 2. Adopts the Shire of East Pilbara revised Annual Budget 2022-2023 financial activity statements included as Appendix 1.**

**CARRIED BY AN ABSOLUTE MAJORITY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

REPORT PURPOSE

For Council to consider and adopt the Shire of East Pilbara (“the Shire”) budget review as at 30 April 2023.

BACKGROUND

The Shire’s 2022-2023 Annual Budget was adopted at the Special Council Meeting held on 18 August 2022 being a net balanced budget forecast position for 30 June 2023.

Several modifications have been introduced into the Shire’s budgeting approach, being:

- 1 Each Annual Budget to stand alone:
 - a. *Unlike previous budgets, all prior year carry forward projects are excluded from the proposed 2022/23 annual budget, pending further review and confirmation of any amounts necessary for project completion. These items are intended for consideration as part of a later budget review report.*
 - b. *Reliance upon prior year surplus funds has been eliminated. It is with the intention that all surplus funds be transferred to Shire reserves at year end.*

At the 28 October 2022 Ordinary Council Meeting (OCM), item 11.2.1 Budget Review as at 30 September 2022 introduced prior year 2021-2022 carry forward project expenditure and associated grant income not yet spent or received, as an amendment to the current 2022-2023 financial year annual budget.

Subsequent monthly financial reports to Council have also adopted further minor consequential amendments as they arise. This approach maintains a timely and responsive practice towards managing the Shire’s annual budget and its forecast year end net surplus / deficit.

The required regulatory mid-year budget review prescribed under regulations was adopted at the 24 March 2023 OCM.

This review as at 30 April 2023 further revises budget forecasts for the year ending 30 June 2023.

COMMENTS/OPTIONS/DISCUSSIONS

These are two sections to the 30 April 2023 annual budget review attachment:

1. Revised Financial Statement(s) prepared as per the *Local Government Act 1995* (LGA) and regulations and in accordance with Accounting Standards (**Appendix 1**). Capital works and reserves movements are also included.
2. Summary by LGA Function reporting requirements, for: Operating Expenditure / Revenue and Capital Works / External & Reserve Funds (**Appendix 2**).

Year-End Forecast Surplus / Deficit

The mid-year budget review maintained a balanced position where all sources of revenues and expenditures (both operating and capital in nature) result in a nil surplus or deficit.

The budget review as at 30 April highlights the following major items:

- Increases net operational revenue by \$507,479 against current budget.
Mostly attributable to additional interim rating as a result of the Rating Reconciliation Project (mining camps from UV to GRV), additional operating grants, fees and charges income.
- Decreased net operational expenditure by \$514,786 against current budget.
*Overall savings on employee costs offset increased maintenance costs within materials and contracts. \$500,000 set aside for the Digital Strategy has been transferred to reserve. Further details available at LGA Function reporting requirements (**Appendix 2**).*
- Reduces capital expenditure by \$5,513,535 against current budget.
*Primarily related to further revisions to Waste Water Treatment Plant (WWTP) project budget as no contracts will be let this financial year (\$4.4M). Increased road renewal spend (\$1.3M) and other infrastructure project costs (\$220,000) reinstated road plant budget (\$175,000) and deferred Newman airport capital works (\$2.9M). Further details available at LGA Function reporting requirements (**Appendix 3**).*
- Reduces non-operating revenues by \$3,404,106.
Primarily related to the Waste Water Treatment Plant (WWTP) contributions no longer recognised for project works not proceeding. Additional income for sale of transportable buildings (\$400,000).
- Increases net transfers to reserves by \$572,340.
Primarily related to savings set aside for the Digital Plan implementation intended in 2023-2024 (\$500,000) being reallocated from operating expenditure to reserve.
- Reduces net transfers from reserves by \$3,916,209.
Mostly attributable to the Newman airport funded projects deferred. Increased transfer from heavy plant reserve for grader funding.
- Maintains the current 30 June 2023 forecast position of nil surplus / deficit.

Pursuant to regulation 34(5) of the *Local Government (Financial Management) Regulations* and AASB 1031 Materiality, the Shire's adopted materiality level to be used in the statements of financial activity in 2022-23 for reporting material variance is 10% or \$10,000 for operating, and 10% or \$50,000 for capital, whichever is higher.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995 - Part 6 - Financial management s6.2 - Local government to prepare annual budget.

Local Government (Financial Management) Regulations 1996 – s33A Review of Budget:

- “i) *Between 1 January and 31 March in each year a Local Government is to carry out a review of its annual budget for that year.*

- ii) Within 30 days after a review of the annual budget of a Local Government is carried out, it is to be submitted to the Council.*
- iii) A Council is to consider a review submitted to it, and is to determine* whether or not to adopt the review, any parts of the review, or any recommendations made in the review. *Absolute majority required.*
- iv) Within 30 days after a Council has made a determination, a copy of the review and determination is to be provided to the Department.*

Local Government Act 1995 - Part 6 - Financial management s6.11 – Reserve Accounts:

- (1) To set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.*

POLICY IMPLICATIONS

3.4 Budget Amendments

3.5 Budget Management – Capital Acquisitions

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

G1.1 Enhance governance capability to deliver sustainable outcomes, roads and buildings

RISK MANAGEMENT CONSIDERATIONS

Compliance - Medium

FINANCIAL IMPLICATIONS

This budget review maintains the current 30 June 2023 forecast position of nil surplus / deficit.

VOTING REQUIREMENTS

Absolute Majority.

Shire Of East Pilbara

Budget Review

For The Month Ending

30 April 2023

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The Principal Office Of The Shire Is Located At:
Corner Newman Drive & Kalgan Drive
Newman WA 6753

Postal Address:
PMB 22
Newman WA 6753

SHIRE OF EAST PILBARA
Income Statement By Nature and Type
For The Year Ending 30 April 2023

Description	2022/2023			2022/2023
	Adopted	Current	YTD Actuals	Forecast
OPERATING REVENUE				
Rates	28,202,472	28,302,372	28,307,110	28,377,214
Grants And Subsidies	5,207,450	5,797,830	2,963,160	5,904,299
Gain On Asset Disposals	223,839	253,721	637,256	253,721
Fees and Charges	23,881,336	22,861,066	19,125,588	23,005,047
Interest	1,065,450	1,858,350	1,583,801	1,855,800
Other Revenue/Income	1,483,101	977,151	1,197,115	1,166,360
Service Charges	124,800	124,800	120,328	120,328
<i>Total Operating Revenue</i>	60,188,448	60,175,290	53,934,356	60,682,769
Less: OPERATING EXPENDITURE				
Employee Costs	16,910,139	16,727,158	12,292,634	15,748,143
Materials And Contracts	22,982,229	23,528,857	16,159,404	24,046,161
Depreciation On Non Current Assets	15,511,700	15,465,900	13,344,750	15,465,900
Insurance Expenses	1,201,700	1,490,000	1,489,946	1,485,293
Loss On Asset Disposal	0	0	3,432	0
Interest Expenses	170,348	128,448	68,075	128,448
Utilities (Gas, Electricity, Water Etc)	2,416,200	2,427,910	1,302,003	2,393,042
Other Expenditure	1,387,747	1,357,989	616,455	1,344,589
<i>Total Operating Expenditure</i>	60,580,063	61,126,262	45,276,699	60,611,576
NET PROFIT/(LOSS) RESULT	(391,615)	(1,075,272)	8,657,657	71,193
Other Comprehensive Income	0		0	0
TOTAL COMPREHENSIVE INCOME	(391,615)	(1,075,272)	8,657,657	71,193
Non-Cash Amounts excluded from Operating	15,287,861	15,212,179	13,344,750	15,465,900
<i>Amount attributable to operating activities</i>	14,896,246	14,136,907	22,002,407	15,537,093
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	42,098,283	26,701,181	1,325,123	22,853,075
Payments for property, plant and equipment	(8,886,188)	(13,622,181)	(3,911,669)	(13,525,958)
Payments for construction of infrastructure	(64,579,065)	(47,305,946)	(21,222,802)	(41,792,411)
Proceeds from disposal of assets	618,750	618,750	637,256	1,062,750
<i>Amount attributable to investing activities</i>	(30,748,220)	(33,608,196)	(23,172,092)	(31,402,544)
FINANCING ACTIVITIES				
Repayment of borrowings	(384,436)	(384,436)	(265,544)	(384,436)
Proceeds from new borrowings	15,000,000	11,500,000	11,500,000	11,500,000
Transfers to cash backed reserves (restricted assets)	(1,733,201)	(1,717,101)	0	(2,280,241)
Transfers from cash backed reserves (restricted assets)	2,969,611	5,855,150	(3,333)	2,502,081
<i>Amount attributable to financing activities</i>	15,851,974	15,253,613	11,231,122	11,337,404
Opening Surplus Position	0	4,218,176	4,528,047	4,528,047
<i>Net current assets at end of financial year - surplus/(deficit)</i>	0	0	14,589,484	0

Capital Transactions 2022/2023

2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
Current Budget	Actual	Committed Funds	Total Funds Spent	Revised Forecast

Function 4 - Expenditure

Other Governance

49001	Computer Equipment	90,516	36,590	0	36,590	90,516
49003	Furniture & Equipment (FN14)	30,000	0	0	0	30,000
49004	CEO Vehicle - 4WD (41218)	130,000	0	114,127	114,127	130,000
49005	EMCS Vehicle - 4WD (41221)	90,000	4,925	64,445	69,370	90,000
49007	MA Vehicle - Sedan (41227)	43,000	0	45,857	45,857	43,000
49015	Council Chambers Furniture & Fitout	29,000	28,927	0	28,927	29,000
49016	Newman Office Improvements (internal)	90,641	32,208	0	32,208	90,641
49019	Newman Admin Building (Infra)	0	410	0	410	0
49026	M/Bar Admin Centre - Upgrade	61,700	5,446	115,750	121,196	61,700
49030	CBS Vehicle - 4WD (41229)	56,472	0	56,472	56,472	56,472
49042	Isuzu D-Max 4x4 Dual Cab - IT Mngr	54,023	54,023	0	54,023	54,023
49043	Isuzu MUX - Mngr Strat	45,857	0	45,857	45,857	45,857
44965	Loan 65 - Principal Repayments	0	0	0	0	0
49814	Tfr To Res - LSL	0	0	0	0	0
49834	Res Interest - LSL - DNU; Replaced with GL: 049835	0	0	0	0	0
49816	Tfr To Res - Computer Tech	13,400	0	0	0	513,400
49836	Res Interest - Computer Tech	6,400	5,333	0	5,333	6,400
49815	Tfr To Res - Employee Entitlements	15,000	0	0	0	15,000
49835	Res Interest - Employee Entitlements	9,800	8,167	0	8,167	9,800
49817	Tfr To Res - Future Infrastructure	1,158,561	0	0	0	1,158,561
49837	Res Interest - Future Infrastructure	12,000	10,000	0	10,000	12,000
Total Governance		1,936,370	186,029	442,508	628,537	2,436,370

Function 5 - Expenditure

Fire Prevention/Emergency Services

59007	Ranger Vehicle - Toyota Hilux Xtra Cab - (51114)	85,000	0	74,351	74,351	85,000
59009	Coord Ranger Veh - 4WD (51113)	85,000	0	74,351	74,351	85,000
59021	AWS Ranger Buggy Cape Keraudren	15,000	0	0	0	0
		185,000	0	148,702	148,702	170,000

Other Law, Order and Public Safety

59022	**CCTV Funded Works	86,354	39,349	47,005	86,354	86,354
59023	**Safer Communities Grants - CCTV	465,000	468,511	52,057	520,568	465,000
59051	Tfr To Res - Security & Surveillance	89,800	0	0	0	94,800
59053	Res Interest - Security & Surveillance	0	0	0	0	0
59025	CCTV Cameras	30,000	973	14,253	15,226	30,000
59054	DFES Water Tank Project - Nullagine Depot	0	0	0	0	0
59060	CCTV - Nullagine	50,000	0	48,349	48,349	50,000
59061	CCTV - Marble Bar	50,000	0	48,349	48,349	50,000
59502	New Dog Pound - Depot, Newman (Capital)	0	0	0	0	0
59505	Headquarters SES, Newman (Capital)	0	0	0	0	0
		771,154	508,833	210,012	718,846	776,154

Other Law, Order and Public Safety

59024	**Funded - Community Safety Plan	0	0	0	0	0
		0	0	0	0	0

Total Law, Order & Public Safety		956,154	508,833	358,714	867,548	946,154
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Function 7 - Expenditure

Health and Regulatory Services

79001	MDS Health Vehicle - 4WD (71090)	0	0	0	0	0
Total Health & Regulatory Services		0	0	0	0	0

Function 8 - Expenditure

Community Services

89003	MWB Vehicle - 4WD (81119)	140,400	0	219,948	219,948	220,000
89016	Newman Youth Centre - INF	0	0	0	0	0
89018	Newman House - L & B	0	0	0	0	0
89030	** RYDE Vehicle	79,235	29,526	0	29,526	29,526
New	Outdoor Movie screen	0	0	0	0	7,000
89502	Wellbeing Offices, Newman (Capital)	0	0	0	0	0
89503	CRC Building, Marble Bar (Capital)	0	0	0	0	0
89504	Recreation Shed, Marble Bar (Capital)	0	0	0	0	0
89812	Tfr To Res - Newman House	19,200	0	0	0	0
89832	Res Interest - Newman House	9,200	7,667	0	7,667	9,200
Total Community Services		248,035	37,193	219,948	257,141	265,726

Capital Transactions 2022/2023

2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
Current Budget	Actual	Committed Funds	Total Funds Spent	Revised Forecast

Function 9 - Expenditure

Staff Housing

99001	Purchase of New Houses	1,000,000	706,741	260	707,001	706,741
99020	Staff Housing Capital - All	1,294,377	936,632	259,606	1,196,238	1,598,075
	Various Jobs	0	0	0	0	0
99019	Staff Housing Capital - M/Bar & Nullagine	0	5,595	0	5,595	0
99025	Staff Housing Contingency	0	0	0	0	0
99027	Community Housing Capital	0	0	0	0	0
	Various Jobs	0	0	0	0	0
99028	Staff Housing Capital - Airport	150,000	0	28,886	28,886	28,886
	Various Jobs	0	0	0	0	0
99029	Staff Housing Capital - Martumili	0	0	0	0	0
94967	Loan 67 - Principal Repayments	0	0	0	0	0
94971	Loan 71 - Principal Repayments	149,184	149,184	0	149,184	149,184
		2,593,561	1,798,153	288,752	2,086,905	2,482,886

Other Housing

99814	Tfr To Res - Staff Housing	7,100	0	0	0	7,100
99834	Res Interest - Staff Housing	(7,100)	5,917	0	5,917	7,100
99825	Tfr Ex Res - Community Housing	0	0	0	0	0
99815	Tfr To Res - Community Housing	0	0	0	0	0
		0	5,917	0	5,917	14,200

Total Housing		2,593,561	1,804,070	288,752	2,092,822	2,497,086
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Function 10 - Expenditure

Sewerage

109002	**WWTP Upgrade - Emergency Ponds (Project 2)	1,197,615	520,639	382,816	903,455	1,197,615
New	DPIRD Funded Works WWTP					260,000
109003	Newman Waste Water Treatment Plant (Project 3)	4,422,500	0	0	0	0
109016	Landfill & Civil Works	150,000	9,647	149,928	159,574	160,000
109019	Liquid Waste Facility - Septage Ponds (Project 1)	6,600,000	6,584,892	0	6,584,892	6,584,892
109029	Marble Bar Tip Improvements	50,000	0	46,437	46,437	46,437
109030	Nullagine Tip Improvements	75,000	0	69,750	69,750	69,750
109052	Hardstand area and Landfill	200,000	38,276	158,968	197,244	200,000
109102	Refuse Site - Vehicles	990,000	742,000	230,650	972,650	990,000
109854	Tfr To Res - Waste Management	24,500	0	0	0	24,500
109874	Res Interest - Waste Managemnt	24,500	20,417	0	20,417	24,500
		13,734,115	7,915,870	1,038,549	8,954,419	9,557,694

Sanitation Other

109006	Marble Bar & Nullagine RPZ's	0	0	0	0	0
109038	Newman Landfill Signage	13,000	0	13,559	13,559	13,000
109039	Newman Landfill Bore	41,558	41,558	0	41,558	41,558
104972	Loan 72 - Principal Repayments	136,855	67,668	0	67,668	136,855
104973	Loan 73 - Principal Repayments	98,397	48,692	0	48,692	98,397
104974	Loan 74 - Principal Repayments	0	0	0	0	0
109814	Tfr To Res - Sewerage Plant	0	0	0	0	0
109834	Res Interest - Sewerage Plant	0	0	0	0	0
		289,810	157,918	13,559	171,477	289,810

Town Planning

109101	Toyota Prado (131114)	0	0	0	0	0
		0	0	0	0	0

Other Community Amenities

109022	Newman Public Toilets	105,000	0	0	0	105,000
109033	Nullagine Public Toilets	30,000	0	5,455	5,455	20,000
109815	Tfr To Res - TC Public Toilet	0	0	0	0	0
109835	Res Interest - TC Public Toilet	0	0	0	0	0
		135,000	0	5,455	5,455	125,000

Total Community Amenities		14,158,925	8,073,788	1,057,562	9,131,351	9,972,504
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Function 11 - Expenditure

Public Halls & Civic Centres

119017	MB - CRC Building	0	0	0	0	0
119037	MRS Vehicle	75,000	0	45,857	45,857	75,000
119816	Tfr To Res - Public Building Maintenance	36,000	0	0	0	36,000

Capital Transactions 2022/2023

		2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
		Current Budget	Actual	Committed Funds	Total Funds Spent	Revised Forecast
119836	Res Interest - Public Building Maintenance	16,400	13,667	0	13,667	16,400
		127,400	13,667	45,857	59,524	127,400

Capital Transactions 2022/2023

		2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
		Current Budget	Actual	Committed Funds	Total Funds Spent	Revised Forecast
Swimming Areas/Beaches						
119041	Newman Aquatic Centre - Infra	0	0	48,757	48,757	0
119067	Newman Aquatic Centre - P&E	0	0	0	0	0
119082	Newman Aquatic Centre - Infra (FN11)	2,578,852	1,564,196	488,785	2,052,982	2,758,852
119083	Newman Aquatic Centre - L&B	0	79,805	0	79,805	0
119091	Nullagine Swimming Pool	750,000	0	0	0	750,000
		3,328,852	1,644,001	537,542	2,181,544	3,508,852
Television and Radio Broadcasting						
119306	Transportable Building - Broadcasting Shed	0	0	0	0	0
		0	0	0	0	0
Recreation Centre						
119028	Newman Recreation Centre - Land & Buildings	50,000	0	0	0	0
119033	Newman Rec Centre Gym Equipment	30,000	13,872	11,827	25,699	30,000
119038	**Recreation Centre Painting	50,000	0	0	0	0
119812	Tfr To Res - Rec Centre Maint	0	0	0	0	0
119832	Res Interest - Rec Ctre Maint	0	0	0	0	0
		130,000	13,872	11,827	25,699	30,000
Libraries						
119308	Libraries - Furniture and Equipment	0	0	0	0	0
119310	Newman Community Library	10,000	376	11,164	11,540	11,540
119529	Nullagine Library (Capital)	4,000	0	0	0	4,000
		14,000	376	11,164	11,540	15,540
Martumili Artists						
119401	**Computer Equipment	0	0	0	0	0
119410	Martumili Artwork	0	0	0	0	0
119415	Martumili - Office Equipment	0	0	0	0	0
119421	Plant & Equipment - Martumili	0	0	0	0	0
119817	Tfr To Res - Martumili Operations	0	0	0	0	58,140
119837	Res Interest - Martumili Operations	7,100	5,917	0	5,917	7,100
119819	Tfr To Res - Martumili Infrastructure Project	0	0	0	0	0
119839	Res Interest - Martumili Infrastructure Project	5,000	4,167	0	4,167	5,000
		12,100	10,083	0	10,083	70,240
Recreation Services Admin						
119203	MRE Vehicle - 4WD	0	0	0	0	0
119627	Nullagine Gym - Land & Buildings	0	0	0	0	0
		0	0	0	0	0
Libraries						
		0	0	0	0	0
		0	0	0	0	0
Recreation Ovals/Parks & Other						
119063	Walters Street Park Nullagine	25,000	10,201	9,500	19,701	25,000
119071	**Hard Court Renewal - Newman	0	1,273	6,132	7,405	0
119087	Emu Oval Lights	370,000	323,250	28,290	351,540	370,000
119088	Whaleback Arena - Basketball adjustable backboards	40,000	3,332	28,444	31,776	40,000
119089	Lions Animal Park Playground (with sand softfall)	55,000	0	0	0	55,000
119093	Facilities and Sports Lighting E-Key Upgrade	80,000	0	0	0	80,000
119094	Facilities CCTV	50,000	0	249	249	50,000
119306	Transportable Building - Broadcasting Shed	0	0	0	0	0
119502	The Edge The Square, Newman (Capital)	40,000	0	0	0	0
119504	Community Hall (The Beach), Newman (Capital)	0	0	0	0	0
119505	Changerooms - Aquatic Centre, Newman (Capital)	0	0	0	0	0
119514	Club Rooms - Kangaroo Oval, Newman (Capital)	0	0	0	0	0
119517	Tennis Club Clubrooms - Kangaroo Oval, Newman (Capital)	0	0	0	0	0
119521	Netball Clubrooms - Capricorn Oval, Newman (Capital)	250,000	0	0	0	250,000
119528	Gallop Hall, Nullagine (Capital)	5,000	0	0	0	5,000
119530	Gym, Nullagine (Capital)	0	0	0	0	0
119535	Civic Centre - Marble Bar (Capital)	32,000	0	0	0	32,000
119536	Fitness Centre, Marble Bar (Capital)	0	0	0	0	0
119704	Minor Equipment - P&G Newman	2,600,000	10,204	0	10,204	10,000
New	Water Re-use Project Newman Ovals	0	0	0	0	2,600,000
119709	Playground Equipment - Newman	150,000	0	155,301	155,301	155,301
119711	Holden Colorado LS C/C (2806)	30,878	32,135	0	32,135	30,878
119730	Capricorn Oval Captial - Grandstand Roof	100,000	0	0	0	100,000
119739	Cricket Pitch / Nets - Infa	50,000	0	44,562	44,562	50,000
119743	Capricorn Oval - Retic Upgrade	250,000	0	0	0	0
119747	Suzuki Swift - Mngr Events	29,000	24,784	0	24,784	29,000
119748	Toro Groundmaster 360	55,001	28,986	63,155	92,140	55,001

Capital Transactions 2022/2023

		2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
		Current Budget	Actual	Committed Funds	Total Funds Spent	Revised Forecast
119749	Toro Groundmaster 7210	39,560	90	39,560	39,650	39,560
119750	Peruzzo 1800 Turf Mower	31,424	31,213	0	31,213	31,424
119751	Tennis Club Playground (includes sand softfall)	40,000	0	13,600	13,600	40,000
119752	Ethel Creek Park (2021/2022)	175,000	0	102,304	102,304	175,000
119753	RSL Park (2021/2022) (Includes steel shelter)	210,000	0	171,044	171,044	210,000
119758	Aerator	44,818	44,818	0	44,818	44,818
119760	Nullagine BBQ Table Bins - Garden Pool	100,000	50,798	1,964	52,762	100,000
119814	Tfr To Res - Rec'n Facil Maint	36,440	0	0	0	36,440
119834	Res Interest - Rec'n Fac Maint	16,000	13,333	0	13,333	16,000
119818	Tfr To Res - Oval Lights Maint	0	0	0	0	0
119838	Res Interest - Oval Light Main	0	0	0	0	0
119815	Tfr To Res - Public Art	6,600	0	0	0	6,600
119835	Res Interest - Public Art	1,000	833	0	833	1,000
119813	Tfr To Res - Nwm Tomorrow Project Maintenance Reserve	0	0	0	0	0
119833	Res Interest - Nwm Tomorrow Project Maintenance Reserve	0	0	0	0	0
		4,912,721	575,251	664,104	1,239,355	4,638,022
Art and Culture						
NEW	Public Art	0	0	0	0	0
		0	0	0	0	0
Total Recreation & Culture		8,525,073	2,257,250	1,270,495	3,527,745	8,390,054

Function 12 - Expenditure

Sts/Rds/Bdgs/Dep - Construction

Road Construction

129531	M/Bar & Null Town Reseals	600,000	600,301	0	600,301	600,000
129545	**Marble Bar Woodstock Road	288,575	449,028	0	449,028	449,028
RRG36	Jigalong Road (Marble Bar-Pargurr Route)	750,000	319,506	0	319,506	750,000
129548	**Muccan Shay Gap Road	450,000	40,202	473,045	513,247	513,247
129549	**Goldsworthy Road	0	0	0	0	0
129551	**Woodie Woodie Road	300,000	317,661	0	317,661	317,661
129557	**Skull Springs Road	360,000	4,354	413,192	417,546	417,546
129558	Cape Keraudren Access Road	350,000	774	398,567	399,341	399,341
129588	**Boreline Road	175,000	557,812	36,909	594,721	594,721
129632	Floodway Crossing	400,000	354,855	0	354,855	355,000
129635	Newman Other Roadworks - Shire Administration Entrance	250,000	270,675	182,809	453,485	454,000
129636	Warralong Rd	137,450	40,689	0	40,689	137,450
129642	Road Const - Fairways - Extend Newman Drive	0	0	0	0	0
129643	Road Const - Kalgan Drive - Extend Kalgan to Dumptruck	0	0	0	0	0
		4,061,025	2,955,856	1,504,523	4,460,379	4,987,994

Aboriginal Access Roads

129537	**Kiwirrkurra Access Road	204,167	183,005	0	183,005	204,167
129538	**Punmu Access Road	210,000	175,438	0	175,438	210,000
129539	**Talawana Track	233,334	15,236	541,400	556,636	556,636
129540	**Jupiter Well Access Road	99,167	84,666	0	84,666	99,167
129542	**Kunawarritji Access Road	373,334	0	168,870	168,870	373,334
129543	**Desert Road	295,000	295,920	0	295,920	295,000
129546	**Jigalong Road	180,000	301,148	182,880	484,028	180,000
		1,595,002	1,055,414	893,150	1,948,564	1,918,304

Other Construction

129305	Marble Bar Depot Buildings	70,000	0	0	0	0
129533	The Lane Way - Newman	850,000	0	0	0	850,000
129534	Wombat Crossing - Newman	58,564	0	0	0	0
129535	Irrungadji Bridge Repairs	50,000	0	0	0	50,000
129550	Newman Town Revitalisation	0	884	0	884	0
129562	Marble Bar Airport Works - Infrastructure Other	1,196,000	982,834	37,800	1,020,634	1,196,000
129573	Newman Concrete Works	100,000	83,858	0	83,858	100,000
129577	Pavement Works - Newman	80,000	50,000	80,994	130,994	131,000
129595	Newman Depot	221,433	49,764	38,614	88,378	90,000
129501	Newman Depot - Donga Accommodation					80,000
129619	Streetscape Projects/Landscaping - Various Locations	250,000	193,688	96,292	289,980	250,000
129628	Informational / Directional Signs - Newman	65,000	44,105	970	45,074	65,000
129631	Iron Ore Parade - Asphalt Surfacing	12,000	12,000	0	12,000	12,000
129633	Foot Bridge - Welsh/Forrest	0	329,878	0	329,878	329,878
129634	Foot Bridge - Welsh Drive	261,830	261,830	0	261,830	261,830
129641	Footpath Extension - Stojic/Calcott	53,000	0	0	0	73,000
Sub Total (For RSS)		3,267,827	2,008,842	254,669	2,263,511	3,488,708

Capital Transactions 2022/2023

2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
Current Budget	Actual	Committed Funds	Total Funds Spent	Revised Forecast

129816	Tfr To Res - Alice Springs Rd	7,700	0	0	0	7,700
129836	Res Interest - Alice Springs	2,700	2,250	0	2,250	2,700
129819	Tfr To Res - Town Centre Rev'n	0	0	0	0	0
129839	Res Interest - Town Centre Rev	0	0	0	0	0
		10,400	2,250	0	2,250	10,400

Total Sts/Rds/Bdgs/Dep - Construction	8,934,254	6,022,361	2,652,342	8,674,703	10,405,406
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Road Plant Purchases

129051	M/Bar Mechanic - 4WD (2706)	56,472	0	56,472	56,472	56,472
129084	Minor Equipment - Rural	0	0	0	0	0
129091	Toyota Hilux 2WD Ute (2703)	20,878	32,135	0	32,135	30,878
129104	Mitsubishi FE657 - Nullagine (2731)	0	0	0	0	0
129108	Caterpillar 301.8 Mini Excavator (New)	55,890	55,890	0	55,890	55,890
129109	Plant Trailer for new Excavator & Skid Steer (New)	13,537	14,891	0	14,891	14,891
129115	Izuzu D-Max 4x4 Dual Cab - Depot Pool Vehicle	104,259	109,287	0	109,287	104,259
129718	Truck with Crane (P2824)	56,000	55,967	0	55,967	56,000
129121	Tri Axle Water Tank 30,000 Litre (2711)	0	175,015	0	175,015	175,015
129722	Minor Equipment - Newman (FN12)	30,000	0	0	0	0
129123	Road Grader (2742)	441,000	440,901	440,909	881,810	441,000
	Sub Total (For RSS)	778,036	884,086	497,381	1,381,467	934,405

129815	Tfr To Res - Heavy Road Plant	23,200	0	0	0	23,200
129835	Res Interest - Heavy Rd Plant	19,300	16,083	0	16,083	19,300
		42,500	16,083	0	16,083	42,500

Royalties for Regions

129315	** **RforR - TC Revitalisation/Land Release - Infrastructure	0	0	0	0	0
	Sub Total (For RSS)	0	0	0	0	0

129812	Tfr To Res - Royalties for Regions	0	0	0	0	0
129832	Res Interest - Royalties for Regions	0	0	0	0	0
		0	0	0	0	0

Aerodromes

Newman Airport

Other Expenses

124966	Loan 66 - Principal Repayments	0	0	0	0	0
129818	Tfr To Res - Newman Airport	270,000	0	0	0	270,000
129838	Res Interest - Newman Airport	230,700	192,250	0	192,250	230,700
		500,700	192,250	0	192,250	500,700

Expenses

129401	Services - Access roads, Car parks, Kerbs, Verges, Fences - Airport	0	0	0	0	0
129402	Services - Water incl RO, Production and distribuion	250,000	0	0	0	250,000
129403	Services - Power - Airport	0	0	0	0	0
129404	Services - Waste - Airport	0	0	0	0	0
129415	Safety and security - Fences and Gates - Airport	220,000	0	0	0	220,000
129418	Airside - Manoeuvring Area	3,000,000	2,133	0	2,133	75,000
129419	Airside - Lighting	4,000,000	0	3,351,984	3,351,984	4,000,000
129423	Aiport Operation Expansion - Newman	1,500,000	282,728	359,900	642,628	1,500,000
129034	ARO Vehicle - 4WD (121211)	65,000	0	56,472	56,472	56,472
129036	Airport Vehicle 4WD (121207)	65,000	0	65,403	65,403	65,000
129427	Plant & Equipment Machinery	68,215	32,215	0	32,215	68,215
129117	Capitla Vehicle Expenses	0	0	0	0	0
129431	Buildings - Public Structures - Airport	0	0	0	0	0
129432	Marble Bar Aerodrome Upgrade	14,000,000	6,947,265	4,083,309	11,030,574	14,000,000
129439	Newman Airport Parking Extension	250,000	1,148	59,514	60,662	250,000
		23,418,215	7,265,489	7,976,582	15,242,071	20,484,687

Total Newman Airport	23,918,915	7,457,739	7,976,582	15,434,321	20,985,387
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Airstrips

Sub Total (For RSS)	0	0	0	0	0
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Total Aerodromes	0	0	0	0	0
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Total Transport	33,673,705	14,380,269	11,126,305	25,506,574	32,367,698
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Capital Transactions 2022/2023

2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
Current Budget	Actual	Committed Funds	Total Funds Spent	Revised Forecast

Function 13 - Expenditure

Rural Services

139818	RPT Bus - Toyota L/C 78 Series (131166)	0	0	0	0	0
		0	0	0	0	0

Tourism & Area Promotion

139105	Cape K - Vehicle - 4WD (P131003)	80,000	0	79,875	79,875	80,000
139203	Cape Keraudren Reverse Osmosis Infrastructure	263,640	243,620	37,437	281,057	260,000
139220	**Newman Caravan Park	328,084	0	0	0	328,084
139211	Newman Visitors Centre - Airconditioning	0	0	0	0	0
139301	Stan and Ella Hilditch Lookout - Repair Lights	0	0	0	0	10,000
139501	Newman House, Newman (Capital)	0	0	0	0	0
139515	Office, Cape Keraudren (Capital)	79,343	79,343	0	79,343	79,343
139814	Tfr To Res - Cowra Tourist & Recreation Precinct	0	0	0	0	0
139834	Res Interest - Cowra Tourist & Recreation Precinct	0	0	0	0	0
139812	Tfr To Res - Cape Keraudren	9,600	0	0	0	9,600
139832	Res Interest - Cape Keraudren	4,600	3,833	0	3,833	4,600
		765,267	326,796	117,312	444,108	771,627

Newman House

89832	Res Interest - Newman House	9,200	(7,667)	0	(7,667)	9,200
89812	Tfr To Res - Newman House	19,200	0	0	0	19,200
		19,200	0	0	0	19,200

Building Control

139007	MDS-B Vehicle - 4WD (131113)	75,000	0	45,857	45,857	75,000
		75,000	0	45,857	45,857	75,000

Economic Development

139304	** **BHPBSP - Newman Tomorrow Project	0	0	0	0	0
		0	0	0	0	0

Total Economic Services		868,667	319,129	163,169	482,298	875,027
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Function 14 - Expenditure

Public Works Overheads

149010	MTS Vehicle - 4WD (141118)	105,000	99,769	0	99,769	195,000
149011	EMIS Vehicle - 4WD (141115)	90,000	0	64,697	64,697	90,000
149014	MES - Nissan Patrol (141119)	65,000	0	129,394	129,394	130,000
149016	MTS Null Vehicle - 4WD (2707)	52,011	0	52,011	52,011	55,264
149018	MPA Newman Vehicle - 4WD (141117)	65,000	0	65,403	65,403	65,000
149019	Isuzu D-Max 4x4 Dual Cab - Rural	53,572	53,572	0	53,572	53,572
149020	Suzuki Swift - Co-ord Des	24,591	24,402	0	24,402	24,591
149821	Tfr Ex Res - Insurance Reserve	0	0	0	0	0
149831	Res Interest - Insurance Reserve	4,000	3,333	0	3,333	4,000
	Total Other Property & Services	459,174	181,077	311,505	492,582	617,427

Total Capital Expenditure		63,419,664	27,747,638	15,238,959	42,986,597	58,368,046
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Reserve Movements 2022/2023

Note	Fn	Reserve	Opening Balance		Original	Current	Forecast	Description	Original	Current	Forecast	Forecast Closing
a	4	Employee Entitlements Reserve	\$ 974,978	Tfr To Res - Employee Entitlements	15,000	15,000	15,000	Tfr Ex Res - Employee Entitlements	0	0		989,978
b	12	Alice Springs Road Reserve	\$ 217,314	Tfr To Res - Alice Springs Rd	7,700	7,700	7,700	Tfr Ex Res - Alice Springs Rd	0	0	0	225,014
c	12	Heavy Road Plant Reserve	\$ 1,514,350	Tfr To Res - Heavy Road Plant	23,200	23,200	23,200	Tfr Ex Res - Heavy Road Plant	(1,165,000)	(990,000)	(1,431,000)	106,550
d	13	Cape Keraudren Development Reserve	\$ 594,581	Tfr To Res - Cape Keraudren	9,600	9,600	9,600	Tfr Ex Res - Cape Keraudren	0	0	0	604,181
e	4	Computer Technology Reserve	\$ 672,375	Tfr To Res - Computer Tech	13,400	13,400	513,400	Tfr Ex Res - Computer Tech	0	0	0	1,185,775
f	12	Newman Airport Reserve	\$ 50,109,329	Tfr To Res - Newman Airport	270,000	270,000	270,000	Tfr Ex Res - Newman Airport	(1,531,697)	(4,856,643)	(621,081)	49,758,248
g	11	Recreation Facilities Maintenance Reserve	\$ 2,367,500	Tfr To Res - Rec'n Facil Maint	36,440	36,440	36,440	Tfr Ex Res - Rec'n Facil Maint	0	0	0	2,403,940
h	9	Staff Housing Reserve	\$ 864,829	Tfr To Res - Staff Housing	7,100	7,100	7,100	Tfr Ex Res - Staff Housing	(150,000)	0	(150,000)	721,929
i	10	Waste Management Reserve	\$ 1,967,189	Tfr To Res - Waste Management	24,500	24,500	24,500	Tfr Ex Res - Waste Mgmt	0	0	(300,000)	1,691,689
j	11	Public Art Reserve	\$ 225,821	Tfr To Res - Public Art	6,600	6,600	6,600	Tfr Ex Res - Public Art	0	0	0	232,421
k	13	Newman House Reserve	\$ 735,590	Tfr To Res - Newman House	19,200	19,200	19,200	Tfr Ex Res - Newman House	0	0	0	754,790
l	11	Public Building Maintenance	\$ 2,333,445	Tfr To Res - Public Building Maintenance	36,000	36,000	36,000	Tfr Ex Res - Public Building Maintenance	0	0	0	2,369,445
m	11	Martumili Operations Reserve	\$ 598,193	Tfr To Res - Martumili Operations	7,100	0	58,140	Tfr Ex Res - Martumili Operations	(122,914)	(8,507)	0	656,333
n	11	Martumili Infrastructure Project Reserve	\$ 909,052	Tfr To Res - Martumili Infrastructure Project	5,000	0	0	Tfr Ex Res - Martumili Infrastructure	0	0	0	909,052
o	4	Future Infrastructure Reserve	\$ 4,008,290	Tfr To Res - Future Infrastructure	1,158,561	1,158,561	1,158,561		0	0		5,166,851
p	4	Insurance Reserve	\$ 488,095	Tfr To Res - Insurance Reserve	0	0	0		0	0		488,095
q	5	Security & Surveillance Service Charge Reserve	\$ -	Tfr To Res - Security & Surveillance	89,800	89,800	94,800		0	0		94,800
			68,580,931		1,729,201	1,717,101	2,280,241		(2,969,611)	(5,855,150)	(2,502,081)	68,359,091

Shire of East Pilbara

BUDGET REVIEW AS AT 30 APRIL 2023

Schedule of Material Variances and Explanation

Description	2022 / 2023			Comment
	Current Budget	Revised Forecast	Difference	*Material items only
OPERATING REVENUE				
Rates	\$ 28,302,372	\$ 28,377,214	\$ 74,842	Interim rating of mining camps reclassified from UV to GRV under Rating Reconciliation Project
Grants And Subsidies	\$ 5,797,830	\$ 5,904,299	\$ 106,469	
<i>Fn 7 Health</i>				
Department of Health - Mosquito Control Grants	\$ 18,000	\$ 7,000	-\$ 11,000	Corrected forecast
<i>Fn 10 Community Amenities</i>				
Dept Planning Land Heritage - Town Planning	\$ -	\$ 130,000	\$ 130,000	New grant received
<i>Fn11 Recreation & Culture</i>				
Education Dept Reimbursement	\$ 25,000	\$ 10,000	-\$ 15,000	
Gain On Asset Disposals	\$ 253,721	\$ 253,721	\$ -	
Fees and Charges	\$ 22,861,066	\$ 23,005,047	\$ 143,981	
<i>Fn 3 General Purpose Funding</i>				
Penalty Interest	\$ 230,000	\$ 256,965	\$ 26,965	Higher charges due to later payments of rates
<i>Fn 09 Housing</i>				
Non-staff Rents	\$ 15,000	\$ 35,000	\$ 20,000	MB Airport contractors short stay project fees
<i>Fn 10 Community Amenities</i>				
Newman Tip Site Fees	\$ 2,200,000	\$ 2,300,000	\$ 100,000	Higher gate takings
<i>Fn 13 Economic Services</i>				
Swimming Pool Inspection Fees	\$ 45,000	\$ -	-\$ 45,000	No levy required 2022-2023
Newman Caravan Park	\$ 260,000	\$ 285,000	\$ 25,000	Camping fees
<i>Fn 14 Other Works and Services</i>				
Miscellaneous Exp Recoupable	\$ 45,000	\$ 65,000	\$ 20,000	Higher unclassified other income received
Interest	\$ 1,858,350	\$ 1,855,800	-\$ 2,550	
<i>Fn 3 General Purpose Funding</i>				
Interest On Muni Funds	\$ 1,858,350	\$ 1,855,800	-\$ 2,550	Current accrual forecast
Other Revenue/Income	\$ 977,151	\$ 1,166,360	\$ 189,209	
<i>Fn 4 Governance</i>				
Sundry Income	\$ 30,000	\$ 39,209	\$ 9,209	Miscellaneous income

Shire of East Pilbara

BUDGET REVIEW AS AT 30 APRIL 2023

Schedule of Material Variances and Explanation

Description	2022 / 2023			Comment
	Current Budget	Revised Forecast	Difference	*Material items only
<i>Fn 11 Recreation & Culture Martumili Artists</i>	\$ 300,000	\$ 450,000	\$ 150,000	Activity generated income
Service Charges	\$ 124,800	\$ 120,328	-\$ 4,472	Actual levy amount raised
	\$ 60,175,290	\$ 60,682,769	\$ 507,479	
Less: OPERATING EXPENDITURE				
Employee Costs	-\$ 16,727,157	-\$ 15,748,143	\$ 979,014	General savings through staff vacancies, offset by higher recruitment and relocation costs
Materials And Contracts	-\$ 23,528,857	-\$ 24,046,161	-\$ 517,304	
<i>Fn 4 Governance Asset Management</i>	-\$ 25,000	-\$ 200,000	-\$ 175,000	Engagement of consultancy services for mandatory infrastructure assets revaluation.
<i>Digital Plan</i>	-\$ 500,000	\$ -	\$ 500,000	Transferred to reserves
<i>Fn 10 Community Amenities DLPH Funded Town Planning Scheme</i>	\$ -	-\$ 130,000	-\$ 130,000	New grant funded project
<i>Fn 12 Transport Rural Operations</i>	-\$ 2,620,905	-\$ 2,882,605	-\$ 261,700	Higher town maintenance spend Nullagine and Marble Bar
<i>Fn14 Storm and Flood Damage</i>	-\$ 200,000	-\$ 650,000	-\$ 450,000	Allowance for first \$225k spend before DRFWA funding eligibility, x2 events, flood & cyclone
Depreciation On Non Current Assets	-\$ 15,465,900	-\$ 15,465,900	\$ -	
Insurance Expenses	-\$ 1,490,000	-\$ 1,485,293	\$ 4,707	Higher than forecast premiums - Pollution Legal Liability
Loss On Asset Disposal	\$ -	\$ -	\$ -	
Interest Expenses	-\$ 128,448	-\$ 128,448	\$ -	Deferred loan drawdowns
Utilities (Gas, Electricity, Water Etc.)	-\$ 2,427,910	-\$ 2,393,042	\$ 34,868	
Other Expenditure	-\$ 1,357,989	-\$ 1,344,589	\$ 13,400	
	-\$ 61,126,362	-\$ 60,611,576	\$ 514,786	

Shire of East Pilbara

BUDGET REVIEW AS AT 30 APRIL 2023

Schedule of Material Variances and Explanation

Description	2022 / 2023			Comment
	Current Budget	Revised Forecast	Difference	
INVESTING ACTIVITIES			\$ -	
Non-operating grants, subsidies, contributions	\$ 26,701,181	\$ 22,853,075	-\$ 3,848,106	
Fn10 Community Amenities				
<i>WA State Contrib - Waste Water Treatment (P3)</i>	\$ -	\$ 1,000,000	\$ 1,000,000	<i>Contribution to WWTP project design costs</i>
<i>BHP Waste Water Treatment Grant (Project 2)</i>	\$ 1,647,715	\$ 1,347,815	-\$ 299,900	<i>Revised contribution</i>
<i>BHP Waste Water Treatment Grant (Project 3)</i>	\$ 7,022,500	\$ -	-\$ 7,022,500	<i>No external State funding commitments forecast to be received.</i>
Fn 11 Recreation & Culture				
<i>BHP Funding - Water Re-use Project</i>	\$ -	\$ 2,600,000	\$ 2,600,000	<i>BHP funding</i>
Payments for property, plant and equipment	-\$ 13,622,181	-\$ 13,525,958	\$ 96,223	
Fn 9 Housing				
<i>Staff Housing Capital - Airport</i>	-\$ 150,000	-\$ 28,886	\$ 121,114	<i>Reduced capital renewals</i>
Fn 10 Community Amenities				
<i>Newman Waste Water Treatment Plant (Project 3)</i>	-\$ 4,422,500	\$ -	\$ 4,422,500	<i>Project deferred</i>
Fn 11 Recreation & Culture				
<i>Newman Aquatic Centre - Infra (FN11)</i>	-\$ 2,578,852	-\$ 2,758,852	-\$ 180,000	<i>Insurance funds received for pool liner</i>
<i>Recreation Centre Renewals</i>	-\$ 100,000	\$ -	\$ 100,000	<i>Works deferred</i>
<i>Capricorn Oval - Retic Upgrade</i>	-\$ 250,000	\$ -	\$ -	<i>Works deferred</i>
Fn 12 Transport				
<i>Newman Airport Upgrades</i>	-\$ 23,418,215	-\$ 20,484,687	\$ 2,933,528	<i>Airside maneuvering area deferred</i>
<i>Road Program</i>	-\$ 4,061,025	-\$ 4,987,994	-\$ 926,969	<i>Roadworks renewal program not inline with funding program.</i>
<i>Community Access Roads</i>	-\$ 1,595,002	-\$ 1,918,304	-\$ 323,302	<i>Talawana track project costs higher than forecast</i>
<i>Other Construction</i>	-\$ 3,267,827	-\$ 3,488,708	-\$ 220,881	<i>Footbridge replacements</i>
<i>Road Plant Purchases</i>	-\$ 778,036	-\$ 934,405	\$ -	<i>Reinstated Water Truck onto budget, previously removed during mid-year review in error.</i>
Fn 14 Other Works and Services				
<i>Light Fleet Purchases</i>	-\$ 459,174	-\$ 621,427	-\$ 162,253	<i>Delivered and ordered light fleet replacements</i>

Shire of East Pilbara

BUDGET REVIEW AS AT 30 APRIL 2023

Schedule of Material Variances and Explanation

Description	2022 / 2023			Comment
	Current Budget	Revised Forecast	Difference	
Payments for construction of infrastructure	-\$ 47,305,946	-\$ 41,792,411	\$ 5,513,535	
Fn10 <i>WWTP Emergency Works Upgrades</i>	\$ 1,650,000	\$ 1,650,000	\$ -	<i>Additional project scope of works to be funded by waste reserve.</i>
Fn11 <i>Newman Aquatic Centre - Infra (FN11)</i>	\$ 2,578,852	\$ 2,578,852	\$ -	<i>Final project costs to be confirmed. Offset by \$135k building budget reallocation</i>
Fn12 Transport <i>Marble Bar Airport Upgrade</i>	\$ 14,000,000	\$ 14,000,000	\$ -	<i>Additional project contributions</i>
<i>Newman Airport Upgrades</i>	\$ 9,418,215	\$ 9,418,215	\$ -	<i>Airside maneuvering area and services improvements</i>
<i>Newman Waste Water Treatment Plant (Project 3)</i>	\$ -	\$ -	\$ -	<i>Offset by cancelled loans and derecognition of external State funds. To be rebudgeted.</i>
Proceeds from disposal of assets	\$ 618,750	\$ 1,062,750	\$ 444,000	
	-\$ 33,608,196	-\$ 31,402,544	\$ 2,205,652	
FINANCING ACTIVITIES			\$ -	
Repayment of borrowings	-\$ 384,436	-\$ 384,436	\$ -	
Proceeds from new borrowings	\$ 11,500,000	\$ 11,500,000	\$ -	<i>Digital Plan project savings (\$500,000)</i>
				<i>Increased Security & Surveillance reserve transfer</i>
				<i>actual net operational surplus</i>
				<i>Increased Martumili Artists reserve transfer as per</i>
Transfers to reserves	-\$ 1,717,101	-\$ 2,280,241	-\$ 563,140	<i>operation surplus</i>
Transfers from reserves	\$ 5,855,150	\$ 2,502,081	-\$ 3,353,069	<i>Reduced Newman Airport funding for projects (\$4.2M)</i>
				<i>Waste services landfill improvements not eligible for grant funding (\$300,000)</i>
				<i>Heavy Road plant reserve funding for Grader (\$400k)</i>
	\$ 15,253,613	\$ 11,337,404	-\$ 3,916,209	

Shire of East Pilbara

BUDGET REVIEW AS AT 30 APRIL 2023

Schedule of Material Variances and Explanation

Description	2022 / 2023			Comment
	Current Budget	Revised Forecast	Difference	
<i>Opening Surplus Position</i>	\$ 4,218,176	\$ 4,528,047	\$ 309,871	<i>Completed 2021-2022 annual financial statements amount.</i>
End of financial year - surplus/(deficit)	\$ -	\$ -	\$ -	

11.2.2 CHANGE IN METHOD OF VALUATION

Attachments: [Appendix 1 Rating Policy Valuation of Land — Mining](#)

Responsible Officer: Steven Harding
Chief Executive Officer

Author: Karen Hunter
Rating Advisor

Proposed Meeting Date: 26 May 2023

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 73)

Moved: Cr McWhirter-Brooks

Seconded: Cr Lockyer

That Council authorises the Chief Executive Officer to undertake the process of changing the method of valuation upon:

- **A220672 Warrawoona Camp**
- **A111754 Angelo River Exploration Camp**
- **A701551 Wonmunna Camp**

from unimproved to gross rental basis.

**CARRIED BY AN ABSOLUTE MAJORITY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

Cr Baer left the Chamber at 11.34am and returned at 11.36am.

REPORT PURPOSE

For Council to endorse an application to the Minister for Local Government to change the method of valuation from Unimproved Value (UV) to Gross Rental Value (GRV) for the portion of Mining Leases:

- L45/523 containing the Warrawoona Camp.
- E47/754 containing the Angelo River Exploration Camp.
- M47/1424 containing the Wonmunna Camp

BACKGROUND

Pursuant to Circular No. M05-2015, the Minister for Local Government approved a policy on the application of Gross Rental Valuation (GVR) for mining, petroleum and resource interests only in respect of particular improvements including accommodation, recreation and administration facilities, associated buildings and maintenance workshops. High value operational and processing plant will be excluded from the GRV calculation. Refer to **Appendix 1**.

The Shire currently has 23 Transient Workers Accommodation (TWA) assessments rated on a GRV basis. A review identified that leases containing:

- L45/523 Warrawoona Camp,
- E47/754 Angelo River Exploration Camp,
- M47/1424 Wonmunna Camp,

are rated on an Unimproved Value (UV) basis. TWA properties under the Shire's current rating strategy are to be rated on Gross Rental Valuation (GRV) basis.

COMMENTS/OPTIONS/DISCUSSIONS

Council is required to consider any proposed application for change in valuation basis before it is presented to the Minister for a decision.

Three rateable properties are the subject of this review:

- Warrawoona Camp is owned by Keras (Pilbara) Gold Pty Ltd. The camp village provides worker accommodation with 240 beds.
- Angelo River Exploration Camp is owned by Robe River Mining Co Pty Ltd. The camp village provides worker accommodation with 120 beds.
- Wonmunna Camp is owned by Wonmunna Iron Ore Pty Ltd. The camp village provides worker accommodation with 300 beds.

The Shire informed Keras (Pilbara) Gold Pty Ltd via its agents Andersons Tenement Management Services on 30 March 2023 of its intention to initiate the process of changing the valuation method used to rate the land. Robe River Mining Co Pty Ltd was informed via Rio Tinto Tenure Management Department and Wonmunna Iron Ore Pty Ltd via their Land Access Team also on 30 March 2023 of the same. All three tenement holders received the advices by email hard copy in the post. To date, no responses were received.

Indicative valuations as independently determined by the Valuer General have been received, being:

- \$537,000 for Warrawoona Camp which would equate to an approximate additional annual rate levy of \$64,440 using the current rate of 0.12 cents to the dollar for the Transient Workers Accommodation category.
- \$515,000 for Angelo River Exploration Camp which would equate to an approximate additional annual rate levy of \$61,800 using the current rate of 0.12 cents to the dollar for the Transient Workers Accommodation category.
- \$870,000 for Wonmunna Camp which would equate to an approximate additional annual rate levy of \$104,400 using the current rate of 0.12 cents to the dollar for the Transient Workers Accommodation category.

Upon Council agreeing to make application for a change in valuation method for both camps, a process would then be undertaken to collate relevant information. This process includes initiating consultation with the owner of the lease and engaging a Surveyor and Valuer to collect the relevant technical detail for submission to the Minister, for review and approval.

The Minister's determinations under section 6.28(1) will be made consistently with the key values of objectivity, fairness and equity, consistency, transparency and administrative efficiency. Council's Rating Strategy 2021 - 2026 values are consistent with the Minister's policy.

The effective date of revaluation and interim rating would be the date of Ministerial Approval.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995 Part 6 - Financial Management

- 6.28. Basis of rates: The Minister is to determine the method of valuation of land to be used by a local government
- 6.29. Valuation and rates on mining and petroleum interests

POLICY IMPLICATIONS

Rating Strategy 2021 - 2026

STRATEGIC COMMUNITY PLAN

5: Governance

Demonstrated accountability and corporate governance.

G1 Provide efficient, accountable and ethical governance.

G1.1 Enhance governance capability to deliver sustainable outcomes, roads and buildings.

RISK MANAGEMENT CONSIDERATIONS

Financial – Major

Reputational – Low: Rating will be consistent with other properties within this category.

FINANCIAL IMPLICATIONS

Resource requirements are in accordance with existing budgetary allocation.

Through making this application, over the next ten (10) years, potential rating capacity of up to \$1,000,000 is possible towards meeting the Shire's annual budget deficit to be made up through rating.

VOTING REQUIREMENTS

Absolute Majority.

Rating Policy: Valuation of Land

— Mining

Policy: This document describes the legislative and policy basis for the application of minimum payments to land being rated by a local government.

To be read with the **Policy - The application of Gross Rental Valuation to mining, petroleum and resource interests for local government rating purposes** (<http://www.dsd.wa.gov.au/docs/default-source/default-document-library/gross-rental-value-rating-of-mining-tenements---policy---october-2015?sfvrsn=2>), found in Ministerial Circular M05-2015.

Introduction

The State Government endorsed the Policy - The application of Gross Rental Valuation to mining, petroleum and resource interests for local government rating purposes with effect from September 2015, following a three year trial, providing guidelines for the application of gross rental valuation (GRV) to mining, petroleum and other resource interests. That policy applies to:

- land the subject of a "relevant interest" within the meaning of s. 6.29(1) of the Local Government Act 1995, and
- land not the subject of a "relevant interest" within the meaning of s. 6.29(1) but used for:
 - the extraction, processing or refining of minerals as defined in s. 8 of the Mining Act 1978, or
 - the extraction, processing or refining of petroleum as defined in s. 5 of the Petroleum and Geothermal Energy Resources Act 1967, (referred to in that policy and in this document as a "resource interest").

Some of this land may be the subject of a State Agreement affecting whether that land is rateable or, if it is, the basis upon which the land will be rated. In the case of such land:

- industry and local government have agreed that the policy set out in this document will apply to such land as a matter of agreed policy between them
- a State Agreement proponent and a relevant local government may agree other arrangements by mutual consent with the concurrence of the Minister for State Development and in consultation with the Department of State Development
- a State Agreement proponent may request a variation to its State Agreement to reflect the policy set out in this document if it so chooses, and
- the State Government may apply the policy through the State Agreement variation process.

The policy set out in this document sets out the basis on which the Minister for Local Government (the Minister) will make determinations under the relevant provisions of the Local Government Act 1995 and in accordance with the Policy - The application

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Rating Application Form - Metl Valuation - Mining Valuation.d KB (https://www.dlgsc.wa.gov.au/default-source/local-government/rates/rating-valuation-of-land---mining5ccf1f722ded477199bf5c81a4sfvrsn=663922c6_6)

Tags

- **mining**
(</department/publications/-in-tags/tags/mining>)
- **policy**
(</department/publications/-in-tags/tags/policy>)
- **rates**
(</department/publications/-in-tags/tags/rates>)

of Gross Rental Valuation to mining, petroleum and resource interests for local government rating purposes found in Ministerial Circular M05-2015.

Objective

This document describes the legislative and policy basis for the rating of capital improvements on land the subject of a relevant interest or resource interest. In particular, it sets out the policy that guides the Minister for Local Government's exercise of the power to determine the method of valuation of such land for rating purposes under s. 6.28 of the Local Government Act.

The document identifies the improvements that will be subject to rating on a gross rental value basis, providing clarity and consistency in the application of these provisions across the sector.

The second part of this document provides guidance for local governments and affected ratepayers in requesting such a determination.

Legislation

Local Government Act 1995

6.28. Basis of rates

1. **The Minister is to —**

- a. determine the method of valuation of land to be used by a local government as the basis for a rate; and
- b. publish a notice of the determination in the Government Gazette.

2. In determining the method of valuation of land to be used by a local government, the Minister is to have regard to the general principle that the basis for a rate on any land is to be —

- a. where the land is used predominantly for rural purposes, the unimproved value of the land; and
- b. where the land is used predominantly for non-rural purposes, the gross rental value of the land

3. The unimproved value or gross rental value, as the case requires, of rateable land in the district of a local government is to be recorded in the rate record of that local government.

4. Subject to subsection (5), for the purposes of this section the valuation to be used by a local government is to be the valuation in force under the Valuation of Land Act 1978 as at 1 July in each financial year.

5. Where during a financial year —

- a. an interim valuation is made under the Valuation of Land Act 1978; or
- b. a valuation comes into force under the Valuation of Land Act 1978 as a result of the amendment of a valuation under that Act; or
- c. a new valuation is made under the Valuation of Land Act 1978 in the course of completing a general valuation that has previously come into force, the interim valuation, amended valuation or new valuation, as the case requires, is to be used by a local government for the purposes of this section.

6.29. Valuation and rates on mining and petroleum interests

1. In this section — **relevant interest** means —
 - a. a mining tenement held under the Mining Act 1978 (whether within the meaning given to that term by that Act or by the Mining Act 1904); or
 - b. a permit, drilling reservation, lease or licence held under the Petroleum and Geothermal Energy Resources Act 1967.
2. Regardless of any determination made under section 6.28(1), the basis for a rate on a relevant interest is to be the unimproved value of the land, except as provided for in subsection (3).
3. Subsection (2) does not apply to a relevant interest in a portion of land on which capital improvements are located if —
 - a. the Minister has determined under section 6.28(1) that the gross rental value of the land is to be used as the basis for a rate on that interest; and
 - b. the determination expressly excludes the application of subsection (2).
4. The Minister cannot determine under section 6.28(1) that the gross rental value of the land is to be used as the basis for a rate on a relevant interest in a portion of land if another estate in that portion of land is rateable on the basis of the gross rental value of the land.
5. For the purpose of subsection (3)(b) a determination is to be taken to expressly exclude the application of subsection (2) if the determination —
 - a. was made before the commencement of the Local Government Amendment Act 2009 section 38; and
 - b. specifically applies to the particular relevant interest.

Policy

Land that will be rated on a GRV basis

The Minister will determine the method of valuation of land that is the subject of a **relevant interest** as defined in s. 6.29(1) of the Local Government Act to be its gross rental value if the land has on it the following capital improvements:

- a. accommodation, recreation or administration facilities and associated buildings,
or
- b. maintenance workshops existing within 100 metres of facilities listed in (a),
provided that the capital improvements have been in place for at least 12 months.

The Minister can determine the method of valuation of land that is the subject of a **resource interest** defined as land not the subject of a "relevant interest" within the meaning of s. 6.29(1) but used for:

- the extraction, processing or refining of minerals as defined in s. 8 of the Mining Act 1978, or
- the extraction, processing or refining of petroleum as defined in s. 5 of the Petroleum and Geothermal Energy Resources Act 1967,

to be its gross rental value if the land has on it the following capital improvements:

- a. accommodation, recreation or administration facilities and associated buildings,
or
- b. maintenance workshops existing within 100 metres of facilities listed in (a),
provided that the capital improvements have been in place for at least 12 months.

The Minister may also determine gross rental value to be the method of valuation of land that is the subject of a **relevant interest or a resource interest** on which other capital improvements are located if the holder of the relevant interest and the local government agree that it should be rated on that basis.

Key values

The Minister's determinations under section 6.28(1) will be made consistently with the key values of objectivity, fairness and equity, consistency, transparency and administrative efficiency. To that end, the Minister will not approve an application for a determination under this policy (**the application**) unless the Minister is satisfied of the following matters.

Objectivity

- The land to which the application relates (**the subject land**) is the subject of a relevant interest or resource interest.
- The holder of the relevant interest or resource interest (**the holder**) has been accurately identified.
- The subject land contains capital improvements consisting of any one or more of accommodation, recreation or administration facilities or associated buildings, or maintenance workshops existing within 100 metres of these facilities (or other capital improvements if the holder and the local government have agreed to their inclusion in the subject land) (**the relevant capital improvements**).
- The relevant capital improvements have been in place for at least 12 months (or such lesser period as the holder and the local government have agreed).
- No other estate in the subject land is rateable on the basis of the gross rental value of the land.
- The subject land has been clearly defined to include only the relevant capital improvements.
- The Valuer General's Office has provided notional values for use in modelling the effect of the changes on the rates that would be payable if a determination was made in accordance with the application (**the notional values**).

Fairness and equity

- The holder was informed in writing by the local government of:
 - the terms of this policy (through the provision of a copy of this document to the holder)
 - the local government's reasons for considering making the proposed application for a determination under s. 6.28 (**the proposal**)
 - an existing arrangement between the local government and the holder relevant to the proposal, such as an arrangement for a payment in lieu of rates or a similar contribution, the local government's reasons for wishing to depart from that arrangement (if there is one)
 - the overall likely impact of the changes on the rates that would be payable under the proposal based on the notional values and was given at least 28 days after receiving that information to make submissions to the local government on the proposal (**the holder's submissions**).

- The council of the local government has:
 - considered the holder's submissions, if any
 - resolved to make the application
 - considered whether the changes which will occur if the application is approved should be phased in under s. 6.31 and Schedule 6.1 clause 2 of the *Local Government Act 1995* provided the Minister with the minutes and agenda papers relevant to these matters.
- The holder's submissions, if any, and the local government's response to the holder's submissions (as recorded in the minutes of the council meeting at which the response was adopted) have been provided to the Minister.

Consistency

If the effect of the proposal would be to impose a different basis for rating the subject land from the basis on which one or more other relevant interests in the local government's district are rated, the local government's reasons for the different treatment of relevant interests in the district have been provided to the Minister.

Transparency and administrative efficiency

- The council of the local government has:
 - considered the holder's submissions, if any
 - resolved to make the application
 - considered whether the changes which will occur if the application is approved should be phased in under s. 6.31 and Schedule 6.1 clause 2 of the *Local Government Act 1995* provided the Minister with the minutes and agenda papers relevant to these matters.

Guidance for local governments and affected ratepayers on requesting a determination

The guidance below is directed to an application for a determination under section 6.28(1) that the method of valuing the land the subject of the application for rating purposes should be its gross rental value (**GRV**).

Local governments

The policy section of this document identifies the land that should be rated on a GRV basis under the policy and the matters of which the Minister will want to be satisfied before he or she approves an application.

Before making an application, a local government should be satisfied that:

- the land the subject of the application is land which can be rated GRV under the policy, and
- in light of the application and its supporting material, the Minister will be able to be satisfied that making such a determination would be consistent with the key values of objectivity, fairness and equity, consistency, transparency and administrative efficiency, as detailed in the policy.

The starting point for a local government will be the matters identified under the key values of objectivity and consistency. The local government will need to ensure that all of the matters identified under those key values are addressed. In order to do that, the local government is likely to have to consult with the holder of the relevant interest (**the holder**). An initial on-site meeting between representatives of the holder and the local government may be a useful way of facilitating that consultation.

Once the local government is satisfied that it has addressed all the matters identified under the key values of objectivity and consistency, the local government will need to address the key value of fairness and equity. That will involve the local government writing to the holder, addressing each of the matters identified under that key value and giving the holder at least 28 days from the day the holder receives the local government's correspondence to make submissions.

Once the local government has written to the holder and received any submissions from the holder, the council of the local government will need to consider:

- those submissions
- the other information addressing the key values of objectivity, consistency and fairness and equity.

Even if the council has previously considered the matter, the council must consider the submissions and the other information and resolve to make the application to the Minister. If the council resolves to make the application, it will also need to consider whether the changes which will occur if the application is approved should be phased in.

Once the council has resolved to make the application, the following should be sent to the Minister and copies to the holder:

- the application
- the supporting material addressing each of the matters identified under the key values of objectivity, fairness and equity, consistency, transparency and administrative efficiency.

The Minister will then consider the application and may request more information from the local government before making a determination.

The holder

The holder should consult cooperatively with a local government considering making an application, even if the holder is opposed to the application being made.

In particular, it will be important to ensure that once the consultation process has been completed:

- the matters set out under the key value of objectivity have been correctly addressed in the holder's view or, if the holder considers they have not been correctly addressed, that the holder has set out why they holds that view in their submission to the local government, and
- in their submission to the local government, the holder has addressed any other matter which they wish the local government and the Minister to consider in deciding whether an application should be made and, if it is made, whether the application should be granted.

In considering an application, the Minister may request information from the holder before making a determination.

Effect of Minister's determination

A determination under section 6.28 is very likely to change the amount of rates payable on the affected land. More information on the [determination of the rates payable \(/local-government/local-governments/rates-setting\)](#).

Applications

The completed application form and relevant attachments should be sent to:

legislation@dlgc.wa.gov.au (<mailto:legislation@dlgc.wa.gov.au>)

or

Executive Director
Sector Regulation and Support
Department of Local Government, Sport and Cultural Industries
GPO Box 8349 Perth Business Centre WA 6849

Related pages

- [Rates setting \(/local-government/local-governments/rates-setting\)](#)

Page reviewed 07 December 2022

11.2.3 CREDITORS FOR PAYMENT

Attachments: [Appendix 1 Payments for Council Endorsement April 2023](#)

Responsible Officer: Steve Leeson
Director Corporate Services

Author: Thomas Gorman
Manager Corporate Services

Proposed Meeting Date: 26 May 2023

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: The Responsible Officer discloses a financial interest. He has expenses reimbursed detailed in the report. The author will remain in the Chambers to respond to questions arising from the report that do not relate to his disclosed interest.

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 74)

Moved: Cr Baer

Seconded: Cr McWhirter-Brooks

That Council endorses the below payments for the period of 1 April 2023 to 30 April 2023:

Cheque Payments	\$1,917.33
EFT Payments	\$4,819,841.34
MasterCard Payments	\$31,345.4
Direct Payments	\$148,515.08

**CARRIED UNANIMOUSLY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

REPORT PURPOSE

To seek Council endorsement of payment to creditors.

BACKGROUND

As per the attachment list, outlines payments made to creditors since the Council meeting on 28 April 2023.

COMMENTS/OPTIONS/DISCUSSIONS

PAYMENT TYPE	VOUCHER	AMOUNT
Cheque	25231 – 25234	\$1,917.33
EFT Payments	EFT68339 - 68795	\$4,819,841.34
MasterCard		\$31,346.47
Direct Debit Payments	DD18059.1 – DD18166.36	\$148,515.08
	GRAND TOTAL	<u>\$5,001,619.22</u>

Please note the Shire's accounts payable system allows only a limited field for the description of goods/services purchased, therefore the description shown on the attached Schedule of Accounts may not be shown in its entirety.

CANCELLED AND UNUSED CHEQUES:

Unused Cheques

Nil

Cancelled Cheques & EFTs

Nil

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government (Financial Management) Regulations 1996)
Part 2 – General Financial Management
Reg. 11

- (1) *A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of:*
 - (a) *cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and*
 - (b) *petty cash systems.*

Local Government (Financial Management) Regulations 1996
Part 2 – General financial management
Reg. 12

- (1) *A payment may only be made from the municipal fund or the trust fund:*
- (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds – by the CEO; or*
 - (b) *otherwise, if the payment is authorised in advance by a resolution of the council.*
- (2) *The Council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the Council.*

POLICY IMPLICATIONS

3.12 Corporate Credit Card

3.14 Procurement and Tender Procedures Policy

STRATEGIC COMMUNITY PLAN

5: Governance

G1 Vibrant local democracy, forward-thinking civic leadership, and transparent stewardship of the community's assets and resources.

G1.1 *Continued focus on good governance, transparency and community and stakeholder engagement in significant decisions, including place-based plans.*

G1.4 *Ensure a high standard of organisational management and effectiveness*

RISK MANAGEMENT CONSIDERATIONS

Compliance – Medium – Breach of *Local Government Act 1995*.

FINANCIAL IMPLICATIONS

Total payments of \$5,714,665.97

VOTING REQUIREMENTS

Simple Majority.

SHIRE OF EAST PILBARA

List of Payments Made - March 2023

Reference	Date	Name	Description	Amount
Cheques				
25231	12/04/2023	SOEP - REC CENTRE PETTY CASH	Batteries for megaphone	\$ 193.10
25232	19/04/2023	SOEP - REC CENTRE PETTY CASH	Umpire fees	\$ 140.00
25234	27/04/2023	WITX PTY LTD	Rates refund for assessment A702401	\$ 1,584.23
Total Cheques				\$ 1,917.33
Electronic Fund Transfers (EFT)				
EFT68339	04/04/2023	BEVERLEY ROGERS	Artist payment-15107	\$ 300.00
EFT68340	04/04/2023	BUGAI WHYOLTER	Artist payment-15104	\$ 2,000.00
EFT68341	04/04/2023	CHAPMAN, MAYIKA	Artist payment-15100	\$ 46.13
EFT68342	04/04/2023	DANIELLE BOOTH	Artist payment-15091	\$ 361.35
EFT68343	04/04/2023	DOREEN CHAPMAN	Artist payment-15090	\$ 2,000.00
EFT68344	04/04/2023	Desmond Taylor	Artist payment-15102	\$ 1,500.00
EFT68346	04/04/2023	KATHLEEN MAREE SORENSEN	Artist payment-15103	\$ 978.93
EFT68347	04/04/2023	KUMPAYA GIRGIRBA	Artist payment-15106	\$ 300.00
EFT68348	04/04/2023	MAY CHAPMAN	Artist payment-15089	\$ 2,000.00
EFT68349	04/04/2023	MULYATINGKI MARNEY	Artist payment-15105	\$ 300.00
EFT68350	04/04/2023	Maisie Ward	Artist payment-15092	\$ 3,736.34
EFT68351	04/04/2023	NGAMARU BIDU	Artist payment-15101	\$ 500.00
EFT68352	04/04/2023	Nedwinna Girgirba Oates	Artist payment-15094	\$ 169.13
EFT68353	04/04/2023	Shaylene Taylor	Artist payment-15096	\$ 184.50
EFT68354	05/04/2023	ALL-RID PEST MANAGEMENT	Termite barrier treatment	\$ 2,380.00
EFT68355	05/04/2023	Anthony Middleton	Reimbursement	\$ 29.00
EFT68356	05/04/2023	Austindo Engineering Pty Ltd	Repair glazing - Newman Youth Centre	\$ 5,207.69
EFT68357	05/04/2023	Australian Local Government Job Directory	LG Jobs Directory Job Advertisement	\$ 495.00
EFT68358	05/04/2023	BATTERY SALES AND SERVICE	Supply UHF radio, aerial and mounts as per quote #3498	\$ 1,887.00
EFT68359	05/04/2023	BEACON EQUIPMENT	Supply parts as per quote 7870 #21	\$ 2,011.60
EFT68360	05/04/2023	BROOKS HIRE SERVICES PTY LTD	Hire of WA320 Loader as per quote 11040 for Newman Landfill	\$ 21,098.88
EFT68361	05/04/2023	BUDGET CAR & TRUCK RENTAL PERTH	Hire car	\$ 2,762.72
EFT68362	05/04/2023	Bevan Klein	Reimbursement	\$ 100.00
EFT68363	05/04/2023	Binbirri Contracting Pty Ltd	Supply dozer and operator per RFT05 2023/24	\$ 26,565.00
EFT68364	05/04/2023	Blackwoods	Monthly PO for Parks & Garden - January 2023	\$ 519.29
EFT68365	05/04/2023	Blueforce P/L	CCTV Phase 3 - WEQ 05-2021/2022	\$ 146,016.42
EFT68366	05/04/2023	Buckman Enterprises t/a Code Hire	Carry out works as per scope provided	\$ 4,950.00
EFT68367	05/04/2023	CARROLL AND RICHARDSON FLAGWORLD P/L	3 x Australian Flags, 2 x Indigenous Flags	\$ 1,122.50
EFT68368	05/04/2023	CHAPMAN & BAILEY	RFT 10-202021 - Art Supplies	\$ 30,624.79
EFT68369	05/04/2023	CLEANAWAY PTY LTD (acct 53651165)	Bin Collections	\$ 5,439.28
EFT68370	05/04/2023	CLEANAWAY PTY LTD (acct 53963365)	Delivery, bin cleaning and labour hire as per quote	\$ 606.94
EFT68371	05/04/2023	CTI Records Management Pty Ltd	Offsite Backup Tape Storage, Pickup and Retrievals	\$ 33.00
EFT68372	05/04/2023	CUSTOMER FIRST CONTRACTING PTY LTD	Repairs - Water Leak Repairs	\$ 21,500.70
EFT68373	05/04/2023	Complete Office Supplies	Stationery	\$ 1,470.66
EFT68374	05/04/2023	Corsign WA Pty Ltd	Supply road signs for Marble Bar Refer to Quote 00073447	\$ 14,711.40
EFT68375	05/04/2023	Dick Tracey Contracting Pty Ltd	Various vegetation works (10 invoices)	\$ 121,440.00
EFT68376	05/04/2023	ENVIRONMENTAL INDUSTRIES	UNIT 12	\$ 2,959.89
EFT68377	05/04/2023	ES2 Enterprise Solutions	ES2 - Remote IT Managed Services	\$ 28,752.63
EFT68378	05/04/2023	EUROFINS ARL PTY LTD	RFQ-05 2021/22 PROVISION OF WATER SAMPLING ANALYSIS	\$ 1,516.35
EFT68379	05/04/2023	EUROPCAR	Hire car	\$ 2,597.96
EFT68380	05/04/2023	Finmec Pty Ltd	Diagnose engine fault on CAT 329 DL excavator	\$ 1,870.11
EFT68381	05/04/2023	Flowtek Plumbing and Gas Pty Ltd	Backflow Testing- Public Parks - Gardens- Nullagine	\$ 8,635.50
EFT68382	05/04/2023	Fly Legendaire - T/A Native Oracle Pty Ltd	Charter Plane Hire OCM 24 March 2023	\$ 15,154.33
EFT68383	05/04/2023	Frank Ashworth	Reimbursement	\$ 100.00
EFT68384	05/04/2023	Froggy Property Solutions Pty Ltd	Post-event cleaning of toilets at the Town square	\$ 385.00
EFT68385	05/04/2023	GOESCAPE Pty Ltd	Repairs - SPQ4 Marble Bar	\$ 2,467.09
EFT68386	05/04/2023	HART SPORT	Newman Triathlon Equipment Hart Fibreglass Podium	\$ 733.90
EFT68387	05/04/2023	HEDLAND EMPORIUM PTY LTD	Supply goods as per quote #17442	\$ 232.38
EFT68388	05/04/2023	Hersey's Safety	Supply and Deliver 1000 tree stakes 38 x 38 x 2.1 long	\$ 5,280.00
EFT68389	05/04/2023	JH Computer Services	HP ELITEBOOK 630 G9 - i5, 16GB, 256GB SSD, 3yr WTY - Win10 Pro	\$ 1,977.80
EFT68390	05/04/2023	Joshua Brown	Reimbursement	\$ 100.00
EFT68391	05/04/2023	KOMATSU AUSTRALIA PTY LTD	Supply mirrors for GD655-5 Grader. Serial NO: 56138 as per quote #Q003098379	\$ 1,001.00
EFT68392	05/04/2023	Kalgan Cleaning Services	House Clean	\$ 464.75
EFT68393	05/04/2023	Karen Lesley Hunter	Rating consultancy services	\$ 1,890.00
EFT68394	05/04/2023	LG Community Partners Pty Ltd	Finance consultancy services	\$ 4,400.00
EFT68395	05/04/2023	LG Solutions PL t/a Pulse Software	Pulse Recruitment Annual License Fee	\$ 6,600.00
EFT68396	05/04/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LG Professionals Financials Professionals Annual Conference	\$ 1,290.00
EFT68397	05/04/2023	MARBLE BAR HOLIDAY PARK	Accommodation	\$ 1,375.00
EFT68398	05/04/2023	Marble Bar General Store	Supplies	\$ 56.40
EFT68399	05/04/2023	Marcin Makowski	Reimbursement	\$ 582.37
EFT68400	05/04/2023	Mark Keogh Pty Ltd tas Mark Keogh Training	Resuscitation Mask x20	\$ 363.60
EFT68401	05/04/2023	NEWMAN HOME HARDWARE & ICE PLUS	Container Deposit Scheme supplies	\$ 1,252.31
EFT68402	05/04/2023	NORTH METROPOLITAN TAFE	Training	\$ 120.00
EFT68403	05/04/2023	Newman MM Pty Ltd - Mia Mia Newman	Accommodation 1x night	\$ 260.00
EFT68404	05/04/2023	Nicola Knowles	Reimbursement	\$ 448.20

EFT68405	05/04/2023	Nully Capital Pty Ltd	Accommodation 1x night	\$	346.00
EFT68406	05/04/2023	OFFICE LINE	Office Furniture- Quotation # 73314	\$	2,443.10
EFT68407	05/04/2023	Osborne Autos Pty Ltd	1 Isuzu Ute D-Max - QUOTE Q2163	\$	60,785.25
EFT68408	05/04/2023	PARDOO ROADHOUSE & TAVERN	2 Nights accommodation and meals	\$	382.00
EFT68409	05/04/2023	PHILIP SWAIN	Reimbursement	\$	5,305.43
EFT68410	05/04/2023	PILBARA ELECTRICAL	LG TV's x2 for Cardio Room & Circuit Room	\$	3,327.90
EFT68411	05/04/2023	PILBARA MOTOR GROUP	Repairs - visor, wiper inserts,air filters,wheel alignment		
				\$	5,819.47
EFT68412	05/04/2023	PIRTEK NEWMAN	Supply cam lock fittings for Newman WWTP Pump.	\$	423.87
EFT68413	05/04/2023	Paul Robbins	Reimbursement	\$	319.00
EFT68414	05/04/2023	Phoebe Jones	Yoga instructor fees	\$	1,200.00
EFT68415	05/04/2023	Pilbara Food Services	Kiosk supplies	\$	2,295.54
EFT68416	05/04/2023	Punmu Aboriginal Corporation	Accommodation x 2 x 3 nights	\$	1,080.00
EFT68417	05/04/2023	Reeno Morasutti	Reimbursement	\$	1,084.71
EFT68418	05/04/2023	Repco Auto Parts (Port Hedland)	Supply goods as per quote #VU87917	\$	173.80
EFT68419	05/04/2023	SIGMA CHEMICALS	2 x 25kg Dry Acid SOD Bisulphate	\$	118.80
EFT68420	05/04/2023	SONIC HEALTHPLUS PTY LTD	Pre-Employment Medical	\$	393.80
EFT68421	05/04/2023	STOCKMAN ENGINEERING	WWTP Mechanical Inspection	\$	1,336.50
EFT68422	05/04/2023	Samava Tilt Tray & Services	Towing services	\$	1,200.00
EFT68423	05/04/2023	Shermac Australia Pty Ltd	Supply and deliver Water tanker as per quote	\$	192,516.89
EFT68424	05/04/2023	Spick and Span Commercial Property Maintenance Pty Ltd	Cleaning - Short Term Accommodation		
				\$	1,065.22
EFT68425	05/04/2023	Staykool Airconditioning & Electrical Services (MDL Elect & AC P/L)	Remove Existing Air Con Unit - Supply and Install New Daikin 5.0Kw Split System	\$	9,702.33
EFT68426	05/04/2023	Stephen Leeson	Reimbursement	\$	208.45
EFT68427	05/04/2023	Steve Dhu	Reimbursement	\$	309.18
EFT68428	05/04/2023	Sylvana Caranna	Reimbursement	\$	488.50
EFT68429	05/04/2023	TYREPOWER NEWMAN	Service & Repairs Quote 142562	\$	3,413.64
EFT68430	05/04/2023	The Good Grocer Newman IGA	Supplies	\$	42.18
EFT68431	05/04/2023	Theresa Foster ta Newman Graffiti Removal	Town Maintenance. Graffiti Removal/ Quote	\$	2,374.90
EFT68432	05/04/2023	ULTI MECH	Service & Repairs	\$	810.08
EFT68433	05/04/2023	VORGEE	25m Back Stroke Flags x2	\$	277.20
EFT68434	05/04/2023	Water Infrastructure Science And Engineering (WISE)	WWTP Superintendency	\$	22,278.38
EFT68435	05/04/2023	Wormald Australia Pty Ltd	Check over system for faults in Electrical Pump set box	\$	1,416.82
EFT68436	11/04/2023	Adrienne Mortimer	Councillors Fees - March 2023	\$	1,964.50
EFT68437	11/04/2023	Annabell Landy	Councillors Fees - March 2023	\$	1,964.50
EFT68438	11/04/2023	Anthony Middleton	Councillors Fees - March 2023	\$	7,328.50
EFT68439	11/04/2023	David Kular	Councillors Fees - March 2023	\$	1,964.50
EFT68440	11/04/2023	KAREN LOCKYER	Councillors Fees - March 2023	\$	1,964.50
EFT68441	11/04/2023	Lang Tree Eric Coppin	Councillors Fees - March 2023	\$	1,964.50
EFT68442	11/04/2023	Matthew Anick	Councillors Fees - March 2023	\$	1,964.50
EFT68443	11/04/2023	Peta Baer	Councillors Fees - March 2023	\$	1,964.50
EFT68444	11/04/2023	Stacey Smith	Councillors Fees - March 2023	\$	1,964.50
EFT68445	11/04/2023	Wendy McWhirter-Brooks	Councillors Fees - March 2023	\$	3,149.92
EFT68446	12/04/2023	BIANCA SIMPSON	Artist payment -15127	\$	125.05
EFT68447	12/04/2023	BRENDA SAILOR	Artist payment 15112	\$	120.00
EFT68448	12/04/2023	BUGAI WHYULTER	Artist payment-15162	\$	2,000.00
EFT68449	12/04/2023	Byron Ryan	Artist payment-15158	\$	215.60
EFT68450	12/04/2023	CATHERINE BILJABU	Artist payment -15116	\$	850.35
EFT68451	12/04/2023	CORBAN CLAUSE WILLIAMS	Artist payment-15121	\$	1,100.00
EFT68452	12/04/2023	Chloe Jadai	Artist payment-191075	\$	200.00
EFT68453	12/04/2023	Ciarn Dean-Bullen	Artist payment-191076	\$	617.00
EFT68454	12/04/2023	Derrick Butt	Artist payment 15125	\$	800.00
EFT68455	12/04/2023	Desmond Taylor	Artist payment 15120	\$	1,500.00
EFT68456	12/04/2023	HELEN DALE SAMSON	Artist payment 15119	\$	1,412.49
EFT68457	12/04/2023	JUDITH ANYA SAMSON	Artist payment-15115	\$	330.00
EFT68458	12/04/2023	Jenny Butt	Artist payment-15123	\$	1,000.00
EFT68459	12/04/2023	MARIANNE BURTON	Artist payment-191077	\$	200.00
EFT68460	12/04/2023	Marlene Anderson	Artist payment-15128	\$	246.40
EFT68461	12/04/2023	Mary Larry	Artist payment-15122	\$	209.40
EFT68462	12/04/2023	Montana Clause Williams	Artist payment 15159	\$	200.00
EFT68463	12/04/2023	NANCY CHAPMAN	Artist payment-15161	\$	1,000.00
EFT68464	12/04/2023	NGAMARU BIDU	Artist payment-15117	\$	1,725.54
EFT68465	12/04/2023	NOLA TAYLOR	Artist payment-15113	\$	1,500.00
EFT68466	12/04/2023	NYARRIE MORGAN	Artist payment-15124	\$	1,462.70
EFT68467	12/04/2023	THELMA JUDSON	Artist payment 15126	\$	369.00
EFT68468	12/04/2023	Wilson Junior Mandijalu	Artist payment-15118	\$	566.80
EFT68469	13/04/2023	Marsh Pty Ltd	WHS Support Contract	\$	25,150.57
EFT68470	13/04/2023	89 ENTERPRISES	Repairs - Garage Roller Door	\$	300.00
EFT68471	13/04/2023	ALL-RID PEST MANAGEMENT	Annual Termite inspection	\$	880.00
EFT68472	13/04/2023	Austindo Engineering Pty Ltd	Supply and Install Under Bench Dishwasher	\$	5,260.81
EFT68473	13/04/2023	Australia Post - Credit Management	Postage	\$	715.27
EFT68474	13/04/2023	BRIDGETOWN DESIGN AND PRINT	Design of Harmony Day poster	\$	151.25
EFT68475	13/04/2023	BROOKS HIRE SERVICES PTY LTD	Hire of WA320 Loader as per quote 11040 for Newman Landfill	\$	21,098.88
EFT68476	13/04/2023	BUNNINGS GROUP LTD	General tools, power tools, hardware including paint and paint accessories.	\$	9,030.30
EFT68477	13/04/2023	Blackwoods	Equipment for Waste Services	\$	351.31
EFT68478	13/04/2023	CADD Building Construction and Maintenance Pty Ltd	Housing Capital Works Full internal upgrade to dwelling as per Scope of works	\$	100,919.01
EFT68479	13/04/2023	CLEANAWAY PTY LTD (acct 53651165)	Facility Bin Collections	\$	6,255.58
EFT68480	13/04/2023	CLEANAWAY PTY LTD (acct 53963365)	Newman Streets Litter Control - Contract	\$	75,012.52

EFT68481	13/04/2023	CM Technology Group t/a Trading as CMTG Networks	Backup management	\$	1,515.26
EFT68482	13/04/2023	COATES HIRE	Hire Lighting Tower for Airport Maintenance	\$	255.75
EFT68483	13/04/2023	CTI Records Management Pty Ltd	Offsite backup tape	\$	33.00
EFT68484	13/04/2023	CUSTOMER FIRST CONTRACTING PTY LTD	Various repairs (7 invoices)	\$	38,479.30
EFT68485	13/04/2023	Cleanaway (Acct 53652829)	RFT 11-2020/21	\$	25,354.11
EFT68486	13/04/2023	Danielle Bishop	Refund	\$	240.00
EFT68487	13/04/2023	Department of Water and Environmental Regulation	NWMF Site Licence Annual Fee	\$	6,952.00
EFT68488	13/04/2023	Dick Tracey Contracting Pty Ltd	Vegetation management services RFT 02-2022/23	\$	36,102.00
EFT68489	13/04/2023	Dunnings	Supply & Deliver 8000 Liters of Diesel	\$	34,206.52
EFT68490	13/04/2023	EAST PILBARA EARTHMOVING PTY LTD	Gravel Resheet and Drainage as per RFT-05 2022/23	\$	128,766.00
EFT68491	13/04/2023	ENVIRONMENTAL INDUSTRIES	Gardening services	\$	3,915.09
EFT68492	13/04/2023	ES2 Enterprise Solutions	Software licensing	\$	9,846.36
EFT68493	13/04/2023	Environmental Health Australia (SA) Inc	Removal of trees	\$	175.74
EFT68494	13/04/2023	FOXTEL CABLE TELEVISION	Monthly Foxtel Subscription	\$	530.00
EFT68495	13/04/2023	Flowtek Plumbing and Gas Pty Ltd	BACKFLOW TESTING	\$	1,050.00
EFT68496	13/04/2023	Fox Transportables Pty Ltd	Installment - Depot Office Building as per quote QU-4395	\$	6,029.10
EFT68497	13/04/2023	Fuji Xerox Australia Pty Ltd	Fujifilm Copier Monthly Charges - Rental & Usage	\$	7,355.19
EFT68498	13/04/2023	GALJO PTY LTD T/A EAST PILBARA TYRE SERVICE	Waste Services tyre maintenance.	\$	2,746.50
EFT68499	13/04/2023	GALVINS PLUMBING SUPPLIES	Supply materials as per Nullagine depot required	\$	615.78
EFT68500	13/04/2023	GCM Enviro Pty Ltd	1 x Tana H260 Landfill Compactor	\$	816,200.00
EFT68501	13/04/2023	GOESCAPE Pty Ltd	Repairs - Lights not working	\$	2,095.03
EFT68502	13/04/2023	HEDLAND EMPORIUM PTY LTD	Supply Goods as per quote #17510	\$	318.33
EFT68503	13/04/2023	HOLCIM (AUSTRALIA) PTY LTD	Supply 120 ton of scalps to Newman site Supply 120 ton of rip rap rock to Newman site	\$	19,778.09
EFT68504	13/04/2023	Incite Security Pty Ltd	SECURITY MONITORING SERVICES	\$	243.00
EFT68505	13/04/2023	John O'Neill	Reimbursement	\$	5,720.00
EFT68506	13/04/2023	Kent Relocation Goup Pty Ltd	Relocation Expenses	\$	13,212.50
EFT68507	13/04/2023	LANDGATE (DOLA)	Valuation services	\$	485.05
EFT68508	13/04/2023	LIGHTBASE PTY LTD	Lighting System	\$	263,950.50
EFT68509	13/04/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Webinar Series	\$	50.00
EFT68510	13/04/2023	MARBLE BAR HOLIDAY PARK	Accommodation for Sep OCM	\$	310.00
EFT68511	13/04/2023	MCLEODS BARRISTERS & SOLICITORS	Contract Matter - Liquitek Pty Ltd	\$	7,891.11
EFT68512	13/04/2023	Marble Bar Community Resource Centre	Marble Bar Morning Tea	\$	110.00
EFT68513	13/04/2023	Marble Bar General Store	Supply groceries for Maintenance Graders	\$	1,603.38
EFT68514	13/04/2023	Marble Bar Roadhouse and Travellers Rest	Lunch OCM	\$	890.00
EFT68515	13/04/2023	Mark Keogh Pty Ltd tas Mark Keogh Training	Modular Soft Pack First Aid Kit	\$	796.00
EFT68516	13/04/2023	Mathew Scott Pennington	Reimbursement	\$	100.00
EFT68517	13/04/2023	Melissa Warren	reimbursement	\$	1,575.73
EFT68518	13/04/2023	Modern Teaching Aids Pty Ltd	Cleaning and consumables for creche	\$	355.91
EFT68519	13/04/2023	NEWMAN HOME HARDWARE & ICE PLUS	Concrete	\$	2,789.56
EFT68520	13/04/2023	Newman Hotel Motel	Laundry services	\$	16.50
EFT68521	13/04/2023	Newman MM Pty Ltd - Mia Mia Newman	Accommodations OCM	\$	960.00
EFT68523	13/04/2023	Nully Capital Pty Ltd	RPT Bus - Meals and accommodation	\$	209.00
EFT68524	13/04/2023	OFFICE LINE	Office Furniture as per Quotation # 73586	\$	4,195.40
EFT68525	13/04/2023	PILBARA ELECTRICAL	Samsung Microwave 32L to Newman Depot	\$	188.00
EFT68526	13/04/2023	PILBARA GLAZING SERVICES	Repairs at airport	\$	132.00
EFT68527	13/04/2023	PIRTEK NEWMAN	Hydraulic repairs NWMF	\$	166.10
EFT68528	13/04/2023	Para Mobility Pty Ltd	Pelican Pool & Spa Hoist Control Box	\$	355.50
EFT68529	13/04/2023	Paramount Earthmoving Pty Ltd	Hire of Landfill Compactor	\$	28,600.00
EFT68530	13/04/2023	Paul Miller	Reimbursement	\$	979.96
EFT68531	13/04/2023	Pilbara Solutions Pty Ltd T/A Hedland Mobile Windscreens	Replacement glass for compactor at NWMF	\$	4,100.00
EFT68533	13/04/2023	Rainbow Pilbara Pty Ltd	Trophies	\$	468.05
EFT68534	13/04/2023	Reeno Morasutti	Reimbursement	\$	506.80
EFT68535	13/04/2023	Rosemary Jasper Your Life Live it Your Way	Work Health & Safety Services	\$	4,581.50
EFT68536	13/04/2023	SARAH STAMPFLI/SERENE BEDLAM	2023 Newman Triathlon Event Photography	\$	2,557.50
EFT68537	13/04/2023	SCOPE BUSINESS IMAGING	Printing costs	\$	800.21
EFT68538	13/04/2023	SMITHS DETECTION (AUSTRALIA) PTY LTD	P & E Consumables	\$	2,065.80
EFT68539	13/04/2023	SONIC HEALTHPLUS PTY LTD	Pre-Employment Medicals	\$	517.00
EFT68540	13/04/2023	STATE LIBRARY OF WESTERN AUSTRALIA	Freight	\$	362.41
EFT68541	13/04/2023	STOCKMAN ENGINEERING	Replacement parts	\$	1,067.00
EFT68542	13/04/2023	Shane Hayes	Reimbursement	\$	200.00
EFT68543	13/04/2023	Sheilla Ondangan	Reimbursement	\$	37.00
EFT68544	13/04/2023	Shift Diesel and Earth	Repair leaking hydraulic tank as per quote # QU-0028	\$	6,765.00
EFT68545	13/04/2023	Spick and Span Commercial Property Maintenance Pty Ltd	AIRPORT FACILITIES CLEANING SERVICES	\$	38,384.58
EFT68546	13/04/2023	Susan Abouav	Reimbursement	\$	365.88
EFT68547	13/04/2023	TYREPOWER NEWMAN	Service & Repairs - Alternator replacement,battery, leaf spring bushes, tyres, wheel balance and lights	\$	7,876.51
EFT68548	13/04/2023	The Good Grocer Newman IGA	Kiosk Cleaning products	\$	739.97
EFT68549	13/04/2023	UNIFORMS AT WORK PTY LTD	Uniforms	\$	406.45
EFT68550	13/04/2023	Vic Flow Civil	Supply machines, operators and materials and construct a new floodway RFT-05 2022/23	\$	390,340.50
EFT68551	13/04/2023	WA Return Recycle Renew Ltd	Container for Change Bags (Green Bags)	\$	1,496.00
EFT68552	13/04/2023	WATER CORPORATION	Water Charges - 010323 to 300423	\$	44,178.38
EFT68553	13/04/2023	WESTRAC PTY LTD	Supply parts as per quote #04Q040979	\$	3,786.67
EFT68554	14/04/2023	Alysha Taylor (Beneficiary)	Deceased Estate Payment	\$	608.50
EFT68557	14/04/2023	Charmaine Rogers (Beneficiary)	Deceased Estate Payment	\$	962.85
EFT68561	14/04/2023	Donelle Gibbs (Beneficiary)	Deceased Estate Payment	\$	193.44
EFT68562	14/04/2023	Estate of BETTY WHYOLTER	Deceased Estate Payment	\$	3,973.09
EFT68563	14/04/2023	Estate of KAREN ROGERS	Deceased Estate Payment	\$	502.25

EFT68564	14/04/2023	Estate of MABEL WAKARTA	Deceased Estate Payment	\$	2,000.79
EFT68565	14/04/2023	Estate of MAY BROOKS	Deceased Estate Payment	\$	413.21
EFT68566	14/04/2023	Estate of MINYAWA MILLER	Deceased Estate Payment	\$	1,451.02
EFT68567	14/04/2023	Francine Gibbs (Beneficiary)	Deceased Estate Payment	\$	193.44
EFT68569	14/04/2023	Jenaley Jackson (Beneficiary)	Deceased Estate Payment	\$	962.85
EFT68570	14/04/2023	Jennifer Gibbs (Beneficiary)	Deceased Estate Payment	\$	773.77
EFT68571	14/04/2023	Jonathon Atkins (Beneficiary)	Deceased Estate Payment	\$	962.85
EFT68573	14/04/2023	Liam Atkins (Beneficiary)	Deceased Estate Payment	\$	962.85
EFT68574	14/04/2023	Marianne Burton (Beneficiary)	Deceased Estate Payment	\$	80.39
EFT68576	14/04/2023	Mayika Chapman (Beneficiary)	Deceased Estate Payment	\$	608.50
EFT68577	14/04/2023	Pauline Williams (Beneficiary)	Deceased Estate Payment	\$	773.77
EFT68578	14/04/2023	Peggy Gibbs (Beneficiary)	Deceased Estate Payment	\$	773.77
EFT68579	14/04/2023	Phyllis Rogers (Beneficiary)	Deceased Estate Payment	\$	962.85
EFT68580	14/04/2023	Ronelle Simpson (Beneficiary)	Deceased Estate Payment	\$	216.37
EFT68581	14/04/2023	Ruebina Gibbs (Beneficiary)	Deceased Estate Payment	\$	193.44
EFT68582	14/04/2023	Shemiah Atkins (Beneficiary)	Deceased Estate Payment	\$	962.85
EFT68583	14/04/2023	Sophie Gibbs (Beneficiary)	Deceased Estate Payment	\$	193.44
EFT68584	18/04/2023	HEADSOX (FLXIWEAR P/L as Trustee for TD Unit Trust)	Reimbursement - payment error	\$	19,946.00
EFT68585	19/04/2023	Angus Butt	Artist payment	\$	215.25
EFT68586	19/04/2023	Annabel Petersen	Artist payment	\$	61.50
EFT68587	19/04/2023	BEVERLEY ROGERS	Artist payment	\$	361.50
EFT68588	19/04/2023	BUGAI WHYOUTLER	Artist payment	\$	2,000.00
EFT68589	19/04/2023	Bumba Barli	Artist payment	\$	231.62
EFT68590	19/04/2023	CORBAN CLAUSE WILLIAMS	Artist payment	\$	659.99
EFT68591	19/04/2023	DOREEN CHAPMAN	Artist payment	\$	1,000.00
EFT68592	19/04/2023	Danita Wise	Artist payment	\$	30.75
EFT68593	19/04/2023	Desmond Taylor	Artist payment	\$	500.00
EFT68594	19/04/2023	Geraldine Richards	Artist payment	\$	61.50
EFT68595	19/04/2023	HELEN DALE SAMSON	Artist payment	\$	303.75
EFT68596	19/04/2023	IGNATIUS PAUL TAYLOR	Artist payment	\$	829.06
EFT68597	19/04/2023	IVY BIDU	Artist payment	\$	159.00
EFT68598	19/04/2023	JUDITH ANYA SAMSON	Artist payment	\$	168.30
EFT68599	19/04/2023	JULIA BURTON	Artist payment	\$	32.00
EFT68600	19/04/2023	Jenny Butt	Artist payment	\$	800.00
EFT68601	19/04/2023	KATHLEEN MAREE SORENSEN	Artist payment	\$	950.40
EFT68602	19/04/2023	KUMPAYA GIRGIRBA	Artist payment	\$	1,200.00
EFT68603	19/04/2023	MAY CHAPMAN	Artist payment	\$	2,000.00
EFT68604	19/04/2023	Mayika Chapman (Beneficiary)	Artist payment	\$	3,258.83
EFT68605	19/04/2023	NANCY CHAPMAN	Artist payment	\$	904.36
EFT68606	19/04/2023	Timera Frank	Artist payment	\$	390.15
EFT68607	20/04/2023	A Class Line-Marking Service	Marble Bar airport terminal carpark and access road line marking & signage	\$	32,304.14
EFT68608	20/04/2023	ADVAM PTY LTD	Credit Card payment processing services Newman Airport	\$	360.89
EFT68609	20/04/2023	AFGRI Equipment Australia Pty Ltd	Supply goods as per quote 620723	\$	2,381.63
EFT68610	20/04/2023	AHRENS GROUP PTY LTD	Repair water flow	\$	2,107.68
EFT68611	20/04/2023	ALL-RID PEST MANAGEMENT	Mosquito barrier treatment for Newman Airport Terminal buildings and airport residential complex.	\$	3,340.00
EFT68612	20/04/2023	AMPAC Debt Recovery (WA) Pty Ltd	Legal Action against mining tenements	\$	2,200.00
EFT68613	20/04/2023	AUSTSWIM	Teacher Swimming and Water Safety Training	\$	365.00
EFT68614	20/04/2023	AVIAIR	2 x Flights Newman to Kunawarrtiji	\$	1,544.00
EFT68615	20/04/2023	Austindo Engineering Pty Ltd	Various repairs and installations (21 invoices)	\$	33,361.95
EFT68616	20/04/2023	Australia Post - Credit Management	Postage	\$	1,473.03
EFT68617	20/04/2023	BHP BILLITON IRON ORE PTY LTD	Electricity Charges	\$	5,972.33
EFT68618	20/04/2023	BRIDGETOWN DESIGN AND PRINT	Mother's Day Classic 2023 Poster	\$	181.50
EFT68619	20/04/2023	BUSINESS & SAFETY PRINTING	Vehicle Inspection Booklets Ref Quote 185533	\$	1,408.00
EFT68620	20/04/2023	CADD Building Construction and Maintenance Pty Ltd	NEWMAN AIRPORT POT HOLE & BACKFILL	\$	3,242.80
EFT68621	20/04/2023	CHAPMAN & BAILEY	Art materials	\$	3,339.69
EFT68623	20/04/2023	CUSTOMER FIRST CONTRACTING PTY LTD	Repair street light faults	\$	14,079.69
EFT68624	20/04/2023	Conveyor Belt Recycling	Supply of 1000 Bin Lid Weights for 240 litre Bins	\$	9,900.00
EFT68625	20/04/2023	Corporate Travel Management Group Pty Ltd	March travel and accommodation	\$	1,641.11
EFT68626	20/04/2023	DATA#3 LTD	IT supplies	\$	2,498.03
EFT68627	20/04/2023	DESART	SAM Platform subscription	\$	850.00
EFT68628	20/04/2023	Department of Premier & Cabinet	Scheme Amendment -Number 27 WA Government Gazette	\$	301.20
EFT68629	20/04/2023	Dick Tracey Contracting Pty Ltd	Various vegetation works (7 invoices)	\$	76,500.00
EFT68630	20/04/2023	Downsyde Pty Ltd	50% Invoice total for Facilitation of Basketball and Beats workshop	\$	18,992.27
EFT68631	20/04/2023	ENVIRONMENTAL INDUSTRIES	Garden Services	\$	6,149.61
EFT68632	20/04/2023	ES2 Enterprise Solutions	IT Subscriptions	\$	36,634.40
EFT68633	20/04/2023	Emerson Raine - Agent for The Owners of Red Sands Park	Strata fees	\$	1,865.75
EFT68634	20/04/2023	Environmental Health Australia (SA) Inc	Food Safety Assessment pads	\$	393.50
EFT68635	20/04/2023	Ertech Pty Ltd	RFT 05- 2021/2022 Liquid Waste Facility Upgrade Inc. Solar Power System	\$	68,896.52
EFT68636	20/04/2023	FMG Pilbara Pty Ltd	Rates refund for assessment A703473	\$	1,827.81
EFT68637	20/04/2023	GALJO PTY LTD T/A EAST PILBARA TYRE SERVICE	White Hot 25L and 5LTR Sprayer	\$	621.00
EFT68638	20/04/2023	HOLCIM (AUSTRALIA) PTY LTD	Coarse Creek Sand and Quarry Sand as per Quote# 21496117	\$	1,582.45
EFT68639	20/04/2023	Integrity Management Solutions Pty Ltd	Annual Subscription - Attain Software Quote QU-0188	\$	8,030.00
EFT68640	20/04/2023	JH Computer Services	HP - Elitebook 630 G9 - i5, 16gb, 256gb SSD, 3yr WTY	\$	13,791.80
EFT68641	20/04/2023	KMART AUSTRALIA LTD	NULLAGINE CARAVAN PARK - 8X SHOWER CURTAINS	\$	88.00

EFT68642	20/04/2023	Kalgan Cleaning Services	Post event full clean-Town Square 2x abled Toilets and 1x disabled Toilets.	\$	143.00
EFT68643	20/04/2023	Karen Lesley Hunter	Rating consultancy services	\$	1,860.00
EFT68644	20/04/2023	Kellbush Pty Ltd Northside Rentals / NSR Hire	Machine Hire	\$	825.00
EFT68645	20/04/2023	Kunawarritji Aboriginal Corporation (Outback Stores)	Art supplies	\$	208.16
EFT68646	20/04/2023	LG Community Partners Pty Ltd	Finance Consultancy Services	\$	7,040.00
EFT68647	20/04/2023	LG Solutions PL t/a Pulse Software	Administrator Training	\$	2,200.00
EFT68648	20/04/2023	MT NEWMAN FURNITURE & BEDDING	Bed linen for Punmu accommodation	\$	356.00
EFT68649	20/04/2023	Mark Keogh Pty Ltd tas Mark Keogh Training	HTLAID0014 Advanced First Aid Course	\$	498.00
EFT68650	20/04/2023	NEWMAN HOME HARDWARE & ICE PLUS	Supply 550 ST S.16.5 Combo Quote. 0-19986	\$	2,416.52
EFT68651	20/04/2023	NORTH WEST DISTRIBUTORS	Kiosk supplies	\$	790.74
EFT68652	20/04/2023	Newman Basketball Association	Twilight Movie (Clifford The Big Red Dog)	\$	500.00
EFT68653	20/04/2023	Newman MM Pty Ltd - Mia Mia Newman	4 x nights accommodation	\$	1,200.00
EFT68654	20/04/2023	Nor-West Freight Services Pty Ltd	Monthly Freight	\$	961.29
EFT68655	20/04/2023	OFFICE LINE	Office furniture	\$	9,366.50
EFT68656	20/04/2023	OFFICEWORKS BUSINESS DIRECT	Office Supplies	\$	421.19
EFT68657	20/04/2023	OPTIMA PRESS	Printing - Martumili	\$	694.10
EFT68658	20/04/2023	PARNNGURR ABORIGINAL	fuel	\$	667.73
EFT68659	20/04/2023	PHILIP SWAIN	Provision of Environmental Health Services	\$	8,817.50
EFT68660	20/04/2023	PILBARA ELECTRICAL	LAPTOP parts	\$	243.90
EFT68661	21/04/2023	AFGRI Equipment Australia Pty Ltd	Supply parts as per quote #699001	\$	3,183.37
EFT68662	21/04/2023	AMPAC Debt Recovery (WA) Pty Ltd	Standing PO for debt recovery	\$	2,128.75
EFT68663	21/04/2023	Aus Assist Pty Ltd (Council Direct)	Annual Subscription 2023 Online Advertising Services	\$	4,400.00
EFT68664	21/04/2023	Austindo Engineering Pty Ltd	Repairs - leaks	\$	1,423.35
EFT68665	21/04/2023	Australian Local Government Job Directory	LG Jobs Directory Job Advert	\$	495.00
EFT68666	21/04/2023	BROOKS HIRE SERVICES PTY LTD	Hire of Tip Truck	\$	9,644.38
EFT68667	21/04/2023	Bevan Klein	Reimbursement	\$	100.00
EFT68668	21/04/2023	CHAPMAN & BAILEY	RFT 10-202021 - Art Supplies MM	\$	2,163.82
EFT68669	21/04/2023	CJD EQUIPMENT	Seat-KAB 554B Driver As per Quote 0050423241	\$	5,015.93
EFT68670	21/04/2023	CUSTOMER FIRST CONTRACTING PTY LTD	Various repairs (5 invoices)	\$	4,150.94
EFT68671	21/04/2023	Chivers Graeme Owen	Reimbursement	\$	398.29
EFT68672	21/04/2023	Crawford Realty Newman	Rates refund for assessment A700292	\$	548.20
EFT68673	21/04/2023	Danielle Lee Gibson	Reimbursement	\$	79.95
EFT68674	21/04/2023	Dick Tracey Contracting Pty Ltd	VEGETATION MAINTENANCE RFT 02-2022/23	\$	48,605.00
EFT68675	21/04/2023	Elizabeth Chadwick	various graphic design works for 2022/2023 FY	\$	320.00
EFT68676	21/04/2023	Flowtek Plumbing and Gas Pty Ltd	Boomerang Oval - Supply and Fit 40mm RPZD	\$	2,054.50
EFT68677	21/04/2023	GALJO PTY LTD T/A EAST PILBARA TYRE SERVICE	Service & Repairs	\$	44.00
EFT68678	21/04/2023	GALVINS PLUMBING SUPPLIES	Monthly PO for Newman Depot - April 2023	\$	16.17
EFT68679	21/04/2023	Gerard Dhu	Reimbursement	\$	642.05
EFT68680	21/04/2023	INSTRUMENT CHOICE	Surveying Equipment	\$	3,740.00
EFT68681	21/04/2023	IPEC PTY LTD (NG5040)	Monthly Freight PO	\$	4,259.97
EFT68682	21/04/2023	IT VISION	Plant Module reconfiguration and Training	\$	3,267.00
EFT68683	21/04/2023	Jade Muli	Approved excellence grants	\$	500.00
EFT68686	21/04/2023	Manning Pavement Services Pty Ltd t/a Karratha Asphalt	Supply and Lay Bitumen and Asphalt RFT 05-2019/20	\$	135,231.05
EFT68687	21/04/2023	Murry Blackler	Reimbursement	\$	236.36
EFT68688	21/04/2023	Muscle Worx Pty Ltd	Supplements and protein products for wholesale	\$	1,390.40
EFT68689	21/04/2023	NEWMAN HOME HARDWARE & ICE PLUS	Replacement of minor equipment for due to Cyclone damage at Cape K	\$	6,851.63
EFT68690	21/04/2023	Nully Capital Pty Ltd	Nully hotel - March 2023	\$	37.00
EFT68691	21/04/2023	On Point Corporation Pty Ltd T/A's Total Chlorine Solutions	Regulatory Compliance Audit - Quote QU-0053.	\$	550.00
EFT68692	21/04/2023	PILBARA GLAZING SERVICES	GLASS REPLACEMENT DUE TO VANDALISM	\$	1,571.35
EFT68693	21/04/2023	PILBARA META MAYA	Electricity Charges 091222 to 180223	\$	5.46
EFT68694	21/04/2023	PILBARA MOTOR GROUP	Service and Repairs	\$	2,126.46
EFT68695	21/04/2023	PIRTEK NEWMAN	Suction Hose from PIRTEK as per quote # NM-S054913	\$	2,269.29
EFT68696	21/04/2023	Pilbara Food Services	Kiosk supplies	\$	319.88
EFT68697	21/04/2023	Prudential Investment Services Corp Pty Ltd	Investment Advisory Services 2022-23	\$	1,870.00
EFT68698	21/04/2023	Punmu Aboriginal Corporation	Fuel	\$	412.00
EFT68699	21/04/2023	RGR ROAD HAULAGE (NEWMAN)	Pickup and deliver Coastmac Trailer	\$	3,648.17
EFT68700	21/04/2023	RKT Maintenance Service RKT Maintenance Service	Repairs - Retic	\$	436.44
EFT68701	21/04/2023	RUTH LEIGH	Martumili Artbank Collection Update 49 hours of SAM artist and artwork profile updates	\$	2,850.00
EFT68702	21/04/2023	Red Sands Accommodation	Contractor accommodation	\$	1,600.00
EFT68703	21/04/2023	Ronice Preston	Reimbursement	\$	695.04
EFT68704	21/04/2023	Rosemary Jasper Your Life Live it Your Way	Work Health & Safety Services	\$	2,898.50
EFT68705	21/04/2023	SIGMA CHEMICALS	LANE ROPE	\$	4,576.92
EFT68706	21/04/2023	SONIC HEALTHPLUS PTY LTD	Pre-Employment Medicals	\$	1,575.20
EFT68707	21/04/2023	SPORTS COMMUNITY PTY LTD	1 year subscription sports community workshops	\$	1,920.00
EFT68708	21/04/2023	STOCKMAN ENGINEERING	Repairs to spreader as per quote 000WI-214535	\$	1,793.00
EFT68709	21/04/2023	Shift Diesel and Earth	Remove and Replace 6 injectors on 329DL Excavator as per quote QU-0029	\$	4,702.50
EFT68711	21/04/2023	TOTAL EDEN PTY LTD	Parks & Garden Maintenance. Quote 20435155	\$	4,892.30
EFT68712	21/04/2023	Tenement Administration Services	Rating Reconciliation Project	\$	114.46
EFT68713	21/04/2023	Terrence Ray Sargent - Sole Trader	EHO Services	\$	6,543.75
EFT68714	21/04/2023	The Good Grocer Newman IGA	Youth Centre supplies	\$	1,139.06
EFT68715	21/04/2023	Trility Solutions Pty Ltd	Remedial works for the Newman Waste Water Treatment Plant.	\$	38,936.57
EFT68716	21/04/2023	UDLA P/L	Design of The Laneway Upgrade and Beautification	\$	13,761.00
EFT68717	21/04/2023	UNIFORMS AT WORK PTY LTD	PPE Uniform Order	\$	2,280.69
EFT68718	21/04/2023	WATER CORPORATION	Water Charges	\$	32,672.23
EFT68719	21/04/2023	WESTRAC PTY LTD	Carry out Diagnostic inspection	\$	6,401.63

EFT68720	21/04/2023	Wilson Parking Australia 1992 Pty Ltd	GST Correction reimbursement	\$	1,650.00
EFT68721	26/04/2023	Andrew Dunn	Artist payment	\$	75.00
EFT68722	26/04/2023	BEVERLEY ROGERS	Artist payment	\$	300.00
EFT68723	26/04/2023	BUGAI WHYOLTER	Artist payment	\$	2,000.00
EFT68724	26/04/2023	CORBAN CLAUSE WILLIAMS	Artist payment	\$	500.00
EFT68725	26/04/2023	Derrick Butt	Artist payment	\$	300.00
EFT68726	26/04/2023	Desmond Taylor	Artist payment	\$	500.00
EFT68727	26/04/2023	KUMPAYA GIRGIRBA	Artist payment	\$	900.00
EFT68728	26/04/2023	LORNA LINMURRA	Artist payment	\$	1,000.00
EFT68729	26/04/2023	MARY ROWLANDS	Artist payment	\$	1,602.00
EFT68730	26/04/2023	Muuki Taylor	Artist payment	\$	500.00
EFT68731	26/04/2023	NANCY CHAPMAN	Artist payment	\$	638.00
EFT68732	26/04/2023	NGAMARU BIDU	Artist payment	\$	1,311.00
EFT68733	26/04/2023	FMG RESOURCES PTY LTD	Rates refund for assessment A703527	\$	11,652.99
EFT68734	26/04/2023	Mount Bruce Mining Pty Ltd	Rates refund for assessment A704749	\$	44,400.00
EFT68735	27/04/2023	Atlas Iron Pty Ltd	Rates refund for assessment A703779	\$	8,352.02
EFT68736	27/04/2023	Austindo Engineering Pty Ltd	Repairs - New Tiling to 3 x Bedrooms due to internal flooding from rusted laundry hose	\$	12,430.88
EFT68737	27/04/2023	Autopro Newman	Replacement for minor Equipment due to Cyclone Damage at Cape K	\$	599.00
EFT68738	27/04/2023	BEACON EQUIPMENT	Supply parts as per quote 7849 #21	\$	4,125.00
EFT68739	27/04/2023	BRIDGETOWN DESIGN AND PRINT	4 Membership Pads 100 sheets, freight included	\$	676.50
EFT68740	27/04/2023	BUDGET CAR & TRUCK RENTAL PERTH	Hire car	\$	1,484.20
EFT68741	27/04/2023	Blackwoods	Welding Wire, cutting discs Marble Bar Airport	\$	2,927.49
EFT68742	27/04/2023	CADD Building Construction and Maintenance Pty Ltd	Repairs - Relocating Solar HWS Overflow pipe.	\$	593.34
EFT68743	27/04/2023	CUSTOMER FIRST CONTRACTING PTY LTD	Repair Street Lights in Newman as per Quote 17499, 17500, 17501 and 17503	\$	19,120.38
EFT68744	27/04/2023	Complete Power Solutions Pty Ltd	Design, Construction, Installation and Commissioning of Reverse Osmosis Water Treatment Plant at Cape Keraudren	\$	267,981.78
EFT68745	27/04/2023	Corsign WA Pty Ltd	Supply Road Signs for Newman Refer to Quote 00073299	\$	19,131.20
EFT68746	27/04/2023	Dick Tracey Contracting Pty Ltd	Vegetation Maintenance in Newman RFT-05 2022/23	\$	128,095.00
EFT68747	27/04/2023	ES2 Enterprise Solutions	Mimecast - Cyber Resilience Software fees	\$	45,308.90
EFT68748	27/04/2023	EUROPCAR	Car hire	\$	2,597.97
EFT68749	27/04/2023	Farmarama Pty Ltd	78 kg of lawn	\$	7,378.80
EFT68750	27/04/2023	Finmec Pty Ltd	Carry out major service and repairs as per quote#10784	\$	6,717.58
EFT68751	27/04/2023	Flowtek Plumbing and Gas Pty Ltd	Repairs - YOUTH CENTRE	\$	316.90
EFT68752	27/04/2023	Fuji Xerox Australia Pty Ltd	Fujifilm Copier Monthly Charges - Rental & Usage	\$	1,496.00
EFT68753	27/04/2023	GALJO PTY LTD T/A EAST PILBARA TYRE SERVICE	Tyre Repair	\$	44.00
EFT68754	27/04/2023	GALVINS PLUMBING SUPPLIES	Davey XP35P8 Pressure System As per Quote No. 35250.	\$	3,198.14
EFT68755	27/04/2023	HOLCIM (AUSTRALIA) PTY LTD	Delivery of fill dirt - 100 tonne. As per quote.	\$	4,007.63
EFT68756	27/04/2023	IPEC PTY LTD (NG5040)	Monthly Freight	\$	1,932.92
EFT68757	27/04/2023	ISC Teamwear Pty Limited	Uniform order - Aquatic centre	\$	5,011.80
EFT68758	27/04/2023	Karen Lesley Hunter	Rating consultancy services	\$	1,950.00
EFT68759	27/04/2023	LG Community Partners Pty Ltd	Finance Consultancy Services	\$	3,190.00
EFT68760	27/04/2023	Lighthouse Resource Holdings Pty Ltd	Rates refund for assessment A704362	\$	2,583.00
EFT68761	27/04/2023	Marble Bar Roadhouse and Travellers Rest	Accommodation and Meals 2 x Rooms	\$	500.00
EFT68762	27/04/2023	Mathew Scott Pennington	Reimbursement	\$	164.63
EFT68763	27/04/2023	Minuteman Press Perth	Artwork format and design (25 pages) for Shire's Sponsorship document (Job ID 142184)	\$	1,408.00
EFT68764	27/04/2023	NEWMAN HOME HARDWARE & ICE PLUS	Monthly PO for Parks and Gardens - April 2023	\$	1,170.91
EFT68765	27/04/2023	Newman Hotel Motel	Newman Reconciliation Action Plan Launch event - Cleaning of four (4) table cloths	\$	30.00
EFT68766	27/04/2023	PILBARA ELECTRICAL	Samsung Freestyle Portable Projector for computer classes - Technology and Digital Inclusions Grant	\$	1,295.00
EFT68767	27/04/2023	Pilbara Food Services	Kiosk supplies	\$	62.92
EFT68768	27/04/2023	Pilbara Solutions Pty Ltd T/A Hedland Mobile Windscreens	Service & Repair - windscreen replacement	\$	550.00
EFT68769	27/04/2023	Punmu Aboriginal Corporation	Accommodation for staff in Punmu Waranku Ninti project	\$	569.00
EFT68770	27/04/2023	RENTOKIL INITIAL GROUP	Monthly Servicing of sanitary bins, sharps containers & sanitiser dispensers Newman Airport	\$	26,175.25
EFT68771	27/04/2023	SHERIDANS	Name Badges	\$	1,066.23
EFT68772	27/04/2023	SIGMA CHEMICALS	Supply/freight of chemicals for Newman WWTP	\$	4,899.40
EFT68773	27/04/2023	SONIC HEALTHPLUS PTY LTD	Pre-Employment Medicals	\$	620.90
EFT68774	27/04/2023	Selsie Rose	Trainers services	\$	420.00
EFT68775	27/04/2023	Tambinah Pty Ltd	Emergency Diesel delivery to Grader on Boreline road	\$	3,085.50
EFT68776	27/04/2023	Taylor Day Carlina Cortland	Reimbursement	\$	28.50
EFT68777	27/04/2023	UNIFORMS AT WORK PTY LTD	PPE Uniform	\$	1,525.15
EFT68778	27/04/2023	WATER CORPORATION	Water Charges 110123 to 120323	\$	6,376.89
EFT68779	27/04/2023	WESTRAC PTY LTD	Carry our Maintenance service & Repairs for Aircon	\$	6,058.68
EFT68780	27/04/2023	kerryn mackay	Refund	\$	120.00
EFT68781	27/04/2023	winston john walciem	Refund	\$	240.00
EFT68782	26/04/2023	WA TREASURY CORPORATION	Loan repayments	\$	94,766.76
EFT68783	28/04/2023	HORIZON POWER	Electricity Charges	\$	3,887.95
EFT68784	28/04/2023	AMPAC Debt Recovery (WA) Pty Ltd	Rate Debt Recovery Services	\$	198.14
EFT68785	28/04/2023	DFES (DEPARTMENT OF FIRE & EMERGENCY SERVICES)	Refund of grant monies paid for the nullagine BFB	\$	29,685.70
EFT68786	28/04/2023	Desert to Coast Training & Assessing	Forklift training	\$	5,450.00
EFT68787	28/04/2023	Fuji Xerox Australia Pty Ltd	Fujifilm Copier Monthly Charges - Rental & Usage	\$	1,304.60
EFT68788	28/04/2023	HEDLAND EMPORIUM PTY LTD	Supply goods as per quote 15784	\$	119.32

EFT68789	28/04/2023 MB Lithium Pty Ltd	Rates refund for assessment A703515	\$ 1,019.30
EFT68790	28/04/2023 Nicholas Fuller	Reimbursement	\$ 1,238.80
EFT68791	28/04/2023 Peter Edwards	Reimbursement	\$ 108.82
EFT68792	28/04/2023 Shane Hayes	Reimbursement	\$ 49.80
EFT68793	28/04/2023 Sungem Investments T/as Marina Bricklayers	Build concrete retaining wall for NWMF transfer station	\$ 42,103.60
EFT68794	28/04/2023 TNT Australia Pty Limited	Sigma Chemicals to Shire Depot	\$ 3,255.93
EFT68795	28/04/2023 Committee for Economic Development of Australia	Membership fees	\$ 5,720.00
			Total EFT \$ 4,819,841.34

Direct Debits

DD18059.1	05/04/2023 BP AUSTRALIA PTY LTD	Diesel QTY 967.87L	\$ 6,287.21
DD18082.1	10/04/2023 WESTNET	Domain Registration - Nullagine Caravan Park	\$ 60.00
DD18101.1	13/04/2023 WESTNET	NBN12 Satellite 250 - 240423 to 240523	\$ 59.99
DD18110.1	02/04/2023 Aware Super	Superannuation contributions	\$ 163.88
DD18111.1	02/04/2023 Aware Super	Superannuation contributions	\$ 35,504.47
DD18111.2	02/04/2023 IOOF Investments Services Ltd	Superannuation contributions	\$ 43.04
DD18111.3	02/04/2023 PLUM SUPERANNUATION	Superannuation contributions	\$ 353.37
DD18111.4	02/04/2023 ANZ SMART CHOICE SUPER	Superannuation contributions	\$ 863.86
DD18111.5	02/04/2023 UNISUPER	Superannuation contributions	\$ 3,747.43
DD18111.6	02/04/2023 Voyage Superannuation	Superannuation contributions	\$ 608.29
DD18111.7	02/04/2023 ESSENTIAL SUPER	Superannuation contributions	\$ 408.89
DD18111.8	02/04/2023 Australian Retirement Trust	Superannuation contributions	\$ 938.32
DD18111.9	02/04/2023 TWU Super	Superannuation contributions	\$ 508.56
DD18112.1	02/04/2023 BT SUPER FOR LIFE	Superannuation contributions	\$ 238.09
DD18113.1	02/04/2023 IOOF Investments Services Ltd	Superannuation contributions	\$ 201.76
DD18114.1	02/04/2023 Australian Retirement Trust	Superannuation contributions	\$ 224.22
DD18115.1	02/04/2023 Aware Super	Superannuation contributions	\$ 102.14
DD18147.1	02/04/2023 HESTA SUPER FUND	Superannuation contributions	\$ 103.38
DD18166.1	16/04/2023 Aware Super	Superannuation contributions	\$ 35,501.51
DD18166.2	16/04/2023 IOOF Investments Services Ltd	Superannuation contributions	\$ 489.60
DD18166.3	16/04/2023 PLUM SUPERANNUATION	Superannuation contributions	\$ 353.37
DD18166.4	16/04/2023 ANZ SMART CHOICE SUPER	Superannuation contributions	\$ 838.66
DD18166.5	16/04/2023 UNISUPER	Superannuation contributions	\$ 3,747.43
DD18166.6	16/04/2023 Voyage Superannuation	Superannuation contributions	\$ 608.29
DD18166.7	16/04/2023 Mercer Super Trust	Superannuation contributions	\$ 923.30
DD18166.8	16/04/2023 ESSENTIAL SUPER	Superannuation contributions	\$ 476.15
DD18166.9	16/04/2023 Australian Retirement Trust	Superannuation contributions	\$ 1,475.37
DD18167.1	16/04/2023 Aware Super	Superannuation contributions	\$ 50.92
DD18168.1	16/04/2023 BT SUPER FOR LIFE	Superannuation contributions	\$ 75.06
DD18111.10	02/04/2023 ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	\$ 319.83
DD18111.11	02/04/2023 AMP Signature Super	Superannuation contributions	\$ 163.16
DD18111.12	02/04/2023 AUSTRALIAN SUPER	Superannuation contributions	\$ 11,024.88
DD18111.13	02/04/2023 Insignia Financial Ltd	Superannuation contributions	\$ 122.32
DD18111.14	02/04/2023 The Trustee for Hesta	Superannuation contributions	\$ 441.69
DD18111.15	02/04/2023 Mercer Super Trust	Superannuation contributions	\$ 311.47
DD18111.16	02/04/2023 ESSENTIAL SUPER	Superannuation contributions	\$ 559.81
DD18111.17	02/04/2023 AMP Super Fund	Superannuation contributions	\$ 541.25
DD18111.18	02/04/2023 Brighter Super	Superannuation contributions	\$ 244.58
DD18111.19	02/04/2023 Sun Super	Superannuation contributions	\$ 404.37
DD18111.20	02/04/2023 GESB	Superannuation contributions	\$ 219.34
DD18111.21	02/04/2023 HESTA SUPER FUND	Superannuation contributions	\$ 239.46
DD18111.22	02/04/2023 Mobisuper	Superannuation contributions	\$ 310.96
DD18111.23	02/04/2023 Hostplus	Superannuation contributions	\$ 4,661.57
DD18111.24	02/04/2023 Future Super Fund	Superannuation contributions	\$ 84.76
DD18111.25	02/04/2023 Chandler and Stewart Superannuation Fund	Superannuation contributions	\$ 204.18
DD18111.26	02/04/2023 Spirit Super	Superannuation contributions	\$ 99.94
DD18111.27	02/04/2023 The Trustee for Retail Employees Superannuation Trust	Superannuation contributions	\$ 339.74
DD18111.28	02/04/2023 Aware Super	Superannuation contributions	\$ 380.99
DD18111.29	02/04/2023 Hostplus Superannuation Fund	Superannuation contributions	\$ 21.19
DD18111.30	02/04/2023 AUSTRALIANSUPER	Superannuation contributions	\$ 315.51
DD18111.31	02/04/2023 QSuper	Superannuation contributions	\$ 444.23
DD18111.32	02/04/2023 EQUIPSUPER	Superannuation contributions	\$ 484.47
DD18111.33	02/04/2023 COLONIAL FIRST STATE	Superannuation contributions	\$ 1,062.36
DD18111.34	02/04/2023 AMP	Superannuation contributions	\$ 1,052.11
DD18111.35	02/04/2023 REST SUPERANNUATION	Superannuation contributions	\$ 1,258.66
DD18111.36	02/04/2023 BT SUPER FOR LIFE	Superannuation contributions	\$ 1,121.72
DD18111.37	02/04/2023 AUSTRALIAN ETHICAL SUPER	Superannuation contributions	\$ 771.35
DD18111.38	02/04/2023 MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions	\$ 50.22
DD18166.10	16/04/2023 TWU Super	Superannuation contributions	\$ 2,143.36
DD18166.11	16/04/2023 ANZ Smart Choice Super (Retirement Portfolio Service)	Superannuation contributions	\$ 319.83
DD18166.12	16/04/2023 AUSTRALIAN SUPER	Superannuation contributions	\$ 10,149.28
DD18166.13	16/04/2023 AMP Signature Super	Superannuation contributions	\$ 122.13
DD18166.14	16/04/2023 Insignia Financial Ltd	Superannuation contributions	\$ 70.50
DD18166.15	16/04/2023 The Trustee for Hesta	Superannuation contributions	\$ 291.80
DD18166.16	16/04/2023 ESSENTIAL SUPER	Superannuation contributions	\$ 559.81
DD18166.17	16/04/2023 AMP Super Fund	Superannuation contributions	\$ 533.55
DD18166.18	16/04/2023 Brighter Super	Superannuation contributions	\$ 249.88
DD18166.19	16/04/2023 GESB	Superannuation contributions	\$ 219.34
DD18166.20	16/04/2023 Future Super Fund	Superannuation contributions	\$ 107.87
DD18166.21	16/04/2023 Chandler and Stewart Superannuation Fund	Superannuation contributions	\$ 50.08

DD18166.22	16/04/2023 Spirit Super	Superannuation contributions	\$	51.83
DD18166.23	16/04/2023 Hostplus	Superannuation contributions	\$	4,344.29
DD18166.24	16/04/2023 HESTA SUPER FUND	Superannuation contributions	\$	87.15
DD18166.25	16/04/2023 The Trustee for Retail Employees Superannuation Trust	Superannuation contributions		
			\$	339.74
DD18166.26	16/04/2023 AUSTRALIANSUPER	Superannuation contributions	\$	315.51
DD18166.27	16/04/2023 Aware Super	Superannuation contributions	\$	143.02
DD18166.28	16/04/2023 QSuper	Superannuation contributions	\$	444.23
DD18166.29	16/04/2023 EQUIPSUPER	Superannuation contributions	\$	436.15
DD18166.30	16/04/2023 Macquarie Super Accumulator Account	Superannuation contributions	\$	243.32
DD18166.31	16/04/2023 COLONIAL FIRST STATE	Superannuation contributions	\$	1,032.73
DD18166.32	16/04/2023 AMP	Superannuation contributions	\$	1,052.11
DD18166.33	16/04/2023 REST SUPERANNUATION	Superannuation contributions	\$	1,060.43
DD18166.34	16/04/2023 BT SUPER FOR LIFE	Superannuation contributions	\$	1,075.00
DD18166.35	16/04/2023 AUSTRALIAN ETHICAL SUPER	Superannuation contributions	\$	834.35
DD18166.36	16/04/2023 MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions	\$	25.11
		Total Direct Debits	\$	148,515.08

Credit Cards

Amy Mukhaje

27/04/2023	WOOLWORTHS 4381 NEWMAN AU		\$	341.08
26/04/2023	VRBO HAROK8RT 61-290567003 NS		\$	1,818.20
24/04/2023	ADOBE PRODUCTS Sydney AU		\$	28.59
24/04/2023	Capricorn Bar and Gri Newman WA		\$	14.00
24/04/2023	Capricorn Bar and Gri Newman WA		\$	134.00
24/04/2023	Capricorn Bar and Gri Newman WA		\$	36.00
21/04/2023	SQ *NEWMAN WOMEN'S SHE Newman WA		\$	210.00
19/04/2023	NEWMAN HARDWARE NEWMAN WA		\$	98.00
18/04/2023	WOOLWORTHS 4381 NEWMAN AU		\$	367.80
17/04/2023	WOOLWORTHS 4381 NEWMAN AU		\$	496.38
14/04/2023	ADOBE PHOTOGPHY PLAN Sydney AU		\$	14.29
13/04/2023	WOOLWORTHS 4381 NEWMAN AU		\$	344.08
11/4/2023	MYOB AUSTRALIA BURWOOD EAST		\$	170.00
11/4/2023	NEWS LIMITED SURRY HILLS		\$	8.00
11/4/2023	MAILCHIMP *MISC MAILCHIMP.COMGA		\$	131.70
4/4/2023	PERTH AIRPORT PTY LT PERTH AIRPORT		\$	191.21
3/4/2023	SKYMESH Fortitude ValAU		\$	69.95
3/4/2023	AMAZON WEB SERVICES SYDNEY NS		\$	79.61
		Total	\$	4,552.89

Vic Etherington

28/04/2023	BONDOR CANNING VALE WA		\$	1,130.75
21/04/2023	Marble Bar Travellers Marble Bar WA		\$	54.00
20/04/2023	Marble Bar Travellers Marble Bar WA		\$	61.70
20/04/2023	Marble Bar Travellers Marble Bar WA		\$	70.50
13/04/2023	Ink Station Marrickville AU		\$	414.00
		Total	\$	1,730.95

Eric Plet

28/04/2023	OFFICEWORKS BENTLEIGH EAS		\$	125.95
19/04/2023	SHIRE OF EAST PILBARA NEWMAN AU		\$	147.00
13/04/2023	WOOLWORTHS 4381 NEWMAN AU		\$	386.88
13/04/2023	BONSAI FILMS PTY LTD CAMMERAY NS		\$	275.00
12/4/2023	WOOLWORTHS 4381 NEWMAN AU		\$	200.39
11/4/2023	Hotel at Booking.com Sydney AU		\$	380.00
11/4/2023	AST MANAGEMENT MOLENDINAR QL		\$	3,035.40
5/4/2023	WHENIWORK.COM MINNEAPOLIS MN327.72 USD		\$	492.76
3/4/2023	WOOLWORTHS 4381 NEWMAN AU		\$	82.75
		Total	\$	5,126.13

Bevan Klein

27/04/2023	Woolworths Online BELLA VISTA AU		\$	329.90
27/04/2023	Woolworths Online BELLA VISTA AU		\$	339.81
24/04/2023	Marble Bar General St Marble Bar WA		\$	88.60
20/04/2023	Marble Bar General St Marble Bar WA		\$	386.65
13/04/2023	TotalToolsOnlinePtyLtd PortMelbourneAU		\$	758.64
		Total	\$	1,903.60

Steven Harding

28/04/2023	Mia Mia Newman Newman AU		\$	357.00
24/04/2023	Optus PrePaid MELBOURNE AU		\$	30.00
24/04/2023	APPLE.COM/BILL SYDNEY AU		\$	1.49
21/04/2023	SQ *CHILL Newman WA		\$	2,000.00
20/04/2023	Marble Bar Travellers Marble Bar WA		\$	44.00
18/04/2023	Marble Bar Travellers Marble Bar WA		\$	76.70
3/4/2023	SPOTTO WA DARLINGHURST AU		\$	16.38
3/4/2023	LIVE TAXI AUSTRALIA WEST MELBOURN		\$	55.05
		Total	\$	2,580.62

Steve Leeson

28/04/2023	WISH GIFT CARD 6673 BELLA VISTA AU		\$	400.00
27/04/2023	WOOLWORTHS 4381 NEWMAN AU		\$	73.30

27/04/2023	LILS RETRAVISION	SOUTH HEDLANDWA	\$	529.00
26/04/2023	KMART	MULGRAVE	\$	150.00
24/04/2023	WANEWSDTI	Osborne Park WA	\$	28.00
20/04/2023	Woolworths Online	BELLA VISTA AU	\$	1.00
20/04/2023	Woolworths Online	BELLA VISTA AU	\$	84.90
17/04/2023	ST ANNES FLORIST & GIF	PERTH	\$	1,825.00
17/04/2023	APPLE ONLINE AU	SYDNEY NS	\$	5,245.00
13/04/2023	FOREIGN FEE ADJUSTMENT		\$	0.15
13/04/2023	FOREIGN FEE ADJUSTMENT		\$	0.15
13/04/2023	CREDIT ADJUSTMENT		\$	4.99
13/04/2023	CREDIT ADJUSTMENT		\$	4.99
13/04/2023	FOREIGN FEE ADJUSTMENT		\$	0.15
13/04/2023	CREDIT ADJUSTMENT		\$	4.99
13/04/2023	CREDIT ADJUSTMENT		\$	4.99
13/04/2023	FOREIGN FEE ADJUSTMENT		\$	0.15
13/04/2023	CREDIT ADJUSTMENT		\$	4.99
13/04/2023	CREDIT ADJUSTMENT		\$	4.99
13/04/2023	FOREIGN FEE ADJUSTMENT		\$	0.15
13/04/2023	INTEREST ADJUSTMENT		\$	1.80
13/04/2023	FOREIGN FEE ADJUSTMENT		\$	0.15
12/4/2023	BookEasy Australia	Australia Fa WA	\$	548.90
6/4/2023	REMARKABLE	OSLO DU	\$	4.99
4/4/2023	Woolworths Online	BELLA VISTA AU	\$	451.00
4/4/2023	LANDGATE	MIDLAND	\$	84.60
3/4/2023	CRUCIAL PARADIGM PL	SYDNEY AU	\$	2,240.00
3/4/2023	4Cabling	Alexandria	\$	137.94
3/4/2023	OFFICEWORKS	BENTLEIGH EAS	\$	604.69
				Total \$ 12,440.96

Emma Landers

28/04/2023	WOOLWORTHS	4381 NEWMAN AU	\$	139.58
26/04/2023	Marble Bar Travellers	Marble Bar WA	\$	206.59
24/04/2023	Marble Bar Travellers	Marble Bar WA	\$	57.00
24/04/2023	MARBLE BAR ROADHOUSE	MARBLE BAR WA	\$	92.20
21/04/2023	Marble Bar Travellers	Marble Bar WA	\$	17.50
21/04/2023	Marble Bar Travellers	Marble Bar WA	\$	315.00
19/04/2023	Marble Bar Travellers	Marble Bar WA	\$	5.00
19/04/2023	Marble Bar Travellers	Marble Bar WA	\$	105.50
19/04/2023	Marble Bar Travellers	Marble Bar WA	\$	174.00
19/04/2023	Marble Bar Travellers	Marble Bar WA	\$	7.00
11/4/2023	KARRATHA INT HOTEL	KARRATHA WA	\$	819.10
11/4/2023	KARRATHA INT HOTEL	KARRATHA WA	\$	819.10
6/4/2023	KARRATHA INT HOTEL	KARRATHA WA	\$	252.75
				Total \$ 3,010.32
				Total Credit Card Payments \$ 31,345.47
				Total Payments March 2023 \$ 5,001,619.22

11.2.4 MONTHLY FINANCIAL STATEMENTS, INSURANCE AND INVESTMENT REPORT

Attachments: [Appendix 1 – Monthly Financial Statement ending 30 April 2023](#)
[Appendix 2 – Investment Report April 2023](#)

Responsible Officer: Steven Harding
Chief Executive Officer

Author: Steve Leeson
Director Corporate Services

Proposed Meeting Date: 26 May 2023

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 75)

Moved: Cr McWhirter-Brooks

Seconded: Cr Anick

That Council adopts the Monthly Financial Statements for the period ending 30 April 2023 of the 2022/23 financial year included as Appendix 1 to the report.

**CARRIED UNANIMOUSLY
RECORD OF VOTE: 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Coppin, Landy

Against: Nil

REPORT PURPOSE

The Monthly Financial Statements provide details of the Shire of East Pilbara's (the Shire's) current year to date financial position in relation to the 2022-2023 Annual Budget, as amended from time to time, including the reporting of material variances.

BACKGROUND

The reporting of monthly financial information is a requirement under section 6.4 of the *Local Government Act 1995* ("the Act") and regulation 34 of the *Local Government (Financial Management) Regulations 1996* ("the Regulations").

Appendix 1 details the financial activities of the Shire for the period 1 July 2022 to 30 April 2023 of the current financial year.

There are four sections to the monthly report:

1. Monthly Health Checks and Summary Graphs;
2. Statutory Reports – Rate Setting Statement, Operating Statement, Cash Flow;
3. Various other Notes to give Council an overview of the Shire’s current financial situation, including Material Variances for Programs and Nature and Type as per Council’s adopted variance threshold limits of 10% or \$10,000 whichever is greater; and
4. A Capital Projects schedule detailing all expenditure.

Appendix 2 is the Monthly Investments Report.

Any immediate annual budget considerations are also presented within the monthly financial report.

COMMENTS/OPTIONS/DISCUSSIONS

Variances

Material variances in the Shire 2022 - 2023 annual budget are disclosed within **Appendix 1**.

Investments

The Shire’s portfolio accrued over \$246k in interest and returned 4.21%pa, up from 3.90% last month, and exceeded the bank bill benchmark’s 3.77%. For the past 12 months, the portfolio has returned 2.39%, exceeding the bank bill index benchmark’s 2.37%.

Investment portfolio details are disclosed within **Appendix 2**.

Insurance Report

For the month of April, 2 property claims were closed due to not meeting criteria (threshold / maintenance). There are 31 claims still open in various stages of completion.

3 Public liability claims are in the process of being closed / settled. They stay open for 3 months after the last of the communications with the Third Party.

MAU.190063 | PC0495 | TC Ilsa

Due to the nature of this claim it has been divided into

- Property Insurance claim for all insurable assets (Property Policy)
- Plant & Equipment (P&E Policy)
- Claim through DRFAWA for all non-insurable assets (Roads, Footpaths, culverts, etc).

Inspections of all Shire areas have been completed with Cape Keraudren feeling the brunt of the Cyclone. A claims / loss adjuster visited the site to take note of the impact the cyclone had on the insurable assets at the Cape for the initial loss report to LGIS.

Quotes for repair / replacement are underway for an interim cost evaluation and emergency repairs have been accepted to be completed as soon as possible. Cape Keraudren has reopened to the Public.

Data is being sourced for the non-insurable assets to be assessed by DRFAWA.

STATUTORY IMPLICATIONS/REQUIREMENTS

Local Government Act 1995
Part 6 Financial Management
Division 4 General financial provisions
Section 6.4(2)

“The financial report is to:

- (a) be prepared and presented in the manner and form prescribed; and*
- (b) contain the prescribed information.”*

Section 6.8 (1) (b)

*“Expenditure from municipal fund not included in annual budget is to be authorised in advance by resolution”. *Absolute majority required.*

POLICY IMPLICATIONS

3.1 Accounting Policies
3.5 Budget Management – Capital Acquisitions
3.9 Investments Policy

STRATEGIC COMMUNITY PLAN

Governance

G1 Vibrant local democracy, forward-thinking civic leadership, and transparent stewardship of the community’s assets and resources.

G1.1 Continued focus on good governance, transparency and community and stakeholder engagement in significant decisions, including place-based plans.

G1.4 Ensure a high standard of organisational management and effectiveness

RISK MANAGEMENT CONSIDERATIONS

Legislative - Medium

FINANCIAL IMPLICATIONS

Should Council not adopt the financial statements or defer consideration of the officer’s recommendation, the Shire may be considered non-compliant with its statutory obligations with respect to its reporting of financial activity statements.

VOTING REQUIREMENTS

Simple Majority

Shire Of East Pilbara

Monthly Financial Statements

For The Period Ending 30th April 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Produced

5/17/2023 13:07

SHIRE OF EAST PILBARA
Statement of Financial Activity By Nature and Type
For The Period Ending 30th April 2023

Description	2022/2023 Adopted Budget	2022/2023 Amended Budget	2022/2023 YTD Budget	2022/2023 YTD Actual	Monthly Budget vs Actual \$ Variance
OPERATING REVENUE					
Rates	28,202,472	28,302,372	28,302,372	28,307,110	4,738
Grants And Subsidies	5,207,450	5,797,830	4,831,525	7,525,072	2,693,547
Gain On Asset Disposals	223,839	253,721	211,434	637,256	425,822
Fees and Charges	23,881,336	22,861,066	19,050,888	19,056,375	5,487
Interest	1,065,450	1,858,350	1,548,625	1,583,801	35,176
Other Revenue/Income	1,483,101	977,151	814,293	950,237	135,945
Service Charges	124,800	124,800	124,800	120,328	(4,472)
<i>Total Operating Revenue</i>	\$60,188,448	\$60,175,290	\$54,883,937	58,180,178	3,296,241
Less: OPERATING EXPENDITURE					
Employee Costs	16,910,139	16,727,158	13,939,298	12,289,294	(1,650,004)
Materials And Contracts	22,982,229	23,528,857	19,607,381	15,455,521	(4,151,860)
Depreciation On Non Current Assets	15,511,700	15,465,900	12,888,250	13,344,750	456,500
Insurance Expenses	1,201,700	1,490,000	1,490,000	1,489,946	(54)
Loss On Asset Disposal	0	0	0	0	0
Interest Expenses	170,348	128,448	107,040	68,075	(38,965)
Utilities (Gas, Electricity, Water Etc)	2,416,200	2,427,910	2,023,258	1,302,003	(721,256)
Other Expenditure	1,387,747	1,357,989	1,131,658	671,559	(460,099)
<i>Sub Total</i>	\$60,580,063	\$61,126,262	\$51,186,885	44,621,148	(6,565,737)
Less: Applicable To Capital Expenditure	0	0	0	0	0
<i>Total Operating Expenditure</i>	\$60,580,063	\$61,126,262	\$51,186,885	44,621,148	(6,565,737)
NET PROFIT/(LOSS) RESULT	(\$391,615)	(\$1,075,272)	\$3,697,052	13,559,029	9,861,977
Other Comprehensive Income	\$0			0	
TOTAL COMPREHENSIVE INCOME	(\$391,615)	(\$1,075,272)	\$3,697,052	13,559,029	9,861,977

Rate Setting Statement
Operating Revenue and Expenses
For The Period Ending 30th April 2023

	Budget	Amended Budget	YTD Budget	YTD Actual
OPERATING REVENUE				
General Purpose Funding	31,281,472	31,482,682	26,235,568	30,950,402
Governance	66,400	283,169	235,974	64,434
Law, Order & Public Safety	189,100	179,707	149,756	154,423
Health	86,800	70,600	58,833	20,306
Education & Welfare	4,001	165,001	137,501	16,918
Housing	344,600	312,500	260,417	349,665
Community Amenities	6,804,536	5,657,350	4,714,458	4,814,140
Recreation and Culture	2,572,300	2,800,105	2,333,421	2,534,426
Transport	16,757,700	16,250,116	13,541,763	13,311,135
Economic Services	1,047,500	1,684,495	1,403,746	677,294
Other Property & Services	810,200	1,164,765	970,638	498,930
Total Operating Revenue	59,964,609	60,050,490	50,042,075	53,392,074
Less: OPERATING EXPENSES				
General Purpose Funding	531,069	567,734	473,112	274,427
Governance	2,017,254	2,067,661	1,723,051	(252,930)
Law, Order & Public Safety	1,218,110	1,138,471	948,726	1,161,791
Health	651,451	629,581	524,651	393,082
Education & Welfare	2,767,871	2,800,114	2,333,428	2,038,758
Housing	1,047,549	1,027,549	856,291	713,417
Community Amenities	6,852,977	7,887,069	6,572,558	5,934,277
Recreation and Culture	14,507,316	14,758,452	12,298,710	11,475,238
Transport	26,703,596	24,633,995	20,528,329	19,620,104
Economic Services	2,413,876	3,057,373	2,547,811	2,293,541
Other Property & Services	1,868,999	2,558,263	2,131,886	969,443
Total Operating Expenditure	60,580,068	61,126,262	50,938,552	44,621,148
Add:				
Capital Grants and Contributions	42,098,283	26,701,181	22,250,984	4,150,848
Sale of Assets	618,750	618,750	-	637,256
<i>Non - cash amounts excluded from operating activities</i>	15,511,700	15,212,179	2,585,283	13,344,750
	58,228,733	42,532,110	24,836,268	18,132,854
Less: CAPITAL WORKS PROGRAMME				
Governance	586,500	721,209	642,172	162,529
Law, Order & Public Safety	631,685	866,354	768,014	352,663
Health	-	-	-	-
Education & Welfare	108,000	219,635	114,021	29,526
Housing	2,413,000	2,444,377	1,095,783	1,648,969
Community Amenities	39,150,000	13,869,673	10,637,555	7,937,012
Recreation and Culture	4,242,503	8,400,533	6,041,320	2,148,690
Transport	25,131,564	33,120,105	11,369,200	13,671,395
Economic Services	743,000	831,067	745,543	322,963
Private Works Overhead	459,000	455,174	400,994	177,933
	73,465,252	60,928,127	31,814,601	26,451,678
Less: OTHER				
Repayments of Debentures	384,432	384,436	1,209,500	265,544
<i>Less Contributions to Loan Principal</i>	-	-	-	-
Transfers to Reserves	1,733,201	1,717,101	3,639,500	-
	2,117,633	2,101,537	4,849,000	265,544
Add: FUNDING SOURCES				
Reserves Utilised	2,969,611	5,855,150	2,999,800	-
Proceeds from New Debentures	15,000,000	11,500,000	4,700,000	-
Estimated Surplus/(Deficit) July 1 b/fwd	-	4,218,176	-	4,528,043
	17,969,611	21,573,326	7,699,800	4,528,043
Estimated Surplus/(Deficit) June 30 c/fwd	-	-	(5,024,011)	4,714,600

For The Period Ending 30th April 2023

NOTE 1

ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	YTD Actuals 2022/2023
Current Assets	\$
Cash	
Municipal Fund Cash At Bank	10,239,211
Municipal Fund Cash On Hand	12,950
Municipal Fund Cash Invested	(2,830,361)
Reserve Funds	68,580,932
Total Cash	\$76,002,732
Stock on Hand	
Fuels	511,646
History Books	3,247
Martumili Baskets	16,789
Total Stock	\$531,681
Debtors	
Rates	3,538,381
Sundry Debtors	3,501,301
ATO	2,397,788
Aust Securities Commission	0
Total Debtors	\$9,437,470
Total Current Assets	\$85,971,883
Current Liabilities	
Creditors & Provisions	
Sundry Creditors	(\$2,899,634)
Accruals - Employee Entitlements	(\$1,245,399)
Accruals - Other	(\$6,675,753)
Trust Accounts	(\$1,442,154)
Tax Liability	(\$556,010)
ESL Levy	\$142,598
Other Liabilities	\$0
Total Current Liabilities	(\$12,676,352)
Total Net Current Assets	\$73,295,531
Less Restricted Cash - Reserves	\$68,580,932
Net Current Assets less Restricted Cash	\$4,714,600

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For The Period Ending 30th April 2023

NOTE 2

EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2022/23 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
VARIANCE BY FUNCTION & ACTIVITY					
Revenue from operating activities					
Governance	(171,540)	-0.7%	▼	Timing	No sundry income and asset sales. Reduced Grants due to payment in Advance last year
General Purpose Funding - Other	4,714,834	18.0%	▼	Permanent	DFES operating grants
Law, Order & Public Safety	4,667	3.1%	▼	Timing	Health fees to be raised
Health	(38,527)	-65.5%	▼	Timing	Various grant income
Education and Welfare	(120,583)	-87.7%	▼	Timing	
Housing	89,248	34.3%	▲	Timing	Rental funds received slightly ahead due to timing
Community Amenities	99,681	2.1%	▼	Timing	WWTP contribution not received.
Recreation and Culture	201,006	8.6%	▼	Timing	Education Department grant not received
Transport	(230,628)	-1.7%	▼	Timing	Road funding not yet received Tourism and Development grant funding not yet received
Economic Services	(726,452)	-51.8%	▼	Timing	Insurance & Other Recoups less than budgeted
Other Property and Services	(471,708)	-48.6%	▼	Timing	
Expenditure from operating activities					
Governance	(197,598)	-114.7%	▼	Timing	Transaction misallocations to be corrected.
General Purpose Funding	(198,685)	-42.0%	▼	Timing	Rate Write-off to be processed at year end Additional Exp on SES Building Mtce, expenses are up across the services
Law, Order and Public Safety	213,065	22.5%	▲	Timing	Salaries & wages, operating expenditure, down on budget.
Health	(131,569)	-25.1%	▼	Timing	Current year to date expenditure less than anticipated due to timing,
Education and Welfare	(294,670)	-12.6%	▼	Timing	Current year to date expenditure less than anticipated due to timing,
Housing	(142,873)	-16.7%	▼	Timing	Current year to date expenditure less than anticipated due to timing,
Community Amenities	(638,280)	-9.7%	▼	Timing	Current year to date expenditure less than anticipated due to timing,
Recreation and Culture	(823,472)	-6.7%	▼	Timing	Current year to date expenditure less than anticipated due to timing,
Transport	(908,226)	-4.4%	▼	Timing	Current year to date expenditure less than anticipated due to timing,
Economic Services	(254,270)	-10.0%	▼	Timing	Salaries & wages, operating expenditure, down on budget.
Other Property and Services	(1,162,442)	-54.5%	▼	Timing	Internal charges to be processed.
VARIANCE BY NATURE & TYPE					
Operating Revenue					
Rates	4,738	0.0%	▲	Permanent	Rates on budget forecast
Grants And Subsidies	2,693,547	55.7%	▲	Timing	Capital grants received to be reclassified
Gain On Asset Disposals	425,822	201.4%	▲	Timing	Light fleet disposal
Fees and Charges	5,487	0.0%	▲	Permanent	
Interest	35,176	2.3%	▲	Permanent	Interest earnings on revised forecast
Other Revenue/Income	135,945	16.7%	▲	Timing	Ahead of forecasts due to timing used for Budget , may need some reclassifying of transactions
Service Charges	(4,472)	-3.6%	▲	Timing	Actual levied amount

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

NOTE 2

For The Period Ending 30th April 2023

EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2022/23 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
VARIANCE BY FUNCTION & ACTIVITY	\$	%			
<u>Operating Expenditure</u>					
Employee Costs	(1,650,004)	-11.8%	▼	Permanent	Savings due to vacancies. Higher recruitment and relocation costs
Materials And Contracts	(4,151,860)	-21.2%	▼	Timing	Expenditure increases towards end of financial year
Depreciation On Non Current Assets	456,500	3.5%	▲	Timing	Will adjust against next months charge
Insurance Expenses	(54)	0.0%	▼	Timing	Insurance on revised budget forecast
Loss On Asset Disposal	-				
Interest Expenses	(38,965)	-36.4%	▼	Timing	Loans paid 6 monthly
Utilities (Gas, Electricity, Water Etc)	(721,256)	-35.6%	▼	Timing	Education Dept to issue recreation centre charges
Other Expenditure	(460,099)	-40.7%	▼	Timing	Storm damage claims commencing



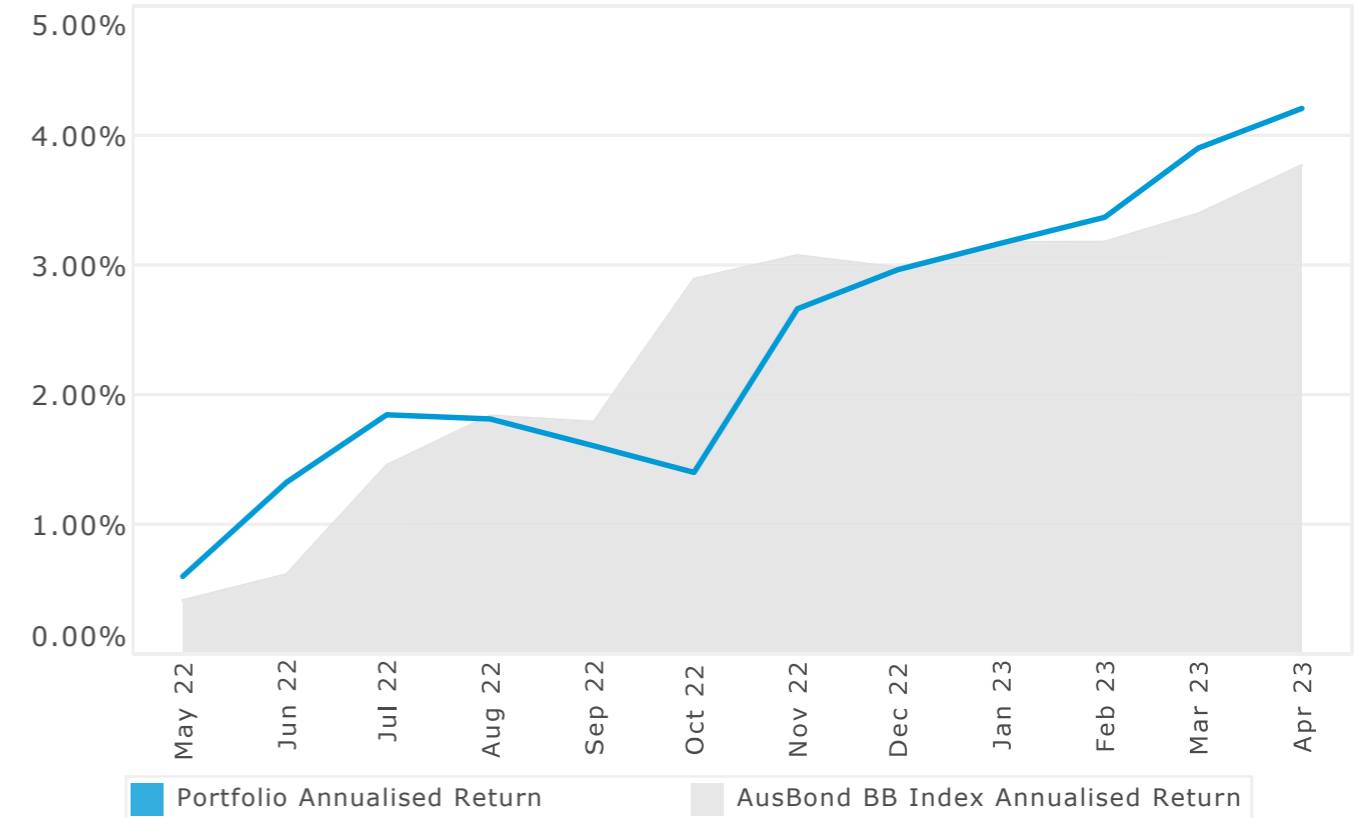
Shire of EAST
Pilbara
AUSTRALIA'S LARGEST SHIRE

Investment Summary Report April 2023

Investment Holdings

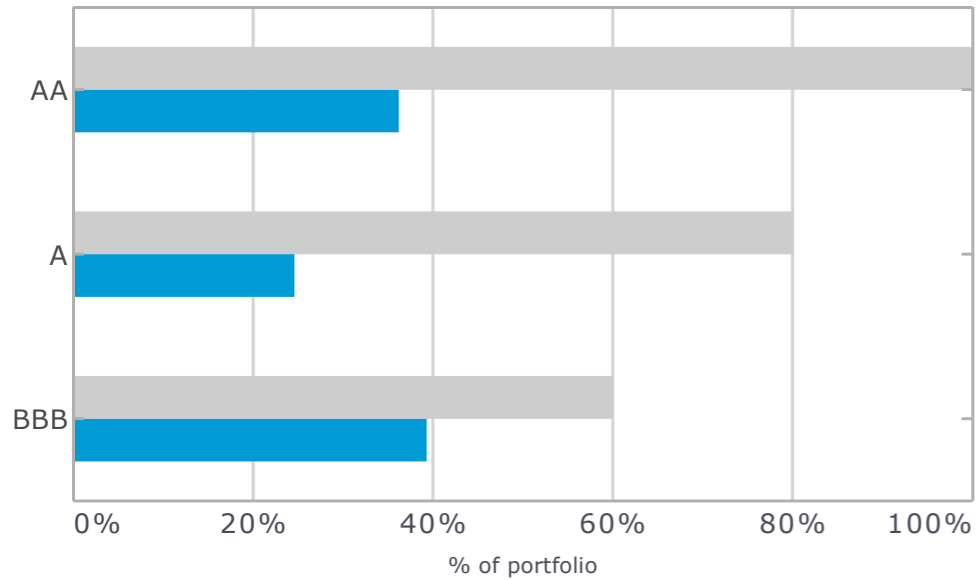
	Face Value (\$)	Current Value (\$)	Current Yield (%)
Cash	3,293,515	3,293,515	0.0054
Term Deposit	68,000,000	69,208,724	4.4357
	71,293,515	72,502,239	4.2311

Investment Performance

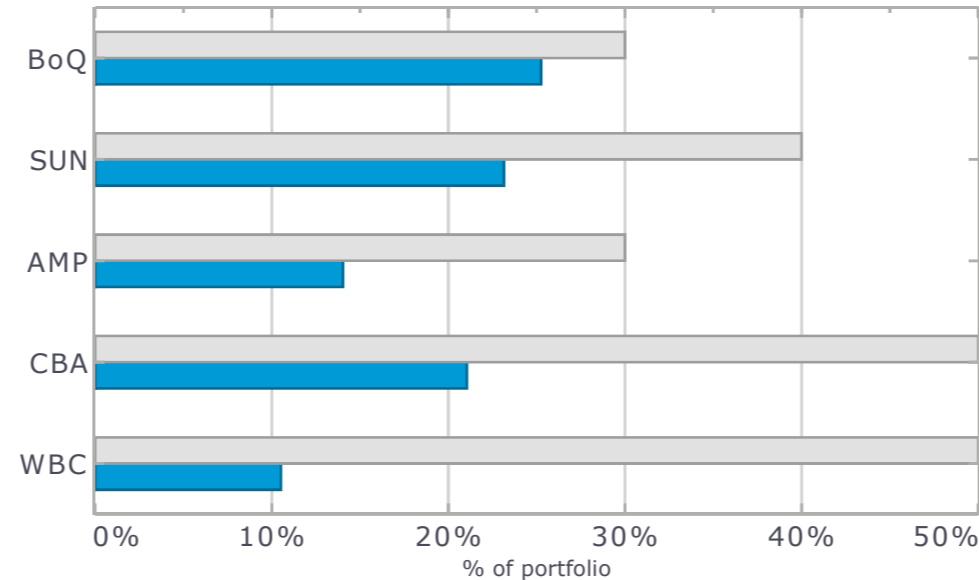


Investment Policy Compliance

Total Credit Exposure



Individual Institutional Exposures



Term to Maturities

	Face Value (\$)	Policy Max
Between 0 and 1 years	71,293,515	100% ✓
	71,293,515	

■ Portfolio Exposure ■ Investment Policy Limit

Shire of East Pilbara

Investment Holdings Report - April 2023



Cash Accounts

Face Value (\$)	Current Rate (%)	Institution	Credit Rating	Current Value (\$)	Deal No.	Reference
8,465.34	2.1165%	Macquarie Bank	A+	8,465.34	541691	Accelerator
3,285,049.58	0.0000%	Bankwest	AA-	3,285,049.58	541653	
3,293,514.92	0.0054%			3,293,514.92		

Term Deposits

Maturity Date	Face Value (\$)	Current Rate (%)	Institution	Credit Rating	Purchase Price (\$)	Purchase Date	Current Value (\$)	Deal No.	Accrued Interest (\$)	Next Interest Date	Reference
10-May-23	1,500,000.00	4.2000%	Commonwealth Bank of Australia	AA-	1,500,000.00	8-Feb-23	1,514,153.42	543801	14,153.42	At Maturity	
10-May-23	3,000,000.00	4.1300%	Suncorp Bank	A+	3,000,000.00	11-Nov-22	3,058,046.30	543543	58,046.30	At Maturity	
1-Jun-23	5,000,000.00	3.1300%	Commonwealth Bank of Australia	AA-	5,000,000.00	1-Jun-22	5,143,208.22	542826	143,208.22	At Maturity	
7-Jun-23	1,500,000.00	4.3300%	Commonwealth Bank of Australia	AA-	1,500,000.00	8-Feb-23	1,514,591.51	543802	14,591.51	At Maturity	
14-Jun-23	3,000,000.00	4.1400%	Suncorp Bank	A+	3,000,000.00	11-Nov-22	3,058,186.85	543544	58,186.85	At Maturity	
15-Jun-23	8,000,000.00	4.1500%	Bank of Queensland	BBB+	8,000,000.00	15-Jun-22	8,291,068.49	542870	291,068.49	At Maturity	
21-Jun-23	5,000,000.00	4.5500%	AMP Bank	BBB	5,000,000.00	22-Nov-22	5,099,726.03	543570	99,726.03	At Maturity	
10-Jul-23	1,000,000.00	4.4500%	Macquarie Bank	A+	1,000,000.00	10-Mar-23	1,006,339.73	543926	6,339.73	At Maturity	
18-Jul-23	5,000,000.00	4.4700%	Suncorp Bank	A+	5,000,000.00	11-Jan-23	5,067,356.16	543696	67,356.16	At Maturity	
9-Aug-23	3,000,000.00	4.5200%	Commonwealth Bank of Australia	AA-	3,000,000.00	9-Feb-23	3,030,092.05	543836	30,092.05	At Maturity	
20-Oct-23	2,500,000.00	4.6200%	Suncorp Bank	A+	2,500,000.00	20-Apr-23	2,503,480.82	544025	3,480.82	At Maturity	
4-Nov-23	5,000,000.00	4.7200%	Westpac Group	AA-	5,000,000.00	4-Nov-22	5,115,090.41	543568	115,090.41	At Maturity	
7-Nov-23	5,000,000.00	4.8000%	AMP Bank	BBB	5,000,000.00	7-Nov-22	5,115,068.49	543521	115,068.49	At Maturity	
8-Nov-23	2,500,000.00	4.7000%	Westpac Group	AA-	2,500,000.00	8-Nov-22	2,556,013.70	543569	56,013.70	At Maturity	
12-Dec-23	2,500,000.00	4.4000%	Commonwealth Bank of Australia	AA-	2,500,000.00	12-Dec-22	2,542,191.78	543646	42,191.78	At Maturity	
12-Dec-23	3,000,000.00	4.5500%	Suncorp Bank	A+	3,000,000.00	12-Apr-23	3,007,105.48	544018	7,105.48	At Maturity	
13-Feb-24	1,500,000.00	5.0100%	Commonwealth Bank of Australia	AA-	1,500,000.00	13-Feb-23	1,515,853.56	543823	15,853.56	At Maturity	
12-Mar-24	10,000,000.00	4.9000%	Bank of Queensland	BBB+	10,000,000.00	9-Mar-23	10,071,150.68	543919	71,150.68	At Maturity	
	68,000,000.00	4.4357%			68,000,000.00		69,208,723.68		1,208,723.68		

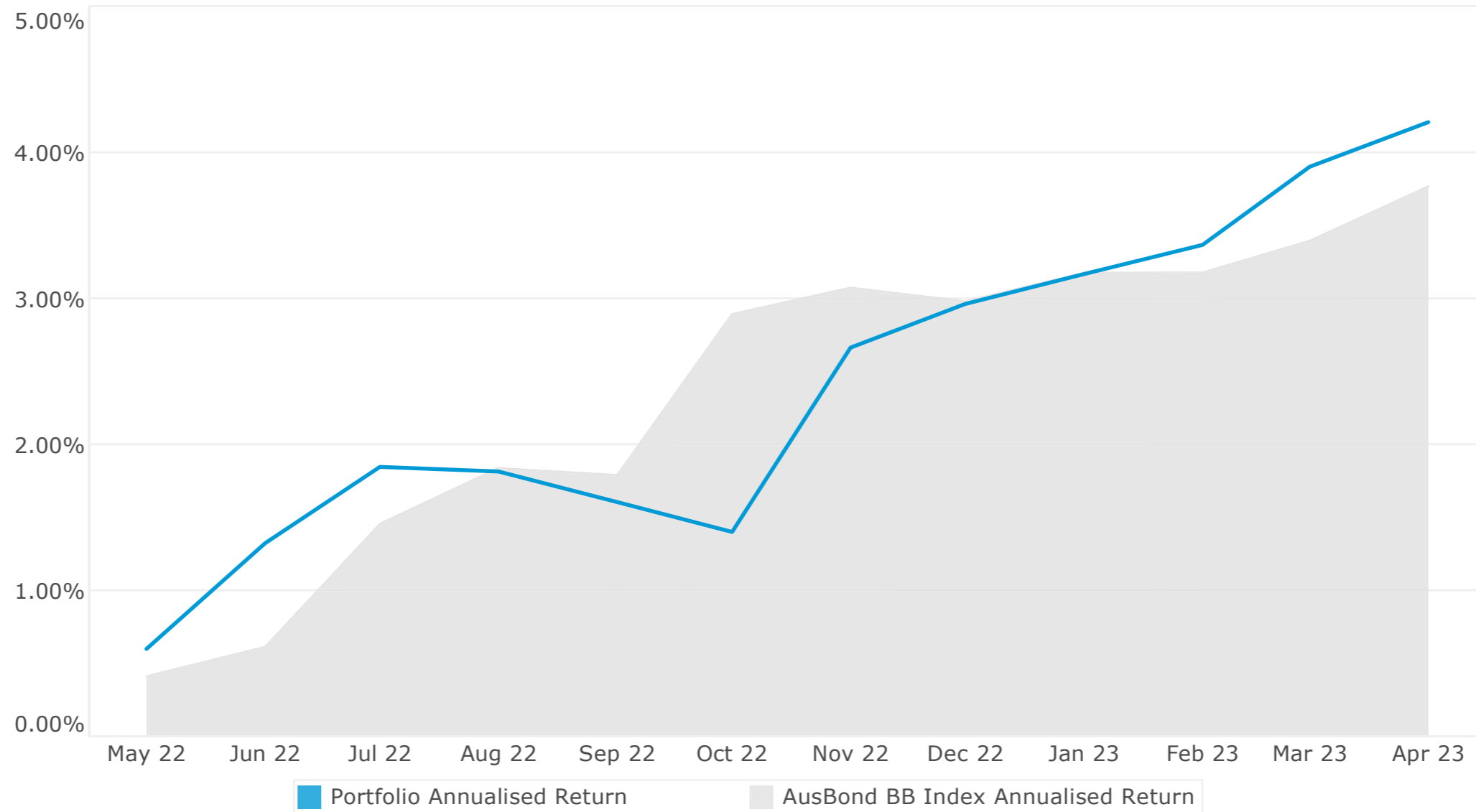
Shire of East Pilbara

Accrued Interest Report - April 2023



Investment	Deal No.	Comments	Face Value (\$)	Settlement Date	Maturity Date	Interest Received (\$)	Days	Interest Yield Accrued (\$)	Interest Yield (% pa)
Cash									
Bankwest	541653					0.00	0	0.00	0.00%
Macquarie Bank	541691					14.56	0	14.56	2.12%
						14.56		14.56	0.01%
Term Deposits									
Suncorp Bank	543542		3,000,000.00	11-Nov-22	12-Apr-23	48,973.15	11	3,544.11	3.92%
Suncorp Bank	543582		2,500,000.00	23-Nov-22	20-Apr-23	40,547.95	19	5,205.48	4.00%
Commonwealth Bank of Australia	543801		1,500,000.00	8-Feb-23	10-May-23	0.00	30	5,178.08	4.20%
Suncorp Bank	543543		3,000,000.00	11-Nov-22	10-May-23	0.00	30	10,183.56	4.13%
AMP Bank	543570		5,000,000.00	22-Nov-22	21-Jun-23	0.00	30	18,698.63	4.55%
Bank of Queensland	542870		8,000,000.00	15-Jun-22	15-Jun-23	0.00	30	27,287.67	4.15%
Commonwealth Bank of Australia	542826		5,000,000.00	1-Jun-22	1-Jun-23	0.00	30	12,863.01	3.13%
Commonwealth Bank of Australia	543802		1,500,000.00	8-Feb-23	7-Jun-23	0.00	30	5,338.36	4.33%
Suncorp Bank	543544		3,000,000.00	11-Nov-22	14-Jun-23	0.00	30	10,208.22	4.14%
Macquarie Bank	543926		1,000,000.00	10-Mar-23	10-Jul-23	0.00	30	3,657.54	4.45%
Suncorp Bank	543696		5,000,000.00	11-Jan-23	18-Jul-23	0.00	30	18,369.86	4.47%
Commonwealth Bank of Australia	543836		3,000,000.00	9-Feb-23	9-Aug-23	0.00	30	11,145.20	4.52%
Suncorp Bank	544025		2,500,000.00	20-Apr-23	20-Oct-23	0.00	11	3,480.82	4.62%
AMP Bank	543521		5,000,000.00	7-Nov-22	7-Nov-23	0.00	30	19,726.02	4.80%
Westpac Group	543568		5,000,000.00	4-Nov-22	4-Nov-23	0.00	30	19,397.26	4.72%
Westpac Group	543569		2,500,000.00	8-Nov-22	8-Nov-23	0.00	30	9,657.54	4.70%
Commonwealth Bank of Australia	543646		2,500,000.00	12-Dec-22	12-Dec-23	0.00	30	9,041.10	4.40%
Suncorp Bank	544018		3,000,000.00	12-Apr-23	12-Dec-23	0.00	19	7,105.48	4.55%
Commonwealth Bank of Australia	543823		1,500,000.00	13-Feb-23	13-Feb-24	0.00	30	6,176.71	5.01%
Bank of Queensland	543919		10,000,000.00	9-Mar-23	12-Mar-24	0.00	30	40,273.97	4.90%
						89,521.10		246,538.62	4.41%
Grand Totals						89,535.66		246,553.18	4.21%

Annualised Monthly Return



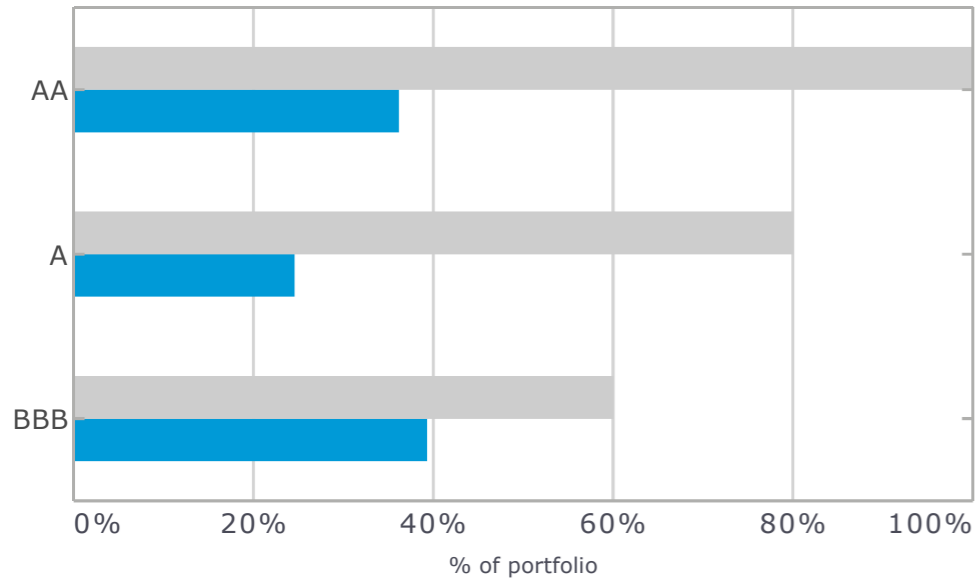
Historical Performance Summary (%pa)			
	Portfolio	Annualised BB Index	Outperformance
Apr 2023	4.21%	3.77%	0.44%
Last 3 months	3.84%	3.45%	0.39%
Last 6 months	3.38%	3.26%	0.12%
Financial Year to Date	2.68%	2.75%	-0.07%
Last 12 months	2.39%	2.37%	0.02%

Shire of East Pilbara

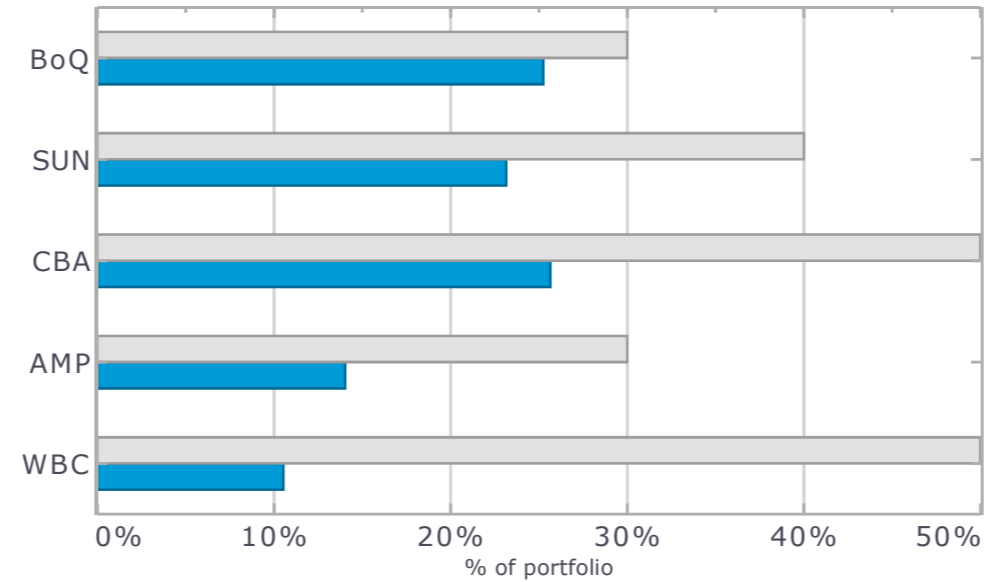
Investment Policy Compliance Report - April 2023



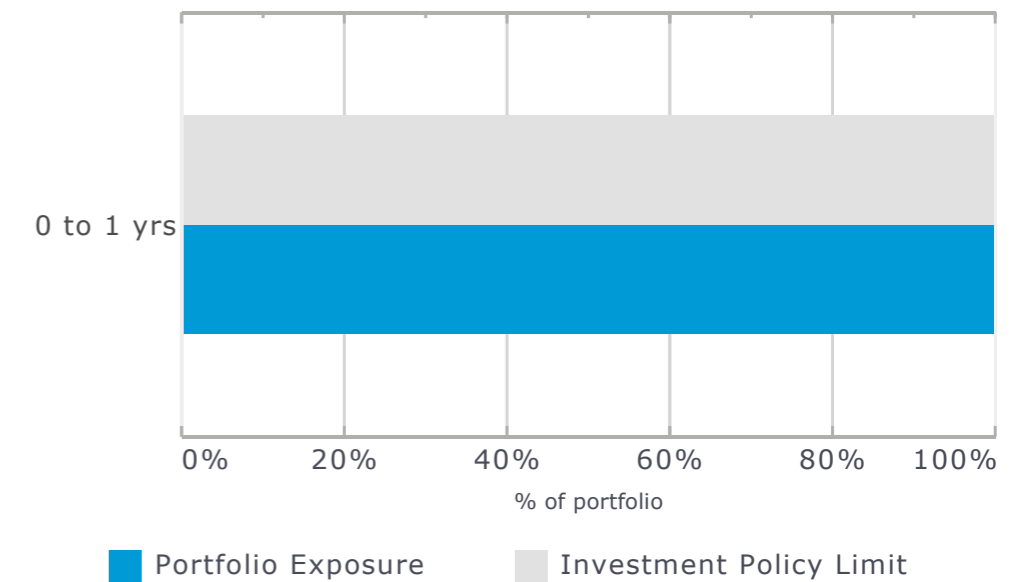
Total Credit Exposure



Individual Institutional Exposures



Term to Maturities



Credit Rating Group	Face Value (\$)	Policy Max
AA	25,785,050	100%
A	17,508,465	80%
BBB	28,000,000	60%
	71,293,515	

Institution	% of portfolio	Investment Policy Limit
Bank of Queensland (BBB+)	25%	30%
Suncorp Bank (A+)	23%	40%
Commonwealth Bank of Australia (AA-)	26%	50%
AMP Bank (BBB)	14%	30%
Westpac Group (AA-)	11%	50%
Macquarie Bank (A+)	1%	40%

Term	Face Value (\$)	Policy Max
Between 0 and 1 years	71,293,515	100%
	71,293,515	

✓ = compliant
 ✗ = non-compliant

Shire of East Pilbara

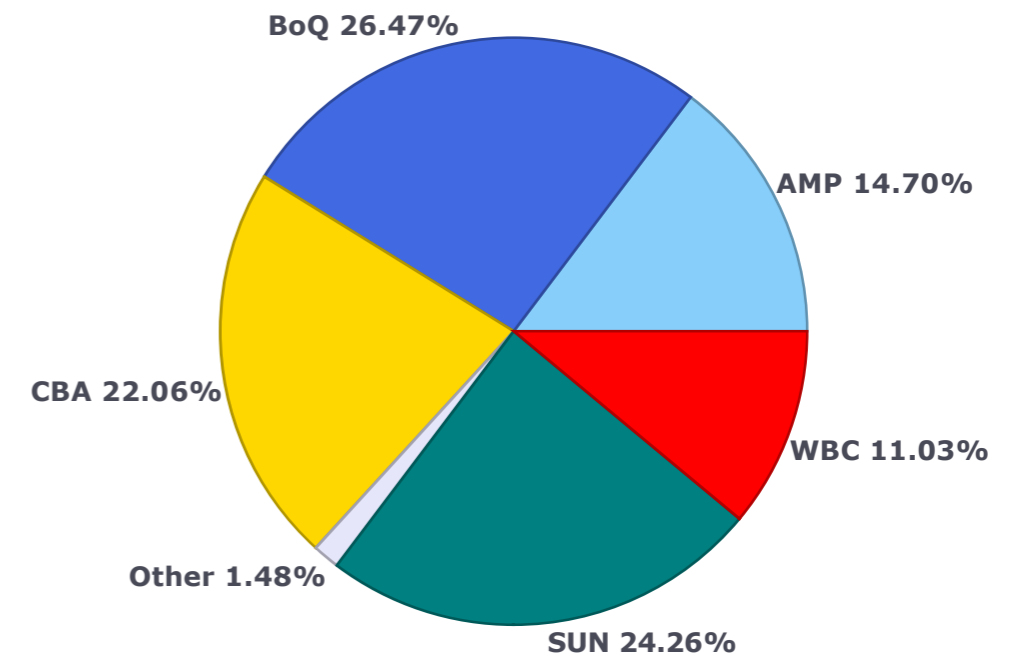
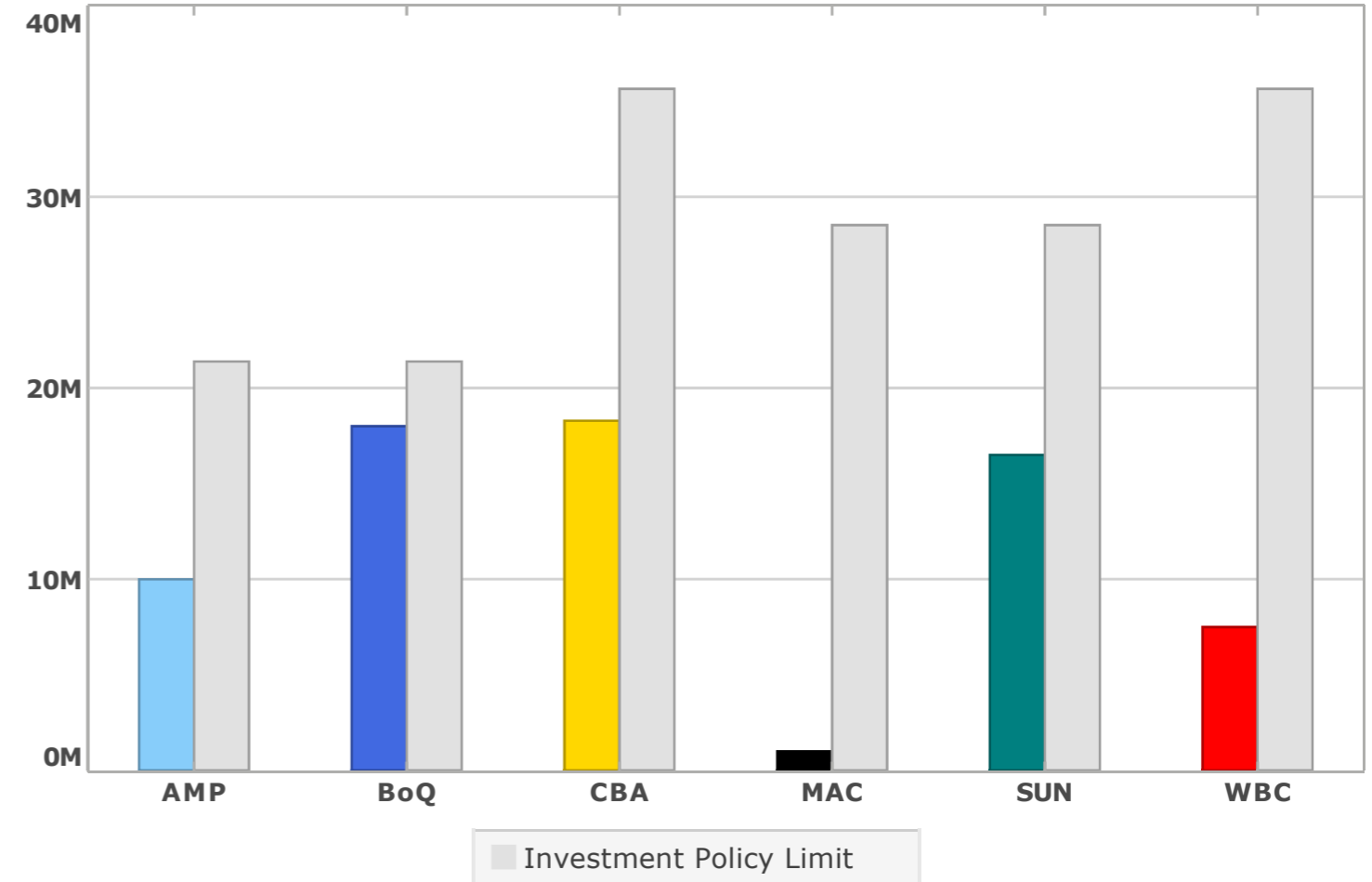
Individual Institutional Exposures Report - April 2023



Individual Institutional Exposures

	Current Exposures		Policy Limit		Capacity
AMP Bank (BBB)	10,000,000	14%	21,388,054	30%	11,388,054
Bank of Queensland (BBB+)	18,000,000	25%	21,388,054	30%	3,388,054
Commonwealth Bank of Australia (AA-)	18,285,050	26%	35,646,757	50%	17,361,707
Macquarie Bank (A+)	1,008,465	1%	28,517,406	40%	27,508,941
Suncorp Bank (A+)	16,500,000	23%	28,517,406	40%	12,017,406
Westpac Group (AA-)	7,500,000	11%	35,646,757	50%	28,146,757
	71,293,515				

Individual Institutional Exposure Charts



Shire of East Pilbara

Cashflows Report - April 2023



Actual Cashflows for April 2023

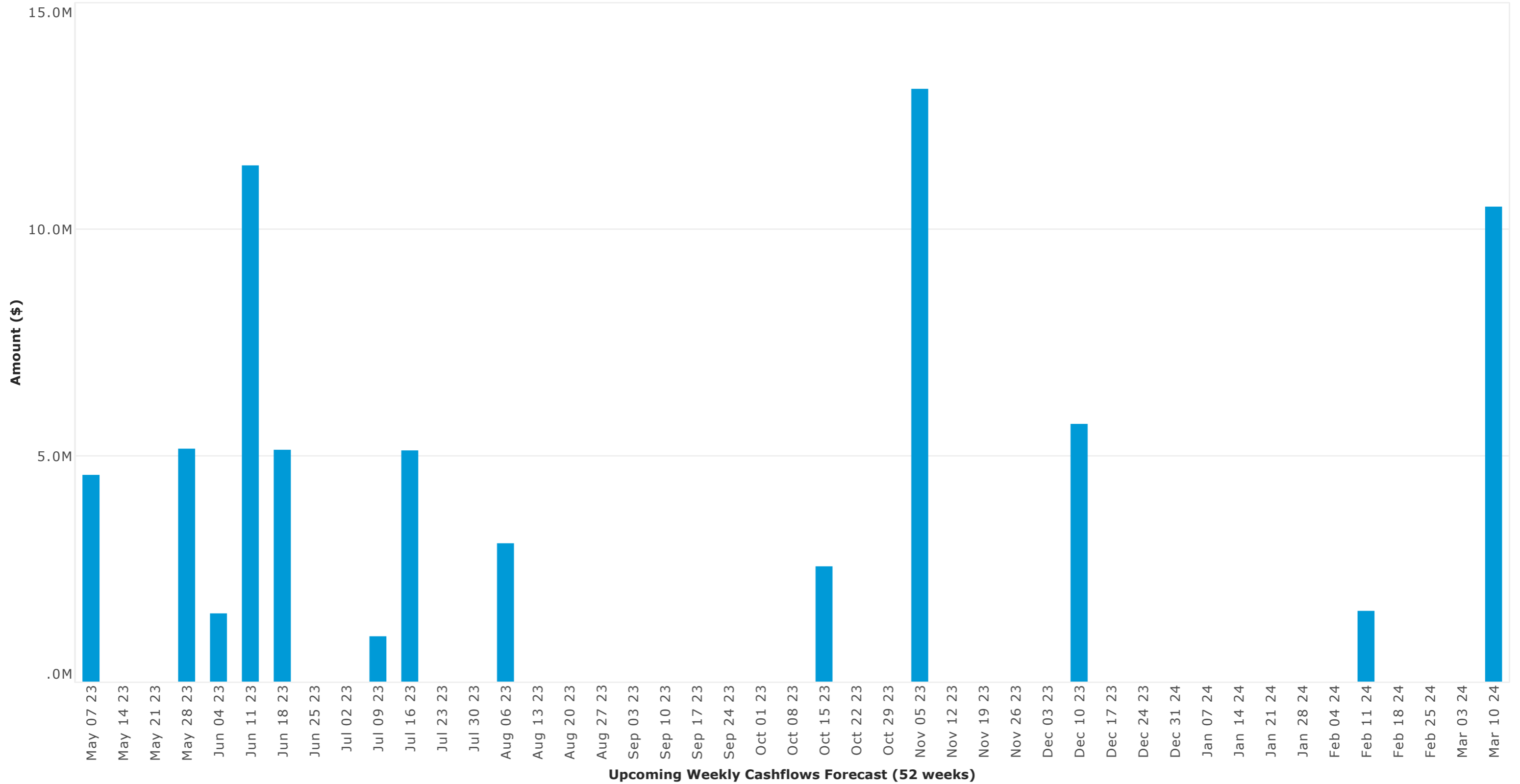
Date	Deal No.	Cashflow Counterparty	Asset Type	Cashflow Description	Amount
12-Apr-23	543542	Suncorp Bank	Term Deposit	Maturity: Face Value	3,000,000.00
		Suncorp Bank	Term Deposit	Maturity: Interest Received/Paid	48,973.15
				<u>Deal Total</u>	<u>3,048,973.15</u>
12-Apr-23	544018	Suncorp Bank	Term Deposit	Settlement: Face Value	-3,000,000.00
				<u>Deal Total</u>	<u>-3,000,000.00</u>
Day Total					48,973.15
20-Apr-23	543582	Suncorp Bank	Term Deposit	Maturity: Face Value	2,500,000.00
		Suncorp Bank	Term Deposit	Maturity: Interest Received/Paid	40,547.95
				<u>Deal Total</u>	<u>2,540,547.95</u>
20-Apr-23	544025	Suncorp Bank	Term Deposit	Settlement: Face Value	-2,500,000.00
				<u>Deal Total</u>	<u>-2,500,000.00</u>
Day Total					40,547.95
Total for Month					89,521.10

Forecast Cashflows for May 2023

Date	Deal No.	Cashflow Counterparty	Asset Type	Cashflow Description	Amount
10-May-23	543543	Suncorp Bank	Term Deposit	Maturity: Face Value	3,000,000.00
		Suncorp Bank	Term Deposit	Maturity: Interest Received/Paid	61,101.37
				<u>Deal Total</u>	<u>3,061,101.37</u>
10-May-23	543801	Commonwealth Bank of Australia	Term Deposit	Maturity: Face Value	1,500,000.00
		Commonwealth Bank of Australia	Term Deposit	Maturity: Interest Received/Paid	15,706.85
				<u>Deal Total</u>	<u>1,515,706.85</u>
Day Total					4,576,808.22
Total for Month					4,576,808.22

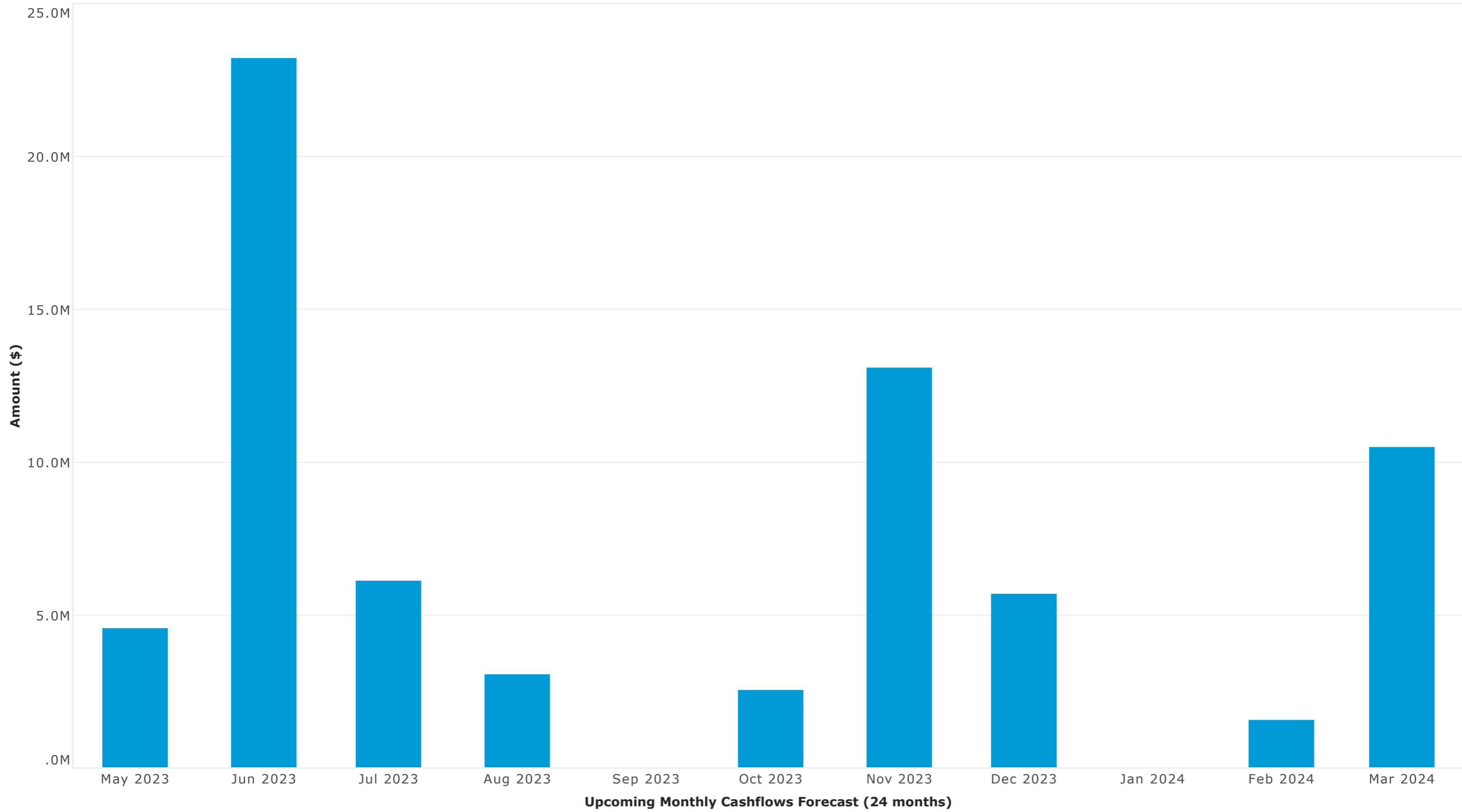
Shire of East Pilbara

Cashflows Report - April 2023



Shire of East Pilbara

Cashflows Report - April 2023



12 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

14 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF COUNCIL

The following reports was introduced as new business of an urgent nature:

14.1.1 AWARD OF TENDER RFT 13-2022/23 - ARCHITECTURAL SERVICES - NEWMAN AIRPORT TERMINAL EXPANSION

15.1.2 SHIRE DEBT

COUNCIL RESOLUTION

Moved: Cr Baer

Seconded: Cr McWhirter-Brooks

That Council consider Item 14.1.1 and Item 15.1.2 as new business of an urgent nature in confidential session in accordance with section 5.23(2) of the *Local Government Act 1995*.

**CARRIED UNANIMOUSLY
RECORD OF VOTE 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Landy, Kular, Smith, Baer, Landy, Coppin

Against: Nil

15 CONFIDENTIAL MATTERS BEHIND CLOSED DOORS

COUNCIL RESOLUTION

Moved: Cr McWhirter-Brooks

Seconded: Cr Landy

That the meeting be closed to the public in accordance with section 5.23(2) of the *Local Government Act 1995* at 11.45am to consider items:

- **14.1.1 Award of Tender RFT 13-2022/23 - Architectural Services - Newman Airport Terminal Expansion**
- **15.1.1 Change in the Method of Rating**
- **15.1.2 Shire Debt**
- **15.2.1 Nullagine Aquatic Facility - Award of Contract by Negotiation**

behind closed doors.

**CARRIED UNANIMOUSLY
RECORD OF VOTE 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Landy, Kular, Smith, Baer, Landy, Coppin

Against: Nil

Crs Langtree Coppin and Stacey Smith who were attending the meeting by electronic means (*MS Teams*) declared that they will maintain the confidentiality of proceedings during the closed part of this meeting, and that if they are no longer able to maintain that confidentiality, will leave the closed part of the meeting in accordance with Regulation 14CA(6) of the *Local Government (Administration) Regulations 1996*.

The following report was introduced as New Business of an urgent nature in Item 14.

**14.1.1 AWARD OF TENDER - RFT 13-2022/23 - ARCHITECTURAL SERVICES -
NEWMAN AIRPORT TERMINAL EXPANSION**

Responsible Officer: Steven Harding
Chief Executive Officer
Author: Dawn Ronchi
Coordinator Procurement
Proposed Meeting Date: 26 May 2023

COUNCIL RESOLUTION / OFFICERS RECOMMENDATION

(Resolution No: 2023/ 76)

Moved: Cr McWhirter-Brooks

Seconded: Cr Kular

That Council:

- 1. Awards Tender RFT 13-2022/23 for Architectural Services Newman Airport Terminal Expansion to Ashley Halliday Architects for the tendered price of \$280,100.00 ex GST;**
- 2. Approves the Chief Executive Officer to enter into any minor variations to the Contract over the Contract term; and**
- 3. Approves the Chief Executive Officer to apply the common seal of the Shire of East Pilbara to the Contract between Ashley Halliday Architects and the Shire of East Pilbara with respect to this Tender.**

**CARRIED UNANIMOUSLY
RECORD OF VOTE 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Landy, Kular, Smith, Baer, Landy, Coppin

Against: Nil

REASONS FOR CONFIDENTIALITY

That in accordance with section 5.23 (2) of the *Local Government Act 1995* the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

- (c) A contract entered into or which may be entered into by the Local Government and relates to matters to be discussed at the meeting.**

Cr Langtree Coppin had declared a proximity interest in this item and disconnected electronically from the MS Teams environment at 11.54am. Cr Coppin reconnected at 11.57am.

15.1 DIRECTOR CORPORATE SERVICES

15.1.1 CHANGE IN THE METHOD OF RATING

Responsible Officer: Steven Harding
Chief Executive Officer

Author: Steve Leeson
Director Corporate Services

Proposed Meeting Date: 26 May 2023

Location/Address: N/A

Name of Applicant: N/A

Author Disclosure of Interest: Nil

COUNCIL RESOLUTION / OFFICER'S RECOMMENDATION

(Resolution No: 2023/ 77)

Moved: Cr McWhirter-Brooks

Seconded: Cr Kular

That Council approve a submission to the Minister to change the method of rating for A201280 – 75 Garden Road, Marble Bar & A210260 – 74 Garden Road, Marble Bar from an UV to GRV rated basis.

CARRIED BY AN ABSOLUTE MAJORITY

RECORD OF VOTE: 8/0

(Cr Coppin absent for vote as interest declared)

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Lockyer, Landy

Against: Nil

REASONS FOR CONFIDENTIALITY

That in accordance with section 5.23 (2) of the *Local Government Act 1995* the meeting is closed to members of the public with the following aspect(s) of the Act being applicable to this matter:

(b) The personal affairs of a person

The following report was introduced as New Business of an urgent nature in Item 14.

Cr Middleton, Cr Anick and Cr Lockyer having declared interests in this item left the Chamber and took no part in the discussion or vote. Cr McWhirter-Brooks assumed chair of the meeting at 11.58am. Crs Middleton, Anick and Lockyer returned to the Chamber at 12.17pm.

15.1.2 SHIRE DEBT

Attachments:	Appendix 1 – Aged Trial Balance 9/05/2023 Appendix 2 - Rates Outstanding Debtors 9/05/2023
Responsible Officer:	Steven Harding Chief Executive Officer
Author:	Steve Leeson Director Corporate Services
Proposed Meeting Date:	26 May 2023
Location/Address:	N/A
Name of Applicant:	N/A
Author Disclosure of Interest:	Nil

REASONS FOR CONFIDENTIALITY

That in accordance with section 5.23 (2) of the *Local Government Act 1995* the meeting is closed to members of the public with the following aspect of the Act being applicable to this matter:

- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

OFFICER'S RECOMMENDATION

Moved: Cr Baer

Seconded: Cr Kular

That the Audit Risk and Governance Committee recommends that Council:

1. Receives the report on Shire Debt; and
2. Notes the commencement of legal recovery proceedings.

MOTION LAPSED DUE TO LACK OF QUORUM

Cr Smith was not available for vote due to a loss of connectivity occurring between 12.15pm and 12.17pm when the Acting Presiding Member put the motion to the vote.

Cr Middleton resumed Chair as Presiding Member at 12.17pm

15.2 ACTING DIRECTOR INFRASTRUCTURE SERVICES

15.2.1 NULLAGINE AQUATIC FACILITY - AWARD OF CONTRACT BY NEGOTIATION

Responsible Officer: Steven Harding
Chief Executive Officer

Author: Etienne Vorster
A/Director Infrastructure Services

Proposed Meeting Date: 26 May 2023

Name of Applicant: N/A

Author Disclosure of Interest: Nil

COUNCIL RESOLUTION / OFFICERS RECOMMENDATION

Resolution No: 2023/ 78)

Moved: Cr McWhirter-Brooks

Seconded: Cr Baer

That Council:

- 1. Authorises the Chief Executive Officer to enter into a Contract with Hydrilla for the 'Design and Construct' of Option 1, being a 25 m x 6 m swimming pool, a 6 m x 6 m toddler pool, hydraulics, plant, and equipment; and**
- 2. Approves a Purchase Order to be raised to the value of \$900,000 for the procurement of goods and services for the 'Design and Construct' of a 25 m x 6 m swimming pool, a 6 m x 6 m toddler pool, hydraulics, plant, and equipment from Hydrilla.**

**CARRIED UNANIMOUSLY
RECORD OF VOTE 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Kular, Smith, Baer, Landy, Coppin. Lockyer

Against: Nil

REASONS FOR CONFIDENTIALITY

That in accordance with section 5.23 (2) of the *Local Government Act 1995* the meeting is closed to members of the public with the following aspect of the Act being applicable to this matter:

- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.**

With the agreement of mover and seconder the following amendment was made to the original Officers Recommendation:

1. Authorises the Chief Executive Officer to enter into a Contract with Hydrilla for the 'Design and Construct' of **Option 1**, being a 25 m x 6 m swimming pool, a 6 m x 6 m toddler pool, hydraulics, plant, and equipment;

Reasons for Amendment:

To provide certainty as to which option was preferred by Council.

OFFICERS RECOMMENDATION

That Council:

1. Authorises the Chief Executive Officer to enter into a Contract with Hydrilla for the 'Design and Construct' of a 25 m x 6 m swimming pool, a 6 m x 6 m toddler pool, hydraulics, plant, and equipment; and
2. Approves a Purchase Order to be raised to the value of \$900,000 for the procurement of goods and services for the 'Design and Construct' of a 25 m x 6 m swimming pool, a 6 m x 6 m toddler pool, hydraulics, plant, and equipment from Hydrilla.

COUNCIL RESOLUTION

Moved: Cr Baer

Seconded: Cr Coppin

That the meeting return to Open Council in accordance with 5.23(2) of the *Local Government Act 1995*.

**CARRIED UNANIMOUSLY
RECORD OF VOTE 9/0**

For: Shire President, Deputy Shire President, Crs Anick, Landy, Kular, Smith, Baer, Landy, Coppin

Against: Nil

16 DATE OF NEXT MEETING

30 June 2023

17 CLOSURE

The Ordinary Council Meeting of the Shire of East Pilbara Council on 26 May 2023 was declared closed by the Presiding Member at 12.29pm. The Presiding Member thanked Councillors and Staff for their attendance.