

Ordinary Council Meeting

13 July 2022

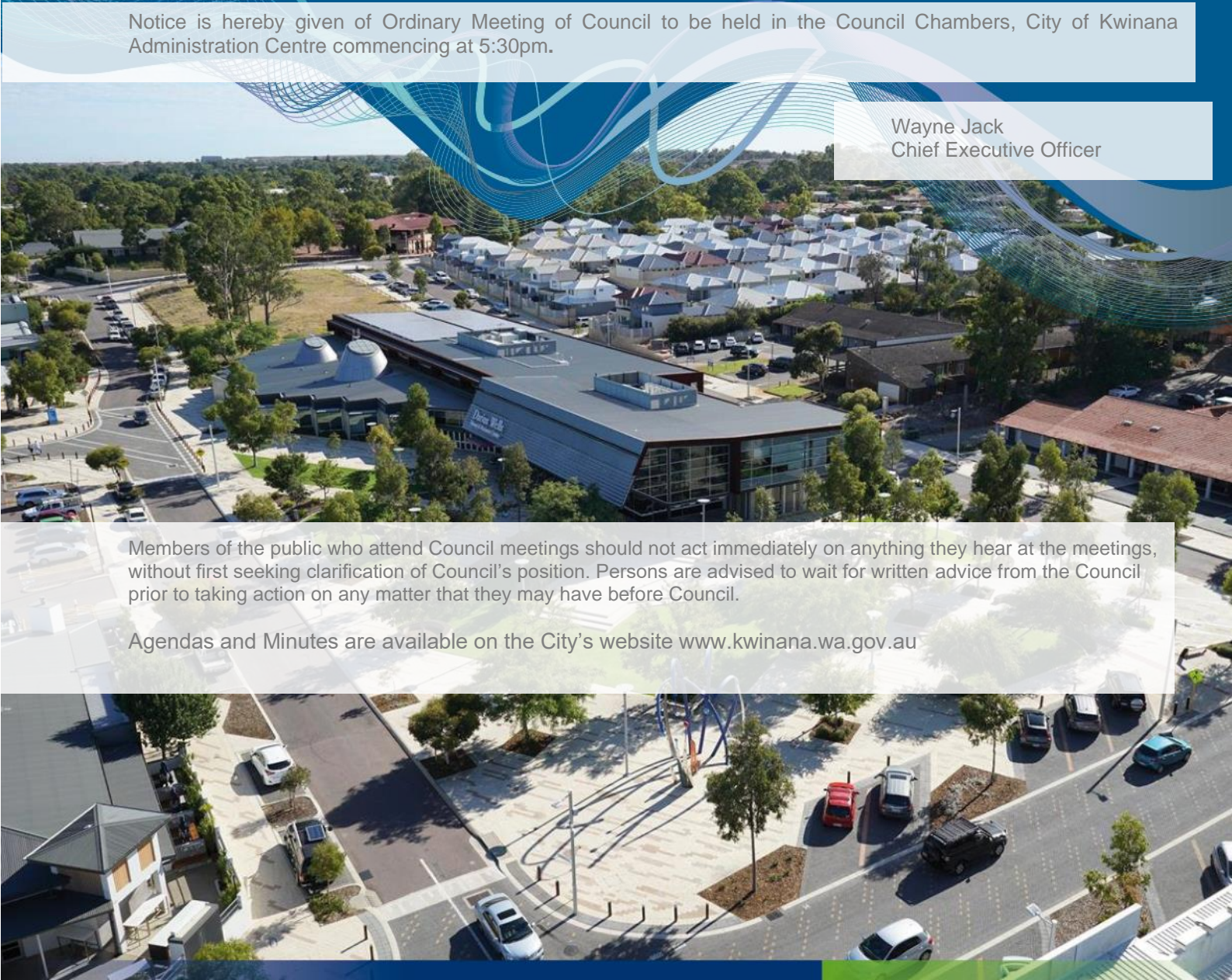
Agenda

Notice is hereby given of Ordinary Meeting of Council to be held in the Council Chambers, City of Kwinana Administration Centre commencing at 5:30pm.

Wayne Jack
Chief Executive Officer

Members of the public who attend Council meetings should not act immediately on anything they hear at the meetings, without first seeking clarification of Council's position. Persons are advised to wait for written advice from the Council prior to taking action on any matter that they may have before Council.

Agendas and Minutes are available on the City's website www.kwinana.wa.gov.au



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1 OPENING AND ANNOUNCEMENT OF VISITORS

Presiding Member to declare the meeting open and welcome all in attendance.

Presiding Member to announce that the Ordinary Council Meeting is being live streamed and recorded in accordance with the City's Live streaming and Recording Council Meetings policy.

By being present at this meeting, members of the public consent to the City recording and livestreaming their image and/or voice.

2 WELCOME TO COUNTRY AND ACKNOWLEDGEMENT OF COUNTRY

COUNCILLOR BARRY WINMAR TO PRESENT THE WELCOME TO COUNTRY:

"NGULLAK NYINNINY KOORALONG KOORA NGULLAK NOITJ NIDJA NOONGAR BOODJAR. NOONGAR MOORT DJOORAPINY NYINNINY NIDJA NGULLA QUOPADOK NOONGAR BOODJAR KOORALONG.

FROM THE BEGINNING OF TIME TO THE END, THIS IS NOONGAR COUNTRY. NOONGAR PEOPLE HAVE BEEN GRACEFUL KEEPERS OF OUR NATION FOR MANY, MANY YEARS.

NGALLA DJOORAPINY MAAMBART BOODJAR NGALLAK BALA MAAMBART QUOP NGALLA KOORT DJOORAPINY NIDJA NGALLA MIA MIA NYINNINY NOONGAR BOODJAR.

WE RESPECT THE EARTH OUR MOTHER AND UNDERSTAND THAT WE BELONG TO HER - SHE DOES NOT BELONG TO US. IN ALL HER BEAUTY, WE FIND COMFORT, WELLBEING, AND LIFE THAT CREATES A HOME FOR EVERYONE THAT HAS BECOME A KEEPER OF NOONGAR COUNTRY.

DJINANGINY KATATJIN DJOORAPINY NIDJA WEERN NOONGAR BOODJAR NGALLA MIA MIA BOORDA.

LOOK, LISTEN, UNDERSTAND AND EMBRACE ALL THE ELEMENTS OF NOONGAR COUNTRY THAT IS FOREVER OUR HOME.

KAYA WANDJU NGAANY BARRY WINMAR WADJUK BALLARDONG MAAMAN NGAANY KOORT DJOORPINY NOONOOK NIDJA NOONGAR BOODJAR DAADJALING WAANKGANINY NOITJ NOONGAR BOODJAR.

HELLO AND WELCOME MY NAME IS BARRY WINMAR AND I AM A WHADJUK BALLARDONG MAN MY HEART IS HAPPY AS WE ARE GATHERED ON NOONGAR COUNTRY AND SPEAKING HERE ON NOONGAR COUNTRY"

PRESIDING MEMBER TO READ THE ACKNOWLEDGEMENT OF COUNTRY:

"IT GIVES ME GREAT PLEASURE TO WELCOME YOU ALL HERE AND BEFORE COMMENCING THE PROCEEDINGS, I WOULD LIKE TO ACKNOWLEDGE THAT WE COME TOGETHER TONIGHT ON THE TRADITIONAL LAND OF THE NOONGAR PEOPLE AND WE PAY OUR RESPECTS TO THEIR ELDERS PAST AND PRESENT."

3 DEDICATION

Councillor Sue Kearney to read the dedication:

“May we, the Elected Members of the City of Kwinana, have the wisdom to consider all matters before us with due consideration, integrity and respect for the Council Chamber.

May the decisions made be in good faith and always in the best interest of the greater Kwinana community that we serve.”

4 ATTENDANCE, APOLOGIES, LEAVE(S) OF ABSENCE (PREVIOUSLY APPROVED)

Apologies:

Leave(s) of Absence (previously approved):

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I

5 PUBLIC QUESTION TIME

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

In accordance with Regulation 6 of the *Local Government (Administration) Regulations 1996*, the minimum time allowed for Public Question Time is 15 minutes.

A member of the public who raises a question during Question Time is to state his or her name and address.

Members of the public must provide their questions in writing prior to the commencement of the meeting. A public question time form must contain all questions to be asked and include contact details and the form must be completed in a legible form.

Please note that in accordance with Section 3.4(5) of the *City of Kwinana Standing Orders Local Law 2019* a maximum of two questions are permitted initially. An additional question will be allowed by the Presiding Member if time permits following the conclusion of all questions by members of the public.

6 RECEIVING OF PETITIONS, PRESENTATIONS AND DEPUTATIONS

6.1 PETITIONS

A petition must –

- be addressed to the Mayor;
- be made by electors of the district;
- state the request on each page of the petition;
- contain at least five names, addresses and signatures of electors making the request;
- contain a summary of the reasons for the request;
- state the name of the person to whom, and an address at which, notice to the petitioners can be given; and

be respectful and temperate in its language and not contain language disrespectful to Council.

The only motion which shall be considered by the Council on the presentation of any petition are –

that the petition be received;
that the petition be rejected; or
that the petition be received and a report prepared for Council.

6.2 PRESENTATIONS

In accordance with Clause 3.6 of the *Standing Orders Local Law 2019* a presentation is the acceptance of a gift, grant or an award by the Council on behalf of the local government or the community.

Prior approval must be sought by the Presiding Member prior to a presentation being made at a Council meeting.

Any person or group wishing to make a presentation to the Council shall advise the CEO in writing before 12 noon on the day of the meeting. Where the CEO receives a request in terms of the preceding clause the CEO shall refer it to the presiding member of the Council committee who shall determine whether the presentation should be received.

A presentation to Council is not to exceed a period of fifteen minutes, without the agreement of Council.

6.3 DEPUTATIONS

In accordance with Clause 3.7 of the *Standing Orders Local Law 2019*, any person or group of the public may, during the Deputations segment of the Agenda with the consent of the person presiding, speak on any matter before the Council or Committee provided that:

the person has requested the right to do so in writing addressed to the Chief Executive Officer by noon on the day of the meeting;
setting out the agenda item to which the deputation relates;
whether the deputation is supporting or opposing the officer's or committee's recommendation; and
include sufficient detail to enable a general understanding of the purpose of the deputation.

A deputation to Council is not to exceed a period of fifteen minutes, without the agreement of Council.

7 CONFIRMATION OF MINUTES

7.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 22 JUNE 2022

RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 22 June 2022 be confirmed as a true and correct record of the meeting.

8 DECLARATIONS OF INTEREST (FINANCIAL, PROXIMITY, IMPARTIALITY – BOTH REAL AND PERCEIVED) BY MEMBERS AND CITY OFFICERS

Section 5.65(1) of the *Local Government Act 1995* states:

A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest —

in a written notice given to the CEO before the meeting; or
at the meeting immediately before the matter is discussed.

Section 5.66 of the *Local Government Act 1995* states:

If a member has disclosed an interest in a written notice given to the CEO before a meeting then —

before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before the matters to which the disclosure relates are discussed.

9 REQUESTS FOR LEAVE OF ABSENCE

10 ITEMS BROUGHT FORWARD FOR THE CONVENIENCE OF THOSE IN THE PUBLIC GALLERY

11 ANY BUSINESS LEFT OVER FROM PREVIOUS MEETING

12 RECOMMENDATIONS OF COMMITTEES

12.1 CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW 2021/2022 - FORMAL REVIEW OF EXISTING KEY PERFORMANCE INDICATORS

Reason for Confidentiality

This report and its attachments are confidential in accordance with Section 5.23(2)(a) and (c) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

- (a) a matter affecting an employee or employees
- (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

14 REPORTS – COMMUNITY

14.1 NAMING OF THE NEW HONEYWOOD PAVILION

SUMMARY

The Naming of Parks, Places and Buildings Working Group is tasked with assessing and recommending new names for existing and new facilities within the City of Kwinana. The Working Group has recently met to assess potential names for the soon to be completed pavilion located on Honeywood Oval. The Naming of Parks, Places and Buildings Working Group recommendations are reflected in the Officer Recommendation below:

OFFICER RECOMMENDATION

That Council adopt the recommendation of the Naming of Parks, Places and Buildings Working Group that the new pavilion located on Honeywood Oval, Lot 8008 Lyon Road Wandi, be dual named Honeywood Pavilion/ Ngook Boorn Mia-Mia.

VOTING REQUIREMENT

Simple majority.

DISCUSSION

The Naming of Parks, Places and Buildings Working Group met recently to discuss and make recommendations on names for the new pavilion located on Honeywood Oval, adjacent to Honeywood Primary School.

The group discussed both the value in having a location centric name, to provide a logical geographical point of reference for the facility, but to also reflect the City's commitment to dual naming of City-owned buildings as identified in the Innovate Reconciliation Action Plan (Respect, Action 8).

The Naming of Parks, Places and Buildings Working Group recommended the facility be known as Honeywood Pavilion, with a direct translation to Nyoongar to be included.

Officers engaged Noongar Boodjar Language Cultural Aboriginal Corporation to provide the direct translation for Honey / Wood / Pavilion. The group came back with the translation Ngook (honey) Boorn (wood) Maya-Maya (house).

Officers attended the Boola Maara (Many Hands) Advisory Group meeting on Monday 13 June and sought feedback on the proposal to dual name the facility, including if using the direct translation would be acceptable and for feedback on the translation received. The group were supportive of the proposal and approved the suggested name Ngook Boorn Maya-Maya, however asked for the spelling of Maya-Maya to be changed to Mia-Mia to reflect the more local dialect.

STRATEGIC IMPLICATIONS

There are no strategic implications as a result of this proposal.

SOCIAL IMPLICATIONS

There are no social implications as a result of this proposal.

LEGAL/POLICY IMPLICATIONS

Council approval of the names of facilities is not a legislative requirement, however Council has adopted a Policy “Naming of Streets, Parks, Places and Buildings” which states that the naming of all City of Kwinana streets, parks, places and buildings is to be determined by Council resolution.

FINANCIAL/BUDGET IMPLICATIONS

Provision for the cost of manufacture and installation of signage at the new pavilion has been included within the project budget allocation.

ASSET MANAGEMENT IMPLICATIONS

All new and existing facilities do require and will incur periodic maintenance expense. Provision for maintaining the parks and any signage has been factored into the Long-Term Financial Plan.

ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS

No environmental implications have been identified as a result of this report or it’s recommendations.

COMMUNITY ENGAGEMENT

Community Engagement was undertaken through direct collaborative discussions with the Boola Maara (Many Hands) Advisory Group at their monthly meeting on 13 June 2022.

ATTACHMENTS

- A. Translation City of Kwinana - Honeywood Pavilion - Ngook Boorn Mia-Mia - Noongar Boodjar Language Cultural Aboriginal Corporation [↓](#)



Noongar Boodjar Language Cultural Aboriginal Corporation
Noongar Language Centre

Unit 1-2, 24 Burton St,
Cannington WA 6107

Noongar Language: 'City of Kwinana – Honey/wood/pavilion' 11/05/2022

Below are the words which you commissioned Noongar Boodjar Aboriginal Language Centre to provide translation into the Noongar language. We have included interlinearisation of the words so you can see their structure. The translators were Linguists Denise Smith-Ali and Alison Nannup.

Please be aware that English and Noongar grammatical structures are very different. We've ensured that the phrases/sentences/words have been translated into the correct Noongar words and correct Noongar grammatical form.

Should you require an audio of the words, please don't hesitate to contact Noongar Boodjar Aboriginal Language Centre.

English text to be Translated

1. Honey
2. Wood
3. Pavilion

Translated Noongar text

1. Ngook
2. Boorn
3. Maya-maya

Glossed Noongar Translation

1. **Ngook**
Honey
2. **Boorn**
Wood
3. **Maya-maya**
Pavilion/house/dwelling

Example vernacular:	Ngook
Example morphemes:	Ngook
Example gloss:	Honey
Example free sentence:	Honey

Example vernacular: Boorn
Example morphemes: Boorn
Example gloss: Wood
Example free sentence: Wood

Example vernacular: Maya-maya
Example morphemes: Maya-maya
Example gloss: Pavilion/house/dwelling
Example free sentence: Pavilion/house/dwelling

Phonetic break-down for Pronunciation

1. Ngook

ng pronounced like **singing**
oo a short sound, as in **put**
k as in **skill**

2. Boorn

b pronounced like **book**
oo a lengthened sound as in **oar**
rn the 'n' pronounced like **nine** ('rn' is a retroflex, the 'n' is pronounced with the tip of the tongue turned back)

3. May/a – May/a

m is pronounced as in **member**
ay is pronounced like **eye**
a a short sound, as in **alone**

Sources:

1. Rooney, B 2011
2. Whitehurst, R 1992

15 REPORTS – ECONOMIC

Nil

16 REPORTS – NATURAL ENVIRONMENT

16.1 COUNCIL POLICY - FIREWORKS MANAGEMENT

SUMMARY

The City of Kwinana receives approximately six fireworks event notice applications per year. The current process requires all fireworks event applications to be considered by Council.

As part of streamlining environmental health approval processes, it was identified that a policy will provide the Council's position in the consideration of a fireworks event notice without the need to refer each application to Council for determination.

This policy will guide the consideration for the approval of fireworks displays while continuing to support events and celebrations in the City.

OFFICER RECOMMENDATION

That Council adopt the Fireworks Management Policy, as per Attachment A.

VOTING REQUIREMENT

Simple majority.

DISCUSSION

The Department of Mines, Industry Regulation and Safety (DMIRS) is the approval authority for fireworks event permits. Regulation 148(2) of the *Dangerous Goods Safety (Explosives) Regulations 2007* (the Regulations) requires the holder of a fireworks contractor licence intending to apply for a fireworks event permit to submit a fireworks event notice to the WA Police, the Department of Fire and Emergency Services (DFES) and the local government authority in which the event is proposed to occur.

The prescribed *Fireworks Event Notice* application form issued by DMIRS does not seek formal approval of a fireworks events notice from the local government. Instead it requests the local government provide either an acknowledgement or objection to the notice, which may be signed either by an authorised delegate or the Chief Executive Officer.

Presently, each fireworks event permit application is submitted to Council for approval or rejection. This process is time-consuming and inefficient for both the applicant and Council.

Whilst the Regulations do not contain any provision allowing for the power to approve or reject a fireworks event notice to be delegated by Council, it nonetheless does not impose any obligation on a local government to formally consider or respond to such notice. Regulation 139(4) specifies only that upon receiving a fireworks event notice, a local government *may* give a written response that:

- a) agrees to the proposed event; or
- b) objects to it unless certain conditions specified in the response are met; or
- c) objects to it on the grounds that the local government considers the event —
 - (i) is not in the public interest; or
 - (ii) will cause danger to the public or unintended damage to any property or to the environment.

The Fireworks Management Policy is intended to reduce unnecessary consideration by Council of low risk applications. Under the policy, any applications which comply with the specified criteria will no longer be presented to Council for formal approval or rejection. Instead the City will provide only an acknowledgement of the application for consideration by DMIRS as the approving authority.

Higher risk applications that are outside the criteria specified in the policy will still require approval of Council. The policy provides a clear direction and framework to inform Council's position to ensure that the following matters are considered:

- 1) The safety of people, property and the environment in the vicinity of the fireworks event;
- 2) Ensuring the community is reasonably informed of the fireworks event; and
- 3) Reducing unreasonable disturbance to the community.

The fireworks event notice must meet specific conditions in order for the City to offer no objection to the application. Only certain fireworks event notices will require consideration by Council. This will include proposed events that do not satisfy the specified conditions or where the licensed contractor have reported previous fireworks incidents.

STRATEGIC IMPLICATIONS

This proposal will support the achievement of the following outcome/s and objective/s detailed in the Strategic Community Plan and Corporate Business Plan.

Strategic Community Plan			
Outcome	Strategic Objective	Action in CBP (if applicable)	How does this proposal achieve the outcomes and strategic objectives?
4 – A unique, vibrant and healthy City that is safe, connected and socially diverse	4.1 – Create, activate and manage places and local centres that are inviting, unique and accessible	N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	The policy will support events by making it easier for the fireworks contractors to apply for fireworks events.
1 – A naturally beautiful environment that is enhanced and protected	1.2 – Maintain and enhance our beautiful, natural environment through sustainable protection and conservation	N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	One of the key considerations of the policy includes assessing the impact of the fireworks event on the safety of the people, property and environment.

SOCIAL IMPLICATIONS

There are no social implications as a result of this proposal.

LEGAL/POLICY IMPLICATIONS

Dangerous Goods Safety Act 2004
Dangerous Goods Safety (Explosives) Regulations 2007
Bush Fires Act 1954
Bush Fires Regulations 1954
Local Government Act 1995
Environmental Protection Act 1986
Environmental Protection (Noise) Regulations 1997

FINANCIAL/BUDGET IMPLICATIONS

There are no direct financial implications as a result of this proposal, however the proposal will bring indirect financial benefits through improved efficiencies of Officer resourcing.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications as a result of this proposal.

ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS

The proposal has the potential to help improve the following determinants of health:

- Built Environment – Neighbourhood Amenity (noise management).
- Health Behaviours – Participation (attendance at events).

COMMUNITY ENGAGEMENT

There are no community engagement implications as a result of this proposal.

ATTACHMENTS

A. Council Policy - Fireworks Management [↓](#)



Council Policy

Fireworks Management



Council Policy	
Legal Authority	<i>Environmental Protection (Noise) Regulations 1997</i> <i>Local Government Act 1995 – Part 9 Division 1</i> <i>Dangerous Goods Safety Act 2004</i> <i>Dangerous Goods Safety (Explosives) Regulations 2007</i> <i>Bush Fire Act 1954</i>
Department	Environment and Health Services

1. Title
Fireworks Management

2. Purpose
This Policy applies to the City of Kwinana when responding to a Fireworks Events Notice administered by the Department of Mines and Petroleum under the *Dangerous Goods Safety Act 2004*.

3. Scope
The City's function in assessing the fireworks applications is restricted to the community impacts associated with noise, proximity to residences and environmental impacts.

The City has no expertise or authority to act in the determining of the safety requirements including the handling, storage and safety clearance distances required for fireworks.

The City does not assess fireworks applications for compliance to the requirements of the relevant legislation for the use and storage of fireworks. The assessment of safety and risk management for fireworks is the sole responsibility of the Licensed Fireworks Contractor and the Department of Mines, Industry Regulation and Safety (DMIRS).

4. Definitions

Fireworks

Has the meaning given to the term in the *Dangerous Goods Safety (Explosives) Regulations 2007* being: "an article or substance containing one or more explosives with or without other substances, that is designed to entertain people by producing light, sound, gas, smoke, or a combination of them, by means of or a combination of them, by means of an exothermic chemical reaction that does not rely on oxygen from external sources to sustain the reaction, but not a model rocket motor".

Fireworks Event

Has the meaning given to that term in regulation 136 of the *Dangerous Goods Safety (Explosives) Regulations 2007* being: "an event or show that involves the use of a firework outdoors to entertain one or more people, whether at a public or private event or show". For the purposes of this policy, fireworks displays that occur over a number of days/times at one venue for the same purpose are regarded as one event.

Fireworks Event Notice

Refers to the relevant DMIRS form or notice submitted to the City for a fireworks event. The Notice is a prerequisite for a Fireworks Event Permit, issued by the Department.

(document # policy)

Licensed Fireworks Contractor

The contractor licensed by DMIRS as stipulated in the Fireworks Event Notice.

Private Events

An event that is private (normally by invitation) and not open to the public such as private parties, weddings, etc; held at function centres (or similar venues).

Community/Public Events

An event open to the community or the public, whether ticketed or not (i.e. shows, fairs, fetes, concerts etc).

Responsible Approving Authority

Refers to the authority who is responsible for approving the venue's noise management plan under the *Environmental Protection Act 1986* and *Environmental Protection (Noise) Regulations 1997*. The responsible approving authority includes:

- The Chief Executive Officer of City of Kwinana for all venues located within the City of Kwinana unless otherwise specified below;
- The Department of Water and Environmental Regulation for prescribed premises; or
- The Environmental Protection Authority for the Perth Motorplex situated at Lot 435 Rockingham Rd Kwinana Beach.

5. Policy statement**5.1 Assessment of Fireworks Event Notice**

When considering a Fireworks Events Notice, the City's principal considerations will include:

- (1) The safety of people, property and the environment in the vicinity of the fireworks event;
- (2) Ensuring the community is reasonably informed of the fireworks event; and
- (3) Reducing unreasonable disturbance to the community.

5.2 No Objection to Fireworks Events Notice

Having regard for the principal considerations outlined in clause 5.1, the City will offer no objection to a Fireworks Event Notice where the following circumstances are met:

- (1) The event at which the fireworks display is proposed, is in the public or community interest, having regard for the reason for the event and expected size of the event;
- (2) The event venue has not had more than three (3) fireworks events in any twelve (12) month period unless a separate noise management plan has been approved by the Responsible Approving Authority;
- (3) The fireworks event is scheduled to occur between the times of 9am to 10pm, unless the event is a community/public event or an exemption has been approved by the Responsible Approving Authority;
- (4) At least 7 days prior to the scheduled event, the applicant or event organiser provides written notification to residents and occupiers of surrounding properties within the notification area. The City of Kwinana Environmental Health will determine the notification area which may include up to 1km of surrounding properties of the fireworks display.

(document # policy)

The notice shall contain the following details:

- (a) Name of event and venue
- (b) Date, time and duration of the fireworks display
- (c) Address of venue
- (d) Manned telephone number for reporting complaints

- (5) The applicant and the Fireworks Contractor agree to indemnify the City and any persons acting for or on behalf of the City against any claim for damage or injury to persons or property and the costs associated with such a claim that may arise from the event;
- (6) All complaint details shall be forwarded to City of Kwinana Environmental Health within 2 business days of the fireworks event. All complaints will be forwarded to the Responsible Approving Authority.

5.3 Consideration of Fireworks Events in other cases

The following Fireworks Event Notices will require consideration by Council:

- (1) Applications that do not satisfy one or more of the items listed in clause 5.2.
- (2) Reported incidents on spectators or surrounding properties from previously approved fireworks events by the same licensed fireworks contractor.

Applications to be considered by Council must be lodged to City of Kwinana Environmental Health at least 60 days prior to the event.

5.4 Conditions Deemed Reasonably Necessary

- (1) Where the City offers no objection to the Fireworks Event Notice, it will be subject to the following conditions:
 - (a) Prior notice of the fireworks event will be given, by the venue's business website (where available) and advertisement in a newspaper circulating generally throughout the City of Kwinana, not more than 21 days prior to and not less than 7 days prior to the event detailing the date, time and duration of the fireworks display and reason for the event, and
 - (b) The licensed fireworks contractor must hold a current public liability insurance policy to a minimum value of \$10,000,000.
- (2) The City reserves the right to vary conditions set out within clause 5.3(1) of this Policy or apply additional conditions on a case-by-case basis in response to events varying in location and size.
- (3) All conditions will be applied with the intention to:
 - (a) ensure the safety of people, property and the environment in the vicinity of the fireworks event;
 - (b) ensure the community is adequately informed of the fireworks event; and
 - (c) reduce any unreasonable disturbance to the community.

5.5 Objection to Fireworks Event Notice

- (1) Having regard for the principal considerations outlined in clause 5.1, the City may object to a Fireworks Event Notice where it believes the fireworks event is not in the public interest or will present an unacceptable risk to the safety of people, property or the environment.
- (2) If the City intends to object after considering a Fireworks Event Notice, it will provide the applicant with a right of reply to the objection before it completes the

(document # policy)

Fireworks Event Notice.

5.6. Noise Approval

- (1) The City will not require a separate approval under Regulation 18 of the *Environmental Protection (Noise) Regulations 1997* for fireworks events unless required by the Responsible Approving Authority. Consideration of the noise impact will form part of the City's assessment of the Fireworks Event Notice.

6. References

Date of adoption and resolution No.	Insert the date on which the Policy was first adopted by Council and the resolution No.
Review dates and resolution No.	List the dates on which the Policy was reviewed by Council and the resolution No.s
Next review due date	Insert the date on which the next review should be completed by.
Related documents	Acts/Regulations <i>Environmental Protection (Noise) Regulations 1997</i> <i>Local Government Act 1995 – Part 9 Division 1</i> <i>Dangerous Goods Safety Act 2004</i> <i>Dangerous Goods Safety (Explosives) Regulations 2007</i> <i>Bush Fire Act 1954</i>

Note: Changes to references may be made without the need to take the Policy to Council for review.

(document # policy)

17 REPORTS – BUILT INFRASTRUCTURE

Nil

18 REPORTS – CIVIC LEADERSHIP

18.1 ELECTED MEMBER MANDATORY TRAINING REPORT AS AT 30 JUNE 2022

SUMMARY

Regulation 35(2) of the *Local Government (Administration) Regulations 1996* came into effect in 2019 and requires all Elected Members to undertake training within the first 12 months of being elected. These changes were introduced in recognition of the unique and challenging role of Councillors.

Councillors are required to complete the training course *Council Member Essentials*, which was developed to provide Councillors with the skills and knowledge to perform their role as leaders in their community. Carol Adams, Michael Brown, Sue Kearney, Matthew Rowse and Barry Winmar were elected in the City's 2021 Local Government Election and were enrolled in the *Council Member Essentials* course provided by the WA Local Government Association (WALGA).

In accordance with section 127 of the *Local Government Act 1995*, the City must prepare a report on the mandatory training completed by Councillors during each financial year. The report must be published on the City's website within one month after the end of the financial year to which the report relates. The report, included at Attachment A, notes the completion of the *Council Member Essentials* course by newly elected Councillors.

OFFICER RECOMMENDATION

That Council:

- 1. Notes and accepts the mandatory Elected Member Training Report, as included at Attachment A.**
- 2. Notes the publishing of the Elected Member Training Report (Attachment A) on the City's website, by the Chief Executive Officer, within one month of the end of the financial year to which the report relates.**

DISCUSSION

All five newly elected Councillors of the City were enrolled in the WALGA *Council Member Essentials* course, with full details included in the Training Report, at Attachment A. While twelve months have not yet elapsed since their election, the City is required to report on the level of training undertaken to date.

The Training Report has been prepared as per the legislative requirements of the Local Government to prepare such a report for each financial year on the mandatory training completed by Elected Members.

STRATEGIC IMPLICATIONS

There are no strategic implications as a result of this proposal.

SOCIAL IMPLICATIONS

There are no social implications as a result of this proposal.

LEGAL/POLICY IMPLICATIONS

Local Government Act 1995

5.126. Training for council members

- (1) *Each council member must complete training in accordance with regulations.*
- (2) *Regulations may —*
 - (a) *prescribe a course of training; and*
 - (b) *prescribe the period within which training must be completed; and*
 - (c) *prescribe circumstances in which a council member is exempt from the requirement in subsection (1); and*
 - (d) *provide that contravention of subsection (1) is an offence and prescribe a fine not exceeding \$5 000 for the offence.*

5.127. Report on training

- (1) *A local government must prepare a report for each financial year on the training completed by council members in the financial year.*
- (2) *The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.*

Local Government (Administration) Regulations 1996

35. Training for council members (Act s. 5.126(1))

- (1) *A council member completes training for the purposes of section 5.126(1) if the council member passes the course of training specified in subregulation (2) within the period specified in subregulation (3).*
- (2) *The course of training is the course titled Council Member Essentials that —*
 - (a) *consists of the following modules —*
 - (i) *Understanding Local Government;*
 - (ii) *Serving on Council;*
 - (iii) *Meeting Procedures;*
 - (iv) *Conflicts of Interest;*
 - (v) *Understanding Financial Reports and Budgets; and*
 - (b) *is provided by any of the following bodies —*
 - (i) *North Metropolitan TAFE;*
 - (ii) *South Metropolitan TAFE;*
 - (iii) *WALGA.*
- (3) *The period within which the course of training must be passed is the period of 12 months beginning on the day on which the council member is elected.*

FINANCIAL/BUDGET IMPLICATIONS

The total cost to the City for all four newly elected Members to complete the Council Member Essentials was \$6,120 (including GST). Full cost details of each newly Elected Members Mandatory Training is provided at Attachment A.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications as a result of this report.

ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS

There are no environmental/public health implications as a result of this report.

COMMUNITY ENGAGEMENT

There are no community engagement implications as a result of this report.

ATTACHMENTS

A. Attachment A - Mandatory Elected Member Training Report as at 30 June 2022 [↓](#)



Mandatory Elected Member Training Report

As at 30 June 2022

Following the 2021 Local Government Election and in accordance with the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*, all newly Elected Members are required to attend Mandatory Training.

The period within which the course of training must be completed is 12 months, beginning on the day on which the Elected Member is elected.

The City must prepare a report for each financial year on the training completed by the Elected Members, within that financial year.

The Chief Executive Officer must publish the report on the City's official website within one month, after the end of the financial year, to which the report relates.

Results of the City's 2021 Local Government Election, held on 16 October 2021, saw the election of Councillors Carol Adams, Michael Brown, Sue Kearney, Matthew Rowse and Barry Winmar. Each of these newly Elected Members have been enrolled in the WA Local Government Association (WALGA) course titled Council Member Essentials that consists of the following modules —

- (i) Understanding Local Government;
- (ii) Serving on Council;
- (iii) Meeting Procedures;
- (iv) Conflicts of Interest; and
- (v) Understanding Financial Reports and Budgets.

The mandatory training is valid for five years.

An Elected Member is exempt from the requirements outlined in section 5.126(1) of the *Local Government Act 1995* if the Elected Member passed either of the following courses within the period of five years ending immediately before the day on which the Elected Member commences their term of office:

- Council Member Essentials;
- 52756WA Diploma of Local Government (Council Member);
- The Elected Member passed the course titled LGASS00002 Council Member Skill Set before 1 July 2019 and within a period of five years ending immediately before the day on which the Elected Member commences their term of office.

There was one exemption condition met by one of the City's newly Elected Members, Councillor Matthew Rowse resulting in him not having to complete the Serving on Council module due to having completed it on 22 November 2017, which is in accordance with the requirement of having completed it within five years of being re-elected. Although Councillor Rowse had this exemption, WALGA provided him access with the Serving on Council module in error and Councillor Rowse completed it.

WALGA offered both eLearning and 'in house' options for each module.

As at the 30 June 2022, the newly Elected Members have been enrolled as follows:

Elected Member Name	Module	Date completed / Status	Cost (Incl GST)
Mayor Carol Adams Total cost of the Council Member Essentials course is \$975.00	Understanding Local Government	Completed module on 20 January 2022 via eLearning	\$195.00
	Conflicts of Interest	Completed module on 14 January 2022 via eLearning	\$195.00
	Serving on Council	Completed module on 19 January 2022 via eLearning	\$195.00
	Understanding Financial Reports and Budgets	Completed module on 19 January 2022 via eLearning	\$195.00
	Meeting Procedures	Completed module on 15 January 2022 via eLearning	\$195.00

Elected Member Name	Module	Date completed / Status	Cost (incl GST)
Councillor Michael Brown Total cost of the Council Member Essentials course is \$975.00	Understanding Local Government	Completed module on 17 January 2022 via eLearning	\$195.00
	Conflicts of Interest	Completed module on 17 January 2022 via eLearning	\$195.00
	Serving on Council	Completed module on 18 January 2022 via eLearning	\$195.00
	Understanding Financial Reports and Budgets	Completed module on 18 January 2022 via eLearning	\$195.00
	Meeting Procedures	Completed module on 18 January 2022 via eLearning	\$195.00
Councillor Sue Kearney Total cost of the Council Member Essentials course is \$2,415	Understanding Local Government	Completed - Attended training at WALGA on 10 February 2022	\$240.00
	Conflicts of Interest (eLearning)	Completed module on 29 June 2022 via eLearning	\$195.00
	Serving on Council	Completed - Attended training at WALGA on 24 and 25 February 2022	\$990.00
	Understanding Financial Reports and Budgets	Completed - Attended training at WALGA on 9 December 2021	\$495.00
	Meeting Procedures	Completed - Attended training at WALGA on 29 April 2022	\$495.00

Elected Member Name	Module	Date completed / Status	Cost (Incl GST)
Councillor Matthew Rowse Total cost of the Council Member Essentials course is \$780.00	Understanding Local Government	Completed module on 23 May 2022 via eLearning	\$195.00
	Conflicts of Interest	Completed module on 17 March 2022 via eLearning	\$195.00
	Serving on Council <i>(Met exemption terms as originally completed the module on 22 November 2017, WALGA provided access to the module via eLearning in error).</i>	Completed module on 3 May 2022 via eLearning	N/A
	Understanding Financial Reports and Budgets	Completed module on 6 May 2022 via eLearning	\$195.00
	Meeting Procedures	Completed module on 18 March 2022 via eLearning	\$195.00
Councillor Barry Winmar Total cost of the Council Member Essentials course is \$975.00	Understanding Local Government	Completed module via eLearning	\$195.00
	Conflicts of Interest	Completed module via eLearning	\$195.00
	Serving on Council	Enrolled via eLearning	\$195.00
	Understanding Financial Reports and Budgets	Enrolled via eLearning	\$195.00
	Meeting Procedures	Enrolled via eLearning	\$195.00

The total cost to the City for all four newly Elected Members to complete the Council Member Essentials was \$6,120 (Including GST).

In summary, the remaining modules of the Council Member Essentials to be completed by each Elected Member are as follows:

Councillor Barry Winmar

- Serving on Council (eLearning)
- Understanding Financial Reports and Budgets (eLearning)
- Meeting Procedures (eLearning)

Mayor Carol Adams, Councillor Brown, Councillor Kearney and Councillor Rowse have completed their Council Member Essentials mandatory Elected Member training in full.

Elected Members are required to have all modules of the Council Member Essentials completed within 12 months of the day they were elected, the City will be continuing to work with the Elected Members to ensure that the legislative requirement is met.

18.2 REVIEW OF COUNCIL POLICY - USE OF CORPORATE CREDIT CARDS

SUMMARY

A review of the Council Policy – Use of Corporate Credit Cards was undertaken and is recommended for Council endorsement.

The policy was last reviewed in 2020. This latest review ensures that the City's policy in relation to the use of corporate credit cards is still aligned with the findings of the local government focus area audit conducted by the Office of the Auditor General for controls over corporate credit cards in 2020.

OFFICER RECOMMENDATION

That Council adopt the amended Use of Corporate Credit Cards Policy as detailed in Attachment A.

DISCUSSION

A copy of the policy recommended for amendment is detailed in Attachment A (minor change highlighted) with the current policy contained within Attachment B.

There have been no changes to the intent of this policy, only the removal of a business process that is managed by City Officers and not necessary to include in a Council Policy.

STRATEGIC IMPLICATIONS

This proposal will support the achievement of the following outcome/s and objective/s detailed in the Strategic Community Plan and Corporate Business Plan.

Strategic Community Plan			
Outcome	Strategic Objective	Action in CBP (if applicable)	How does this proposal achieve the outcomes and strategic objectives?
5 – Visionary leadership dedicated to acting for its community	5.1 – Model accountable and ethical governance, strengthening trust with the community	N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	Accurate and transparent reporting of financial information

SOCIAL IMPLICATIONS

There are no social implications as a result of this proposal.

LEGAL/POLICY IMPLICATIONS

The use of corporate credit cards is not specifically mentioned in the *Local Government Act 1995*. However, the impacts of the use and control of corporate credit cards are related to the following sections of the *Local Government Act 1995*:

1. Section 2.7(2)(a) and (b) requires the Council to oversee the allocation of the local government's finances and resources and determine the local government's policies; and
2. Section 6.5(a) requires the CEO to ensure that there are kept, in accordance with regulations, proper accounts and records of the transactions and affairs of the local government.

Local Government (Financial Management) Regulations 1996 Section 11(1)(a) requires local governments 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 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.

FINANCIAL/BUDGET IMPLICATIONS

There are no financial implications that have been identified as a result of this report.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications that have been identified as a result of this report.

ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS

There are no implications on any determinants of health as a result of this report.

COMMUNITY ENGAGEMENT

There are no community engagement implications as a result of this report.

ATTACHMENTS

- A. Draft Policy - Use of Corporate Credit Cards - 2022 [↓](#)
- B. Policy - Use of Corporate Credit Cards - 2020 [↓](#)



Council Policy

Use of Corporate Credit Cards



Council Policy	
Legal Authority	<i>Local Government Act 1995</i> Sections 2.7(2)(a) and (b) and 6.5(a) <i>Local Government (Financial Management) Regulations 1996</i> 11(1)(a)
Department	Finance

1. **Title**
Use of Corporate Credit Cards
2. **Purpose**
To provide a clear framework that enables authorised City officers to use corporate credit cards for the purchase of goods and services.
3. **Scope**
This policy applies to all City Officers that are authorised corporate credit card holders.
4. **Definitions**
Nil.
5. **Policy statement**
 - 5.1. **Issuing of Corporate Credit Cards**
 - 5.1.1. Other than for the Chief Executive Officer (CEO), approval for the issue of a credit card to a City Officer, including credit limits, is to be determined by the Chief Executive Officer.
 - 5.1.2. Approval for the issue of a credit card to the CEO, including credit limit, is to be determined by the Mayor.
 - 5.2. **Cardholder Responsibilities**
 - 5.2.1. The cardholder must sign an agreement form, outlining the cardholder's responsibilities, prior to receiving the corporate credit card.
 - 5.2.1. Cardholders are not to use the corporate credit card for cash advances.
 - 5.2.2. Cardholders are not to use the corporate credit card for private purposes.
 - 5.2.3. Cardholders are not to link corporate credit cards to PayPal accounts.
 - 5.2.4. The use of the corporate credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
 - 5.2.5. The corporate credit card shall only be used for purchasing goods and services on behalf of the City, which are authorised within the current budget.
 - 5.2.6. Cardholders are not to split payments of invoices between credit cards.
 - 5.2.7. Cardholders are not to share their credit card with other City of Kwinana Officers. Purchases are to be made by the cardholder only.

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- 5.2.8. Purchases must be expended in line with all other Council Policies.
- 5.2.9. Cardholders are to obtain a compliant tax invoice/receipt, which records an adequate description of goods/services obtained.
- 5.2.10. Cardholders are to provide, for approval, a detailed summary of all purchases, reconciling to each monthly statement, no later than seven (7) days after receiving the monthly statement.
- 5.2.11. Other than for the CEO, credit card statements are to be authorised by the cardholder's superior line manager.
- 5.2.12. The CEO's credit card statement is to be approved by the Mayor.
- 5.2.13. In the event that a cardholder is on leave, for longer than one (1) month, the credit card is to be handed to the Manager responsible for the City's finances, to hold until they return.
- 5.2.14. In the event that a cardholder's employment ceases with the City, the credit card is to be handed to the Manager responsible for finance, where arrangements are to be made for the cancellation of the account and destruction of the card.

5.3. Finance Responsibilities

- 5.3.1. The CEO will ensure processes are in place for the coordination of the issue, replacement and cancellation of all corporate credit cards, including:
- Requiring the provision of a copy of this policy, at the time of issuing a credit card; and
 - Ensuring the signing of a Corporate Credit Cardholder's Agreement form by the cardholder, which will be registered in the City's record keeping system.
- 5.3.2. A register of cardholders is to be maintained and stored in the City's record keeping system.
- 5.3.3. A review of monthly expenditure undertaken by each cardholder is to be undertaken monthly, by the team responsible for managing the City's finances. All receipts and documentation will be reviewed, and any expenses that do not appear to represent fair and reasonable business expenses are to be referred to the senior manager responsible for the City's finances (or to the CEO or Mayor as relevant) for review/decision.

6. References


Date of adoption and resolution No.	27/09/2006 #519
Review dates and resolution No.	28/04/2010 #105 11/07/2012 #163 20/01/2016 #099 28/02/2018 #107 28/11/2018 #347 24/06/2020 #193
Next review due date	30/06/2024
Related documents	Acts/Regulations

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	<p><i>Local Government Act 1995 Sections 2.7(2)(a) and (b) and 6.5(a)</i></p> <p><i>Local Government (Financial Management) Regulations 1996 11(1)(a)</i></p> <p>Plans/Strategies/Policies/Processes</p> <p>D20/57483 – New Credit Card Request/Credit Cardholder Agreement Form</p> <p>D09/121494[v6] – Credit Cardholder Agreement Form</p> <p>D14/27718[v5] – Corporate Credit Card Register</p>
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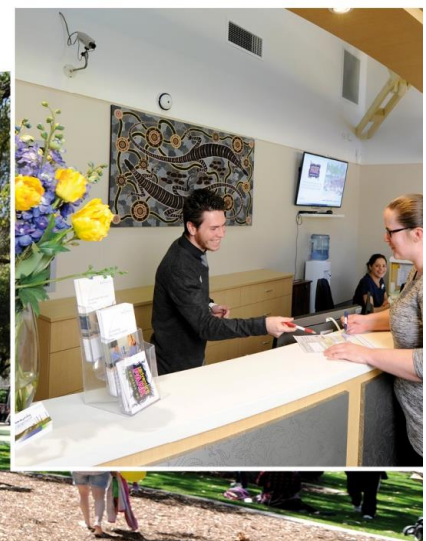
Note: Changes to references may be made without the need to take the Policy to Council for review.

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Council Policy

Use of Corporate Credit Cards



Council Policy	
Use of Corporate Credit Cards	D13/69878[v5]

1. **Title**
Use of Corporate Credit Cards
2. **Purpose**
To provide a clear framework that enables authorised City officers to use corporate credit cards for the purchase of goods and services.
3. **Scope**
This policy applies to all City Officers that are authorised corporate credit card holders.
4. **Definitions**
Nil.
5. **Policy Statement**
 - 5.1. **Issuing of Corporate Credit Cards**
 - 5.1.1. Other than for the Chief Executive Officer (CEO), approval for the issue of a credit card to a City Officer, including credit limits, is to be determined by the Chief Executive Officer.
 - 5.1.2. Approval for the issue of a credit card to the CEO, including credit limit, is to be determined by the Mayor.
 - 5.2. **Cardholder Responsibilities**
 - 5.2.1. The cardholder must sign the City's Corporate Credit Cardholder's Agreement form, outlining the cardholder's responsibilities, prior to receiving the corporate credit card.
 - 5.2.2. Cardholders are not to use the corporate credit card for cash advances.
 - 5.2.3. Cardholders are not to use the corporate credit card for private purposes.
 - 5.2.4. Cardholders are not to link corporate credit cards to Paypal accounts.
 - 5.2.5. The use of the corporate credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
 - 5.2.6. The corporate credit card shall only be used for purchasing goods and services on behalf of the City, which are authorised within the current budget.
 - 5.2.7. Cardholders are not to split payments of invoices between credit cards.
 - 5.2.8. Cardholders are not to share their credit card with other City of Kwinana Officers. Purchases are to be made by the cardholder only.
 - 5.2.9. Purchases must be expended in line with all other Council Policies.

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- 5.2.10. Cardholders are to obtain a compliant tax invoice/receipt, which records an adequate description of goods/services obtained.
- 5.2.11. Cardholders are to provide, for approval, a detailed summary of all purchases, reconciling to each monthly statement, no later than seven (7) days after receiving the monthly statement.
- 5.2.12. Other than for the CEO, credit card statements are to be authorised by the cardholder's superior line manager.
- 5.2.13. The CEO's credit card statement is to be approved by the Mayor.
- 5.2.14. In the event that a cardholder is on leave, for longer than one (1) month, the credit card is to be handed to the Manager responsible for the City's finances, to hold until they return.
- 5.2.15. In the event that a cardholder's employment ceases with the City, the credit card is to be handed to the Manager responsible for finance, where arrangements are to be made for the cancellation of the account and destruction of the card.

5.3. Finance Responsibilities

- 5.3.1. The CEO will ensure processes are in place for the coordination of the issue, replacement and cancellation of all corporate credit cards, including:
- Requiring the provision of a copy of this policy, at the time of issuing a credit card; and
 - Ensuring the signing of a Corporate Credit Cardholder's Agreement form by the cardholder, which will be registered in the City's record keeping system.
- 5.3.2. A register of cardholders is to be maintained and stored in the City's record keeping system.
- 5.3.3. A review of monthly expenditure undertaken by each cardholder is to be undertaken monthly, by the team responsible for managing the City's finances. All receipts and documentation will be reviewed, and any expenses that do not appear to represent fair and reasonable business expenses are to be referred to the senior manager responsible for the City's finances (or to the CEO or Mayor as relevant) for review/decision.

6. Financial/Budget Implications

There are no financial/budget implications directly associated with this Policy. All expenditure incurred through the use of a corporate credit card must be in line with approved budget allocations.

7. Asset Management Implications

There are no asset management implications associated with this Policy.

8. Environmental Implications

There are no environmental implications associated with this Policy.

9. Strategic/Social Implications

Plan	Objective
Corporate Business Plan	5.4 Ensure the financial sustainability of the City of Kwinana into the future.

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10. Occupational Safety and Health Implications

There are no OSH implications associated with this Policy.

11. Risk Assessment

Risk Event	Inadequate management of the City's resources.
Risk Theme	Failure to ensure the safeguarding of the City's resources.
Risk Effect/Impact	Financial Impact/Compliance
Risk Assessment Context	Operational
Consequence	Minor
Likelihood	Unlikely
Rating (before treatment)	Low
Risk Treatment in place	Reduce - mitigate risk
Response to risk treatment required/in place	Review of Policy every two years; and ensuring the controls identified in the Policy are reviewed and maintained.
Rating (after treatment)	Low

12. References

Name of Policy	Use of Corporate Credit Cards
Date of Adoption and resolution No	27/09/2006 #519
Review dates and resolution No #	28/04/2010 #105 11/07/2012 #163 20/01/2016 #099 28/02/2018 #107 28/11/2018 #347 24/06/2020 #193
New review date	30/06/2022
Legal Authority	s2.7 – Role of Council of the <i>Local Government Act 1995</i>
Directorate	City Business
Department	Finance
Related documents	Acts/Regulations <i>Local Government Act 1995</i> Other documents D09/121494[v5] – Corporate Credit Cardholder Agreement Form D14/27718[v5] – Corporate Credit Card Register

Note: Changes to References may be made without the need to take the Policy to Council for review.

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18.3 BUDGET VARIATIONS

SUMMARY

To amend the 2022/2023 budget to reflect various adjustments to the General Ledger as detailed below.

OFFICER RECOMMENDATION

That Council approves the required budget variations to the Current Budget for 2022/2023 as follows:

ITEM #	DESCRIPTION	CURRENT BUDGET	INCREASE/ DECREASE	REVISED BUDGET
1	Proceeds from Disposal of Plant and Equipment	611,500	20,000	631,500
	Transfer to Asset Management Reserve	(1,724,417)	(20,000)	(1,744,417)

VOTING REQUIREMENT

Absolute Majority of Council is required.

DISCUSSION

ITEM #	DESCRIPTION	CURRENT BUDGET	INCREASE/ DECREASE	REVISED BUDGET
1	Proceeds from Disposal of Plant and Equipment	611,500	20,000	631,500
	Transfer to Asset Management Reserve	(1,724,417)	(20,000)	(1,744,417)
	The purpose of this budget variation is to recognise the income from sale of transportable lunch room (TLR) and amount received to be transferred to Asset Management Reserve. The TLR was purchased in lieu of hiring a lunch room during the Operations Depot office upgrade works. With the office upgrade works now complete, the TLR is no longer required and is to be sold via public auction.			

STRATEGIC IMPLICATIONS

This proposal will support the achievement of the following outcome/s and objective/s detailed in the Strategic Community Plan and Corporate Business Plan.

Strategic Community Plan			
Outcome	Strategic Objective	Action in CBP (if applicable)	How does this proposal achieve the outcomes and strategic objectives?
1 – A naturally beautiful environment that is enhanced and protected	1.2 – Maintain and enhance our beautiful, natural environment through sustainable protection and conservation	N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	Maintain and enhance our beautiful, natural environment through sustainable protection and conservation
	1.1 – Retain and improve our streetscapes and open spaces, preserving the trees and greenery that makes Kwinana unique	N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	Retain and improve our streetscapes and open spaces, preserving the trees and greenery that makes Kwinana unique
3 – Infrastructure and services that are affordable and contribute to health and wellbeing	3.1 – Develop quality, affordable infrastructure and services designed to improve the health and wellbeing of the community	N/A – There is no specific action in the CBP, yet this report will help achieve the indicated outcomes and strategic objectives	Develop quality, affordable infrastructure and services designed to improve the health and wellbeing of the community

SOCIAL IMPLICATIONS

There are no social implications as a result of this proposal.

LEGAL/POLICY IMPLICATIONS

There are no legal/policy implications as a result of this proposal.

FINANCIAL/BUDGET IMPLICATIONS

The long-term financial plan will require to be updated with the additional maintenance cost from Medina Hall air conditioning.

ASSET MANAGEMENT IMPLICATIONS

Medina Hall air conditioning will add ongoing maintenance and operating costs to the building maintenance.

ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS

There are no Environmental/Public implications as a result of this proposal.

COMMUNITY ENGAGEMENT

There are no Community Engagement implications as a result of this proposal.

ATTACHMENTS

Nil

18.4 SERVICES OVER THE CHRISTMAS AND NEW YEAR PERIOD 2022/2023

SUMMARY

In previous years, the City's Administration Building, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space closed over the Christmas and New Year period, with Council approval. There have been no negative consequences as a result, with vital and emergency services maintained over these times.

This year, the Christmas period public holidays are on Monday 26 December (in lieu of Christmas Day on Sunday 25 December), Tuesday 27 December (in lieu of Boxing Day on Monday 26 December) 2022, and the New Year's Day public holiday is Monday 2 January 2023 (in lieu of New Year's Day on Sunday 1 January).

The City of Kwinana staff Christmas function is scheduled to take place from 8am to 10.30am on Wednesday 7 December 2022 with offices at the City's Administration Building, City Operations, Banksia Park Retirement Village, Bright Futures Children's Services, Community Centres, Darius Wells Library and Zone Youth Space closing during this time. The Recquatic Centre will remain open with staff attending the function on a rotational basis.

OFFICER RECOMMENDATION

That Council:

- 1. Approve the closure of the City's Administration Building, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space from 12pm Friday 23 December 2022 until Monday 2 January 2023 (inclusive), to be reopened on Tuesday 3 January 2023;**
- 2. Approve the closure of the offices at the City's Administration Building, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres, Darius Wells Library and Zone Youth Space from 8am to 10.30am on Wednesday 7 December 2022; and**
- 3. Note that over the Christmas and New Year period it will be the responsibility of the Chief Executive Officer to ensure staff coverage is in place in the case of an emergency.**

VOTING REQUIREMENT

Simple majority.

DISCUSSION

The City has closed its administration building for the Christmas period since 2012. Prior to this, the City retained skeleton staff during this period. Following a review of the relatively low customer access during these days, the City has had a 'full close down' for the last nine Christmas and New Year periods. The Christmas closure is popular with staff, results in minimal impact on customers and enables staff leave to be cleared.

It is proposed that the City again close for the upcoming Christmas period. It is recommended that the City's Administration Building, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space close for the Christmas and New Year period, from 12pm Friday 23 December 2022 until Monday 2 January 2023 (inclusive). The City's Administration Building, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space would reopen on Tuesday 3 January 2023.

The Kwinana Recquatic Centre and Kwinana Public Library will remain open at reduced hours over these days but close on the public holidays. The times and dates of these reduced hours will be made available to customers accessing these services. Community Liaison Service hours will operate to coincide with Library operating hours.

Staff would use accrued rostered days off, annual leave, or leave without pay for those days other than specified public holidays. This closure will be an active demonstration to staff of the family friendly workplace and recognition of their efforts.

The City Assist Team will be working normal hours and be available via the emergency after hours line on the public holidays.

The City of Kwinana staff Christmas function is scheduled to take place on Wednesday 7 December 2022 and Council is requested to endorse the closure of offices at the City's Administration Building, City Operations, Banksia Park Retirement Village, Bright Futures Children's Services, Community Centres, Darius Wells Library and Zone Youth Space from 8am to 10.30am on 7 December 2022 to allow staff to attend. The City of Kwinana staff Christmas function is an opportunity for staff to come together, network and celebrate the year.

It is not anticipated that customer service will be unduly impacted by the proposed closure, as this period has historically been quiet.

Advertising will occur through the local newspapers and social media to inform the community of the times and dates each of the facilities will be open/closed during this period as well as information pertaining to the waste collection days changing (if required).

Legend:

Open	Closed	Public Holiday	Close at midday	Close for 2 & 1/2 hours	
Monday	Tuesday	Wednesday	Thursday	Friday	
5 Dec 2022	6 Dec 2022	7 Dec 2022 Staff Christmas event - 8am to 10.30am	8 Dec 2022	9 Dec 2022	
19 Dec 2022	20 Dec 2022	21 Dec 2022	22 Dec 2022	23 Dec 2022 City admin, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space close at 12pm	
26 Dec 2022 Public Holiday In lieu of 25 Dec 2022	27 Dec 2022 Public Holiday In lieu of 26 Dec 2022	28 Dec 2022 City admin, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space closed.	29 Dec 2022 City admin, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space closed.	30 Dec 2022 City admin, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space closed.	
2 Jan 2023	3 Jan 2023	4 Jan 2023	5 Jan 2023	6 Jan 2023	

Public Holiday In lieu of 1 Jan 2023	City admin, City Operations, Banksia Park Retirement Village Office, Bright Futures Children's Services, Community Centres and Zone Youth Space re- open.			
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STRATEGIC IMPLICATIONS

There are no strategic implications as a result of this proposal.

SOCIAL IMPLICATIONS

There are no social implications as a result of this proposal.

LEGAL/POLICY IMPLICATIONS

No legal/policy implications have been identified because of this report or recommendation.

FINANCIAL/BUDGET IMPLICATIONS

Cost of advertising in local papers is allocated within the Marketing advertising budget.

ASSET MANAGEMENT IMPLICATIONS

No asset management implications have been identified because of this report or recommendation.

ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS

There are no implications on any determinants of health as a result of this report.

COMMUNITY ENGAGEMENT

There are no community engagement implications as a result of this report.

ATTACHMENTS

Nil

18.5 MONTHLY FINANCIAL REPORT MAY 2022

SUMMARY

The Monthly Financial Report, which includes the Monthly Statement of Financial Activity and explanation of material variances, for the period ended 31 May 2022 has been prepared for Council acceptance.

OFFICER RECOMMENDATION

That Council:

- 1. Accepts the Monthly Statements of Financial Activity for the period ended 31 May 2022, as detailed in Attachment A; and**
- 2. Accepts the explanations for material variances for the period ended 31 May 2022, as detailed in Attachment A.**

DISCUSSION

The purpose of this report is to provide a monthly financial report, which includes rating, investment, reserve, debtor, and general financial information to Elected Members in accordance with Section 6.4 of the *Local Government Act 1995*.

The period of review is May 2022. The current closing municipal surplus for this period is \$13,922,433 compared to a budget position of \$3,118,103. This is considered a satisfactory result for the City as it is maintaining a healthy budget surplus position.

The City's cash balances are tracking well with a positive unrestricted cash balance as at 31 May of \$13,646,722.

Income for the May 2022 period year to date is \$68,787,434. This is made up of \$64,522,719 in operating revenues and \$4,264,715 in non-operating grants, contributions and subsidies received and proceeds from other investing activities. The current budget estimated \$65,984,427 would be received for the same period. The variance to budget is \$2,803,007.

Expenditure for the May 2022 period year to date is \$77,233,759. This is made up of \$63,921,623 in operating expenditure and \$13,312,136 in capital expenditure. The budget estimated \$81,440,844 would be spent for the same period. The variance to budget is \$4,207,085 predominantly due to the timing of works being completed.

Details of all significant variances against the Current Budget are provided in the notes to the Monthly Financial Report contained within Attachment A.

STRATEGIC IMPLICATIONS

There are no strategic implications as a result of this proposal.

SOCIAL IMPLICATIONS

There are no social implications as a result of this proposal.

LEGAL/POLICY IMPLICATIONS

Section 6.4 of the *Local Government Act 1995* requires a Local Government to prepare an annual financial statement for the preceding year and other financial reports as are prescribed.

Regulation 34 (1) of the *Local Government (Financial Management) Regulations 1996* as amended requires the Local Government to prepare monthly financial statements and report on actual performance against what was set out in the annual budget.

FINANCIAL/BUDGET IMPLICATIONS

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within Attachment A.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications associated with this report.

ENVIRONMENTAL/PUBLIC HEALTH IMPLICATIONS

No environmental or public health implications have been identified as a result of this report or recommendation.

COMMUNITY ENGAGEMENT

There are no community engagement implications as a result of this report.

ATTACHMENTS

A. 2022-Monthly-Financial-Report - May 2022 [↓](#)



Monthly Financial Report



CITY OF KWINANA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 May 2022

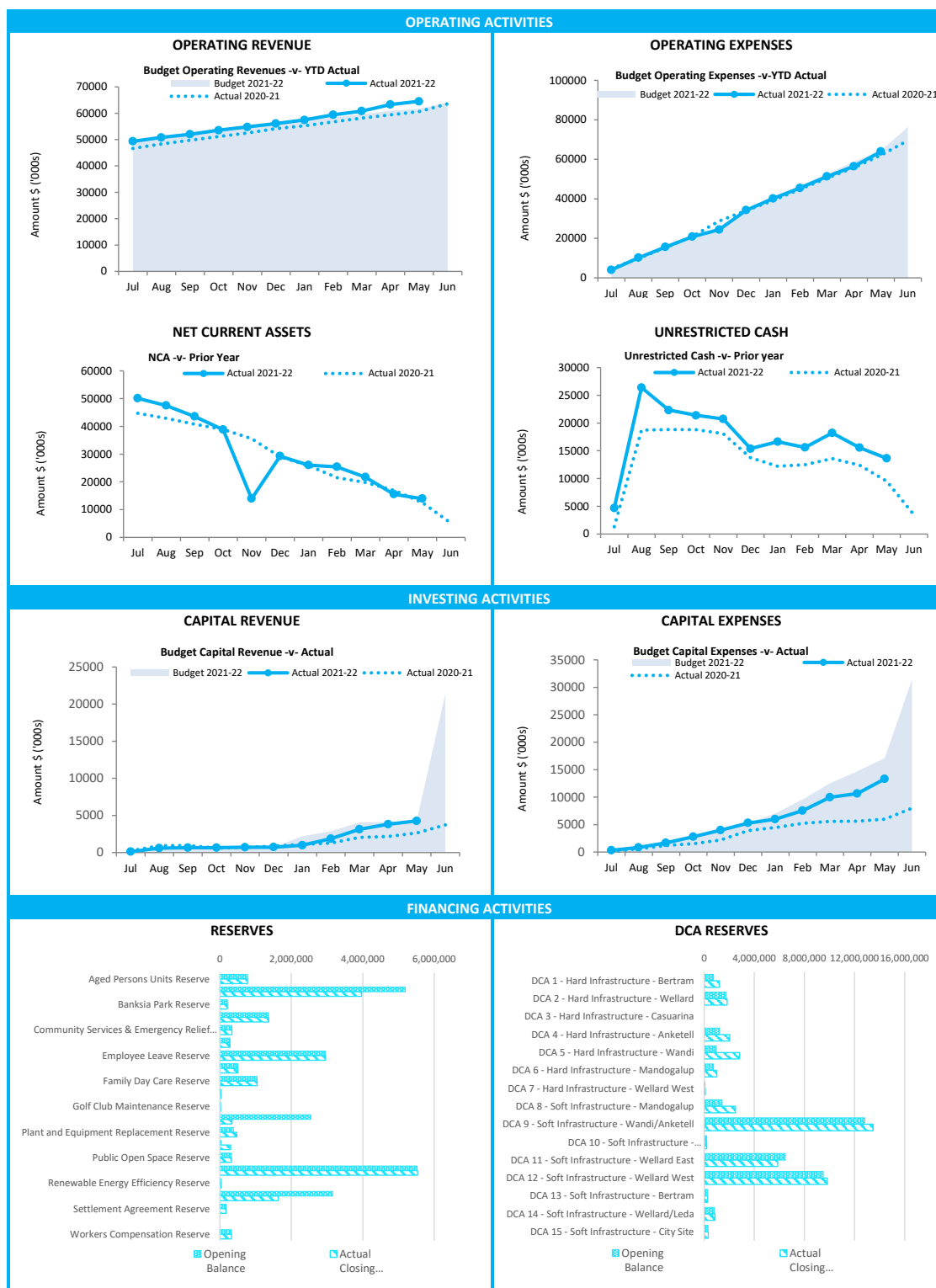
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

SUMMARY INFORMATION - GRAPHS



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

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

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components				
Funding surplus / (deficit)				
	Current Budget	YTD Current Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.37 M	\$3.37 M	\$3.37 M	(\$0.00 M)
Closing	\$0.00 M	\$3.12 M	\$13.92 M	\$10.80 M
Refer to Statement of Financial Activity				
Cash and cash equivalents			Payables	
	\$76.64 M	% of total		\$4.61 M
Unrestricted Cash	\$13.65 M	17.8%	Trade Payables	\$0.90 M
Restricted Cash	\$62.99 M	82.2%	Bonds & Deposits Held	\$1.94 M
Refer to Note 3 - Cash and Financial Assets			Other Payables	\$1.76 M
			Receivables	
				\$5.04 M % Outstanding
			Rates Receivable	\$3.46 M 5.9%
			Trade Receivable	\$1.58 M
			Refer to Note 4 - Receivables	
Key Operating Activities				
Amount attributable to operating activities				
Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
\$3.84 M	\$12.02 M	\$14.85 M	\$2.83 M	
Refer to Statement of Financial Activity				
Rates Revenue			Operating Grants and Contributions	
YTD Actual	\$42.87 M	% Variance	YTD Actual	\$6.92 M % Variance
YTD Budget	\$42.86 M	0.0%	YTD Budget	\$5.53 M 25.0%
Refer to Statement of Financial Activity			Refer to Note 9 - Operating Grants and Contributions	
			Fees and Charges	
YTD Actual	\$12.60 M	% Variance	YTD Actual	\$12.60 M % Variance
YTD Budget	\$12.08 M	4.3%	YTD Budget	\$12.08 M 4.3%
			Refer to Statement of Financial Activity	
Key Investing Activities				
Amount attributable to investing activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$10.63 M)	(\$10.93 M)	(\$2.40 M)	\$8.53 M	
Refer to Statement of Financial Activity				
Proceeds on sale			Asset Acquisition	
YTD Actual	\$0.57 M	% Received	YTD Actual	\$13.31 M % Spent
YTD Budget	\$0.55 M		Current Budget	\$31.41 M 42.4%
Current Budget	\$1.14 M	49.5%	Adopted Budget	\$26.23 M 50.8%
Refer to Note 5 - Disposal of Assets			Refer to Note 6 - Capital Acquisition	
			Capital Grants	
YTD Actual	\$3.70 M	% Received	YTD Actual	\$3.70 M % Received
Current Budget	\$20.21 M	18.3%	Current Budget	\$20.21 M 18.3%
Adopted Budget	\$17.52 M	21.1%	Adopted Budget	\$17.52 M 21.1%
			Refer to Note 6 - Capital Acquisition	
Key Financing Activities				
Amount attributable to financing activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
\$4.71 M	(\$1.35 M)	(\$1.90 M)	(\$0.55 M)	
Refer to Statement of Financial Activity				
Borrowings			Reserves	
Principal repayments	\$3.66 M		Reserves balance	\$20.60 M
Interest expense	\$0.47 M		DCA Reserve Balance	\$42.35 M
Principal due	\$17.23 M		Interest earned	\$0.07 M
Refer to Note 7 - Borrowings			Refer to Note 8 - Cash Reserves	
			Lease Liability	
Principal repayments	\$0.16 M		Principal repayments	\$0.16 M
Interest expense	\$0.00 M		Interest expense	\$0.00 M
Principal due	\$0.38 M		Principal due	\$0.38 M
			reclassified from Lease Expense June 2020 - AASB16	

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$		\$	\$	\$	%	
Opening funding surplus / (deficit)		500,000	3,374,335	3,374,335	3,374,334	(1)	(0.0%)	
Revenue from operating activities								
Rates	5	42,663,528	42,863,528	42,863,528	42,869,253	5,725	0.0%	
Operating grants, subsidies and contributions	9	7,101,622	6,439,892	5,534,896	6,916,936	1,382,040	25.0%	▲
Fees and charges		13,077,409	13,289,338	12,077,472	12,598,058	520,586	4.3%	
Interest earnings		694,600	741,219	619,932	568,161	(51,771)	(8.4%)	▼
Other revenue		448,580	678,573	545,362	1,392,552	847,190	155.3%	▲
Profit on disposal of assets	5	1,767	63,665	60,131	177,759	117,628	195.6%	▲
		63,987,506	64,076,215	61,701,321	64,522,719	2,821,398		
Expenditure from operating activities								
Employee costs		(27,892,254)	(28,354,939)	(25,233,612)	(25,581,962)	(348,350)	(1.4%)	
Materials and contracts		(26,127,651)	(27,054,134)	(21,312,704)	(20,535,506)	777,198	3.6%	
Utility charges		(2,712,312)	(2,719,541)	(2,001,222)	(2,219,310)	(218,088)	(10.9%)	▼
Depreciation on non-current assets		(16,305,054)	(16,235,696)	(14,765,189)	(14,415,096)	350,093	2.4%	
Interest expenses		(834,101)	(845,036)	(393,066)	(479,079)	(86,013)	(21.9%)	▼
Insurance expenses		(613,769)	(593,416)	(593,416)	(635,896)	(42,480)	(7.2%)	
Other expenditure		(363,550)	(557,973)	(34,132)	(53,541)	(19,409)	(56.9%)	
Loss on disposal of assets	5	(37,879)	(34,152)	(3,386)	(1,234)	2,152	63.6%	
		(74,886,570)	(76,394,887)	(64,336,727)	(63,921,623)	415,104		
Non-cash amounts excluded from operating activities	2	16,317,966	16,154,021	14,659,743	14,251,913	(407,830)	(2.8%)	
Amount attributable to operating activities		5,418,902	3,835,349	12,024,337	14,853,009	2,828,672		
Investing activities								
Grants, Subsidies and Contributions	10	17,515,755	20,209,166	3,736,094	3,699,050	(37,044)	(1.0%)	
Proceeds from disposal of assets	5	943,425	1,142,012	547,012	565,665	18,653	3.4%	
Self-Supporting Loan Principal Received	7	17,847	17,847	16,360	17,847	1,487	9.1%	
Payments for property, plant and equipment	6	(26,229,317)	(31,406,013)	(17,104,117)	(13,312,136)	3,791,981	22.2%	▲
		(7,752,290)	(10,036,988)	(12,804,651)	(9,029,575)	3,775,076		
Non-cash amounts excluded from investing activities	2	(2,880,331)	(3,258,883)	1,869,696	6,624,846	4,755,150	(254.3%)	
Amount attributable to investing activities		(10,632,621)	(13,295,871)	(10,934,955)	(2,404,729)	8,530,226		
Financing Activities								
Proceeds from new debentures	7	2,500,000	2,500,000	2,500,000	2,500,000	0	0.0%	
Repayment of debentures	7	(4,601,930)	(4,601,150)	(3,479,801)	(3,663,760)	(183,959)	(5.3%)	▼
Payments for principal portion of lease liabilities		(176,055)	(176,055)	(169,592)	(163,246)	6,345	3.7%	
Transfer from reserves	8	21,810,003	24,861,208	3,882,851	6,660,482	2,777,631	(71.5%)	
Transfer to reserves	8	(14,818,299)	(16,497,817)	(4,079,073)	(7,233,657)	(3,154,584)	(77.3%)	▼
Amount attributable to financing activities		4,713,719	6,086,186	(1,345,615)	(1,900,181)	(554,566)		
Closing funding surplus / (deficit)		0	0	3,118,103	13,922,433	10,804,330		

KEY INFORMATION

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

Refer to Note 1 for an explanation of the reasons for the variance.

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

**STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2022**

		Closing 30 June 2021	Current Month 31 May 2022	This Time Last Year 31 May 2021
NOTE		\$	\$	\$
CURRENT ASSETS				
Cash and cash equivalents	8	6,968,593	17,558,914	11,009,295
Other financial assets - Term Deposits	8	59,711,623	59,043,802	58,170,451
Other financial assets - Banksia Park Deferred Mgmt Fees		212,269	212,269	319,490
Other financial assets - Self Supporting Loans		17,847	17,847	17,269
Rates receivable	4	3,471,676	3,460,642	4,354,633
Other receivables (incl. allowance for impairment)	4	2,246,269	1,980,341	1,668,603
Inventories		0	0	0
Other assets		944,913	658,242	1,347,200
Assets classified as held for sale		498,000	498,000	0
TOTAL CURRENT ASSETS		74,071,190	83,430,057	76,886,941
NON-CURRENT ASSETS				
Trade and other receivables		846,399	777,478	729,074
Other financial assets - Banksia Park Deferred Mgmt Fees		3,576,482	3,576,482	3,184,673
Other financial assets - Local Govt House Trust		129,162	129,162	129,162
Other financial assets - Self Supporting Loans		214,857	197,010	215,435
Investment in associate (SMRC)		535,835	535,835	504,775
Property, plant and equipment		137,838,654	137,722,256	131,059,316
Infrastructure		366,067,322	362,172,306	358,172,993
Investment property		570,000	570,000	0
Intangible assets		1,851,061	4,532,259	1,637,112
Right of use assets		566,185	404,303	134,323
TOTAL NON-CURRENT ASSETS		512,195,956	510,617,090	495,766,862
TOTAL ASSETS		586,267,146	594,047,148	572,653,803
CURRENT LIABILITIES				
Trade and other payables		6,341,995	4,605,486	3,351,172
Banksia Park Unit Contributions		16,733,635	16,733,635	17,160,350
Contract and other liabilities	9 & 10	6,429,920	5,743,154	11,135,748
Lease liabilities		174,595	11,349	18,008
Borrowings	7	2,537,530	2,537,530	2,314,779
Employee related provisions		5,706,854	5,760,481	5,510,890
TOTAL CURRENT LIABILITIES		37,924,528	35,391,635	39,490,947
NON-CURRENT LIABILITIES				
Other liabilities (Developer Contributions)	10	28,097,678	35,274,188	22,850,429
Lease liabilities		371,179	371,179	110,673
Borrowings	7	15,851,996	14,688,235	16,957,100
Employee related provisions		445,000	445,000	410,209
TOTAL NON-CURRENT LIABILITIES		44,765,853	50,778,603	40,328,411
TOTAL LIABILITIES		82,690,382	86,170,238	79,819,358
NET ASSETS		503,576,764	507,876,910	492,834,445
EQUITY				
Retained surplus		213,378,678	217,105,649	213,141,849
Reserves - cash/financial asset backed	8	62,382,819	62,955,993	59,669,091
Revaluation surplus		227,815,267	227,815,267	220,023,505
TOTAL EQUITY		503,576,764	507,876,910	492,834,445

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

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

**NOTE 1
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 2021-22 year is \$50,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Rates	5,725	0%	No Material Variance	
Operating Grants, Subsidies and Contributions	1,382,040	25%	▲ Timing	\$1.3m Financial Assistance Grants received April 2022 for 2022/2023 financial year.
Fees and Charges	520,586	4%	No Material Variance	
Interest Earnings	(51,771)	(8%)	▼ Timing	DCA and other term deposit interest budgeted for April, not maturing until June.
Other Revenue	847,190	155%	▲ Permanent	Long Service, Paid Parental leave and Insurance reimbursements.
Profit on Disposal of Assets	117,628	196%	▲ Permanent	Sales proceeds has exceeded budgeted expectations.
Expenditure from operating activities				
Employee Costs	(348,350)	(1%)	No Material Variance	
Materials and Contracts	777,198	4%	No Material Variance	
Utility Charges	(218,088)	(11%)	▼ Timing	Utility account received May, budgeted for June 2022.
Depreciation on Non-Current Assets	350,093	2%	No Material Variance	
Interest Expenses	(86,013)	(22%)	▼ Timing	\$80k Interest on various loans - charged to March, budgeted for June 2022.
Insurance Expenses	(42,480)	(7%)	No Material Variance	\$42k Kwinana Village insurances paid in advance, will be transferred to prepayments.
Other Expenditure	(19,409)	(57%)	Permanent	\$15k SMCC unspent grant funding returned to Perth Region NRM. Perth Region NRM to take over administration of this grant funding.
Loss on Disposal of Assets	2,152	64%	Permanent	Sales proceeds has exceeded budgeted expectations.
Investing activities				
Non-Operating Grants, Subsidies and Contributions	(37,044)	(1%)	No Material Variance	
Proceeds from disposal of assets	18,653	3%	No Material Variance	
Self-Supporting Loan Principal	1,487	9%	No Material Variance	
Purchase of Right of Use assets	0	0%	No Material Variance	
Payments for property, plant and equipment	3,791,981	22%	▲ Timing	Refer note 6.
Financing activities				
Proceeds from new debentures	0	0%	No Material Variance	
Repayment of debentures	(183,959)	(5%)	▼ No Material Variance	
Payments for principal portion of lease liabilities	6,345	4%	No Material Variance	
Transfer from reserves	2,777,631	(72%)	Timing	Timing of reserve transfers based on project expenditure.
Transfer to reserves	(3,154,584)	(77%)	▼ Permanent	Receipt of Developer Contributions transferred to Reserve.

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

**NOTE 2
NET CURRENT FUNDING POSITION**

	Notes	Last Years Closing 30 June 2021	This Time Last Year 31 May 2021	YTD Actual 31 May 2022
		\$	\$	\$
(a) Non-cash items excluded from operating activities				
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	5	(70,922)	(49,671)	(177,759)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		(20,980)	-	-
Less: Movement in pensioner deferred rates (non-current)		(86,273)	31,811	68,920
Movement in employee benefit provisions		235,714	(3,450)	53,627
Add: Loss on asset disposals		13,332	11,491	1,234
Mvmt in Local Govt House Trust		(4,525)	(4,525)	-
Add: Depreciation on assets		16,091,943	13,271,741	14,415,096
Mvmt in operating contract liabilities associated with restricted cash		(84,825)	(48,701)	(109,205)
Mvmt in Banksia Park deferred management fees receivable		(284,589)	-	-
Mvmt in Banksia Park valuation of unit contribution		(241,715)	-	(0)
Rounding adjustment prior year closing		-	-	-
Total non-cash items excluded from operating activities		15,547,160	13,208,696	14,251,913
Mvmt in non-operating liabilities (non-current)		11,144,052	-	7,176,510
Mvmt in non-operating liabilities associated with restricted cash		(5,011,207)	6,461,992	(551,664)
Total non-cash items excluded from investing activities		6,132,845	6,461,992	6,624,846
Total Non-cash items		21,680,005	19,670,688	20,876,760

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

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

Adjustments to net current assets			
Less: Reserves - restricted cash	(62,382,819)	(59,669,091)	(62,955,993)
Less: Financial assets at amortised cost - self supporting loans	(17,847)	(17,269)	(17,847)
Less: Banksia Park DMF Recievable	(212,269)	(319,490)	(212,269)
Less: Land held for resale	(498,000)	-	(498,000)
Add: Borrowings	2,537,530	2,314,779	2,537,530
Add: Provisions - employee	5,706,854	5,502,481	5,760,481
Add: Current portion of contract and other liability held in reserve	5,185,994	11,112,488	4,525,125
Add: Lease liabilities	174,595	33,164	11,349
Add: Banksia Park Unit Contributions	16,733,635	17,160,350	16,733,635
Total adjustments to net current assets	(32,772,328)	(23,882,587)	(34,115,990)

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

Current assets	74,071,190	80,332,101	83,430,057
Less: Current liabilities	(37,924,528)	(39,537,855)	(35,391,635)
Less: Total adjustments to net current assets	(32,772,328)	(23,882,587)	(34,115,990)
Closing funding surplus / (deficit)	3,374,334	16,911,658	13,922,433

CURRENT AND NON-CURRENT CLASSIFICATION

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

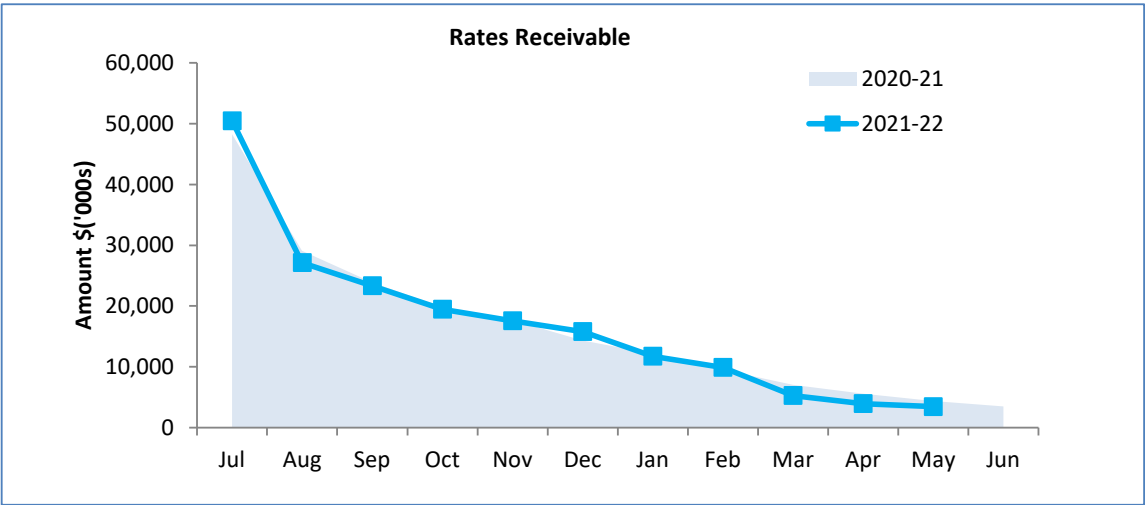
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES
NOTE 3
CASH AND FINANCIAL ASSETS

Description	Unrestricted	Restricted	Trust	Total Cash	Interest Rate	Institution	S&P Rating	Maturity Date	Days
	\$	\$	\$	\$					
Cash on hand									
CBA Municipal Bank Account	626,263	3,912,192		4,538,455	Variable	CBA	AA		
CBA Online Saver Bank Account	13,016,689			13,016,689	0.20%	CBA	AA		
CBA Trust Bank Account			35,461	35,461	N/A	CBA	AA		
Cash On Hand - Petty Cash	3,770			3,770	N/A	PC	N/A		
Reserve Funds Investments (Cash Backed Reserves)									
Information Technology Reserve		1,345,336		1,345,336	0.30%	SUN	A	Jun 2022	119
Family Day Care Reserve		1,185,960		1,185,960	0.40%	SUN	A	Jun 2022	210
APU Reserve		780,962		780,962	0.40%	SUN	A	Jun 2022	210
BP Reserve		225,418		225,418	0.40%	SUN	A	Jun 2022	210
Renewable Energy Efficiency Reserve		50,932		50,932	0.40%	SUN	A	Jun 2022	210
Refuse Reserve		5,483,981		5,483,981	0.33%	NAB	AA	Jul 2022	147
Golf Club Maintenance Reserve		8,923		8,923	0.60%	BEN	AAA	Jul 2022	120
Golf Course Cottage Reserve		29,634		29,634	0.60%	BEN	AAA	Jul 2022	120
Employee Vacancy Reserve		503,961		503,961	0.60%	BEN	AAA	Jul 2022	120
CLAG Reserve		279,466		279,466	0.58%	SUN	A	Jul 2022	119
Workers Compensation Reserve		551,863		551,863	0.58%	SUN	A	Jul 2022	119
Settlement Agreement Reserve		169,110		169,110	0.58%	SUN	A	Jul 2022	119
Public Art Reserve		299,976		299,976	0.58%	SUN	A	Jul 2022	119
City Infrastructure Reserve		1,364,310		1,364,310	1.01%	SUN	A	Jul 2022	89
Asset Management Reserve		3,974,753		3,974,753	1.35%	NAB	AA	Aug 2022	91
Plant and Equipment Replacement Reserve		470,364		470,364	1.35%	NAB	AA	Aug 2022	91
Employee Leave Reserve		2,955,676		2,955,676	1.61%	CBA	AA	Aug 2022	93
Public Open Space Reserve		321,591		321,591	1.61%	CBA	AA	Aug 2022	93
Comm. Serv. & Emergency Relief Reserve (incl. Covid \$250k)		334,863		334,863	1.50%	NAB	AA	Aug 2022	91
Reserve Funds Investments (Developer Contributions)									
DCA - 4 Hard Infrastructure - Anketell		1,663,753		1,663,753	0.41%	NAB	AA	Jun 2022	120
DCA 5 - Hard Infrastructure - Wandi		973,486		973,486	0.30%	BEN	AAA	Jun 2022	120
DCA 7 - Hard Infra Mandogalup		79,645		79,645	0.41%	NAB	AA	Jun 2022	120
DCA 8 - Soft Infrastructure - Mandogalup		1,667,794		1,667,794	0.41%	NAB	AA	Jun 2022	120
DCA 9 - Soft Infrastructure - Wandi/Anketell		13,065,880		13,065,880	0.41%	NAB	AA	Jun 2022	120
DCA 10 - Soft Infrastructure - Casuarina/Anketell		197,546		197,546	0.41%	NAB	AA	Jun 2022	120
DCA 13 - Soft Infrastructure - Bertram		269,511		269,511	0.41%	NAB	AA	Jun 2022	120
DCA 14 - Soft Infrastructure - Wellard/Leda		869,581		869,581	0.41%	NAB	AA	Jun 2022	120
DCA 15 - Soft Infrastructure - Townsite		335,836		335,836	0.30%	BEN	AAA	Jun 2022	120
DCA 1 - Hard Infrastructure - Bertram		1,018,163		1,018,163	0.30%	CBA	AAA	Jun 2022	151
DCA 2 - Hard Infrastructure - Wellard		1,834,559		1,834,559	0.30%	CBA	AAA	Jun 2022	151
DCA 6 - Hard Infrastructure - Mandogalup		1,018,357		1,018,357	0.30%	CBA	AAA	Jun 2022	151
DCA 11 - Soft Infrastructure - Wellard East		5,868,304		5,868,304	0.35%	BEN	AAA	Jun 2022	151
DCA 12 - Soft Infrastructure - Wellard West		9,844,305		9,844,305	0.35%	BEN	AAA	Jun 2022	151
Total	13,646,722	62,955,993	35,461	76,638,176	0.54% weighted average interest rate				
	18%	82%	0.0%						
Comprising									
Cash and cash equivalents (Exclude Trust)	13,646,722	5,276,502	0	18,923,224					
Financial assets at amortised cost	0	57,679,491	0	57,679,491					
Trust	0	0	35,461	35,461					
	13,646,722	62,955,993	35,461	76,638,176					
KEY INFORMATION									
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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.									
The local government classifies financial assets at amortised cost if both of the following criteria are met:									
- the asset is held within a business model whose objective is to collect the contractual cashflows, and									
- the contractual terms give rise to cash flows that are solely payments of principal and interest.									
Note 3(b): Cash and Investments - Compliance with Investment Policy									
Portfolio Credit Risk	Funds Held	Actual at Period End	Limit per Policy						
AAA & Bendigo Bank Kwinana Community Branch	21,435,528	28%	100%	✓					
AA	48,945,545	64%	100%	✓					
A	6,253,333	8%	60%	✓					
BBB	-	0%	20%	✓					
Unrated	3,770	0%	20%	✓					
Counterparty Credit Risk	Funds Held	Actual at Period End	Limit per Policy						
BEN (AAA)	17,564,448	23%	45%	✓					
NAB (AA)	28,077,673	37%	45%	✓					
CBA (AA)	24,738,952	32%	45%	✓					
SUN (A)	6,253,333	8%	45%	✓					
WBC (AA)	-	0%	45%	✓					

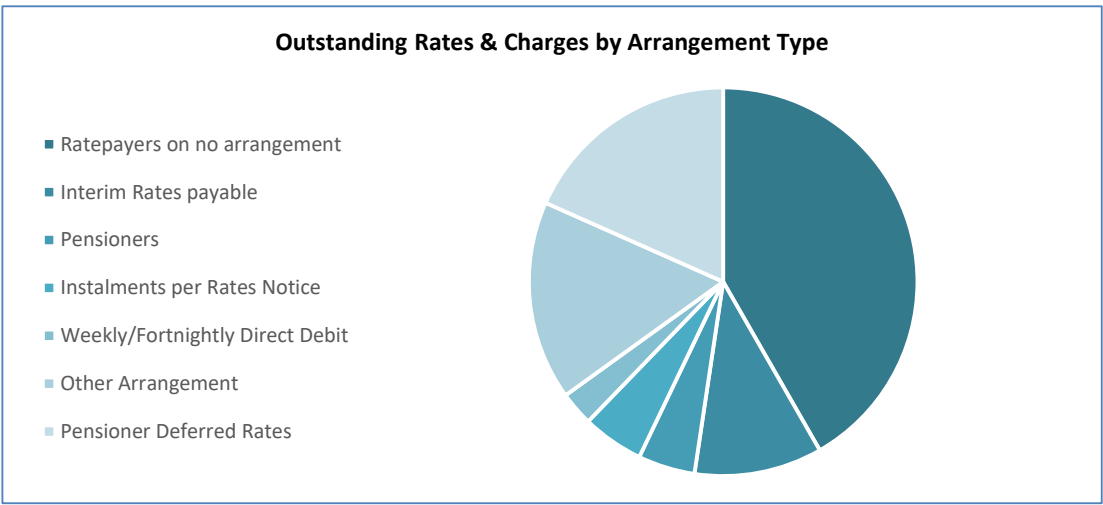
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

Rates receivable	30 June 2021	31 May 2021	31 May 2022
	\$		\$
Opening arrears previous years	3,148,533	3,148,533	3,262,814
Levied this year	52,278,031	52,253,501	54,920,919
Rates & Charges to be collected	55,426,565	55,402,035	58,183,733
Less Collections to date	(51,108,490)	(50,318,328)	(53,945,613)
Less Pensioner Deferred Rates	(846,399)	(729,074)	(777,478)
Net Rates & Charges Collectable	3,471,676	4,354,633	3,460,642
% Outstanding	6.26%	7.86%	5.95%
<u>Prepaid</u> Rates received (not included above)	(1,055,273)	(933,044)	(1,051,247)
	4.36%	6.18%	4.14%



OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Outstanding Rates & Charges by Payment Arrangement Type	31 May 2022		
	No. of Assessments	\$	%
Ratepayers on no arrangement	613	1,767,864	42%
Interim Rates payable	312	451,518	11%
Pensioners	289	200,933	5%
Instalments per Rates Notice	457	217,176	5%
Weekly/Fortnightly Direct Debit	501	119,976	3%
Other Arrangement	286	703,174	17%
	2,458	3,460,642	82%
Pensioner Deferred Rates	225	777,478	18%
	2,683	4,238,120	100%

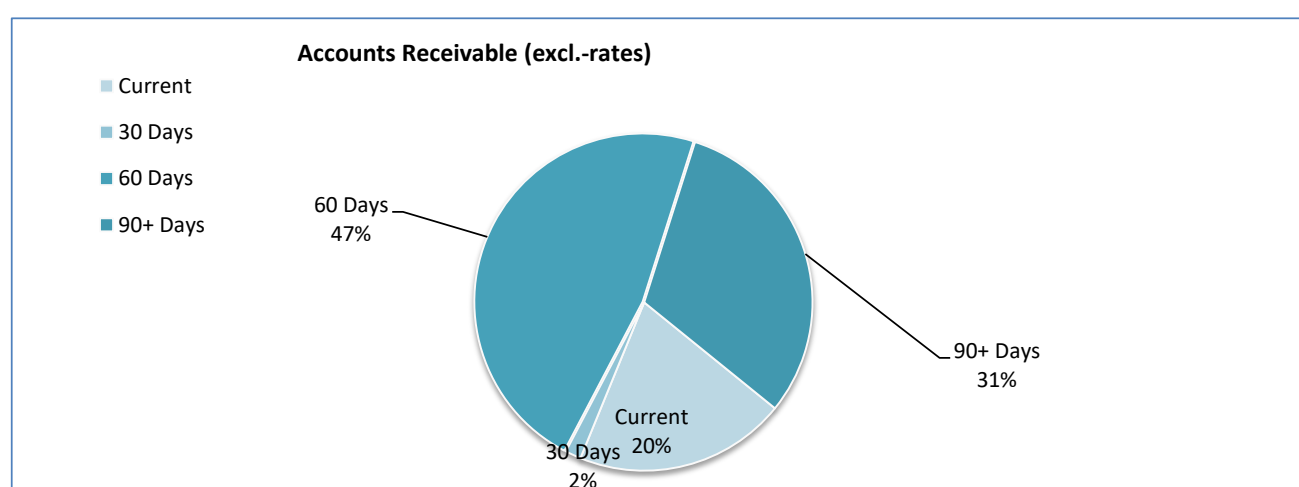


**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Receivables - general	Current	30 Days	60 Days	90+ Days	Total
<i>Amounts shown below include GST (where applicable)</i>	\$	\$	\$	\$	\$
Sundry receivable	292,377	21,203	675,784	231,105	1,220,469
Infringements Register	1,245	599	4,980	215,299	222,123
Total sundry receivables outstanding	293,622	21,802	680,764	446,404	1,442,593
<i>Exclude rebates receivable</i>	20%	2%	47%	31%	
Rebates receivable - Rates	124,522	0	0	0	124,522
Rebates receivable - ESL	13,592	0	0	0	13,592
Total general receivables outstanding	431,736	21,802	680,764	446,404	1,580,707

Note: 60day debtor includes \$1.2m Developer Contribution - payment to be received upon Project Completion.



Sundry Debtors Outstanding Over 90 Days Exceeding \$1,000

Description	Debtor #	Status	\$
Sundry Debts with Fines Enforcement Registry (FER)			
Prosecution Dog Act 1976	2442.07	Registered with FER. Regular payments being received.	3,411
Prosecution Planning & Development Act	2549.07	Registered with FER. Regular payments being received.	2,068
Prosecution Planning & Development Act	3859.07	Registered with FER. Regular payments being received.	10,475
Prosecution Local Government Act 1995	3909.07	Registered with FER.	3,652
Prosecution Dog Act 1976 Dangerous Dog	4131.07	Registered with FER. Regular payments being received.	711
Prosecution Local Law Fencing	4233.07	Registered with FER.	2,500
Prosecution Dog Act 1976	4274.07	Registered with FER. Regular payments being received.	688
Prosecution Local Law Urban Environment Nuisance - Disrepair Vehicle	4275.07	Registered with FER.	13,734
Prosecution Dog Act 1976	4387.07	Registered with FER.	10,200
Prosecution Dog Act 1976	4465.07	Registered with FER. Regular payments being received.	3,300
Prosecution Planning & Development Act	4467.07	Registered with FER. Regular payments being received.	7,065
Prosecution Dog Act 1976	4610.07	Registered with FER. Regular payments being received.	25,548
Prosecution Dog Act 1976	4741.07	Registered with FER. Regular payments being received.	2,200
Prosecution Planning & Development Act	4885.07	Registered with FER. Regular payments being received.	18,096
Prosecution Parking Act	5152.07	Registered with FER.	5,250
Prosecution Dog Act 1976	5285.07	Registered with FER. Regular payments being received.	1,207
Prosecution Building Act	5321.07	Registered with FER. Regular payments being received.	2,087
Prosecution Planning & Development Act	5325.07	Registered with FER.	38,463
Prosecution Building Act 2011	5474.07	Registered with FER. Regular payments being received.	33,544
Prosecution Dog Act 1976	5537.07	Registered with FER. Regular payments being received.	6,718
			190,917
Other Sundry Debtors			
Shared Facility agreement	183.16	Department are querying costings.	29,740
Local Government Act 1995 abandoned vehicle	3884.03	Defaulted Payment arrangement. Potential minor case claim.	1,155
Developer Contribution- Hazard Reduction costs	4312.03/06	Property to be sold. Hazard Reduction costs transferred to Rates June 2022. transferred to rates.	1,390
Total Debtors 90+ days > \$1,000			223,202

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.

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

OPERATING ACTIVITIES
NOTE 5
DISPOSAL OF ASSETS

	Current Budget				YTD Actual				
Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Comment
	\$	\$	\$	\$	\$	\$	\$	\$	
Motor Vehicles									
Plant Replacement P495	22,825	20,000	0	(2,825)	0	0	0	0	
Plant Replacement P502	19,800	20,000	200	0	19,800	32,775	12,975	0	
Plant Replacement P512	20,000	20,000	0	0	20,000	30,275	10,275	0	
Plant Replacement P517	22,825	22,825	0	0	0	0	0	0	
Plant Replacement P522	20,000	20,000	0	0	20,190	31,041	10,851	0	
Plant Replacement P519	20,000	20,000	0	0	0	0	0	0	
Plant Replacement P524	22,825	22,825	0	0	22,825	28,182	5,357	0	
Plant Replacement P541	15,822	14,850	0	(972)	0	0	0	0	
Plant Replacement P543	16,164	14,850	0	(1,314)	0	0	0	0	
Plant Replacement P545	23,937	22,825	0	(1,112)	0	0	0	0	
Plant Replacement P548	18,161	14,850	0	(3,311)	0	0	0	0	
Plant Replacement P549	26,211	22,825	0	(3,386)	0	0	0	0	
Plant Replacement P550	24,910	22,825	0	(2,085)	0	0	0	0	
Plant Replacement P523	20,000	20,000	0	0	20,000	32,632	12,632	0	
Plant Replacement P553	26,152	29,905	3,753	0	26,152	29,905	3,753	0	
Plant Replacement P492	22,050	22,050	0	0	22,050	29,215	7,165	0	cfwd from FY21.
Plant & Equipment									
Plant Replacement P260	16,250	13,000	0	(3,250)	0	0	0	0	
Plant Replacement P263	20,560	16,250	0	(4,310)	20,166	21,855	1,689	0	
Plant Replacement P446	40,000	40,000	0	0	0	0	0	0	
Plant Replacement P332	433	2,000	1,567	0	106	1,335	1,229	0	
Plant Replacement P419	3,080	1,000	0	(2,080)	1,385	3,521	2,137	0	
Plant Replacement P441	10,000	10,000	0	0	10,000	13,039	3,039	0	
Plant Replacement P442	33,273	25,000	0	(8,273)	0	0	0	0	
Plant Replacement P503	9,934	8,700	0	(1,234)	9,934	8,700	0	(1,234)	
Plant Replacement P531	10,000	10,000	0	0	0	0	0	0	
Plant Replacement P114 - Tandem Axle Tilt Trailer	2,000	3,521	1,521	0	2,000	3,521	1,521	0	cfwd from FY21.
Plant Replacement P351 Mitsubishi Canter Tip Truck	25,000	29,639	4,639	0	25,000	29,639	4,639	0	cfwd from FY21.
Plant Replacement P223 Volvo Loader L70	50,000	87,462	37,462	0	50,000	87,462	37,462	0	cfwd from FY21.
Plant Replacement P557	26,288	35,810	9,523	0	26,288	35,810	9,523	0	cfwd from FY21.
Plant Replacement P228	3,000	6,000	3,000	0	3,000	4,004	1,004	0	
Plant Replacement P331	4,000	6,000	2,000	0	4,000	4,754	754	0	
Plant Replacement P155	0	0	0	0	27,711	49,091	21,380	0	DFES Exchange
Plant Replacement P156	0	0	0	0	28,747	50,909	22,162	0	DFES Exchange
Plant Replacement P198	0	0	0	0	29,786	38,000	8,214	0	DFES Exchange
Land									
Moombaki	517,000	517,000	0	0	0	0	0	0	
	1,112,500	1,142,012	63,665	(34,152)	389,139	565,665	177,759	(1,234)	
			Net Profit/(Loss)	29,513			Net Profit/(Loss)	176,525	















































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

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$	\$
Land and Buildings	6,745,168	8,348,693	5,957,517	3,508,018	(2,449,499)
Plant, Furniture and Equipment	1,269,300	1,612,570	3,372,966	1,525,974	(1,846,992)
Intangible Assets	1,407,909	2,573,660	0	2,674,477	2,674,477
Infrastructure - Roads	13,386,090	13,315,959	4,047,151	3,382,233	(664,918)
Infrastructure - Parks & Reserves	1,612,892	2,671,372	1,328,426	404,491	(923,935)
Infrastructure - Footpaths	1,265,975	1,873,939	1,696,319	1,234,498	(461,821)
Infrastructure - Car Parks	49,717	148,894	98,894	7,090	(91,804)
Infrastructure - Drainage	268,278	623,153	418,911	432,537	13,626
Infrastructure - Bus Shelters	29,796	29,796	29,796	0	(29,796)
Infrastructure - Street Lights	194,192	207,977	154,137	142,819	(11,318)
Payments for Capital Acquisitions	26,229,317	31,406,013	17,104,117	13,312,136	(3,791,981)
Right of use assets	0	0	0	0	0
Total Capital Acquisitions	26,229,317	31,406,013	17,104,117	13,312,136	(3,791,981)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	17,515,755	20,209,166	3,736,094	3,699,050	(37,044)
Disposal of Assets	943,425	515,500	547,012	448,988	(98,024)
Cash Backed Reserves	8,684,361	21,287,983	3,338,806	5,426,824	2,088,018
Municipal Funds	(914,224)	(10,606,636)	9,482,205	3,737,275	(5,744,930)
Capital funding total	26,229,317	31,406,013	17,104,117	13,312,136	(3,791,981)













































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

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure			Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comments
			\$	\$	\$	\$	\$	
Buildings								
	15030	Recquatic Front Counter - Automated Gates	90,000	90,000	0	81,105	81,105	Works are complete.
	14003	Kwinana South VBFB Station Extensions - Meeting/Training Room,	699,600	1,853,204	863,072	167,660	(695,412)	Demolition has commenced.
	15023	Sloans Heritage (Caretaker) Cottage Accessibility Works	44,000	44,000	44,000	0	(44,000)	LRCI Round 1 funding extended to June 2022. Design has commenced.
	14002	Kwinana South VBFB - Additional work	25,000	25,000	0	0	0	Work to commence once Kwinana South VBFB Station Extensions (14003) is complete.
	15002	Administration Building - New / Upgrade	50,000	132,500	50,000	29,188	(20,812)	Additional \$165k carried forward from FY21.
	15002	Administration Building - Renewal	50,000	132,500	50,000	29,188	(20,812)	Painting completed August, awaiting finalisation of drawings.
	15004	Building & Parks Contingency	100,000	100,000	90,000	33,871	(56,129)	
	15014	DCA 9 - Local Sports Ground Clubroom - Honeywood	3,718,203	3,718,203	2,837,067	1,653,169	(1,183,898)	Site clearing has commenced.
	15029	Operations Centre Extension - New / Upgrade	578,947	578,947	549,039	589,372	40,333	Work commenced September 2021. Delayed by a month.
	15029	Operations Centre Extension - Renewal	578,947	578,947	578,947	589,372	10,425	Work commenced September 2021. Delayed by a month.
	15005	Building Renewals - 18 Maydwell Way - window screens	4,988	0	0	0	0	Actuals to be moved to W15010.
	15006	Building Renewals - Administration Building - fire alarm sensors	12,968	12,968	12,968	618	(12,350)	
	15008	Building Renewals - asbestos removal Bright Futures	6,983	4,222	4,222	4,222	(0)	Project complete.
	15007	Building Renewals - Administration Building - front counter window tint	5,985	5,985	5,985	3,196	(2,789)	Project complete.
	15010	Building Renewals - 18 Maydwell Way - window screens	12,469	12,469	12,469	832	(11,637)	
	15012	Building Renewals - Business Incubator - security screens	14,963	14,963	14,963	713	(14,250)	
	15013	Building Renewals - Business Incubator - ablutions renovation	24,938	24,938	24,938	3,990	(20,948)	
	15009	Building Renewals - Bright Futures Family Day Care Office - AC units	7,980	7,980	7,980	380	(7,600)	
	15015	Building Renewals - John Wellard Community Centre - creche softfall	24,938	24,938	24,938	1,188	(23,750)	
	15033	Building Renewals - Recquatic Centre - stadium floor strip and seal	12,469	12,469	12,469	10,734	(1,735)	
	15034	Building Renewals - Recquatic Centre - mechanical	59,850	59,850	59,850	2,850	(57,000)	
	15035	Building Renewals - Recquatic Centre - emergency exit doors	13,466	13,466	13,466	8,522	(4,944)	Project complete.
	15037	Building Renewals - Senior Citizens Centre	39,900	39,900	39,900	34,438	(5,462)	Works are in progress.
	15016	Building Renewals - Sloan Heritage House (1950's) - external repairs	14,963	14,963	14,963	12,937	(2,026)	Project complete.
	15017	Building Renewals - Sloan Cottage - renewal and accessibility works	49,875	49,875	49,875	2,375	(47,500)	Building permit awarded, waiting on builder for new schedule.
	15018	Building Renewals - Smirks Cottage Museum - drainage	9,975	9,975	9,975	7,155	(2,820)	Project complete.
	15019	Building Renewals - Tennis Club	9,975	9,975	9,975	13,350	3,375	Project complete.
	15020	Building Renewals - Wandi Schoolrooms	14,963	14,963	14,963	15,287	324	Project complete.
	15021	Building Renewals - Wheatfield Cottage	49,875	49,875	49,875	2,375	(47,500)	Work to commence March/April 2022.
	15022	Building Renewals - Koorliny Arts Centre	34,913	34,913	34,913	27,613	(7,300)	Works to commence December 2021.
	15024	Darius Wells Library and Resource Centre - Electrical Works	80,000	80,000	80,000	0	(80,000)	LRCI Grant Round 2.
	15025	Darius Wells Library and Resource Centre - Ken Jackman hall flooring	45,000	45,000	45,000	35,280	(9,720)	LRCI Grant Round 2.
	15026	John Wellard Community Centre - Repair solar panels connection to	10,000	10,000	10,000	3,125	(6,875)	LRCI Grant Round 2.
	15027	Koorliny Community Arts Centre - Air conditioner and exhaust fan	8,500	8,500	8,500	0	(8,500)	LRCI Grant Round 2.
	15031	Recquatic Centre - Front Admin east and Reception area - Air Conditioner	67,000	67,000	67,000	0	(67,000)	LRCI Grant Round 2.
	15038	Zone Youth Centre - repaint basketball court	30,000	13,950	13,950	13,950	(0)	LRCI Grant Round 2. Work completed September 2021.
	15028	Thomas Oval Pavilion(Old) - Roof Restoration including gutters and downpipes	20,000	20,000	20,000	6,990	(13,010)	LRCI Grant Round 2. Work to commence December2021.
	15032	Recquatic Centre - Stadium Floor Replacement - Insurance claim	38,065	37,785	37,785	37,785	0	
	15036	Animal Care Facility Refurbishment	85,470	85,470	85,470	25,120	(60,350)	Fence installed. Cattery almost complete, dog area scheduled for January 2022.
	15249	Shade Structure - Honeywood Oval - funded by Honeywood Primary School Contribution	0	50,000	50,000	39,460	(10,540)	Budget Variation 27 October 2021.
	15263	Medina Hall - Main Hall fan replacement - LRCI Round 3 - Project# 11	0	15,000	15,000	0	(15,000)	Budget Variation 27 October 2021.
	15264	Recquatic Yoga Room - Office Conversion - LRCI Round 3 - Project# 12	0	20,000	20,000	0	(20,000)	Budget Variation 27 October 2021.
	15265	Feilman Building - Level 1, 18 Darius Drive (DFES) - Lighting Upgrade	0	24,000	24,000	20,607	(3,393)	Budget Variation 15 December 2021.
	15399	Medina Hall Air Conditioning	0	50,000	0	0	0	Budget Variation 25 May 2022.
	15400	Challenger Beach Ablutions	0	150,000	0	0	0	Budget Variation 25 May 2022.
	Buildings Total		6,745,168	8,348,693	5,957,517	3,508,018	(2,449,499)	






































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

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure			Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comments
			\$	\$	\$	\$	\$	
Plant, Furniture and Equipment								
Furniture and Equipment								
	15059	Furniture and Fittings Renewal	20,000	20,000	20,000	17,821	(2,179)	
	15207	Furniture - Councillors Lounge	0	35,000	22,938	20,437	(2,501)	Carried forward from FY21.
Computing Equipment								
	15042	CFWD City Website Redevelopment	22,909	55,000	0	41,531	41,531	Additional \$23k carry forward from FY21. Budget Variation 15 December 2021.
	15043	OneCouncil Implementation	1,385,000	2,518,660	2,262,607	2,632,945.84	370,339	Go Live planned for July 2022.
	15395	Software Implementation - myOSH - Safety & Health Management framework	0	38,079	0	35,120	35,120	Budget Variation 27 April 2022.
Plant and Equipment								
	15088	City Assist - Animal Enclosures	12,000	14,468	14,468	15,630	1,162	
	15089	Recquatic Equipment renewal - 25m pool stairs and trolley	30,000	30,000	30,000	5,474	(24,526)	
	15090	Recquatic Plant renewal	27,300	27,300	27,300	16,107	(11,193)	
	15091	Variable Message Sign - Fire & Emergency Services	35,000	35,000	35,000	27,230	(7,770)	
	15190	Plant Replacement P353	4,000	0	0	0	0	Purchase complete. Under \$5k - has been expensed
	15092	Plant Replacement P438	5,000	5,550	5,550	5,486	(64)	Purchase complete.
	15093	Plant Replacement P147	4,500	4,500	4,500	4,077	(423)	Purchase complete. To be moved to operating as under capitalisation threshold.
	15094	Plant Replacement P260	60,000	58,000	0	0	0	
	15095	Plant Replacement P263	65,000	0	0	0	0	
	15096	Plant Replacement P446	240,000	266,068	0	0	0	
	15097	Plant Replacement P332	7,500	7,500	7,500	5,820	(1,680)	Purchase complete.
	15098	Plant Replacement P419	36,500	36,500	36,500	31,100	(5,400)	Purchase complete.
	15099	Plant Replacement P441	29,000	29,000	29,000	21,000	(8,000)	
	15100	Plant Replacement P442	100,000	113,000	11,000	0	(11,000)	Budget Variation OCM 15 December 2021.
	15101	Plant Replacement P503	22,000	28,000	22,000	28,000	6,000	Purchase complete.
	15102	Plant Replacement P530	6,000	6,000	6,000	7,940	1,940	Purchase complete.
	15103	Plant Replacement P531	38,000	38,000	38,000	0	(38,000)	
	15104	Plant Replacement P532	6,500	7,544	7,544	0	(7,544)	
	15216	Plant Replacement P531	0	5,440	5,440	0	(5,440)	Carried forward from FY21.
	15217	Plant Replacement P114	0	14,750	14,750	0	(14,750)	Carried forward from FY21.
	15218	Plant Replacement P557	0	99,350	99,350	99,350	0	Carried forward from FY21. Purchase complete. Budget Variation OCM 13 October 2021 for actuals.
	15220	Plant Replacement P351	0	135,050	135,050	134,410	(640)	Carried forward from FY21. Purchase complete.
	15377	City Operations - Weed Control Spray Unit - Funded by proceeds from sale of P228 & P331	0	20,000	0	0	0	Budget Review March 2022.
	15394	Transfer of Various Fire Vehicles from DFES to City of Kwinana P155, P156 and P198	0	0	0	706,168	706,168	DFES Vehicle exchange only.
Motor Vehicles								
	15107	Plant Replacement P495	41,500	41,500	41,500	0	(41,500)	
	15109	Plant Replacement P502	45,000	39,784	39,784	39,784	(0)	Purchase complete.
	15110	Plant Replacement P512	41,000	43,371	43,371	43,052	(319)	
	15111	Plant Replacement P517	41,500	44,790	44,790	43,728	(1,062)	
	15114	Plant Replacement P522	41,000	46,698	46,698	46,395	(303)	Purchase complete.
	15108	Plant Replacement P519	41,000	41,516	41,516	41,198	(318)	Purchase complete.
	15112	Plant Replacement P524	41,500	41,943	41,943	41,943	0	Purchase complete.
	15115	Plant Replacement P541	27,500	27,500	27,500	0	(27,500)	
	15117	Plant Replacement P543	27,500	27,500	27,500	0	(27,500)	
	15116	Plant Replacement P545	35,000	35,000	35,000	0	(35,000)	
	15118	Plant Replacement P548	27,500	27,500	27,500	0	(27,500)	
	15120	Plant Replacement P549	35,000	35,000	35,000	0	(35,000)	
	15121	Plant Replacement P550	35,000	0	0	0	0	Sale only.
	15113	Plant Replacement P523	41,000	45,367	45,367	45,051	(316)	Purchase complete.
	15381	New Vehicle Supervisor Facility Cleaning and Projects (New Plant 649)	0	41,000	40,460	43,654	3,194	Budget Review, moved from W15121.
Plant , Furniture and Equipment Total			2,677,209	4,186,228	3,372,426	4,200,450.89	828,025	



































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

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure			Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comments
			\$	\$	\$	\$	\$	
Park and Reserves								
	15061	Kwinana Loop Trail Upgrade	350,000	350,000	0	0	0	
	15062	Parks Upgrade Strategy - Ascot Park	160,000	180,000	176,000	116,872	(59,128)	Works programed for January to March.
	15063	Public Open Space/Parks & Reserves Renewals	697,892	500,000	684,974	205,994	(478,980)	
	15064	Streetscape Strategy - Gilmore Ave	150,000	150,000	60,000	17,136	(42,864)	Under design/consultation.
	15065	Streetscape Strategy - Sulphur Road	70,000	70,000	6,364	19,659	13,295	Under design/consultation. Works programmed for June.
	15066	Urban Tree Planting - Sulphur Road	185,000	185,000	116,818	16,818	(100,000)	Under design/consultation. Works programmed for May/June.
	15221	Calista Oval Bike Track	0	350,000	250,000	0	(250,000)	
	15223	Bird Waterer for administration building grounds	0	5,830	5,830	5,830	0	Carried forward from FY21. Installation complete.
	15256	Honeywood POS - Disability Access - LRCI Round 3 - Project# 4	0	9,440	9,440	0	(9,440)	Budget Variation OCM 27 October 2021.
	15257	Ascot Park Playground - paths, shelter, seating, shade - LRCI Round 3 - Project# 6	0	0	0	0	0	Budget Variation OCM 27 October 2021.
	15258	Homestead Ridge Park Shelter - LRCI Round 3 - Project# 7	0	6,000	6,000	0	(6,000)	Budget Variation OCM 27 October 2021.
	15259	Softfall Replacements - various non-compliant - LRCI Round 3 - Project# 10	0	60,000	0	0	0	Budget Variation OCM 27 October 2021.
	15260	Wellard Oval Lighting Installation - LRCI Round 3 - Project# 9	0	450,000	0	14,000	14,000	Budget Variation OCM 27 October 2021.
	15261	Bertram Oval Cricket Pitch Upgrade - LRCI Round 3 - Project# 13	0	7,000	7,000	0	(7,000)	Budget Variation OCM 27 October 2021.
	15262	Kelly Park Soccer Goal Replacements - LRCI Round 3 - Project# 14	0	6,000	6,000	8,182	2,182	Budget Variation OCM 27 October 2021.
	15383	Places for People - Revitalising The Strand in Wellard	0	26,000	0	0	0	Budget Variation OCM 23 March 2022.
	15376	Mini Golf Course Kiosk and Toilets	0	270,000	0	0	0	Budget Review March 2022.
	15396	The Grove Event Site - upgrade infrastructure	0	46,102	0	0	0	Budget Variation 11 May 2022.
Parks and Reserves Total			1,612,892	2,671,372	1,328,426	404,491	(923,935)	
Roads								
Urban Road Grant Construction								
	15070	MRRG Road Renewals Gilmore Ave	450,836	447,332	447,332	365,833	(81,499)	Project completed.
	15071	MRRG Road Renewals Wellard Road A	514,640	510,173	510,173	456,113	(54,060)	Project completed.
	15072	MRRG Road Renewals Hope Valley	340,684	336,198	336,198	327,307	(8,892)	Project completed.
	15374	MRRG Road Renewals Wellard Road B	0	382,576	191,660	358,058	166,398	Project completed.
	15375	MRRG Road Renewals Mandurah Road	0	249,902	0	275,685	275,685	Project completed.
Black Spot Grant Construction								
	15068	Wellard Road & Henley Boulevard Pre-deflection	470,000	71,500	0	57,265	57,265	Under design/consultation. Budget Variation 13 April 2022.
Roads to Recovery Grant Construction								
	15083	Roads to Recovery Westcott Road	480,000	480,000	480,000	475,759	(4,241)	Project completed.
DCA Funded Construction								
	15069	DCA 3,4 - Thomas Road	9,009,930	9,009,930	403,223	0	(403,223)	
LRCI Projects								
	15079	LRCI Phase 2 Sicklemore Road	760,000	584,647	584,647	584,647	(0)	Project completed.
	15080	LRCI Phase 2 Joiner Place	150,000	0	0	0	0	
	15081	LRCI Phase 2 Summerton Rd and Gilmore Ave Intersection crossing	50,000	53,701	53,701	53,701	0	Project completed.
	15252	Anketell Road - Resealing - LRCI Round 3 - Project# 1	0	100,000	100,000	2,351	(97,649)	Budget Variation OCM 27 October 2021.
Municipal Road Construction								
	15073	Road Renewals Hefron Way	275,000	275,000	150,308	185,273	34,965	Project completed. Awaiting outstanding invoices.
	15074	Road Renewals Munday Way	205,000	205,000	205,000	142,268	(62,732)	Project completed. Awaiting outstanding invoices.
	15075	Road Renewals Derbal St	185,000	185,000	185,000	16,818	(168,182)	Works programmed, to be carried forward to 2022/2023.
	15076	Road Renewals Powel Ct	135,000	0	0	0	0	Works programmed, to be carried forward to 2022/2023.
	15077	Road Renewals Inglis Ct	135,000	135,000	133,773	0	(133,773)	Works programmed, to be carried forward to 2022/2023.
	15078	Road Renewals Dent Court	125,000	125,000	123,864	0	(123,864)	Works programmed, to be carried forward to 2022/2023.
	15082	Traffic Management Projects	100,000	100,000	77,272	32,576	(44,696)	Under design/consultation.
	15248	Leath/Donaldson Rd Intersection Upgrade - Contribution from Kleenheat/Evol LNG for Road Train driveway access	0	65,000	65,000	48,581	(16,419)	Budget Variation 15 December 2021
Roads Total			13,386,090	13,315,959	4,047,151	3,382,233	(664,918)	

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

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure			Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Variance	Comments
			\$	\$	\$	\$	\$	
Street Lighting								
	15084	Challenger Ave Street light construction - Warner to Bertram Road	135,000	135,000	100,000	112,029	12,029	Project completed.
	15085	Street Lighting New	40,000	40,000	36,000	29,046	(6,954)	
	15086	Street Lighting Renewal per Asset Management Plan	19,192	19,192	4,353	1,745	(2,608)	
	15250	Replacement Street Light Gilmore Avenue PR0033520 - To be funded by Insurance Proceeds	0	13,784	13,784	0	(13,784)	Budget Variation 15 December 2021.
Street Lighting Total			194,192	207,976	154,137	142,819	(11,318)	
Bus Shelter Construction								
	15039	Bus Shelters - New	12,000	12,000	12,000	0	(12,000)	Under design/consultation.
	15040	Bus Shelters - Renewal	17,796	17,796	17,796	0	(17,796)	
Bus Shelter Construction Total			29,796	29,796	29,796	0	(29,796)	
Footpath Construction								
	15046	Footpath Renewals	109,669	109,669	109,669	106,036	(3,633)	
	15058	Gilmore Ave Shared path Construction - Thomas Rd to Chisham Ave	850,000	950,000	950,000	501,078	(448,922)	Includes Budget Variation OCM 27 October 2021. \$50k LRCI Round 3 funding.
	15047	LRCI Phase 2 - Hunt Place Footpath	35,000	18,909	18,909	18,908	(1)	Works completed September.
	15048	LRCI Phase 2 - Cowling Way Footpath	55,000	49,282	49,282	49,282	0	Works completed September.
	15049	LRCI phase 2 - Mulligan Way Footpath	55,000	0	0	0	0	Completed last financial year.
	15050	LRCI phase 2 - Napoleon Way Footpath	20,000	22,559	22,559	22,558	(1)	Works completed September.
	15051	LRCI phase 2 - Warrior Pass Footpath	25,000	26,781	26,781	26,780	(1)	Works completed September.
	15052	LRCI phase 2 - Tranby Way Footpath	30,000	28,206	28,206	28,205	(1)	Works completed September.
	15053	LRCI phase 2 - Ameer Cres Footpath	25,000	30,859	30,859	30,551	(308)	Works completed September.
	15054	LRCI phase 2 - Roach Place Footpath	25,000	45,814	45,814	45,812	(2)	Works completed November.
	15055	LRCI phase 2 - Sub N Drain Footpath	22,000	29,322	29,322	28,788	(534)	Works completed November.
	15057	LRCI phase 2 - Trusty Way West, Bertram - New 1.5m footpath construction	14,306	25,105	25,105	23,564	(1,541)	Works commenced December.
	15209	LRCI phase 2 - Gamble Place Footpath	0	43,071	43,071	41,599	(1,472)	Works completed December.
	15210	LRCI phase 2 - Waddingham Way Footpath	0	53,467	53,467	53,467	(0)	Works completed November.
	15211	LRCI phase 2 - Pudney Place Footpath	0	26,228	26,228	26,229	1	Works completed September.
	15212	LRCI phase 2 - Joiner Place Footpath	0	170,088	170,088	170,088	0	Works competed October.
	15240	Gilmore Ave Shared Path Stage 2 Design - Chisham Ave to Henley Blvd	0	54,000	54,000	61,551	7,551	Budget Variation OCM 13 October 2021. PBN LG Grants Program. Under design/consultation.
	15392	Kellam Way, Medina -1.8m footpath & kerbing upgrade LRCI Round 2 Proj# 25	0	190,581	12,959	0	(12,959)	Budget Variation OCM 13 October 2021. PBN LG Grants Program. Under design/consultation.
Footpath Construction Total			1,265,975	1,873,941	1,696,319	1,234,498	(461,821)	
Drainage Construction								
	15044	Tanson Road Drainage Upgrade	250,000	250,000	250,000	273,394	23,394	Works programmed for March/April 2022.
	15045	Drainage Renewals per Asset Management Plan	18,278	18,278	18,278	4,811	(13,467)	
	15227	DCA 1 Stormwater Management Infrastructure	0	328,874	124,633	124,632	(1)	Carried forward from FY21. Project complete, awaiting outstanding invoices.
	15255	Cimbor Way - Drainage Upgrade - LRCI Round 3 - Project# 2	0	26,000	26,000	29,699	3,699	Budget Variation OCM 27 October 2021.
Drainage Construction Total			268,278	623,152	418,911	432,537	13,626	
Car Park Construction								
	15041	Car Park Renewal	49,717	148,894	99,434	7,090	(92,344)	Includes Budget Variation OCM 27 October 2021. \$50k LRCI Round 3 funding. Design is in progress. Budget Variation 13 April 2022.
Car Park Construction Total			49,717	148,894	99,434	7,090	(92,344)	
Capital Expenditure Total			26,229,317	31,406,013	17,104,117	13,312,136	(3,791,981)	
Level of Completion Indicators (Percentage YTD Actual to Annual Budget)								
	0%							
	20%							
	40%							
	60%							
	80%							
	100%							
	Over 100%							

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

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Information on borrowings										
Particulars	Finalisation of Loan	1 July 2021	Actual	Current Budget	Actual	Current Budget	Actual	Current Budget	Actual	Current Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Loan 99 - Administration Building Renovations	2024/25	474,796	0	0	53,158	107,976	421,639	366,820	16,632	31,413
Education and welfare										
Loan 96 - Youth Specific Space	2022/23	65,755	0	0	15,539	31,663	50,216.16	34,092	2,745	4,855
Loan 100 - Youth Specific Space	2027/28	1,136,128	0	0	69,545	140,713	1,066,584	995,415	30,505	59,110
Recreation and culture										
Loan 94 - Wellard Sports Pavilion	2021/22	56,126	0	0	56,126	56,126	0	0	2,968	2,841
Loan 95 - Orelia Oval Pavilion	2022/23	157,813	0	0	37,294	75,991	120,519	81,822	6,589	11,652
Loan 97 - Orelia Oval Pavilion Extension	2024/25	1,050,587	0	0	117,622	238,920	932,965	811,667	36,802	69,512
Loan 102 - Library & Resource Centre	2028/29	6,191,172	0	0	325,251	657,885	5,865,921	5,533,287	161,897	315,089
Loan 104 - Recquatic Refurbishment	2029/30	3,072,151	0	0	143,159	289,216	2,928,992	2,782,935	73,044	142,512
Loan 105 - Bertram Community Centre	2029/30	1,156,743	0	0	86,820	116,232	1,069,923	1,040,511	31,399	43,760
Loan 106 - Destination Park - Calista	2030/31	1,218,976	0	0	52,353	105,528	1,166,623	1,113,448	23,431	45,790
Transport										
Loan 98 - Streetscape Beautification	2024/25	640,975	0	0	71,763	145,768	569,213	495,207	22,453	42,420
Loan 101 - City Centre Redevelopment	2021/22*	2,500,000	0	0	2,500,000	2,500,000	0	0	0	0
Loan 101B - City Centre Redevelopment	TBA*	0	2,500,000	2,500,000	117,285	117,285	2,382,715	2,382,715	56,324	60,880
B/Fwd Balance		17,721,222	2,500,000	2,500,000	3,645,913	4,583,303	16,575,308	15,637,919	464,790	829,834
Self supporting loans										
Recreation and culture										
Loan 103B - Golf Club Refurbishment	2031/32	232,704	0	0	17,847	17,847	214,857	214,857	8,396	9,169
		232,704	0	0	17,847	17,847	214,857	214,857	8,396	9,169
**Share of SMRC Loan		435,600	0	0	0	0	435,600	435,600	0	0
Total		18,389,526	2,500,000	2,500,000	3,663,760	4,601,150	17,225,765	16,288,376	473,186	839,003
Current borrowings		4,601,150					2,537,530			
Non-current borrowings		13,788,376					14,688,235			
		18,389,526					17,225,765			

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

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash backed reserve									
	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual Closing Balance
Reserve name									
Municipal Reserves	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged Persons Units Reserve	772,744	3,768	962	197,186	0	(190,000)	0	783,698	773,706
Asset Management Reserve	5,190,293	63,740	4,230	1,824,777	0	(3,539,031)	(1,230,205)	3,539,779	3,964,318
Banksia Park Reserve	209,270	278	278	88,293	0	(90,000)	0	207,841	209,547
City Infrastructure Reserve	1,360,526	5,064	3,780	0	0	(450,673)	0	914,917	1,364,307
Community Services & Emergency Relief Reserve	334,163	1,720	948	0	0	(205,000)	0	130,883	335,111
Contiguous Local Authorities Group Reserve	278,785	1,356	682	23,840	0	(38,800)	0	265,181	279,466.10
Employee Leave Reserve	2,946,683	0	8,991	0	0	0	0	2,946,683	2,955,674
Employee Vacancy Reserve	502,648	2,544	1,311	0	0	0	0	505,192	503,959
Family Day Care Reserve	1,040,525	6,020	1,460	256,335	0	(32,202)	0	1,270,678	1,041,985
Golf Course Cottage Reserve	29,557	148	77	0	0	0	0	29,705	29,634
Golf Club Maintenance Reserve	17,145	44	23	5,004	0	(5,004)	0	17,189	17,168
Information Technology Reserve	2,546,176	10,680	4,384	493,893	80,000	(2,518,660)	(2,292,424)	532,089	338,136
Plant and Equipment Replacement Reserve	378,327	2,880	675	825,667	341,619	(959,827)	(250,256)	247,047	470,364
Public Art Reserve	29,900	152	76	270,000	270,000	0	0	300,052	299,976
Public Open Space Reserve	320,613	0	978	0	0	0	0	320,613	321,592
Refuse Reserve	5,524,521	6,523	10,981	0	0	(523,879)	0	5,007,165	5,535,502
Renewable Energy Efficiency Reserve	34,354	172	42	16,535	0	(9,035)	0	42,026	34,397
Restricted Grants & Contributions Reserve	3,157,387	0	0	591,520	231,520	(3,276,840)	(1,754,032)	472,067	1,634,875
Settlement Agreement Reserve	168,670	856	430	0	0	0	0	169,526	169,100
Strategic Property Reserve	0	0	0	512,000	0	(270,000)	0	242,000	0
Workers Compensation Reserve	324,699	732	828	226,090	0	0	0	551,521	325,527
Sub-Total Municipal Reserves	25,166,985	106,677	41,137	5,331,140	923,139	(12,108,951)	(5,526,917)	18,495,851	20,604,345
Developer Contribution Reserves									
DCA 1 - Hard Infrastructure - Bertram	738,950	5,652	400	500,000	484,517	(278,324)	0	966,278	1,223,866
DCA 2 - Hard Infrastructure - Wellard	1,720,913	9,012	486	50,000	109,944	(22,950)	0	1,756,975	1,831,343
DCA 3 - Hard Infrastructure - Casuarina	0	0	0	6,000,000	0	(5,530,735)	0	469,265	0
DCA 4 - Hard Infrastructure - Anketell	1,194,025	5,420	1,949	3,200,000	845,518	(3,498,095)	0	901,350	2,041,492
DCA 5 - Hard Infrastructure - Wandi	972,057	4,436	1,429	500,000	1,852,732	(9,450)	0	1,467,043	2,826,217
DCA 6 - Hard Infrastructure - Mandogalup	753,955	2,564	252	400,000	262,752	(9,450)	0	1,147,069	1,016,959
DCA 7 - Hard Infrastructure - Wellard West	52,703	224	85	5,000	31,368	(9,450)	0	48,477	84,156
DCA 8 - Soft Infrastructure - Mandogalup	1,418,990	5,876	2,274	200,000	1,071,351	(9,450)	0	1,615,416	2,492,615
DCA 9 - Soft Infrastructure - Wandi/Anketell	12,810,629	58,108	20,909	5,000	1,143,767	(3,327,653)	(493,168)	9,546,084	13,482,138
DCA 10 - Soft Infrastructure - Casuarina/Anketell	197,221	920	324	5,000	0	(9,450)	0	193,691	197,545
DCA 11 - Soft Infrastructure - Wellard East	6,478,479	29,020	45	5,000	17,092	(9,450)	(640,397)	6,503,049	5,855,219
DCA 12 - Soft Infrastructure - Wellard West	9,488,144	42,468	79	5,000	336,947	(9,450)	0	9,526,162	9,825,170
DCA 13 - Soft Infrastructure - Bertram	269,075	1,184	436	5,000	0	(9,450)	0	265,809	269,511
DCA 14 - Soft Infrastructure - Wellard/Leda	813,783	3,708	1,330	5,000	54,468	(9,450)	0	813,041	869,581
DCA 15 - Soft Infrastructure - City Site	306,909	1,408	450	5,000	28,476	(9,450)	0	303,867	335,836
Sub-Total Developer Contribution Reserves	37,215,834	170,000	30,448	10,890,000	6,238,933	(12,752,257)	(1,133,565)	35,523,577	42,351,649
Total Reserves	62,382,819	276,677	71,585	16,221,140	7,162,071	(24,861,208)	(6,660,482)	54,019,428	62,955,993

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

NOTE 9
OPERATING GRANTS AND CONTRIBUTIONS

Operating grants, subsidies and contributions	Contract Liability	Current Budget Revenue	Budget YTD Revenue	Actual YTD Revenue	Comments
Provider	\$	\$		\$	
Governance					
Local Government General Purpose Grant	0	483,480	483,480	1,233,715	Qtr 1 FY22 received June 2021. Advance payment for 22/23 received April 2022 (\$750,234).
Local Government General Purpose Grant - Roads	0	360,436	360,436	1,003,596	Qtr 1 FY22 received June 2021. Advance payment for 22/23 received April 2022 (\$643,160).
Non Rateable Property - Dampier to Bunbury Natural Gas Pipeline Corridor	0	175,000	175,000	205,822	Received March 2022.
Law, order, public safety					
Department Fire and Emergency Services - ESL	0	194,137	147,583	208,268	
Department Fire and Emergency Services - ESL 2022	0	15,170	0	15,170	Qtr 1 FY22 received June 2021.
DFES Mitigation Activity Grant 20/21 Round 2	0	376,250	268,126	188,126	Round 1 received July 21.
Health					
Mosquito Management Contributions (CLAG)	0	21,840	21,840	24,710	
Department of Health - Larvicide	0	2,000	1,881	4,069	
Education and welfare					
Banksia Park Operating Cost Contribution	0	348,260	323,568	324,519	
Family Daycare - Mainstream Childcare Benefit Subsidy	0	2,640,000	2,390,163	2,181,838	
Family Daycare - Inclusion Subsidy Scheme	0	5,004	2,085	0	
In-Home Care - CCB Subsidy	0	900,000	771,784	709,569	
In-Home Care - Subsidy - Department of Communities	0	10,320	4,300	0	
Family Day Care Sustainability Grant	(0)	0	0	0	Unspent balance to be refunded.
NGALA My Time Program	0	10,560	10,560	13,376	
Operational Subsidy - Aboriginal Resource Worker	0	31,500	31,500	30,514	
Library Contributions and Donations	0	2,096	685	760	
Childrens Bookweek - CBC of Australia	0	1,100	1,100	2,100	
Youth Social Justice Program	0	174,000	135,813	181,085	
Youth Leadership and Development LYRIK	0	30,000	0	80,660	
Youth Intervention Program	0	20,000	20,000	0	
Youth Spaces Activation	0	5,000	5,000	2,500	
Outdoor Adventure Group - Conservation Action Project	0	618	0	685	
KIC - Silver Sponsorship 2021 Lolly Run Event	0	0	0	10,000	
Community amenities					
PTA Bus Shelter Subsidy	0	10,000	0	10,956	
SMCC - BP Coastcare	0	0	0	0	
SMCC - Tronox Adopt a Beach	0	0	0	0	
SMCC - Suez/ProAlliance Adopt a Beach	0	0	0	0	
Greening fund	0	23,200	23,200	23,201	
Recreation and culture					
Shared Use Agreements	0	127,500	60,320	95,586	
Every Club Funding - Dept. Gaming and Waging	0	0	0	30,000	
Good Things Foundation Grant - Get Online Week	0	1,000	1,000	0	
Event Sponsorship	0	60,000	44,251	0	
Community Development Fund - Kwinana Industries Council	0	40,000	20,000	39,000	
DLGSCI Grant - Creative Communities - Artist in Residence	0	25,537	25,537	25,537	
Transport					
Main Roads Annual Direct Grant	0	205,684	205,684	205,684	Received July, budgeted in June.
Main Roads Street Light Subsidy	0	6,200	0	0	
Main Roads Maintenance Contribution	0	134,000	0	65,890	
TOTALS	(0)	6,439,892	5,534,896	6,916,936	

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

NOTE 10
NON-OPERATING GRANTS AND CONTRIBUTIONS

Non-operating grants, subsidies and contributions Provider	Unspent Funding Liability	Current Budget Revenue	Budget YTD Revenue	Actual YTD Revenue	Comments
	\$	\$		\$	
Law, order, public safety					
Department Fire and Emergency Services - Kwinana South VBFB extensions	349,800	1,453,204	699,600	0	Budget Variation OCM 15 December 2021.
Local Roads and Community Infrastructure Program - Round 3					
Kwinana South Volunteer Bushfire Brigade Station - Demolition and rebuild	0	400,000	200,000	0	
DFES Vehicle Transfer					
Provision of Fire Vehicles P651, P652 & P653 and return of P155, P156 & P198	0	0	0	568,168	DFES Vehicle transfer
Recreation and culture					
Honeywood Oval - Sports Ground Clubroom - Dept. Local Government	0	400,000	0	300,000	CSRFF second claim received May 2022.
Honeywood Oval - Shade Structure - Honewood Primary School	0	50,000	50,000	0	
Local Government Canopy Grant Program - WALGA - Sulphur Road Tree Planting	36,960	36,960	0	0	
Calista Oval Jnr Bike Rd Safety Track - Dept. Local Government	350,000	350,000	55,000	0	
Cash in lieu of Public Art	20,000	0	0	0	Funds held in Public Art Reserve.
Cash in lieu of Public Art	250,000	0	0	0	Funds held in Public Art Reserve.
Local Roads and Community Infrastructure Program - Round 1					
Sloan House (1950s) + Balance of funds unspent	46,305	44,000	44,000	0	
Local Roads and Community Infrastructure Program - Round 2					
Darius Wells Library - electrical works	40,000	80,000	80,000	0	
Darius Wells - Ken Jackman Hall flooring	22,500	45,000	45,000	0	
John Wellard Community Centre - Repair solar panel connections	5,000	10,000	10,000	0	
Koorliny Arts Centre - air conditioner replacement	4,250	8,500	8,500	0	
Thomas Oval Pavilion (old) roof restoration	10,000	20,000	20,000	0	
Recquatic Centre - front admin east and reception area airconditioner replacement	33,500	67,000	67,000	0	
Zone Youth Centre - repaint basketball court	7,516	13,950	13,950	6,467	
Local Roads and Community Infrastructure Program - Round 3					
Medina Hall - Main Hall fan replacement	0	15,000	7,500	0	
Recquatic Yoga Room - office conversion	0	20,000	10,000	0	
Wellard Oval Lighting Installation	0	300,000	150,000	0	
Softfall Replacements - various non-compliant	0	60,000	30,000	0	
Ascot Park Playground - paths, shelter, seating, shade	0	20,000	10,000	0	
Bertram Oval Cricket Pitch upgrade	0	7,000	3,500	0	
Kelly Park Soccer Goal Replacements	0	6,000	3,000	0	
Homestead Ridge Park Shelter	0	6,000	3,000	0	
Honeywood POS - disability access	0	9,440	4,720	0	
Transport	0				
Perth Bicycle Network LG Grant - Gilmore Avenue Shared Path Stage 1 Design	0	475,000	425,000	293,040	
Perth Bicycle Network LG Grant - Gilmore Avenue Shared Path Stage 2 Design	0	27,000	27,000	18,000	
Kwinana Loop Trail	0	175,000	175,000	0	
Leath/Donaldson Rd Intersection Upgrade - Contribution from Kleenheat/Evol LNG	0	65,000	65,000	65,000	Budget Variation OCM 15 December 2021.
Local Roads and Community Infrastructure Program - Round 2					
Footpaths - Gamble Place, Orelia	15,000.00	43,071	0	0	
Footpaths - Joiner Place, Parmelia	0.00	167,891	167,891	83,991	
Footpaths - Hunt Place (with Cowling Way), Parmelia	726.00	18,547	18,547	9,274	
Footpaths - Cowling Way (with Hunt Place), Parmelia	487.00	49,026	0	24,513	
Footpaths - Mulligan Way, Orelia	0.00	0	0	0	
Footpaths - Waddingham Way (formerly Porter Garden, Leda)	30,000.00	53,467	0	0	
Footpaths - Pudney Place, Orelia	0.00	26,229	0	13,115	
Footpaths - Napoleon Way, Bertram	0.00	22,558	22,558	11,279	
Footpaths - Warrior Pass, Bertram	0.00	26,780	26,780	13,390	
Footpaths - Tranby Way, Bertram	0.00	28,205	0	14,103	
Footpaths - Ameer Cres, Bertram	11,500.00	30,739	0	0	
Footpaths - Trusty Way West, Bertram	7,153.00	25,105	25,105	0	
Footpaths - Roach Place	0.00	45,812	45,812	22,906	
Footpaths - Sub N Drain	2,018.00	25,463	25,463	12,732	
Footpaths - Kellam Way, Medina	0.00	67,854	0	0	
Roads - Sicklemore Road, Parmelia	(189,649.64)	584,647	105,134	520,160	
Roads - Summerton Road, Calista	0.00	53,701	53,701	26,851	
Local Roads and Community Infrastructure Program - Round 3					
Carpark - Pace Road Carpark reconstruction	0	50,000	25,000	0	
Drainage - Cimbor Way Parmelia - Drainage Upgrade	0	26,000	13,000	0	
Footpaths - Gilmore Ave Shared Path Stage 1 - Bike Path Construction	0	50,000	25,000	0	
Roads - Anketell Road - Resealing	0	100,000	40,893	0	
Main Roads MRRG Funding					
MRRG Road Renewals Gilmore Ave	0	300,557	300,557	243,889	Final claim has been done.
MRRG Road Renewals Wellard Road A	0	343,093	343,093	304,075	Final claim has been done.
MRRG Road Renewals Hope Valley	0	227,123	227,123	218,204	Final claim has been done.
MRRG Reserve - Rehab Project - Wellard Rd (B) - W Calista - W Gilmore Aves - single carriage	0	231,864	0	185,492	80% claim invoiced.
MRRG Reserve - Rehab Project - Mandurah Rd - Mounsey Rd Inters - Wellard Rd - single carriage	0	151,456	0	121,165	80% claim invoiced.
Roads to Recovery					
Roads to Recovery Westcott Road	0	480,000	0	480,000	Received March 2022.
Roads to Recovery Hefron Way	0	0	0	17,903	Funds approved and paid May 2022.
Blackspot					
Blackspot -Wellard Road & Henley Boulevard Pre-Deflection	0	47,667	47,667	125,333	
RAC Grant - Places for People					
Revitalising The Strand in Wellard - Street Furniture, Lighting, activation & beautification	16,000	16,000	16,000	0	
Community amenities					
DCA 1 - Hard Infrastructure - Bertram	599,021	291,824	0	0	
DCA 2 - Hard Infrastructure - Wellard	1,427,235	9,450	0	0	
DCA 3 - Hard Infrastructure - Casuarina	0	5,530,735	0	0	
DCA 4 - Hard Infrastructure - Anketell	2,028,485	3,498,095	0	0	
DCA 5 - Hard Infrastructure - Wandi	1,499,723	9,450	0	0	
DCA 6 - Hard Infrastructure - Mandogalup	3,922,735	9,450	0	0	
DCA 7 - Hard Infrastructure - Mandogalup (west)	83,006	9,450	0	0	Revenue is recognised upon meeting performance
DCA 8 - Soft Infrastructure - Mandogalup	2,951,861	9,450	0	0	obligations
DCA 9 - Soft Infrastructure - Wandi / Anketell	11,669,749	3,327,653	0	0	(in-line with expenditure on DCA infrastructure).
DCA 10 - Soft Infrastructure - Casuarina/Anketell	186,550	9,450	0	0	
DCA 11 - Soft Infrastructure - Wellard East	5,088,915	9,450	0	0	
DCA 12 - Soft Infrastructure - Wellard West	9,212,948	9,450	0	0	
DCA 13 - Soft Infrastructure - Bertram	174,169	9,450	0	0	
DCA 14 - Soft Infrastructure - Wellard / Leda	751,887	9,450	0	0	
DCA 15 - Soft Infrastructure - Townsite	351,993	9,450	0	0	
TOTALS	41,017,343	20,209,166	3,736,094	3,699,050	

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

**NOTE 11
TRUST FUND**

Funds held at balance date over which the City has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 31 May 2022
	\$	\$	\$	\$
APU Security Bonds	21,434	2,000	(580)	22,854
Contiguous Local Authorities Group (CLAG)	5,161	601	0	5,762
Off Road Vehicles	0	0	0	0
Uncollected Vehicles	4,829	2,016	0	6,846
	31,424	4,617	(580)	35,461

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

**NOTE 12
BUDGET VARIATIONS**

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

Date	Description	Increase / (Decrease) to Net Surplus	Amended Budget Running Balance
		\$	\$
23/06/2021	Annual Budget adoption	0	0
14/07/2021	FY21 Carry Forward Projects		
	Capital Expenditure - Buildings - Administration Building refurbishment	(165,000)	
	Brought forward surplus	165,000	0
	Capital Expenditure - Computing Infrastructure - City Website Project	(23,091)	
	Reserve Transfer - Restricted Grants and Contributions Reserve - City Website Project	23,091	0
	Capital Revenue - Sales Proceeds - Sale of P492- Fleet Vehicle	22,050	
	Reserve Transfer - Plant & Equipment Replacement Reserve	(22,050)	0
	Capital Expenditure - Plant & Equipment - Plant Replacement P531 - Toro Ride on Mower deck only	(5,440)	
	Reserve Transfer - Plant & Equipment Replacement Reserve	5,440	0
	Capital Expenditure - Plant & Equipment - Plant Replacement P114 - Tandem Axle Trailer	(14,750)	
	Capital Revenue - Sales Proceeds - Sale of P114 - Tandem Axle Tilt Trailer	2,000	
	Reserve Transfer - Plant & Equipment Replacement Reserve	12,750	0
	Capital Revenue - Sales Proceeds - Sale of P351 Mitsubishi Canter Truck	25,000	
	Reserve Transfer - Plant & Equipment Replacement Reserve	(25,000)	0
	Capital Expenditure - Plant & Equipment - Plant Replacement P557 - Mitsubishi Canter Truck	(99,610)	
	Capital Revenue - Sales Proceeds - Sale of P557 Mitsubishi Canter Truck	25,000	
	Reserve Transfer - Plant & Equipment Replacement Reserve	74,610	0
	Capital Revenue - Sales Proceeds - Sale of P223 Volvo Loader L70	80,000	
	Reserve Transfer - Plant & Equipment Replacement Reserve	(80,000)	0
14/07/2021	Calista Oval Bike Track - State Government Grant		
	Capital Expenditure - Reserve Development - Calista Oval Bike track	(350,000)	
	Non-Operating Grant - Other Liability - Department of Local Government, Sport and Cultural Industries	350,000	0
28/07/2021	Carried forward Project - Councillors Lounge Furniture		
	Capital Expenditure - Furniture & Equipment - Councillor Lounge furniture	(35,000)	0
	Brought forward surplus	35,000	0
			0
	Reallocation of LRCI Round 2 funding		
	Non-Operating Grant - LRCI 2	110,000	
	Capital Expenditure - Footpaths - Various LRCI 2 Projects	(110,000)	0
11/08/2021	DFES Mitigation Grant		
	Revenue - Operating Grant	296,250	
	Operating Expenditure - Consultancy - Fire & Emergency Management	80,000	
	Operating Expenditure - Mitigation Works - Fire & Emergency Management	(376,250)	0
24/08/2021	Increase to Special Projects Officer role (OCM not required)		
	Operating Expenditure - Salaries	(20,783)	
	Operating Expenditure - Materials & Contracts	20,783	0
8/09/2021	Carried forward Project - Stormwater Drainage		
	Capital Expenditure - Drainage	(328,874)	
	Reserve Transfer - Restricted Grants & Contributions Reserve	60,000	
	Reserve Transfer - DCA 1 Reserve	268,874	0
	Carried forward Project - Bird Watering Station - Admin Building Grounds		
	Capital Expenditure - Reserves	(5,890)	
	Brought forward surplus	5,890	0

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

**NOTE 12
BUDGET VARIATIONS**

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

Date	Description	Increase / (Decrease) to Net Surplus	Amended Budget Running Balance
		\$	\$
22/09/2021	Carried forward Project - Plant Replacement P351		
	Capital Expenditure - Plant & Equipment	(135,050)	
	Proceeds from sale of asset	25,000	
	Reserve Transfer - Plant & Equipment Replacement Reserve	110,050	0
13/10/2021	Gilmore Ave Shared Path Stage 2 Design - Chisham Ave to Henley Blvd - West Australia Bicycle Network Grants Program		
	Capital Expenditure - Plant & Equipment	(54,000)	
	Non Operating Grant - West Australia Bicycle Network	27,000	
	Corporate Overheads Recovered - Project Management Fees	27,000	0
	Change of asset replacement - Plant Replacement P557 to P392 (includes adjustment for actual expenditure and proceeds)		
	Capital Expenditure - Plant & Equipment	260	
	Proceeds from sale of asset	7,603	
	Reserve Transfer - Plant & Equipment Replacement Reserve	(7,863)	0
27/10/2021	Honeywood Oval Shade Structure - recognition of construction by Honeywood Primary School		
	Capital Expenditure - Infrastructure Buildings	(50,000)	
	Non Operating Contribution - Honeywood Primary School	50,000	0
	Allocation of Local Roads and Community Infrastructure Phase Three and Community Project Quarantined Funds		
	Capital Expenditure - Various (refer Note 6 for further details).	(1,219,440)	
	Operating Expenditure - Community Events	(25,000)	
	Non-Operating Grant - LRCI 3	1,069,440	
	Reserve Transfer - Restricted Grants and Contributions Reserve	175,000	0
24/11/2021	Recquatic - Transfer from expendable equipment for additional gate for creche		
	Operating Expenditure - Recquatic Administration	(2,322)	
	Operating Expenditure - Recquatic Centre Building Expenses	2,322	0
6/12/2021	Recquatic - Transfer from various operating expense for additional staff uniforms		
	Operating Expenditure - Recquatic Administration	(22,400)	
	Operating Expenditure - Recquatic Marketing	10,400	
	Operating Expenditure - Recquatic Centre Operations	8,000	
	Operating Expenditure - Recquatic Health & Fitness	4,000	0
15/12/2021	City Website Development Project - transfer of additional budget from operating for Phase 3 for the Recquatic sub-site		
	Capital Expenditure - Infrastructure Buildings	(9,000)	
	Operating Expenditure - Recquatic Marketing	7,000	
	Operating Expenditure - Marketing & Communication	2,000	0
	Gilmore Avenue Footpath - Additional funding approval received from DOT for LRCI phase 3 project		
	Capital Expenditure - Gilmore Ave Footpath	(50,000)	
	Non-Operating Grant - LRCI 3	50,000	0
	Replacement of Street lighting - City of Kwinana Property Claim - Street Light hit by vehicle, extra budget needed for excess difference		
	Capital Expenditure - Replacement Street Light	13,784	
	Operating Expenditure - Maintenance Roads - Street Lights	(10,000)	
	Non-Operating Reimbursement - LGIS Insurance Claim	(3,784)	0
	Kwinana South Volunteer Fire Brigade Station Rebuild - additional DFES grant funding		
	Capital Expenditure - Kwinana South Volunteer Fire Brigade Station Rebuild	(753,604)	
	Non-Operating Grant - DFES	753,604	0

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

**NOTE 12
BUDGET VARIATIONS**

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

Date	Description	Increase / (Decrease) to Net Surplus	Amended Budget Running Balance
		\$	\$
15/12/2021	Leath/Donaldson Rd Intersection Upgrade - Road Train Driveway Access contribution received		
	Capital Expenditure - Roads	(65,000)	
	Non-Operating Contribution - Kleenheat	65,000	0
	Plant Replacement P442 - budget increased due to current economic conditions (funds from Plant and Equipment Replacement Reserve)		
	Capital Expenditure - Plant & Equipment	(11,000)	
	Reserve Transfer - Plant and Equipment Replacement Reserve	11,000	0
	Feilman Building - Level 1, 18 Darius Drive lighting upgrade as part of DFES lease renewal		
	Capital Expenditure - Buildings	(24,000)	
	Brought forward surplus	24,000	
	Annual seedling subsidy - project was omitted from the Adopted Budget.		
	Operating Expenditure - Natural Environment	(9,000)	
	Brought forward surplus	9,000	0
	CCTV Subsidy Scheme (funded from Restricted Grants & Contributions Reserve)		
	Operating Expenditure - City Engagement	(50,000)	
	Reserve Transfer - Restricted Grants and Contributions Reserve	50,000	0
9/03/2022	Mid Year Budget Review		
	Opening surplus brought forward	2,874,335	
	Revenue from operating activities	116,709	
	Expenditure from operating activities	(1,509,567)	
	Non-cash amounts excluded from operating activities	(163,945)	
	Investing activities	(2,463,955)	
	Financing activities	1,899,419	
	Reserve Transfers - various.	(752,996)	0
9/03/2022	Donation to the Qld and NSW Floods Appeal 2022 through the Red Cross to be funded from the Community Services and Emergency Relief Reserve		
	Operating Expenditure - Other Welfare	(5,000)	
	Reserve Transfer - Community Services and Emergency Relief Reserve	5,000	0
23/03/2022	RAC Grant and City Contribution towards the public open spaces streetscapes project to revitalise The Strand in Wellard.		
	Capital Expenditure - Reserve Development	(26,000)	
	Capital Grant - RAC Reconnect WA	16,000	
	Operating Expenditure - Place Approach Plan Implementation	10,000	0
13/04/2022	Budget increase to complete Pace Road carpark renewal and to bring forward an Engineering Technical Officer Traffic position from financial year 2024 to 2022. Adjustment to budget for Black Spot program to focus on Stage 1 of project Gilmore Avenue/Wellard Road intersection.		
	Capital Expenditure - Car Park - Renewal - Pace Road - LRCI Round 3	(49,177)	
	Operating Expenditure - Engineering Employee Expenditure	(50,000)	
	Capital Expenditure - Black Spot Program - Gilmore Ave - Wellard Rd/Henley Blvd Intersection	398,500	
	Capital Grant - Black Spot	(265,666)	
	Corporate Overheads Recovered - Project Management Fees	(33,657)	0
27/04/2022	Implementation of Occupational Safety and Health software.		
	Capital Expenditure - Implementation myOSH	(38,079)	
	Operating Expenditure - IT Corporate Applications	(4,068)	
	Operating Expenditure - Executive Management - Consultancy	42,147	0
27/04/2022	Purchase of body worn cameras and software for City Assist, budget moved from Executive Consultancy.		
	Operating Expenditure - Law Order and Public Safety - Expendable Equipment	(4,500)	
	Operating Expenditure - Executive Management - Consultancy	4,500	

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

**NOTE 12
BUDGET VARIATIONS**

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

Date	Description	Increase / (Decrease) to Net Surplus	Amended Budget Running Balance
		\$	\$
11/05/2022	Transfer of unused funds from the community events budget (Children's Festival was cancelled) to upgrade the event infrastructure site for the Grove event to make the space more usable/accessible for future usage.		
	Capital Expenditure - Reserve Development - The Grove Event Site	(46,102)	
	Operating Expenditure - Children's Festival	76,102	
	Operating Revenue - Children's Festival - Sponsorships	(30,000)	
11/05/2022	Reserve transfer required to provide funds for legal advice regarding Bright Future contractor arrangements specific to the superannuation guarantee.		
	Operating Expenditure - Family Day Care - Legal Expenses	(20,000)	
	Reserve Transfer - Family Day Care Reserve	20,000	
11/05/2022	Reserve transfer required to commence Challenger Beach ablutions project.		
	Capital Expenditure - Footpaths - Kellam Way, Medina	(190,581)	
	Capital Revenue - LRCI Capital Grants (savings)	67,854	
	Capital Expenditure - Roads - Powell Court	135,000	
	Corporate Overheads Recovered - Project Management Fees	(12,273)	0
25/05/2022	Purchase of Billy Goat turf cutter to replace purchase of mowing deck.		
	Capital Expenditure - Plant & Equipment - Billy Goat turf cutter	(1,044)	
	Reserve Transfer - Plant & Equipment Replacement Reserve	1,044	
25/05/2022	Reserve transfer required to commence Medina Hall air conditioning project.		
	Capital Expenditure - Building Construction - Medina Hall air conditioning	(50,000)	
	Reserve Transfer - Restricted Grants and Contributions Reserve	50,000	
25/05/2022	Reserve transfer required to commence Challenger Beach ablutions project.		
	Capital Expenditure - Building Construction - Medina Hall air conditioning	(150,000)	
	Reserve Transfer - Restricted Grants and Contributions Reserve	150,000	0
		0	

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MAY 2022**

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

19 NOTICES OF MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

**20 NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING
IF GIVEN DURING THE MEETING**

21 LATE AND URGENT BUSINESS

Note: In accordance with Clauses 3.13 and 3.14 of Council's Standing Orders, only items resolved by Council to be Urgent Business will be considered.

22 REPORTS OF ELECTED MEMBERS

23 ANSWERS TO QUESTIONS WHICH WERE TAKEN ON NOTICE

NIL

24 MAYORAL ANNOUNCEMENTS

25 **CONFIDENTIAL ITEMS**

12.1 **CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW 2021/2022 - FORMAL REVIEW OF EXISTING KEY PERFORMANCE INDICATORS**

Reason for Confidentiality

This report and its attachments are confidential in accordance with Section 5.23(2)(a) and (c) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

- (a) a matter affecting an employee or employees
- (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

