



**SHIRE OF MORAWA**

**ORDINARY COUNCIL MEETING**

**ATTACHMENTS**

**Thursday, 20 March 2025**



**WESTERN AUSTRALIA'S**  
**WILDFLOWER COUNTRY**

# Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

20 March 2025

---

## List of Attachments

---

### 11.1 Chief Executive Officer

#### 11.1.2 Request for the Inclusion of Power to Lease of Crown Reserve 38236

*Attachment 1 – 11.1.2a Copy of Government Gazette (reserve creation & reserve vesting)*

*Attachment 2 – 11.1.2b Copy of Government Gazette (reserve creation & reserve vesting)*

*Attachment 3 – 11.1.2c Reserve Details Report – 38236*

### 11.2 Executive Manager Corporate & Community Services

#### 11.2.1 Monthly Financial Report – January 2025

*Attachment 1 – 11.2.1a Monthly Financial Report for the period ending 31 January 2025*

*Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 31 January 2025*

*Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 January 2025*

#### 11.2.2 Monthly Financial Report – February 2025

*Attachment 1 – 11.2.2a Monthly Financial Report for the period ending 28 February 2025*

*Attachment 2 – 11.2.2b Bank Reconciliation for the period ending 28 February 2025*

*Attachment 3 – 11.2.2c List of Accounts Paid for the period ending 28 February 2025*

## 12 Reports from Committees

### 12.1 Audit & Risk Management Committee - 2024 Compliance Audit Return

*Attachment 1 – 12.1a 2024 Compliance Audit Return*

### 12.2 Audit & Risk Management Committee - Appointment of Independent Committee Chairperson and Updated Terms of Reference

*Attachment 1 – 12.2a Updated Terms of Reference*

### 12.3 Minutes of WALGA State Council Meetings

*Attachment 1 – 12.3a Minutes of WALGA State Council Meeting, 6 December 2024*

*Attachment 2 – 12.3b Minutes of WALGA State Council Meeting, 5 March 2025*

---

## **14 New Business of an Urgent Nature**

### **14.1 Mid Year Budget Review – 1 July 2024 to 31 January 2025**

*Attachment 1 – 14.1a 2024-2025 Budget Review for the Period Ending 31 January 2025*

*Attachment 1 – 14.1b CEO PowerPoint Presentation*

---

---

## Ordinary Council Meeting 20 March 2025

---

- |                             |   |
|-----------------------------|---|
| <b><i>Attachment 1-</i></b> | <b><i>11.1.2a Copy of Government Gazette<br/>(reserve creation &amp; reserve vesting)</i></b> |
| <b><i>Attachment 2-</i></b> | <b><i>11.1.2b Copy of Government Gazette<br/>(reserve creation &amp; reserve vesting)</i></b> |
| <b><i>Attachment 3-</i></b> | <b><i>11.1.2c Reserve Details Report – 38236</i></b>  |
| <b><i>Item 11.1.2-</i></b>  | <b>Request for the Inclusion of Power<br/>to Lease of Crown Reserve 38236</b>                 |
-

File No. 3270/71.—That Reserve No. 31404 (Swan Locations 8664 and 10109) should vest in and be held by the Town of East Fremantle in trust for the purpose of "Launching Ramp and Parking".

File No. 255/72.—That Reserve No. 33237 (Swan Location 9234) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 257/72.—That Reserve No. 33239 (Swan Location 9236) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 1616/77.—That Reserve No. 35075 (Swan Location 9745) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 1955/77.—That Reserve No. 35084 (Canning Locations 2991 and 3387) should vest in and be held by the City of Gosnells in trust for the purpose of "Public Recreation".

File No. 511/78.—That Reserve No. 35514 (Swan Location 9850) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 2097/78.—That Reserve No. 35708 (Swan Location 9888) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 2459/78.—That Reserve No. 35748 (Swan Location 9902) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 2394/78.—That Reserve No. 35760 (Swan Location 9909) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 2396/78.—That Reserve No. 35837 (Swan Locations 9921, 9953, and 9995) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 803/79.—That Reserve No. 36269 (Swan Location 10019) should vest in and be held by the Shire of Swan in trust for the purpose of "Public Recreation".

File No. 1644/982.—That Reserve No. 37984 (Swan Location 10345) should vest in and be held by the Metropolitan Water Authority in trust for the purpose of "Sewerage Purposes".

File No. 515/78.—That Reserve No. 38112 (Swan Location 10374) should vest in and be held by the Shire of Swan in trust for the purpose of "Drainage".

File No. 516/983.—That Reserve No. 38204 should vest in and be held by the Shire of Coorow in trust for the purpose of "Pedestrian Access Way".

File No. 517/983.—That Reserve No. 38205 should vest in and be held by the Shire of Coorow in trust for the purpose of "Parkland".

File No. 1784/982.—That Reserve No. 38217 (Cunderdin Lots 262 and 263) should vest in and be held by the Shire of Cunderdin in trust for the purpose of "Housing (Shire of Cunderdin)".

File No. 464/983.—That Reserve No. 38221 (Swan Location 10411) should vest in and be held by the Shire of Bayswater in trust for the purpose of "Public Recreation".

File No. 4401/04.—That Reserve No. 38224 (Swan Locations 2179 and 2180) should vest in and be held by the Shire of Mundaring in trust for the purpose of "Parklands".

File No. 631/983.—That Reserve No. 38234 (Nelson Location 13224) should vest in and be held by the Minister for Education in trust for the purpose of "Educational Purposes" for a term of five (5) years from the date of this Order.

File No. 3477/67.—That Reserve No. 38236 (Morawa Lot 430) should vest in and be held by the Shire of Morawa in trust for the purpose of "Truck Parking and Tourist Information Bay".

File No. 922/982.—That Reserve No. 38239 (Newman Lot 126) should vest in and be held by the Shire of East Pilbara in trust for the purpose of "Pedestrian Access Way".

File No. 2960/982.—That Reserve No. 38244 (Cockburn Sound Location 2668) should vest in and be held by the City of Cockburn in trust for the purpose of "Vehicular Access and Public Utilities Services".

File No. 2961/982.—That Reserve No. 38245 (Cockburn Sound Location 2669) should vest in and be held by the City of Cockburn in trust for the purpose of "Drainage Sump".

Now, therefore, His Excellency the Governor, by and with the advice and consent of the Executive Council, does hereby direct that the beforementioned Reserves shall vest in and be held by the abovementioned bodies in trust for the purposes aforesaid, subject nevertheless to the powers reserved to him by section 37 of the said Act.

R. D. DAVIES,  
Clerk of the Council.

#### Land Act 1933.

#### ORDER IN COUNCIL.

File No. 1396/74.

WHEREAS by section 33 of the Land Act 1933, it is made lawful for the Governor to direct that any Reserve shall vest in and be held by any person or persons to be named in the Order, in trust for any of the purposes set forth in section 29 of the said Act, or for the like or other public purposes to be specified in such Order and with power of leasing; and whereas it is deemed expedient that Reserve No. 37090 (Peel Estate Lot 1334) should vest in and be held jointly by The Conservator of Forests and the Minister for Mines in trust for the purpose of "Explosives and Forestry Purposes".

Now, therefore, His Excellency the Governor, by and with the advice and consent of the Executive Council, does hereby direct that the beforementioned Reserve shall vest in and be held by The Conservator of Forests and Minister for Mines in trust for "Explosives and Forestry Purposes" with power to the said Conservator of Forests and Minister for Mines subject to the approval in writing of the Minister for Lands to each and every lease or assignment of lease being first obtained, to lease the whole or any portion thereof for any term not exceeding twenty one (21) years from the date of the lease, subject nevertheless to the powers reserved to me by section 37 of the said Act.

R. D. DAVIES,  
Clerk of the Council.

#### Land Act 1933.

#### ORDERS IN COUNCIL.

WHEREAS by section 33 of the Land Act 1933, it is made lawful for the Governor to direct that any Reserve shall vest in and be held by any person or persons to be named in the Order, in trust for any of the purposes set forth in section 29 of the said Act, or for the like or other public purposes to be specified in such Order and with power of leasing; And whereas it is deemed expedient as follows:

File No. 2841/55.—That Reserve No. 24259 (Wundowie Lots 158 and 424) should vest in and be held by the Shire of Northam in trust for the purpose of "Community Centre".

File No. 1835/981.—That Reserve No. 38078 (Hampton Location 139) should vest in and be held by the Aboriginal Lands Trust in trust for the purpose of "Use and Benefit of Aborigines".

Now, therefore, His Excellency the Governor, by and with the advice and consent of the Executive Council, does hereby direct that the beforementioned Reserves shall vest in and be held by the beforementioned bodies in trust for the aforesaid purposes with power to the said bodies subject to the approval in writing of the Minister

File No. 1671/54.

COCKBURN SOUND.—No. 38200 (School Site), Location No. 2715, formerly portion of Cockburn Sound Location 16 and being Lot 239 the subject of Diagram 19350 (3.824 3 hectares). (Plan Peel 2 000 05.26 (Rae Road, Rockingham).)

File No. 3157/982.

SWAN.—No. 38203 (School Site), Location No. 10402, formerly portions of Swan Location X on Plan 3890 (2.548 5 hectares). (Plan Perth 2 000 16.27 (Kelvin Street, Maylands).)

File No. 516/983.

GREENHEAD.—No. 38204 (Pedestrian Access Way), Lot No. 238 (240 square metres). (Original Plan 15412, Plan Greenhead Townsite (Greenhead Road).)

File No. 517/983.

GREENHEAD.—No. 38205 (Parkland), Lot No. 257 (673 square metres). (Original Plan 15412 Plan Greenhead Townsite (Battersby Road).)

File No. 491/982.

SOUTH KUMMININ.—No. 38206 (Railway Purposes), Lot No. 36 (3 881 square metres). (Diagram 85221 Plan South Kumminin Townsite (in the Shire of Narembeen).)

File No. 2692/982.

WELLINGTON.—No. 38207 (Public Recreation), Location No. 5420, formerly portion of Wellington Location 41 being Lot 254 on Plan 13978 (1 154 square metres). (Plan Bunbury 1:10 000 08.04 (Ramsey Road in the Shire of Capel).)

File No. 3169/982.

CANNING.—No. 38208 (School Site), Location No. 3383, formerly portion of Canning Location 28 and being Lot 85 on Diagram 51583 3.437 0 hectares). (Plan Perth 2 000 14.13 (Oberthur Crescent, Bull Creek).)

File No. 3300/982.

JANDAKOT AGRICULTURAL AREA.—No. 38209 (School Site), Lot No. 566, formerly portion of Jandakot Agricultural Area Lot 299 and being Lot 159 on Plan 13147 (4.000 3 hectares). (Plan Perth 2 000 11.06 (Moorhen and Osprey Drives, Yangebup).)

File No. 1094/982.

BROOME.—No. 38213 (Use and Requirements of the Government Employees Housing Authority), Lot No. 1722 (819 square metres). (Plan Broome 2 000 29.15 (Barker Street).)

File No. 3177/982.

NEWMAN.—No. 38216 (Use and Requirements of the Government Employees Housing Authority), Lot No. 1506 (697 square metres). (Plan Newman 2 000 15.14 (Forrest Avenue).)

File No. 1784/982.

CUNDERDIN.—No. 38217 (Housing (Shire of Cunderdin)), Lot Nos. 262 and 263 (2 023 square metres). (Original Plan Northam 2487, Plan Cunderdin Townsite (Margaret Street).)

File No. 3152/982.

SWAN.—No. 38219 (School Site), Location No. 10408, formerly portions of Swan Location 85 and being Lots 451 to 464 inclusive on Plan 3395 (1.533 3 hectares). (Plan Perth 2 000 09.20 (Adelma Road, Dalkeith).)

File No. 464/983.

SWAN.—No. 38221 (Public Recreation), Location No. 10411, formerly portion of Swan Location U and being Lot 95 on Diagram 29034 (1 022 square metres). (Plan Perth 2 000 15.30 (Kennedy Road in the Shire of Bayswater).)

File No. 4401/04.

SWAN.—No. 38224 (Parklands), Location Nos. 2179 and 2180 (6.368 8 hectares). (Original Plan Swan 331, Plan M132-4 (Callan Road, Hovea).)

File No. 3543/982.

SWAN.—No. 38225 (School Site), Location No. 10412, formerly portions of Swan Location X being Lots 45 to 49 inclusive on Plan 2742 and Lots 42 to 46 inclusive and 63 to 67 inclusive on Diagram 5493 (1.209 1 hectares). (Plan Perth 2 000 15.29 (Normanby Road, Inglewood).)

File No. 1674/65.

ALBANY.—No. 38226 (Parklands and Recreation), Lot No. 1347, formerly portions of Albany lot 869 being lot 19 the subject of Diagram 29847 and part of lot 7 on Plan 7800 (16.716 0 hectares). (Plans Albany 2 000 12.03, 12.04 and 13.04 and (Forts Road).)

File No. 3365/982.

CANNING.—No. 38228 (School Site), Location No. 3385, formerly portion of Canning location 127 being portion of lot 62 on Diagram 9819 (1.823 6 hectares). (Perth 2 000 21.18 and 21.19 (Welshpool Road, Wattle Grove).)

File No. 674/983.

VICTORIA.—No. 38232 (Picnic Ground and Stopping Place), Location No. 11234 (1.000 0 hectares). (Original Plan 14783, Plans 157A/40 and Howetharra N.W. and N.E. 1:25 000 (North West Coastal Highway, Nilligari).)

File No. 2066/982.

WESTDALE.—No. 38233 (Use and Requirements of the Government Employees Housing Authority), Lot No. 14 (993 square metres). (Diagram 85495, Plans Westdale 2 000 18.25 and 18.26 (Mann Avenue and Talbot Crescent, in the Shire of Beverley).)

File No. 631/983.

NELSON.—No. 38234 (Educational Purposes), Location No. 13224 (6 524 square metres). (Reserve Diagram 453, Plan 453/80 (Broke Inlet, in the Shire of Manjimup).)

File No. 3477/67.

MORAWA.—No. 38236 (Truck Parking and Tourist Information Bay), Lot No. 430 (1.120 0 hectares). (Diagram 85501, Plan Morawa Townsite (Winfield Street).)

File No. 922/982.

NEWMAN.—No. 38239 (Pedestrian Access Way), Lot No. 126 (426 square metres). (Plan Newman 2 000 15.15 (Hilditch Avenue).)

File No. 3083/982.

SWAN.—No. 38241 (School Site), Location No. 10419, formerly portion of Swan Location 40 and being Lots 194 to 207 inclusive and 264 to 277 inclusive on Plan 4528 (2.824 4 hectares). (Plan Perth 2 000 14.20 (Hobbs Avenue, Como).)

File No. 3082/982.

COCKBURN SOUND.—No. 38242 (School Site), Location No. 2719, formerly portion of Cockburn Sound Location 10 and being Lot 353 on Plan 8232 (4.674 1 hectares). (Plans Perth 2 000 10.10 and 10.11 (Hargreaves Road, Coolbellup).)

File No. 3088/982.

COCKBURN SOUND.—No. 38243 (School Site), Location No. 2718, formerly portions of each of Cockburn Sound Locations 10 and 552 and being Lot 1 on Plan 9337 (4.226 4 hectares). (Plan Perth 2 000 10.10 (Cordelia Avenue, Coolbellup).)

File No. 2960/982.

COCKBURN SOUND.—No. 38244 (Vehicular Access and Public Utilities Services), Location No. 2668 (297 square metres). (Diagram 85337, Plan Perth 2 000 09.04 (Rockingham Road, Spearwood).)

File No. 2961/982.

COCKBURN SOUND.—No. 38245 (Drainage Sump), Location No. 2669 (640 square metres). (Diagram 85337, Plan Perth 2 000 09.04 (Rockingham Road, Spearwood).)

File No. 2051/981.

KALGOORLIE.—No. 38246 (Use and Requirements of the Government Employees Housing Authority), Lot Nos. 3816, 3818, 3820, 3825, 3835 and 3845 (5 230 square metres). (Plan Kalgoorlie-Boulder 2 000 28.40 (Cutbush Avenue, DeBarnales Street and Nankville Road).)

**LR3149/220****36 Broad Avenue, MORAWA 6623****Reserve Details Report - 38236**

<b>Reserve</b>	38236	<b>Legal Area (ha)</b>	1.0099
<b>Name</b>	N/A	<b>Status</b>	CURRENT
<b>Type</b>	N/A	<b>Current Purpose</b>	TRUCK PARKING & TOURIST INFORMATION BAY
<b>File Number</b>	03477-1967-01RO		
<b>Notes</b>	N/A		
<b>Additional Reserve Information</b>	N/A		

<b>Class</b>	<b>Responsible Agency</b>	<b>Date of Last Change</b>
C	DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD)	01/04/2009

<b>Management Order</b>	<b>Document Number</b>
VEST SHIRE OF MORAWA	N/A

<b>Land Use</b>
PARKING
TOURIST/HISTORICAL DISPLAY

<b>Local Government Authority</b>
SHIRE OF MORAWA

<b>CLT Number</b>	<b>Parcel Identifier</b>	<b>Street Address, Suburb</b>	<b>File Number</b>	<b>PIN</b>	<b>Area (m²)</b>
LR3149/220	Lot 430 On Deposited Plan 185501	36 Broad Avenue, MORAWA 6623	03477-1967-01RO	560965	10099.655

<b>Previous Certificates of Title</b>	<b>Status</b>
---------------------------------------	---------------

<b>Document Number/Gazette Page</b>	<b>Date</b>	<b>Type</b>	<b>Text</b>
4054	31/10/1986	Current Area	1.0099
1086	31/03/1983	Current Vesting	VEST SHIRE OF MORAWA

## Attachment 3 – 11.1.2c Reserve Details Report – 38236

Document Number/Gazette Page	Date	Type	Text
1095	31/03/1983	Original Gazettal and page	ORIGINAL GAZETTE
N/A	31/03/1983	Class	C
N/A	31/03/1983	Current Purpose	TRUCK PARKING & TOURIST INFORMATION BAY
N/A	31/03/1983	Correspondence File Number	3477/67
N/A	31/03/1983	Historical Area	1.1200
N/A	31/03/1983	Lot/Town Lot	MORAWA,430
N/A	31/03/1983	Public Plan	MORAWA TOWNSITE
N/A	31/03/1983	Street Name	WINFIELD ST
N/A	31/03/1983	Survey Number	D:85501

date: Mar 4, 2025, 1:02:20 PM

---

## Ordinary Council Meeting 20 March 2025

---

- |                             |   |
|-----------------------------|---|
| <b><i>Attachment 1-</i></b> | <b><i>11.2.1a Monthly Financial Report as at 31 January 2025</i></b>              |
| <b><i>Attachment 2-</i></b> | <b><i>11.2.1b Bank Reconciliation for the period ending 31 January 2025</i></b>   |
| <b><i>Attachment 3-</i></b> | <b><i>11.2.1c List of Accounts Paid for the period ending 31 January 2025</i></b> |
| <b><i>Item 11.2.1-</i></b>  | <b><i>Monthly Financial Report – January 2025</i></b>                             |
-

**SHIRE OF MORAWA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 January 2025**

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

**TABLE OF CONTENTS**

Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature	7
Statement of Financial Position	9
Basis of Preparation	10
Note 1      Statement of Financial Activity Information	11
Note 2      Cash and Financial Assets	12
Note 3      Receivables	13
Note 4      Other Current Assets	14
Note 5      Payables	15
Note 6      Rate Revenue	16
Note 7      Disposal of Assets	17
Note 8      Capital Acquisitions	18
Note 9      Borrowings	20
Note 10     Lease Liabilities	21
Note 11     Cash Reserves	22
Note 12     Other Current Liabilities	23
Note 13     Grants and contributions	24
Note 14     Capital grants and contributions	25
Note 15     Trust Fund	26
Note 16     Explanation of Material Variances	27
Sched - 2 to 14 Summary	28

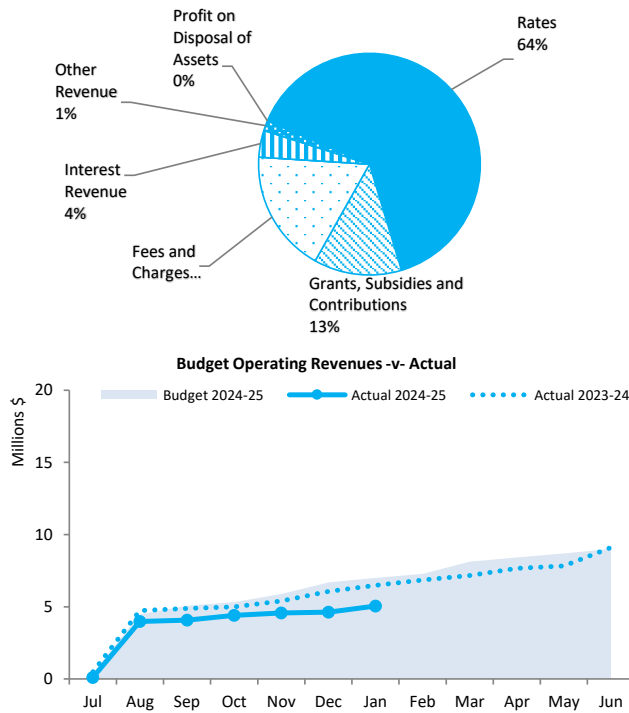


## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JANUARY 2025

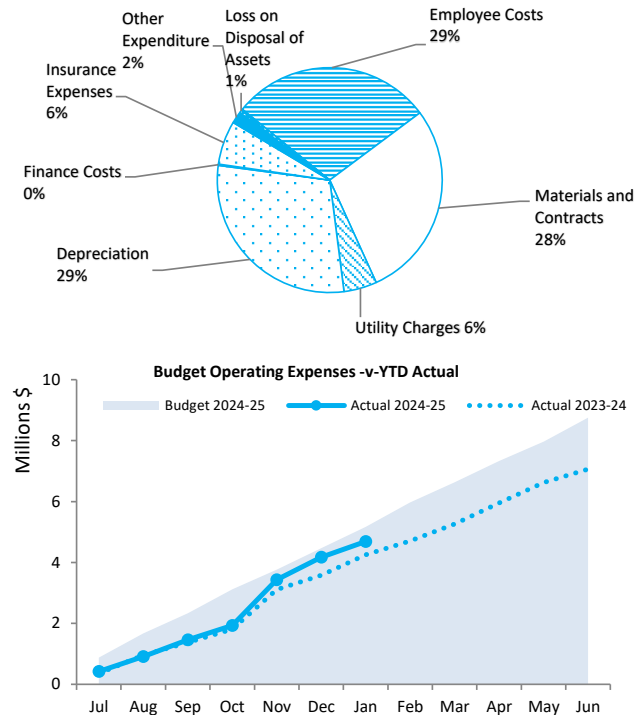
## SUMMARY INFORMATION - GRAPHS

### OPERATING ACTIVITIES

#### OPERATING REVENUE

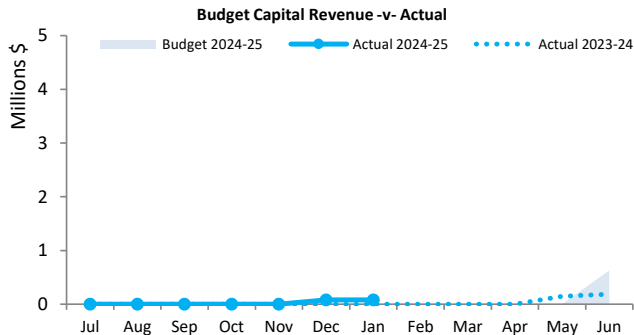


#### OPERATING EXPENSES

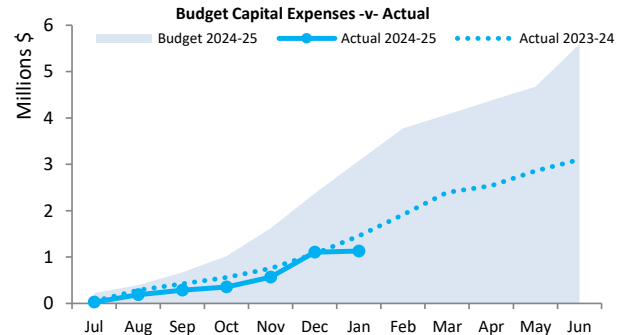


### INVESTING ACTIVITIES

#### CAPITAL REVENUE



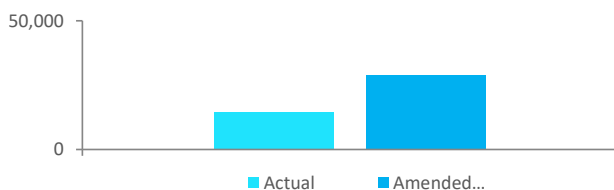
#### CAPITAL EXPENSES



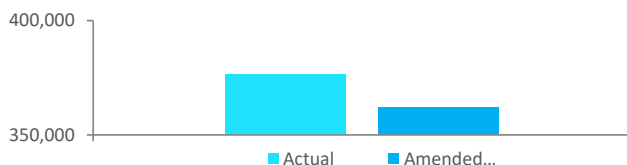
### FINANCING ACTIVITIES

#### BORROWINGS

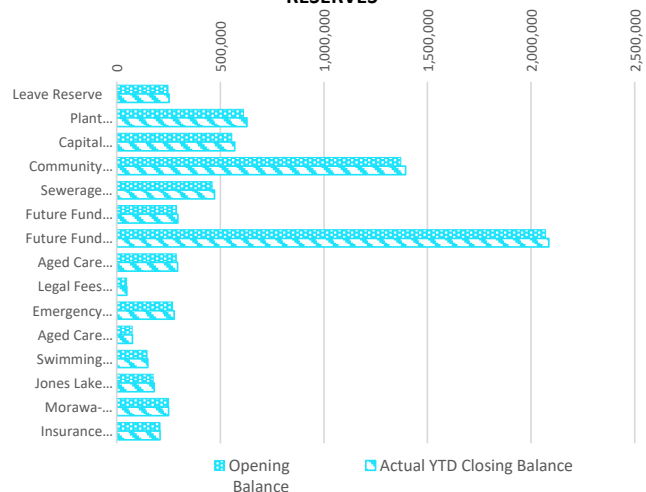
##### Principal Repayments



##### Principal Outstanding



#### RESERVES



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

**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 JANUARY 2025**

**EXECUTIVE SUMMARY**

**Funding surplus / (deficit) Components**

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.00 M	\$3.00 M	\$3.00 M	\$0.00 M
Closing	\$0.64 M	\$3.12 M	\$3.57 M	\$0.45 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$10.87 M	% of total
Unrestricted Cash	\$3.68 M	33.9%
Restricted Cash	\$7.19 M	66.1%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.26 M	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		81.7%
30 to 90 Days		18.3%
Over 90 Days		0%
Refer to Note 5 - Payables		

Receivables		
	\$1.17 M	% Collected
Rates Receivable	\$0.93 M	78%
Trade Receivable	\$0.24 M	% Outstanding
30 to 90 Days		10.4%
Over 90 Days		17.7%
Refer to Note 3 - Receivables		

**Key Operating Activities**

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)		Var. \$ (b)-(a)
(\$0.18 M)	\$1.42 M	\$1.53 M	\$0.11 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$3.07 M	% Variance
YTD Budget	\$3.09 M	(0.7%)
Refer to Note 6 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$0.62 M	% Variance
YTD Budget	\$0.97 M	(36.3%)
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.87 M	% Variance
YTD Budget	\$0.89 M	(3.0%)
Refer to Statement of Financial Activity		

**Key Investing Activities**

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.89 M)	(\$2.95 M)	(\$1.13 M)	\$1.82 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.08 M	%
Amended Budget	\$0.21 M	(62.6%)
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$1.13 M	% Spent
Amended Budget	\$4.89 M	0.0%
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.20 M	% Received
Amended Budget	\$2.78 M	(92.9%)
Refer to Note 8 - Capital Acquisitions		

**Key Financing Activities**

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.29 M)	(\$0.13 M)	(\$0.13 M)	(\$0.01 M)
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$0.01 M
Interest expense	\$0.01 M
Principal due	\$0.38 M
Refer to Note 9 - Borrowings	

Reserves	
Reserves balance	\$7.19 M
Interest earned	\$0.12 M
Refer to Note 11 - Cash Reserves	

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M
Refer to Note 10 - Lease Liabilities	

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

**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 JANUARY 2025****STATUTORY PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**PROGRAM NAME AND OBJECTIVES****ACTIVITIES****GOVERNANCE**

To manage Councils' Elected Members

Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education of members.

**GENERAL PURPOSE FUNDING**

To manage Council's finances

Includes Rates, Loans, Investments & Grants.

**LAW, ORDER, PUBLIC SAFETY**

To provide, develop & manage services in response to community needs.

Includes Emergency Services, Fire Services and Animal Control

**HEALTH**

To provide, develop & manage services in response to community needs.

Includes Environmental Health, Medical and Health facilities and providers

**EDUCATION AND WELFARE**

To provide, develop & manage services in response to community needs.

Includes Education, Welfare & Children's Services, Youth Development

**HOUSING**

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff and other housing, including aged care units and Dreghorn Street units.

**COMMUNITY AMENITIES**

To provide, develop & manage services in response to community needs.

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.

**RECREATION AND CULTURE**

To ensure the recreational & cultural needs of the community are met.

Includes the Swimming Pool, Halls, Library, Oval, Parks and Gardens and Recreational Facilities.

**TRANSPORT**

To effectively manage transport infrastructure within the shire.

Includes Roads, Footpaths, Private Works, Plant Operating Costs, Outside Crew wages and maintenance of the Airstrip.

**ECONOMIC SERVICES**

To foster economic development, tourism & rural services in the district.

Includes Tourism, Rural Services, Economic Development & Caravan Park.

**OTHER PROPERTY AND SERVICES**

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**
**BY PROGRAM**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
Governance		2,100	0	1,243	1,243	0.00%	
General purpose funding - general rates	6	3,084,535	3,084,535	3,083,238	(1,297)	(0.04%)	
General purpose funding - other		725,548	403,849	339,454	(64,395)	(15.95%)	▼
Law, order and public safety		29,040	22,503	20,786	(1,717)	(7.63%)	
Health		14,850	8,850	(300)	(9,150)	(103.39%)	
Education and welfare		12,500	6,449	41,555	35,106	544.36%	▲
Housing		93,500	54,509	56,583	2,074	3.81%	
Community amenities		857,487	761,552	632,801	(128,751)	(16.91%)	▼
Recreation and culture		100,000	72,390	63,821	(8,569)	(11.84%)	
Transport		991,720	611,512	397,353	(214,159)	(35.02%)	▼
Economic services		232,000	135,268	129,125	(6,143)	(4.54%)	
Other property and services		88,500	48,280	51,338	3,058	6.33%	
		6,231,780	5,209,697	4,816,997	(392,700)		
<b>Expenditure from operating activities</b>							
Governance		(514,631)	(308,193)	(329,818)	(21,625)	(7.02%)	
General purpose funding		(363,417)	(206,731)	(216,102)	(9,371)	(4.53%)	
Law, order and public safety		(157,230)	(94,829)	(68,940)	25,889	27.30%	▲
Health		(184,501)	(108,608)	(92,417)	16,191	14.91%	▲
Education and welfare		(256,465)	(152,170)	(130,438)	21,732	14.28%	▲
Housing		(268,780)	(164,901)	(154,485)	10,416	6.32%	
Community amenities		(943,429)	(554,627)	(282,618)	272,009	49.04%	▲
Recreation and culture		(1,797,391)	(1,086,783)	(1,059,168)	27,615	2.54%	
Transport		(3,248,821)	(1,886,301)	(1,502,250)	384,051	20.36%	▲
Economic services		(816,524)	(479,206)	(470,459)	8,747	1.83%	
Other property and services		(202,753)	(124,103)	(380,802)	(256,699)	(206.84%)	▼
		(8,753,942)	(5,166,452)	(4,687,496)	478,956		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	1,372,600	1,397,817	25,217	1.84%	
<b>Amount attributable to operating activities</b>		<b>(180,538)</b>	<b>1,415,845</b>	<b>1,527,318</b>	<b>111,473</b>		
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from Capital grants, subsidies and contributions	14	2,784,819	1,781,380	233,732	(1,547,648)	(86.88%)	▼
Proceeds from disposal of assets	7	214,000	0	80,000	80,000	0.00%	▲
		2,998,819	1,781,380	313,732	0		
<b>Outflows from investing activities</b>							
Payments for Infrastructure	9	(3,126,319)	(2,088,232)	(751,807)	1,336,425	64.00%	▲
Payments for property, plant and equipment	8	(1,763,900)	(859,713)	(378,174)	481,539	56.01%	▲
		(4,890,219)	(2,947,945)	(1,129,981)	1,817,964		
<b>Amount attributable to investing activities</b>		<b>(1,891,400)</b>	<b>(1,166,565)</b>	<b>(816,250)</b>	<b>350,315</b>		
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	11	415,000	0	0	0	0.00%	
		415,000	0	0	0		
<b>Outflows from financing activities</b>							
Repayment of debentures	9	(28,985)	(16,898)	(14,547)	2,351	13.92%	
Transfer to reserves	11	(674,512)	(108,778)	(118,768)	(9,990)	(9.18%)	
		(703,497)	(125,676)	(133,315)	(7,639)		
<b>Amount attributable to financing activities</b>		<b>(288,497)</b>	<b>(125,676)</b>	<b>(133,315)</b>	<b>(7,639)</b>		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,360,434	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,538)	1,415,845	1,527,318			
Amount attributable to investing activities		(1,891,400)	(1,166,565)	(816,250)			
Amount attributable to financing activities		(288,497)	(125,676)	(133,315)			
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>3,120,275</b>	<b>3,574,425</b>			

**KEY INFORMATION**

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

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

### FOR THE PERIOD ENDED 31 JANUARY 2025

#### 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.

##### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### CAPITAL 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 REVENUE

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 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

Depreciation expense raised on all classes of assets.

##### FINANCE COSTS

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

##### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**
**BY NATURE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	6	3,084,535	3,084,535	<b>3,083,238</b>	(1,297)	(0.04%)	
Rates excluding general rates	6	9,165	9,790	<b>(11,627)</b>	(21,417)	(218.76%)	▼
Grants, subsidies and contributions	13	1,593,982	973,232	<b>620,379</b>	(352,853)	(36.26%)	▼
Fees and charges		1,084,577	892,447	<b>865,263</b>	(27,184)	(3.05%)	
Interest revenue		326,001	194,895	<b>188,792</b>	(6,103)	(3.13%)	
Other revenue		98,000	54,798	<b>70,953</b>	16,155	29.48%	▲
Profit on disposal of assets	7	35,520	0	<b>0</b>	0	0.00%	
Gain on FV Adjustment of Financial Asstes through P&L		0	0	<b>0</b>	0	0.00%	
		<b>6,231,780</b>	<b>5,209,697</b>	<b>4,816,997</b>	(392,700)		
<b>Expenditure from operating activities</b>							
Employee costs		(2,422,079)	(1,389,386)	<b>(1,357,708)</b>	31,678	2.28%	
Materials and contracts		(3,064,951)	(1,783,024)	<b>(1,332,665)</b>	450,359	25.26%	▲
Utility charges		(399,264)	(232,603)	<b>(222,483)</b>	10,120	4.35%	
Depreciation		(2,340,527)	(1,365,231)	<b>(1,364,963)</b>	268	0.02%	
Finance costs		(12,025)	(7,007)	<b>(8,469)</b>	(1,462)	(20.86%)	
Insurance expenses		(306,423)	(298,511)	<b>(294,515)</b>	3,996	1.34%	
Other expenditure		(179,424)	(90,690)	<b>(80,076)</b>	10,614	11.70%	▲
Loss on disposal of assets	7	(29,248)	0	<b>(26,618)</b>	(26,618)	0.00%	▼
		<b>(8,753,941)</b>	<b>(5,166,452)</b>	<b>(4,687,496)</b>	478,956		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	1,372,600	<b>1,397,817</b>	25,217	1.84%	
<b>Amount attributable to operating activities</b>		<b>(180,537)</b>	<b>1,415,845</b>	<b>1,527,318</b>	111,473		
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	14	2,784,819	1,781,380	<b>233,732</b>	(1,547,648)	(86.88%)	▼
Proceeds from disposal of assets	7	214,000	0	<b>80,000</b>	80,000	0.00%	▲
		<b>2,998,819</b>	<b>1,781,380</b>	<b>313,732</b>	(1,467,648)		
<b>Outflows from investing activities</b>							
Payments for infrastructure	8	(3,126,319)	(2,088,232)	<b>(751,807)</b>	1,336,425	(64.00%)	
Payments for property, plant and equipment	8	(1,763,900)	(859,713)	<b>(378,174)</b>	481,539	(56.01%)	▲
		<b>(4,890,219)</b>	<b>(2,947,945)</b>	<b>(1,129,981)</b>	(1,117,333)		
<b>Amount attributable to investing activities</b>		<b>(1,891,400)</b>	<b>(1,166,565)</b>	<b>(816,250)</b>	350,315		
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	11	415,000	0	<b>0</b>	0	0.00%	
		<b>415,000</b>	<b>0</b>	<b>0</b>	0		
<b>Outflows from financing activities</b>							
Repayment of borrowings	9	(28,985)	(16,898)	<b>(14,547)</b>	2,351	13.92%	
Transfer to reserves	11	(674,512)	(108,778)	<b>(118,768)</b>	(9,990)	(9.18%)	
		<b>(703,497)</b>	<b>(125,676)</b>	<b>(133,315)</b>	(7,639)		
<b>Amount attributable to financing activities</b>		<b>(288,497)</b>	<b>(125,676)</b>	<b>(133,315)</b>	(7,639)		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,360,434	2,996,671	<b>2,996,671</b>	0	0.00%	
Amount attributable to operating activities		(180,537)	1,415,845	<b>1,527,318</b>	111,473	7.87%	
Amount attributable to investing activities		(1,891,400)	(1,166,565)	<b>(816,250)</b>	350,315	(30.03%)	
Amount attributable to financing activities		(288,497)	(125,676)	<b>(133,315)</b>	(7,639)	6.08%	
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>3,120,275</b>	<b>3,574,425</b>			

**KEY INFORMATION**

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

Refer to Note 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 JANUARY 2025**

	<b>30 June 2024</b>	<b>31 Jan 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,795,616	10,871,470
Trade and other receivables	551,095	1,155,168
Inventories	16,779	16,779
Other assets	88,960	(11,881)
<b>TOTAL CURRENT ASSETS</b>	<b>11,530,483</b>	<b>12,109,569</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	15,890	15,890
Other financial assets	62,378	62,378
Property, plant and equipment	29,998,507	29,862,740
Infrastructure	62,707,932	62,502,100
<b>TOTAL NON-CURRENT ASSETS</b>	<b>92,784,707</b>	<b>92,443,108</b>
<b>TOTAL ASSETS</b>	<b>104,315,190</b>	<b>104,552,677</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	408,651	260,434
Employee related provisions	235,119	235,119
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,742,970</b>	<b>1,617,224</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	362,088	362,088
Employee related provisions	44,813	44,813
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>406,901</b>	<b>406,901</b>
<b>TOTAL LIABILITIES</b>	<b>2,149,871</b>	<b>2,024,125</b>
<b>NET ASSETS</b>	<b>102,165,319</b>	<b>102,528,552</b>
<b>EQUITY</b>		
Retained surplus	38,801,873	39,046,338
Reserve accounts	7,067,167	7,185,935
Revaluation surplus	56,296,279	56,296,279
<b>TOTAL EQUITY</b>	<b>102,165,319</b>	<b>102,528,552</b>

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

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JANUARY 2025

## BASIS OF PREPARATION

### BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

### SIGNIFICANT ACCOUNTING POLICES

#### CRITICAL ACCOUNTING ESTIMATES

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

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

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>					
		\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(35,520)	(35,520)	0	0
Less: Movement in liabilities associated with restricted cash		7,369	7,369	7,369	6,237
Add: Loss on asset disposals	7	29,248	29,248	0	26,618
Add: Depreciation on assets		2,340,527	2,340,527	1,365,231	1,364,963
<b>Total non-cash items excluded from operating activities</b>		<b>2,341,624</b>	<b>2,341,624</b>	<b>1,372,600</b>	<b>1,397,817</b>

**(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*.

		Last Year Closing	This Time Last Year	Year to Date
		30 June 2024	31 Jan 2024	31 Jan 2025
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(7,067,167)	(6,817,737)	(7,185,935)
Less: Adjustment for Trust Transactions Within Muni		0	0	0
Add Back: Component of Leave Liability not Required to be Fun	12	247,340	242,545	253,577
Add: Borrowings	9	28,985	14,180	14,438
<b>Total adjustments to net current assets</b>		<b>(6,790,841)</b>	<b>(6,561,012)</b>	<b>(6,917,919)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	10,794,091	10,547,588	10,869,945
Rates receivables	3	473,300	755,302	913,898
Receivables	3	77,795	219,079	241,270
Other current assets	4	183,772	25,160	82,931
<b>Less: Current liabilities</b>				
Payables	5	(407,126)	(362,943)	(258,909)
Borrowings	9	(28,985)	(14,180)	(14,438)
Contract liabilities	12	(1,070,215)	0	(1,107,233)
Provisions	12	(235,119)	(313,930)	(235,119)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,790,841)</b>	<b>(6,561,012)</b>	<b>(6,917,919)</b>
<b>Closing funding surplus / (deficit)</b>		<b>* 2,996,671</b>	<b>4,295,064</b>	<b>3,574,425</b>

**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 at current if expected to be settled within the next 12 months, being the Council's operational cycle.

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

\* The 30 June 2024 closing surplus differs from the budgeted amounts shown in the SFA due to incompleteness and unaudited financials. The above figure may change in future statements up to adoption of the financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2025**

**OPERATING ACTIVITIES**  
**NOTE 2**  
**CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
<b>At Call Deposits</b>								
Municipal Cash at Bank	Cash and cash equivalents	88,586		88,586		Bankwest	2.50%	At Call
Muni Trading - NAB	Cash and cash equivalents	2,469,205		2,469,205		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,125,820		1,125,820		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	295,668	295,668		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	253,577	253,577		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	150,176	150,176		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	628,094	628,094		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	569,263	569,263		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	472,827	472,827		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	893,800	893,800		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	485,281	485,281		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	48,991	48,991		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	276,945	276,945		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	76,182	76,182		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	294,515	294,515		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	180,992	180,992		NAB	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		NAB	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	209,660	209,660		NAB	4.10%	At Call
<b>Term Deposits</b>		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	5.00%	2/03/2025
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	5.00%	2/03/2025
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	5.00%	2/03/2025
<b>Trust Deposits</b>								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
<b>Total</b>		<b>3,684,010</b>	<b>7,185,935</b>	<b>10,869,945</b>	<b>1,525</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,684,010	7,185,935	10,869,945	1,525			
		<b>3,684,010</b>	<b>7,185,935</b>	<b>10,869,945</b>	<b>1,525</b>			

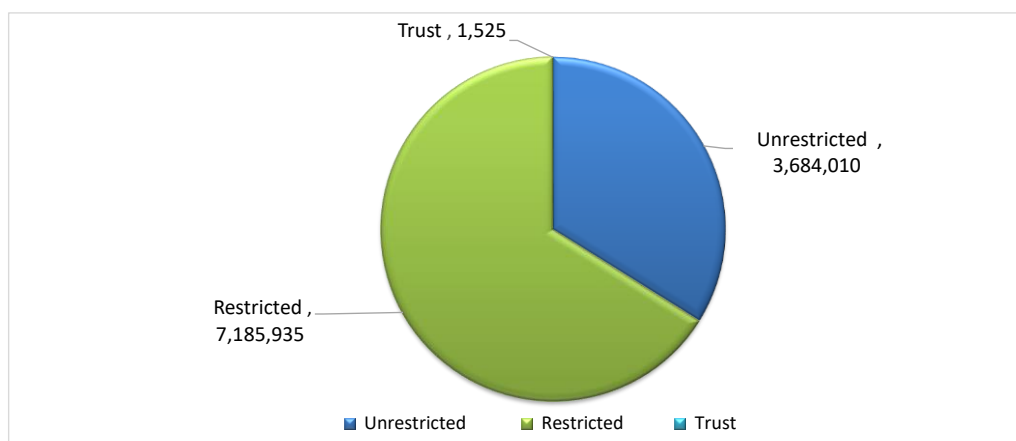
**KEY INFORMATION**

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

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

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

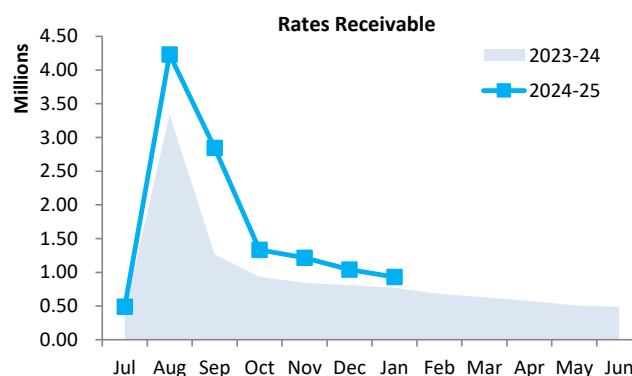
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2025**

**OPERATING ACTIVITIES**  
**NOTE 3**  
**RECEIVABLES**

Rates receivable	30 June 2024	31 Jan 2025
	\$	\$
Opening arrears previous years	457,888	489,189
Levied this year	3,442,156	3,737,186
Less - collections to date	(3,410,854)	(3,296,587)
<b>Equals current outstanding</b>	<b>489,189</b>	<b>929,788</b>
<b>Net rates collectable</b>	<b>489,189</b>	<b>929,788</b>
% Collected	87.5%	78%

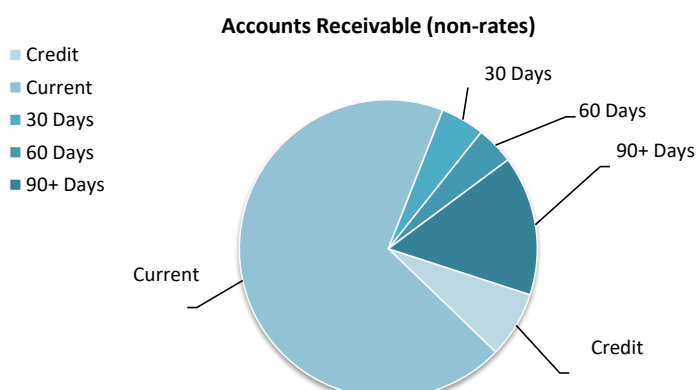


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,899)	27,718	1,918	1,661	6,113	34,511
Percentage	(8.4%)	80.3%	5.6%	4.8%	17.7%	
<b>Balance per trial balance</b>						
Sundry receivable						133,326
GST receivable						130,551
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
<b>Total receivables general outstanding</b>						<b>241,270</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 JANUARY 2025**

**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2025
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, Oils and Materials on Hand	16,779	0	0	16,779
<b>Other current assets</b>				
Accrued income	88,960	0	(100,841)	(11,881)
<b>Total other current assets</b>	<b>183,772</b>	<b>0</b>	<b>(100,841)</b>	<b>82,931</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Inventory**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2025**

**OPERATING ACTIVITIES**

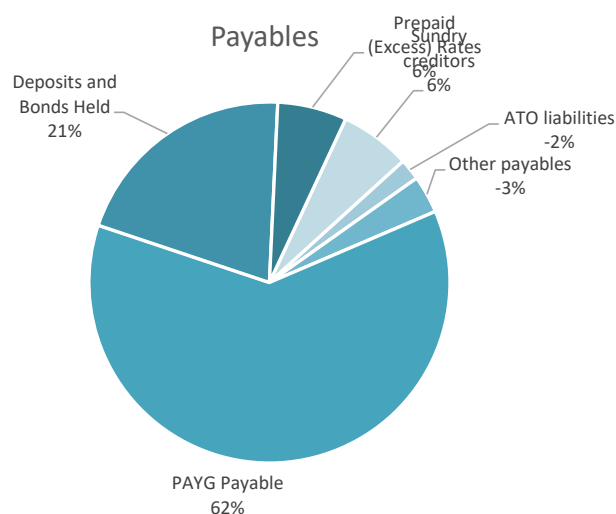
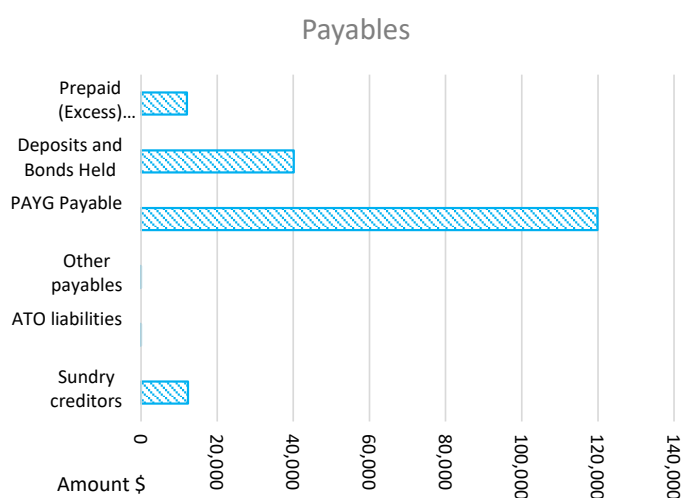
**NOTE 5**  
**Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	58,821	13,202	0	0	72,023
Percentage	0%	81.7%	18.3%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						12,324
ATO liabilities						(3,714)
Other payables						(6,577)
PAYG Payable						119,896
Deposits and Bonds Held						40,110
Prepaid (Excess) Rates						12,080
<b>Total payables general outstanding</b>						<b>258,910</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025

OPERATING ACTIVITIES

NOTE 6

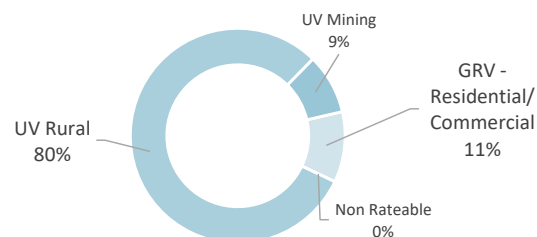
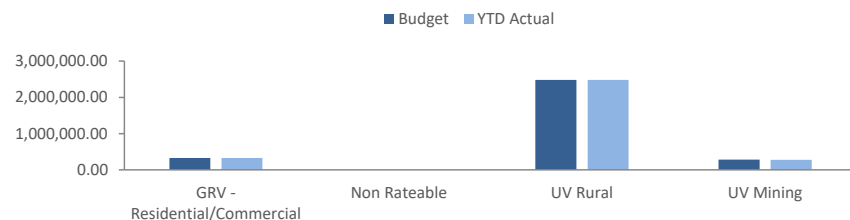
RATE REVENUE

General rate revenue

RATE TYPE	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$
<b>General Rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	0.088342	267	3,722,566.00	328,858.93	328,859.00	328,858.84	0.00	0.00	328,858.84
Non Rateable	0.000000	140	488,354.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Unimproved value</b>									
UV Rural	0.018932	202	130,942,500.00	2,479,003.41	2,479,003.00	2,479,003.35	373.93	29.99	2,479,407.27
UV Mining	0.301974	31	944,681.00	285,269.10	285,269.00	285,269.09	(6,120.13)	0.00	279,148.96
<b>Sub-Total</b>		<b>640</b>	<b>136,098,101.00</b>	<b>3,093,131.44</b>	<b>3,093,131.00</b>	<b>3,093,131.28</b>	<b>(5,746.20)</b>	<b>29.99</b>	<b>3,087,415.07</b>
<b>Minimum payment</b>	<b>Minimum \$</b>								
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	355	45	27,185	15,620	15,620	15,975	0	0	15,975
<b>Unimproved value</b>				0	0				
UV Rural	355	11	112,300	3,905	3,905	3,905	0	0	3,905
UV Mining	683	13	14,972	8,879	8,879	8,879	0	0	8,879
<b>Sub-total</b>		<b>69</b>	<b>154,457</b>	<b>28,404</b>	<b>28,404</b>	<b>28,759</b>	<b>0</b>	<b>0</b>	<b>28,759</b>
		<b>709</b>	<b>136,252,558</b>	<b>3,121,535</b>	<b>3,121,535</b>	<b>3,121,890</b>	<b>(5,746)</b>	<b>30</b>	<b>3,116,174</b>
Discount					(37,000)				(32,936)
<b>Amount from general rates</b>					<b>3,084,535</b>				<b>3,083,238</b>
Rates Written Off					(1,500)				(11,627)
Ex-gratia rates		0	0	0	10,665				0
<b>Total general rates</b>					<b>3,093,700</b>				<b>3,071,611</b>

KEY INFORMATION

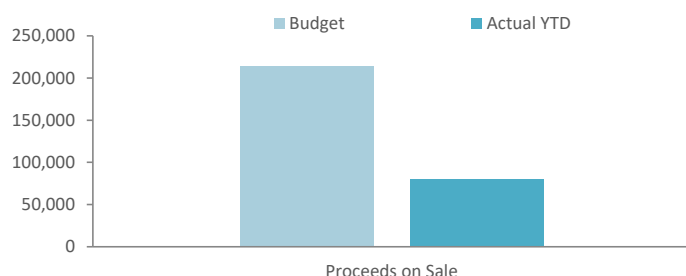
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	LAND - Lot 347 (11) Broad Avenue	0	0	0	0	10,000	0	0	(10,000)
	<b>Buildings</b>								
	BLDG - Lot 347 (11) Broad Avenue	0	0	0	0	96,618	80,000	0	(16,618)
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Isuzu D-max	12,000	14,000	2,000	0	0	0	0	0
	Fuso Dual Cab Truck	20,136	20,000	0	(136)	0	0	0	0
	Isuzu D-max	1,500	10,000	8,500	0	0	0	0	0
	Fuso Single Cab Truck	1,000	10,000	9,000	0	0	0	0	0
	Toyota Hilux	12,818	15,000	2,182	0	0	0	0	0
	Ford Everest	42,849	30,000	0	(12,849)	0	0	0	0
	Compact Track Loader	4,000	15,000	11,000	0	0	0	0	0
	Hako Citymaster 1650	76,263	60,000	0	(16,263)	0	0	0	0
	Nissan Patrol - Trade Only	8,242	10,000	1,758	0	0	0	0	0
	Toyota Prado Wagon Trade Only	28,920	30,000	1,080	0	0	0	0	0
	<b>Other property and services</b>	0	0	0	0	0	0	0	0
		<b>207,728</b>	<b>214,000</b>	<b>35,520</b>	<b>(29,248)</b>	<b>106,618</b>	<b>80,000</b>	<b>0</b>	<b>(26,618)</b>



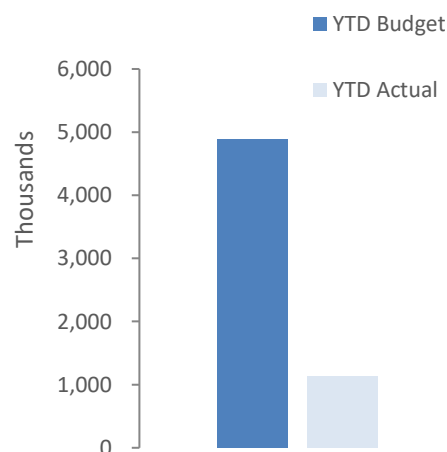
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2025**

**INVESTING ACTIVITIES**  
**NOTE 8**  
**CAPITAL ACQUISITIONS**

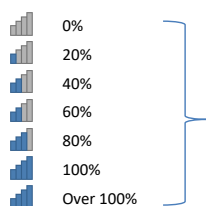
	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
<b>Capital acquisitions</b>					
		\$	\$	\$	\$
Land and Buildings	900,000	900,000	427,763	<b>94,898</b>	(332,865)
Plant and equipment	863,900	863,900	431,950	<b>283,277</b>	(148,673)
Infrastructure - roads	2,134,000	2,134,000	1,542,087	<b>660,564</b>	(881,523)
Infrastructure - Footpaths	125,000	125,000	72,912	<b>0</b>	(72,912)
Infrastructure - Drainage	405,850	405,850	236,143	<b>6,170</b>	(229,973)
Infrastructure - Parks & Ovals	406,469	406,469	237,090	<b>57,517</b>	(179,573)
Infrastructure - Other	55,000	55,000	0	<b>27,556</b>	27,556
<b>Payments for Capital Acquisitions</b>	<b>4,890,219</b>	<b>4,890,219</b>	<b>2,947,945</b>	<b>1,129,981</b>	<b>(1,817,964)</b>
<b>Capital Acquisitions Funded By:</b>					
		\$	\$	\$	\$
Capital grants and contributions	2,784,819	2,784,819	1,781,380	<b>196,542</b>	(1,584,838)
Other (disposals & C/Fwd)	214,000	214,000	0	<b>80,000</b>	80,000
Cash backed reserves					
Plant Replacement Reserve	200,000	200,000	0	<b>0</b>	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	<b>0</b>	0
Insurance Works Reserve	175,000	175,000	0	<b>0</b>	0
Contribution - operations	<b>1,476,400</b>	<b>1,476,400</b>	<b>1,166,565</b>	<b>853,439</b>	(313,126)
<b>Capital funding total</b>	<b>4,890,219</b>	<b>4,890,219</b>	<b>2,947,945</b>	<b>1,129,981</b>	<b>(1,817,964)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total  
Level of completion indicators



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

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

		Adopted	Amended			
Account/Job Description		Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
<b>Buildings</b>						
	Purchase Land & Buildings - Members of Council	0	0	0	(1,058)	(1,058)
	Purchase Land & Buildings	(200,000)	(200,000)	(116,655)	(52,549)	64,106
	Purchase Land & Buildings - Other Housing	0	0	0	(2,408)	(2,408)
	Old Roads Board Building - Storage, entrance, water tank	0	0	0	(618)	(618)
	Recreation Centre - Renewals	(700,000)	(700,000)	(311,108)	(37,189)	273,919
	Admin Office Upgrade/Renewal	0	0	0	(1,054)	(1,054)
		(900,000)	(900,000)	(427,763)	(94,898)	332,865
<b>Plant &amp; Equipment</b>						
	Purchase Plant & Equipment - Swimming Areas	0		0	(24,273)	(24,273)
	Purchase Plant & Equipment - Road Plant Purchases	(863,900)	(863,900)	(431,950)	(259,004)	172,946
		(863,900)	(863,900)	(431,950)	(283,277)	148,673
<b>Furniture &amp; Equipment</b>		0	0	0	0	0
<b>Infrastructure Other</b>						
	Infrastructure Other	(30,000)	(30,000)	0	0	0
	Infrastructure Other - Other Health	(25,000)	(25,000)	0	(23,578)	(23,578)
	Street Lights - Townsite Roads	0	0	0	(3,978)	(3,978)
		(55,000)	(55,000)	0	(27,556)	(27,556)
<b>Infrastructure Sewerage</b>		0	0	0	0	0
<b>Infrastructure Parks &amp; Ovals</b>						
	Tennis Club - Renewals	0	0	0	(500)	(500)
	Fence Behind Ablutions on Main Street	0		0	(4,525)	(4,525)
	Solomon Terrace Redevelopment	(386,469)	(386,469)	(225,428)	(52,492)	172,936
	Purchase Infrastructure parks & Gardens	(20,000)	(20,000)	(11,662)	0	11,662
		(406,469)	(406,469)	(237,090)	(57,517)	179,573
<b>Infrastructure Roads</b>						
	Black Spot Evaside Rd Expenditure	(550,000)	(250,000)	(412,500)	(6,470)	406,030
	State Freight Network	(64,000)	(64,000)	(37,331)	(27,853)	9,478
	Norton Road	(150,000)	(450,000)	(149,995)	(58,474)	91,521
	Collins Road	(150,000)	(150,000)	(87,493)	(26,703)	60,790
	Koolanooka South Road	(100,000)	(100,000)	(49,995)	(47,322)	2,673
	White Road - Gravel Resheeting	(100,000)	(100,000)	(99,995)	(7,441)	92,554
	White Avenue	0	0	0	0	0
	Morawa Yalgoo Road	(450,000)	(450,000)	(337,497)	(451,229)	(113,732)
	Nanekine Road	(450,000)	(450,000)	(299,998)	(12,630)	287,368
	Stephens Road	0	0	0	(21,053)	(21,053)
	Sign Renewals	(20,000)	(20,000)	(11,662)	(1,389)	10,273
	Townsite Roads	(50,000)	(50,000)	(26,466)	0	26,466
	Kerbing Construction - Townsite Roads	(50,000)	(50,000)	(29,155)	0	29,155
		(2,134,000)	(2,134,000)	(1,542,087)	(660,564)	881,523
<b>Infrastructure Footpaths</b>						
	Broad Ave Dual Use Path	(62,500)	(62,500)	(36,456)	0	36,456
	Gill Street Dual Use Path	(62,500)	(62,500)	(36,456)	0	36,456
		(125,000)	(125,000)	(72,912)	0	72,912
<b>Infrastructure Drainage</b>						
	Drainage Construction	(405,850)	(405,850)	(236,143)	(6,170)	229,973
		(405,850)	(405,850)	(236,143)	(6,170)	229,973
		(4,890,219)	(4,890,219)	(2,947,945)	(1,129,981)	1,817,964

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2025**

## FINANCING ACTIVITIES

## NOTE 9

## BORROWINGS

## Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2024	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>														
24 Harley Street - Staff Housing	136	233,496	0	0	0	8,288	16,416	16,416	225,209	217,081	217,081	6,110	9,017	9,017
<b>Recreation and culture</b>														
Netball Courts Redevelopment	139	157,577	0	0	0	6,259	12,569	12,569	151,318	145,008	145,008	2,359	3,009	3,009
<b>Total</b>		391,073	0	0	0	14,547	28,985	28,985	376,527	362,089	362,089	8,469	12,025	12,025
Current borrowings		28,985							14,438					
Non-current borrowings		362,088							362,088					
		391,073							376,526					

All debenture repayments were financed by general purpose revenue.

## KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**FINANCING ACTIVITIES**  
**NOTE 10**  
**LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 31 January 2025

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**OPERATING ACTIVITIES  
NOTE 11  
CASH RESERVES**

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	247,340	7,369	6,237	0	0	0	0	254,709	253,577
Plant Replacement Reserve	612,646	18,251	15,448	200,000	0	(200,000)	0	630,897	628,094
Capital Works Reserve	555,262	15,052	14,001	100,000	0	0	0	670,314	569,263
Community & Economic Development Reserve	1,370,630	42,965	23,170	0	0	0	0	1,413,595	1,393,800
Sewerage Reserve	461,197	11,952	11,629	60,000	0	0	0	533,149	472,827
Future Fund Grants (Interest) Reserve	288,396	58,117	7,272	0	0	(40,000)	0	306,513	295,668
Future Fund (Principal) Reserve	2,069,549	22,728	15,732	0	0	0	0	2,092,277	2,085,281
Aged Care Units (Excl. 1-4) Reserve	287,271	8,260	7,244	10,000	0	0	0	305,531	294,515
Legal Fees Reserve	47,786	1,125	1,205	10,000	0	0	0	58,911	48,991
Emergency Response Reserve	270,134	8,047	6,811	50,000	0	0	0	328,181	276,945
Aged Care Units 1-4 (JVA) Reserve	74,308	2,214	1,874	0	0	0	0	76,522	76,182
Swimming Pool Reserve	146,483	3,768	3,694	20,000	0	0	0	170,251	150,176
Jones Lake Road Rehab Reserve	176,541	4,664	4,452	20,000	0	0	0	201,205	180,992
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	0	0	0	0	249,964	249,964
Insurance Works Reserve	209,660	0	0	0	0	(175,000)	0	34,660	209,660
	<b>7,067,167</b>	<b>204,512</b>	<b>118,768</b>	<b>470,000</b>	<b>0</b>	<b>(415,000)</b>	<b>0</b>	<b>7,326,678</b>	<b>7,185,935</b>

## Shire of Morawa

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025OPERATING ACTIVITIES  
NOTE 12  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2025
		\$	\$	\$	\$
<b>Other liabilities</b>					
- Contract liabilities	12	200,000	0	0	200,000
- Capital grant/contribution liabilities	13	870,215	270,750	(233,732)	907,233
<b>Total other liabilities</b>		<b>1,070,215</b>	<b>270,750</b>	<b>(233,732)</b>	<b>1,107,233</b>
<b>Provisions</b>					
Annual leave		132,972	0	0	132,972
Long service leave		102,147	0	0	102,147
<b>Total Provisions</b>		<b>235,119</b>	<b>0</b>	<b>0</b>	<b>235,119</b>
<b>Total Other Current Liabilities</b>					<b>1,342,352</b>
Amounts shown above include GST (where applicable)					

## KEY INFORMATION

## PROVISIONS

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

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

## EMPLOYEE BENEFIT PROVISIONS

## Short-term employee benefits

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

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

## Other long-term employee benefits

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

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

## CONTRACT LIABILITIES

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

## CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

## Shire of Morawa

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025

## NOTE 13

## GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and Subsidies</b>								
<b>General purpose funding</b>								
Grants- FAGS WALGGC - General	0	0	0	0	228,731	228,731	114,364	108,090
Grants- FAGS WALGGC - Local Roads	0	0	0	0	121,411	121,411	60,704	34,678
<b>Law, order, public safety</b>								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	16,191	15,690
<b>Education and welfare</b>								
Grant - Youth Events	0	0	0	0	10,000	10,000	5,000	29,155
<b>Community amenities</b>								
DFES Community Benefit Fund Grant - Cyclone Seroja Demolition	200,000	0	0	200,000	200,000	200,000	116,676	0
<b>Recreation and culture</b>								
Grant Income - Arts & Culture Plan	0	0	0	0	0	0	0	24,836
Grant - NAIDOC week	0	0	0	0	5,000	5,000	0	0
Australia Day Grant	0	0	0	0	5,000	5,000	2,912	12,000
<b>Transport</b>								
Direct Grant (MRWA)	0	0	0	0	179,000	179,000	179,000	217,932
Flood Damage Reimbursements	0	0	0	0	500,000	500,000	291,662	106,057
	<b>200,000.00</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>1,270,732</b>	<b>1,270,732</b>	<b>786,509</b>	<b>548,437</b>
<b>Contributions</b>								
<b>Education and welfare</b>								
Other Income	0	0	0	0	500	500	287	0
<b>Community amenities</b>								
Drummaster Contribution	0	0	0	0	250	250	0	0
Community Benefit Contribution	0	0	0	0	20,000	20,000	15,000	5,000
<b>Recreation and culture</b>								
Music, Arts Fest Income	0	0	0	0	40,000	40,000	39,999	0
Event Income - Other Culture	0	0	0	0	1,800	1,800	1,050	0
<b>Transport</b>								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	105,200	52,600	0
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	50,000	40,883
Road Maintenance Contribution	0	0	0	0	55,000	55,000	27,500	26,059
<b>Other property and services</b>								
Income related to Unclassified	0	0	0	0	500	500	287	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,250</b>	<b>323,250</b>	<b>186,723</b>	<b>71,942</b>
<b>TOTALS</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>1,593,982</b>	<b>1,593,982</b>	<b>973,232</b>	<b>620,379</b>

## Shire of Morawa

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025

## NOTE 14

## CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>								
<b>Recreation and culture</b>								
LRCIP 4 Grant - Solomon Terrace	226,899	0	(52,492)	174,407	386,469	386,469	225,449	52,492
<b>Transport</b>								
MRWA Grant - RRG - Morawa Yalgoo Road - Widen & Seal 23/24 allocation	0	120,000	(120,000)	0	300,000	300,000	300,000	120,000
RTR Grant - RRG - Nanekine Road - Widen & Seal	0	120,000	(12,630)	107,370	300,000	300,000	300,000	12,630
RTR Grant - Koolanooka South Road - Gravel Resheeting	0	0	0	0	100,000	100,000	30,000	0
RTR Grant - White Road - Gravel Resheeting	0	0	0	0	100,000	100,000	30,000	0
RTR Grant - Norton Road - Gravel Resheeting	0	0	0	0	150,000	150,000	45,000	0
RTR Grant - Collins Road - Gravel Resheeting	0	0	0	0	150,000	150,000	45,000	0
RTR Grant - Winfield Street Drainage	0	0	0	0	175,740	175,740	52,722	0
MRWA Black Spot Grant - Evaside Road	5,250	0	(5,250)	0	330,000	330,000	330,000	5,250
WA Bicycle Network Grant - Broad Street Footpath	0	15,375	0	15,375	31,250	31,250	31,250	0
WA Bicycle Network Grant - Gill Street Footpath	0	15,375	0	15,375	31,250	31,250	31,250	0
Grant LRCIP 4 Income - Winfield Street Drainage	138,066	0	(6,170)	131,896	230,110	230,110	69,033	6,170
	<b>370,215</b>	<b>270,750</b>	<b>(196,542)</b>	<b>444,423</b>	<b>2,284,819</b>	<b>2,284,819</b>	<b>1,489,704</b>	<b>196,542</b>
<b>Capital Contributions</b>								
<b>Recreation and culture</b>								
DFES Grant - Replace Roof at Recreation Centre	500,000	0	(37,189)	462,811	500,000	500,000	291,676	37,189
	<b>500,000</b>	<b>0</b>	<b>(37,189)</b>	<b>462,811</b>	<b>500,000</b>	<b>500,000</b>	<b>291,676</b>	<b>37,189</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>870,215</b>	<b>270,750</b>	<b>(233,732)</b>	<b>907,233</b>	<b>2,784,819</b>	<b>2,784,819</b>	<b>1,781,380</b>	<b>233,732</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**NOTE 15  
TRUST FUND**

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 Jan 2025
	\$	\$	\$	\$
Drug Action Group	660	0	0	<b>660</b>
Youth Fund Raising	865	0	0	<b>865</b>
	<b>1,525</b>	<b>0</b>	<b>0</b>	<b>1,525</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD ENDED 31 JANUARY 2025****EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of negative variances	
			Timing	Permanent
	\$	%		
<b>Revenue from operating activities</b>				
Rates excluding general rates	(21,417)	(218.76%)	▼ Ex-gratia rates have not yet been received that were budgeted for.	Rates written off are in excess of budget.
Grants, subsidies and contributions	(352,853)	(36.26%)	▼ Flood damage funds that are budgeted have yet to be received.	
Other revenue	16,155	29.48%	▲	Insurance claim for storm damage received that was not budgeted for.
<b>Expenditure from operating activities</b>				
Materials and contracts	450,359	25.26%	▲ Plant cost allocations are not being allocated and recovered through payroll at this point in time. This should be rectified for the next financial report prepared for Council. Expenditure on road maintenance is running ahead of budget. Budgeted expenditure relating to Town Clean Day's has not yet commenced.	
Other expenditure	10,614	11.70%	▲ Phasing of members fees and allowances ahead of actual expenditure. Various other expenditure budget phasing differing from actual expenditure.	
Loss on disposal of assets	(26,618)	0.00%	▼	Disposal of Lot 347 (11) Broad Avenue was not budgeted for.
<b>Investing activities</b>				
Proceeds from Capital grants, subsidies and contributions	(1,547,648)	(86.88%)	▼ Capital Grants Income tracking lower than budgeted.	
Proceeds from disposal of assets	80,000	0.00%	▲	Disposal of Lot 347 (11) Broad Avenue was not budgeted for.
Payments for Infrastructure	1,336,425	64.00%	▲ Capital Works currently below budgeted figure see Note 8 for project details.	
Payments for property, plant and equipment	481,539	56.01%	▲ Capital Works currently below budgeted figure see Note 8 for project details.	

# Shire of Morawa

## SCHEDULE 02 - GENERAL FUND SUMMARY

### Financial Statement for Period Ended 31 January 2025

	2024-25 Adopted Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b>OPERATING</b>						
General Purpose Funding	3,810,083	363,417	3,422,692	216,102	\$387,391	\$147,315
Governance	2,100	514,631	1,243	329,818	\$857	\$184,813
Law, Order, Public Safety	29,040	157,230	20,786	68,940	\$8,254	\$88,290
Health	14,850	184,501	(300)	92,417	\$15,150	\$92,084
Education & Welfare	12,500	256,465	41,555	130,438	\$29,055	\$126,027
Housing	93,500	268,780	56,583	154,485	\$36,917	\$114,295
Community Amenities	857,487	943,429	632,801	282,618	\$224,686	\$660,811
Recreation & Culture	986,469	1,797,391	153,503	1,059,168	\$832,966	\$738,223
Transport	2,890,070	3,248,821	541,403	1,502,250	\$2,348,667	\$1,746,571
Economic Services	232,000	816,524	129,125	470,459	\$102,875	\$346,065
Other Property & Services	88,500	202,753	51,338	380,802	\$37,162	-\$178,049
<b>TOTAL - OPERATING</b>	<b>9,016,599</b>	<b>8,753,941</b>	<b>5,050,729</b>	<b>4,687,496</b>	<b>\$3,965,870</b>	<b>\$4,066,445</b>
<b>CAPITAL</b>						
General Purpose Funding	0	11,125	0	1,205	\$0	\$9,920
Governance	0	0	0	1,058	\$0	-\$1,058
Law, Order, Public Safety	0	30,000	0	0	\$0	\$30,000
Health	0	25,000	0	23,578	\$0	\$1,422
Education & Welfare	0	0	0	0	\$0	\$0
Housing	0	236,890	0	72,362	\$0	\$164,527
Community Amenities	0	96,616	0	16,081	\$0	\$80,535
Recreation & Culture	0	1,142,806	0	129,550	\$0	\$1,013,256
Transport	200,000	3,805,048	0	951,975	\$200,000	\$2,853,073
Economic Services	40,000	123,810	0	46,195	\$40,000	\$77,615
Other Property & Services	175,000	122,421	0	21,292	\$175,000	\$101,129
					\$0	\$0
<b>TOTAL - CAPITAL</b>	<b>415,000</b>	<b>5,593,716</b>	<b>0</b>	<b>1,263,296</b>	<b>\$415,000</b>	<b>\$4,330,420</b>
	<b>9,431,599</b>	<b>14,347,657</b>	<b>5,050,729</b>	<b>5,950,792</b>	<b>(4,380,870)</b>	<b>8,396,865</b>
Less Depreciation Written Back		(2,340,527)		(1,364,963)	\$0	-\$975,564
Less Profit/Loss Written Back	(35,520)	(29,248)	0	(26,618)	\$35,520	-\$2,630
Less Movement in Leave Reserve		(7,369)		(6,237)	\$0	-\$1,132
Plus Proceeds from Sale of Assets	214,000		80,000		\$134,000	\$0
<b>TOTAL REVENUE &amp; EXPENDITURE</b>	<b>9,610,079</b>	<b>11,970,513</b>	<b>5,130,729</b>	<b>4,552,975</b>	<b>-\$4,479,350</b>	<b>7,417,538</b>
Surplus/Deficit July 1st B/Fwd	2,360,434		2,996,671		\$636,237	\$0
	<b>11,970,513</b>	<b>11,970,513</b>	<b>8,127,401</b>	<b>4,552,975</b>	<b>(3,843,112)</b>	<b>7,417,538</b>
Surplus/Deficit C/Fwd		0		3,574,425	\$0	-\$3,574,425
	<b>11,970,513</b>	<b>11,970,513</b>	<b>8,127,401</b>	<b>8,127,401</b>	<b>(3,843,112)</b>	<b>3,843,112</b>

**Shire of Morawa**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Rates		276,159		155,834		157,300	\$0	-\$118,859
Other General Purpose Funding		87,258		50,897		58,802	\$0	-\$28,456
							\$0	\$0
<b><u>OPERATING REVENUE</u></b>								
Rates	3,163,240		3,140,248		3,114,127		\$49,113	\$0
Other General Purpose Funding	646,843		348,136		308,565		\$338,278	\$0
<b>SUB-TOTAL</b>	<b>3,810,083</b>	<b>363,417</b>	<b>3,488,384</b>	<b>206,731</b>	<b>3,422,692</b>	<b>216,102</b>	<b>(387,391)</b>	<b>(147,315)</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Rates		0		0		0	\$0	\$0
Other General Purpose Funding		11,125		0		1,205	\$0	-\$9,920
<b><u>CAPITAL REVENUE</u></b>								
Rates	0		0		0		\$0	\$0
Other General Purpose Funding	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>11,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,205</b>	<b>0</b>	<b>(9,920)</b>
<b>TOTAL -</b>	<b>3,810,083</b>	<b>374,542</b>	<b>3,488,384</b>	<b>206,731</b>	<b>3,422,692</b>	<b>217,307</b>	<b>(387,391)</b>	<b>(157,235)</b>





**Shire of Morawa**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Members of Council		443,131		271,950		278,823	\$0	\$164,308
Governance General		71,500		36,243		50,995	\$0	\$20,505
<b><u>OPERATING REVENUE</u></b>								
Members of Council	100		0		763			
Governance General	2,000		0		480			
<b>SUB-TOTAL</b>	<b>2,100</b>	<b>514,631</b>	<b>0</b>	<b>308,193</b>	<b>1,243</b>	<b>329,818</b>	<b>0</b>	<b>184,813</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Members of Council		0		0		1,058	\$0	-\$1,058
Governance General		0		0		0	\$0	\$0
<b><u>CAPITAL REVENUE</u></b>								
Members of Council	0		0		0		\$0	\$0
Governance General	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,058</b>	<b>0</b>	<b>(1,058)</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>2,100</b>	<b>514,631</b>	<b>0</b>	<b>308,193</b>	<b>1,243</b>	<b>330,876</b>	<b>0</b>	<b>183,755</b>





**Shire of Morawa**  
**SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Fire Prevention		76,742		47,922		33,080	\$0	\$43,662
Animal Control		76,254		44,443		30,163	\$0	\$46,091
Other Law, Order & Public Safety		4,234		2,464		5,698	\$0	-\$1,464
<b><u>OPERATING REVENUE</u></b>								
Fire Prevention	25,590		20,191		18,190		\$7,400	\$0
Animal Control	3,450		2,312		2,596		\$854	\$0
Other Law, Order & Public Safety	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>29,040</b>	<b>157,230</b>	<b>22,503</b>	<b>94,829</b>	<b>20,786</b>	<b>68,940</b>	<b>(8,254)</b>	<b>88,290</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Fire Prevention		0		0		0	\$0	\$0
Animal Control		0		0		0	\$0	\$0
Other Law, Order & Public Safety		30,000		0		0	\$0	\$30,000
<b><u>CAPITAL REVENUE</u></b>								
Fire Prevention	0		0		0		\$0	\$0
Animal Control	0		0		0		\$0	\$0
Other Law, Order & Public Safety	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>29,040</b>	<b>187,230</b>	<b>22,503</b>	<b>94,829</b>	<b>20,786</b>	<b>68,940</b>	<b>(8,254)</b>	<b>118,290</b>

**Shire of Morawa**  
**SCHEDULE 07 - HEALTH**  
**Financial Statement for Period Ended**  
**31 January 2025**

<b>PROGRAMME SUMMARY</b>								
	<b>2024-25 Adopted Budget</b>		<b>2024-25 YTD Budget</b>		<b>2024-25 YTD Actuals</b>		<b>2024-25 Variance</b>	
	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>								
Preventative Services - Meat Inspection		350		203		0	\$0	\$350
Preventative Services - Inspections & Admin		41,936		24,451		18,916	\$0	\$23,020
Preventative Services - Pest Control		6,461		3,759		4,312	\$0	\$2,149
Other Health		135,754		80,195		69,189	\$0	\$66,565
<b><u>OPERATING REVENUE</u></b>								
Preventative Services - Meat Inspection	350		350		0		\$350	\$0
Preventative Services - Inspections & Admin	2,500		2,500		(300)		\$2,800	\$0
Preventative Services - Pest Control	0		0		0		\$0	\$0
Other Health	12,000		6,000		0		\$12,000	\$0
<b>SUB-TOTAL</b>	<b>14,850</b>	<b>184,501</b>	<b>8,850</b>	<b>108,608</b>	<b>(300)</b>	<b>92,417</b>	<b>(15,150)</b>	<b>92,084</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Preventative Services - Meat Inspection		0		0		0	\$0	\$0
Preventative Services - Inspections & Admin		0		0		0	\$0	\$0
Preventative Services - Pest Control		0		0		0	\$0	\$0
Other Health		25,000		0		23,578	\$0	\$1,422
<b><u>CAPITAL REVENUE</u></b>								
Preventative Services - Meat Inspection	0		0		0		\$0	\$0
Preventative Services - Inspections & Admin	0		0		0		\$0	\$0
Preventative Services - Pest Control	0		0		0		\$0	\$0
Other Health	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,578</b>	<b>0</b>	<b>1,422</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>14,850</b>	<b>209,501</b>	<b>8,850</b>	<b>108,608</b>	<b>(300)</b>	<b>115,994</b>	<b>(15,150)</b>	<b>93,507</b>



**Shire of Morawa**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Other Education		6,737		4,757		5,102	\$0	\$1,635
Care of Families & Children		70,127		40,859		41,500	\$0	\$28,627
Other Welfare		179,601		106,554		83,836	\$0	\$95,765
<b><u>OPERATING REVENUE</u></b>								
Other Education	0		0		0		\$0	\$0
Care of Families & Children	2,000		1,162		1,400		\$600	\$0
Other Welfare	10,500		5,287		40,155		\$29,655	\$0
<b>SUB-TOTAL</b>	<b>12,500</b>	<b>256,465</b>	<b>6,449</b>	<b>152,170</b>	<b>41,555</b>	<b>130,438</b>	<b>29,055</b>	<b>126,027</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Other Education		0		0		0	\$0	\$0
Care of Families & Children		0		0		0	\$0	\$0
Other Welfare		0		0		0	\$0	\$0
<b><u>CAPITAL REVENUE</u></b>								
Other Education	0		0		0		\$0	\$0
Care of Families & Children	0		0		0		\$0	\$0
Other Welfare	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>12,500</b>	<b>256,465</b>	<b>6,449</b>	<b>152,170</b>	<b>41,555</b>	<b>130,438</b>	<b>29,055</b>	<b>126,027</b>

**Shire of Morawa**  
**SCHEDULE 09 - HOUSING**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Staff Housing		106,641		67,770		84,014	\$0	\$22,627
Other Housing		76,588		45,948		38,099	\$0	\$38,489
Aged Housing		85,551		51,183		32,372	\$0	\$53,179
<b><u>OPERATING REVENUE</u></b>								
Staff Housing	21,500		12,537		21,424		\$76	\$0
Other Housing	16,000		9,331		8,926		\$7,074	\$0
Aged Housing	56,000		32,641		26,233		\$29,767	\$0
<b>SUB-TOTAL</b>	<b>93,500</b>	<b>268,780</b>	<b>54,509</b>	<b>164,901</b>	<b>56,583</b>	<b>154,485</b>	<b>(36,917)</b>	<b>114,295</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Staff Housing		216,416		126,224		60,837	\$0	\$155,578
Other Housing		0		0		2,408	\$0	-\$2,408
Aged Housing		20,474		0		9,117	\$0	\$11,357
<b><u>CAPITAL REVENUE</u></b>								
Staff Housing	0		0		0		\$0	\$0
Other Housing	0		0		0		\$0	\$0
Aged Housing	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>236,890</b>	<b>0</b>	<b>126,224</b>	<b>0</b>	<b>72,362</b>	<b>0</b>	<b>164,527</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>93,500</b>	<b>505,669</b>	<b>54,509</b>	<b>291,125</b>	<b>56,583</b>	<b>226,847</b>	<b>(36,917)</b>	<b>278,822</b>

**Shire of Morawa**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Sanitation - Household Refuse		272,566		158,956		108,496	\$0	\$164,070
Sanitation - Other		295,604		171,181		23,722	\$0	\$271,882
Sewerage		137,547		84,821		59,430	\$0	\$78,117
Urban Stormwater Drainage		9,000		5,243		0	\$0	\$9,000
Town Planning & Regional Development		69,514		40,544		36,742	\$0	\$32,772
Other Community Amenities		159,198		93,882		54,227	\$0	\$104,971
<b>OPERATING REVENUE</b>								
Sanitation - Household Refuse	149,130		148,498		148,827		\$303	\$0
Sanitation - Other	303,110		219,367		100,467		\$202,643	\$0
Sewerage	374,345		372,632		372,345		\$2,000	\$0
Urban Stormwater Drainage	0		0		0		\$0	\$0
Town Planning & Regional Development	4,000		2,331		3,677		\$323	\$0
Other Community Amenities	26,902		18,724		7,485		\$19,417	\$0
<b>SUB-TOTAL</b>	<b>857,487</b>	<b>943,429</b>	<b>761,552</b>	<b>554,627</b>	<b>632,801</b>	<b>282,618</b>	<b>(224,686)</b>	<b>660,811</b>
<b>CAPITAL EXPENDITURE</b>								
Sanitation - Household Refuse		24,664		0		4,452	\$0	\$20,212
Sanitation - Other		0		0		0	\$0	\$0
Sewerage		71,952		0		11,629	\$0	\$60,323
Urban Stormwater Drainage		0		0		0	\$0	\$0
Other Community Amenities		0		0		0	\$0	\$0
<b>CAPITAL REVENUE</b>								
<b>SUB-TOTAL</b>	<b>0</b>	<b>96,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,081</b>	<b>0</b>	<b>80,535</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>857,487</b>	<b>1,040,045</b>	<b>761,552</b>	<b>554,627</b>	<b>632,801</b>	<b>298,699</b>	<b>(224,686)</b>	<b>741,346</b>

**Shire of Morawa**  
**SCHEDULE 11 - RECREATION & CULTURE**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Public Halls and Civic Centres		172,187		109,132		111,803	\$0	\$60,384
Swimming Areas & Beaches		361,773		216,469		208,310	\$0	\$153,463
Other Recreation and Sport		1,086,249		655,992		588,344	\$0	\$497,904
TV and Radio Re-broadcasting		2,000		1,162		500	\$0	\$1,500
Libraries		27,521		16,044		21,093	\$0	\$6,428
Other Culture		147,661		87,984		129,117	\$0	\$18,544
<b>OPERATING REVENUE</b>								
Public Halls and Civic Centres	1,700		987		16		\$1,684	\$0
Swimming Areas & Beaches	21,000		12,581		11,186		\$9,814	\$0
Other Recreation and Sport	911,969		531,986		96,827		\$815,142	\$0
TV and Radio Re-broadcasting	0		0		0		\$0	\$0
Libraries	0		0		0		\$0	\$0
Other Culture	51,800		43,961		45,474		\$6,326	\$0
<b>SUB-TOTAL</b>	<b>986,469</b>	<b>1,797,391</b>	<b>589,515</b>	<b>1,086,783</b>	<b>153,503</b>	<b>1,059,168</b>	<b>(832,966)</b>	<b>738,223</b>
<b>CAPITAL EXPENDITURE</b>								
Public Halls and Civic Centres		0		0		618	\$0	-\$618
Swimming Areas & Beaches		23,768		0		27,967	\$0	-\$4,199
Other Recreation and Sport		1,119,038		555,527		100,966	\$0	\$1,018,073
TV and Radio Re-broadcasting		0		0		0	\$0	\$0
Libraries		0		0		0	\$0	\$0
Other Culture		0		0		0	\$0	\$0
<b>CAPITAL REVENUE</b>								
Public Halls and Civic Centres	0		0		0		\$0	\$0
Swimming Areas & Beaches	0		0		0		\$0	\$0
Other Recreation and Sport	0		0		0		\$0	\$0
TV and Radio Re-broadcasting	0		0		0		\$0	\$0
Libraries	0		0		0		\$0	\$0
Other Culture	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>1,142,806</b>	<b>0</b>	<b>555,527</b>	<b>0</b>	<b>129,550</b>	<b>0</b>	<b>1,013,256</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>986,469</b>	<b>2,940,197</b>	<b>589,515</b>	<b>1,642,310</b>	<b>153,503</b>	<b>1,188,717</b>	<b>(832,966)</b>	<b>1,751,479</b>

**Shire of Morawa**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Rural Services		20,294		11,795		7,949	\$0	\$12,345
Tourism & Area Promotion		341,637		203,531		188,817	\$0	\$152,820
Building Control		50,790		29,624		32,402	\$0	\$18,388
Other Economic Services		78,804		45,955		53,679	\$0	\$25,125
Economic Development		324,999		188,301		187,612	\$0	\$137,387
<b>OPERATING REVENUE</b>								
Tourism & Area Promotion	164,900		96,166		103,878		\$61,022	\$0
Building Control	6,300		3,668		3,705		\$2,595	\$0
Other Economic Services	30,000		17,500		6,046		\$23,954	\$0
Economic Development	30,800		17,934		15,496		\$15,304	\$0
<b>SUB-TOTAL</b>	<b>232,000</b>	<b>816,524</b>	<b>135,268</b>	<b>479,206</b>	<b>129,125</b>	<b>470,459</b>	<b>(102,875)</b>	<b>346,065</b>
<b>CAPITAL EXPENDITURE</b>								
Tourism & Area Promotion		0		0		21	\$0	-\$21
Economic Development		123,810		0		46,174	\$0	\$77,636
<b>CAPITAL REVENUE</b>								
Economic Development	40,000		0		0		\$40,000	\$0
<b>SUB-TOTAL</b>	<b>40,000</b>	<b>123,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,195</b>	<b>(40,000)</b>	<b>77,615</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>272,000</b>	<b>940,334</b>	<b>135,268</b>	<b>479,206</b>	<b>129,125</b>	<b>516,654</b>	<b>(142,875)</b>	<b>423,680</b>

**Shire of Morawa**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Rural Services		20,294		11,795		7,949	\$0	\$12,345
Tourism & Area Promotion		341,637		203,531		188,817	\$0	\$152,820
Building Control		50,790		29,624		32,402	\$0	\$18,388
Other Economic Services		78,804		45,955		53,679	\$0	\$25,125
Economic Development		324,999		188,301		187,612	\$0	\$137,387
<b>OPERATING REVENUE</b>								
Tourism & Area Promotion	164,900		96,166		103,878		\$61,022	\$0
Building Control	6,300		3,668		3,705		\$2,595	\$0
Other Economic Services	30,000		17,500		6,046		\$23,954	\$0
Economic Development	30,800		17,934		15,496		\$15,304	\$0
<b>SUB-TOTAL</b>	<b>232,000</b>	<b>816,524</b>	<b>135,268</b>	<b>479,206</b>	<b>129,125</b>	<b>470,459</b>	<b>(102,875)</b>	<b>346,065</b>
<b>CAPITAL EXPENDITURE</b>								
Tourism & Area Promotion		0		0		21	\$0	-\$21
Economic Development		123,810		0		46,174	\$0	\$77,636
<b>CAPITAL REVENUE</b>								
Economic Development	40,000		0		0		\$40,000	\$0
<b>SUB-TOTAL</b>	<b>40,000</b>	<b>123,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,195</b>	<b>(40,000)</b>	<b>77,615</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>272,000</b>	<b>940,334</b>	<b>135,268</b>	<b>479,206</b>	<b>129,125</b>	<b>516,654</b>	<b>(142,875)</b>	<b>423,680</b>

**Shire of Morawa**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**31 January 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Private Works		27,753		16,177		9,995	\$0	\$17,758
Public Works Overheads		0		(4,783)		162,783	\$0	-\$162,783
Plant Operation Costs		0		17,495		214,154	\$0	-\$214,154
Stock, Fuels and Oils		0		0		(21,338)	\$0	\$21,338
Administration		0		7,714		0	\$0	\$0
Unclassified		175,000		87,500		15,208	\$0	\$159,792
<b><u>OPERATING REVENUE</u></b>								
Private Works	37,500		21,875		5,241		\$32,259	\$0
Public Works Overheads	1,000		750		0		\$1,000	\$0
Plant Operation Costs	42,000		21,000		0		\$42,000	\$0
Stock, Fuels and Oils	1,500		875		991		\$509	\$0
Administration	6,000		3,493		26,103		\$20,103	\$0
Unclassified	500		287		19,003		\$18,503	\$0
<b>SUB-TOTAL</b>	<b>88,500</b>	<b>202,753</b>	<b>48,280</b>	<b>124,103</b>	<b>51,338</b>	<b>380,802</b>	<b>(37,162)</b>	<b>(178,049)</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Administration		122,421		108,778		21,292	\$0	\$101,129
<b><u>CAPITAL REVENUE</u></b>								
Administration	0		0		0		\$0	\$0
Unclassified	175,000		0		0		\$175,000	\$0
<b>SUB-TOTAL</b>	<b>175,000</b>	<b>122,421</b>	<b>0</b>	<b>108,778</b>	<b>0</b>	<b>21,292</b>	<b>(175,000)</b>	<b>101,129</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>263,500</b>	<b>325,174</b>	<b>48,280</b>	<b>232,881</b>	<b>51,338</b>	<b>402,094</b>	<b>(212,162)</b>	<b>(76,920)</b>

**Shire of Morawa**  
**Bank Reconciliation Report**  
For Period Ending 31 January 2025

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
<b>Balance as per Bank Statement</b>	2,589,013.17	1,125,820.28	1,525.11	5,085,934.58	2,100,000.00
<b>Balance as per General Ledger</b>	2,557,680.30	1,125,820.28	1,525.11	5,085,934.58	2,100,000.00
<b>Unpresented Payments</b>					
Unpresented Payments	(\$15,472.63)				
<b>Outstanding Deposits</b>					
Unallocated Bank Deposits	(\$16,878.74)				
Outstanding Deposits	\$1,018.50				
<b>Difference</b>	2,557,680.30 0.00	1,125,820.28 0.00	1,525.11 0.00	5,085,934.58 0.00	2,100,000.00 0.00

Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 January 2025

Shire of Morawa					
List of Payments Report					
For Period Ending 31 January 2025					
Chq/EFT	Date	Name	Description	Amount	Bank
EFT18845	09/01/2025	Medical Director	Medical Director software, support - Praxis - first user subscription 09.01.25 to 08.01.26	1,004.85	6
EFT18846	17/01/2025	Australian Services Union	Payroll Deductions/Contributions	53.00	6
EFT18848	20/01/2025	North Midlands Electrical	Electrical Maintenance - Various locations & works	8,212.31	6
EFT18849	20/01/2025	Rip-It Security Shredding	Collection of 2 x 240L Document Bins	256.50	6
EFT18850	20/01/2025	Hersey's Safety Pty Ltd	Safety Items - Stores	919.07	6
EFT18851	20/01/2025	Moore Australia (WA) Pty Ltd	2024 Nuts & Bolts Workshop - 22 November	1,320.00	6
EFT18852	20/01/2025	Westrac Equipment Pty Ltd	Tank AS- Wash & Freight	428.48	6
EFT18853	20/01/2025	Landgate	Rural UV Interim Valuation Chargeable 31.08.24 to 22.11.24	94.36	6
EFT18854	20/01/2025	McDonalds Wholesalers	Consumables for Christmas Event	164.05	6
EFT18855	20/01/2025	Refuel Australia	Fuel Card Purchases - Nov 2024	321.99	6
EFT18856	20/01/2025	GH Country Courier	Freight Charges - ex Geraldton	436.92	6
EFT18857	20/01/2025	Sigma Telford Group	Chemicals - Oval	2,412.38	6
EFT18858	20/01/2025	Bunnings Group Limited	Various Maintenance Items - Caravan Park	151.65	6
EFT18859	20/01/2025	Mitchell & Brown Retravision	Fridge & TV	1,880.00	6
EFT18860	20/01/2025	McLeods Lawyers	Deed of Gift of Land - 59 Dreghorn St	1,085.94	6
EFT18861	20/01/2025	All Decor	Supply & Install Carpet - Harley St	6,340.00	6
EFT18862	20/01/2025	Coates Hire	2 x Variable Message Board Hire 25.11.24 to 25.12.24	4,567.19	6
EFT18863	20/01/2025	Blackwoods Geraldton	Impact Socket Set - Stores	501.60	6
EFT18864	20/01/2025	Morawa IGA	Various IGA expenses - August 2024	383.02	6
EFT18865	20/01/2025	Batavia Furniture & Bedding	Dining Set & Household Furniture	7,833.00	6
EFT18866	20/01/2025	Infinitum Technologies Pty Ltd	Monthly IT Support/Services - December 2024	10,249.29	6
EFT18867	20/01/2025	Mitchell and Brown Communications	Quarterly Monitoring Fee - Medical Centre	161.08	6
EFT18868	20/01/2025	Team Global Express	Freight Charges for bulk purchases of uniforms & signs ex Perth	661.17	6
EFT18869	20/01/2025	Cleanpak Total Solutions	Chemicals & Scrubbers	259.80	6
EFT18870	20/01/2025	LG Best Practices Pty Ltd	FOM Rates Services Oct/Nov 2024	1,804.00	6
EFT18871	20/01/2025	Wallace Plumbing and Gas	Replace tempering valves to restore hot water unit	505.13	6
EFT18872	20/01/2025	Bossheld Group	EHO Contract Services - Nov & Dec 2024	3,935.80	6
EFT18873	20/01/2025	ATC Work Smart	Admin Trainee - Ordinary Hours 43.32	684.29	6
EFT18874	20/01/2025	Natural Area Consulting Management Services	Corella Management Plan Review	2,145.00	6
EFT18875	20/01/2025	MetroCount	Supply 2 RoadPod, 2 Field Kits, Lane Flaps & Security Straps	13,832.50	6
EFT18876	20/01/2025	CGM (West Yilgarn) Pty Ltd	Rates refund for assessment A11504 LOT E07/06536 MINING TENEMENT	4,131.74	6
EFT18877	20/01/2025	Stoneridge Industrial PtyLtd	Rates refund for assessment A464 TASSEFF RD MORAWA	143.12	6
EFT18878	20/01/2025	MALCOLM LIONEL WALALGIE	Australia Day 2025 - Karoo Rockers Music Performance for the 26th January 2025	2,500.00	6
EFT18879	30/01/2025	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT18880	30/01/2025	Geraldton Elders Real Estate WA Pty Ltd - Rent	Payroll Deductions/Contributions	860.00	6
EFT18881	31/01/2025	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT18882	31/01/2025	Geraldton Elders Real Estate WA Pty Ltd - Rent	Payroll Deductions/Contributions	307.20	6
Total EFT Payments				80,599.43	
DD10318.1	03/01/2025	Water Corporation	Lease Payment - Access, Mt Campbell - Radiocommunications Tower	550.00	1
DD10316.1	15/01/2025	Synergy	Electricity Supply & Usage Charges - 24 Oct 2024 to 20 Dec 2024	2,394.91	1
DD10316.2	16/01/2025	Synergy	Electricity Supply & Usage Charges - 25 Oct 2024 to 23 Dec 2024	2,735.66	1
DD10316.3	16/01/2025	Telstra Corporation Limited	Monthly Telephone Expenses - Mobiles, Dongles, Data Sims - December 2024	1,164.36	1
DD10316.4	17/01/2025	Synergy	Electricity Supply & Usage Charges - 24 Oct 2024 to 20 Dec 2024	72.30	1
DD10316.5	20/01/2025	Synergy	Electricity Supply & Usage Charges - 24 Oct 2024 to 20 Dec 2024	563.80	1
DD10316.6	21/01/2025	Telstra Corporation Limited	Telephone Expenses - Dr House - December 2024	34.95	1
DD10316.7	28/01/2025	Telstra Corporation Limited	Telephone expenses - December 2024 - Operational landlines	519.65	1
DD10326.1	02/01/2025	Exetel Pty Ltd	Monthly Charge - Corporate Internet - Jan 2025	975.00	6
DD10326.2	02/01/2025	Water Corporation	Water Use & Service charges - 16 Oct 24 to 11 Dec 24	26.45	6
DD10326.3	10/01/2025	Synergy	Electricity Supply & Usage Charges - 19 Nov 24 to 16 Dec 24	364.85	6
DD10326.4	13/01/2025	Synergy	Electricity Use & Service charges - 21 Nov 24 to 18 Dec 24	2,728.17	6
DD10326.5	14/01/2025	Synergy	Electricity Use & Service charges - 23 Oct 24 to 19 Dec 24	440.84	6
DD10324.1	15/01/2025	Synergy	Electricity Usage & Supply Charges - 24 Oct 2024 to 20 Dec 2024	3,878.35	6
DD10278.1	16/01/2025	Beam Super	Superannuation Batch for payrun 101	14,027.37	6
DD10323.1	16/01/2025	synergy	electricity Usage & Supply Charges - 25 Oct 2024 to 23 Dec 2024	4,116.13	6
DD10322.1	17/01/2025	Synergy	Electricity Usage & Supply Charges - 25 Oct 2024 to 23 Dec 2024	2,805.22	6
DD10322.2	17/01/2025	Water Corporation	Water Supply & Usage Charges - 14 Oct 24 to 9 Dec 24	2,314.59	6
DD10321.1	20/01/2025	Synergy	Electricity Supply & Usage Charges - 24 Oct 24 to 20 Dec 24	2,637.45	6
DD10314.1	30/01/2025	Beam Super	Superannuation payment for Pay runs 104 & 106	15,136.95	6
Total Direct Debit Payments				57,487.00	
2425-07.05	02/01/2025	Bankwest - Muni Bank	Being Bank Fees (Maintenance,Transaction) 02 January 2025	35.00	1
2425-07.06	03/01/2025	CBA Merchant Fees	Being CBA Merchant Fees on Municipal Bank, 03 January 2025	49.50	1
2425-07.06	03/01/225	CBA Merchant Fees	Being CBA Merchant Fees on Municipal Bank, 03 January 2025	79.00	1
PAYRUN 99	02/01/2025	Shire of Morawa	Nett Pay Journal - Pay 99	57,334.36	6
PAYRUN 100	02/01/2025	Shire of Morawa	Nett Pay Journal - Pay 100	5,526.79	6
PAYRUN 101	16/01/2025	Shire of Morawa	Nett Pay Journal - Pay 101	73,038.63	6
PAYRUN 104 106	30/01/2025	Shire of Morawa	Nett Pay Journal - Pay 104 & 106	70,441.96	6
	13/01/2025	Shire of Morawa - National Bank	Refund Caravan Park - Code Key	352.00	6
	18/01/2025	Shire of Morawa - National Bank	Corrections to Swimming Pool Gate Entrance	11.00	6
2425-07.18	23/01/2025	Shire of Morawa - National Bank	Being WA Treasury Corp Guarantee Fee Loans 136 & 139 - 23.01.2025	1,362.99	6
2425-07.15	24/01/2025	DOT - National Bank	Being BPAY DOT payments for Shire Vehicle Registrations 24/01/2025	5,270.80	6
2425-07.16	31/01/2025	Shire of Morawa - National Bank	Being NAB Merchant Fees & NAB Connect Fee Access and Usage 31.01.2025	210.51	6
2425-07.17	31/01/2025	Shire of Morawa - National Bank	Charge & Acct Keeping Fees for 31.01.2025	25.84	6
2425-07.21	31/01/2025	DOT - National Bank	Being Transport Direct Debit Payments 01.01.2025 to 31.01.2025	5,099.95	6
Various	31/01/2025	Human Resources - BPAY	Centrelink Fee's (0.99 x 16) - January 2025	15.84	6
Total Bank Transfers/ Payments				218,854.17	
Included in	Fuel Card - 94937892 - 0 MO - EMCCS - P293				
	01/12/2024	Refuel Australia	Diesel Fuel Purchases	321.99	

## Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 January 2025

Included in	Fuel Card - Depot - P999			
TOTAL Fuel Card			321.99	
2425-07.02	05/01/2025	Bankwest	Corporate card purchases in December 2024	
		Corporate Credit Card - EMCCS		
	29/11/2024	Kinatico Ltd	Police Clearance - new employee's	64.80 1
	5/12/2024	Kinatico Ltd	Police Clearance - new employee's	64.80 1
	12/12/2024	Kinatico Ltd	Police Clearance - new employee's	64.80 1
			Membership	167.88 1
Sub Total			362.28	
		Corporate Credit Card - CEO		
	19/12/2024	Amazon AU Retail	Membership - CEO	26.95 1
	23/12/2024	AMNZPrimeAU Membership	Membership - CEO	9.99 1
			36.94	
Sub Total			399.22	
TOTAL Corporate Credit Card Payment			399.22	
TOTAL PAYMENTS FOR COUNCIL APPROVAL			357,339.82	

---

## Ordinary Council Meeting 20 March 2025

---

***Attachment 1- 11.2.2a Monthly Financial Report as at 28 February 2025***

***Attachment 2- 11.2.2b Bank Reconciliation for the period ending 28 February 2025***

***Attachment 3- 11.2.2c List of Accounts Paid for the period ending 28 February 2025***

***Item 11.2.2- Monthly Financial Report – February 2025***

---

**SHIRE OF MORAWA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 28 February 2025**

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

**TABLE OF CONTENTS**

Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature	7
Statement of Financial Position	9
Basis of Preparation	10
Note 1      Statement of Financial Activity Information	11
Note 2      Cash and Financial Assets	12
Note 3      Receivables	13
Note 4      Other Current Assets	14
Note 5      Payables	15
Note 6      Rate Revenue	16
Note 7      Disposal of Assets	17
Note 8      Capital Acquisitions	18
Note 9      Borrowings	20
Note 10      Lease Liabilities	21
Note 11      Cash Reserves	22
Note 12      Other Current Liabilities	23
Note 13      Grants and contributions	24
Note 14      Capital grants and contributions	25
Note 15      Trust Fund	26
Note 16      Explanation of Material Variances	27
Sched - 2 to 14 Summary	28

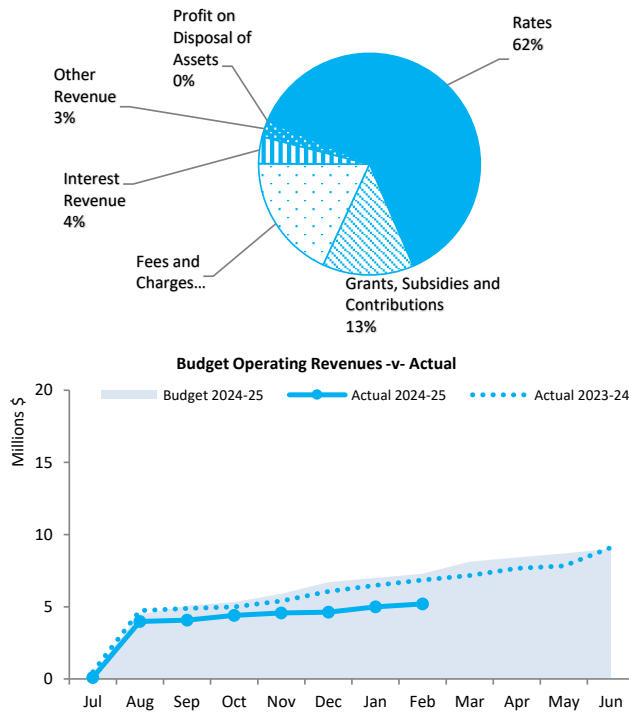


## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2025

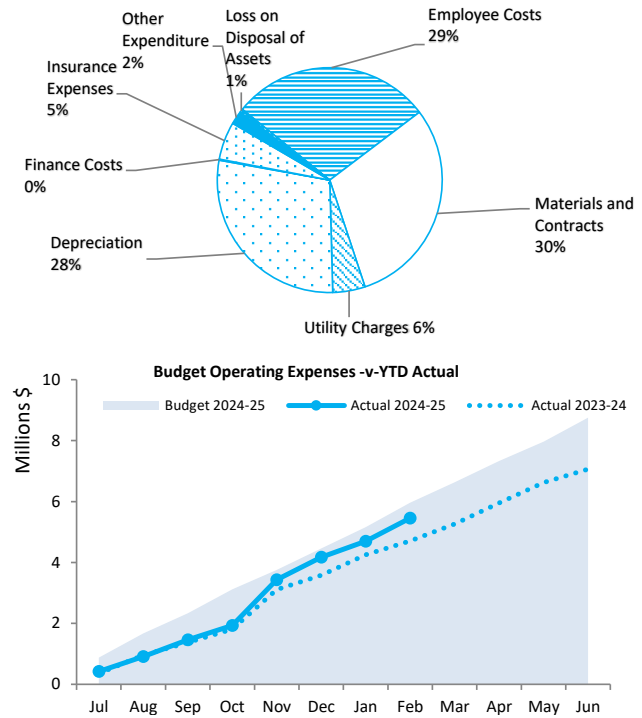
## SUMMARY INFORMATION - GRAPHS

### OPERATING ACTIVITIES

#### OPERATING REVENUE

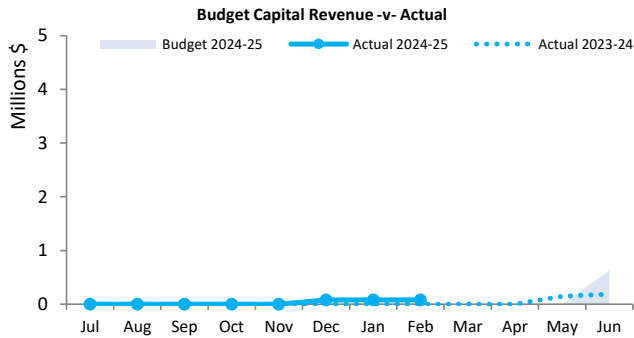


#### OPERATING EXPENSES

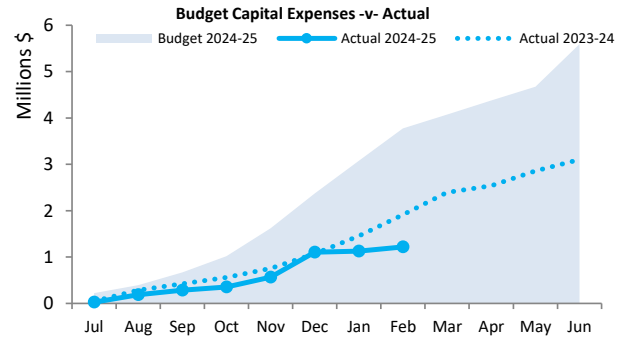


### INVESTING ACTIVITIES

#### CAPITAL REVENUE



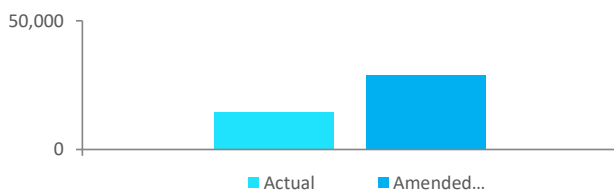
#### CAPITAL EXPENSES



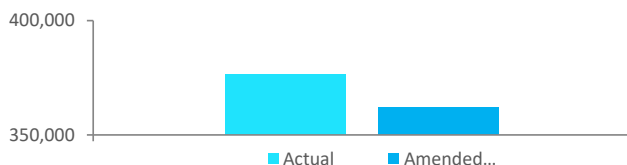
### FINANCING ACTIVITIES

#### BORROWINGS

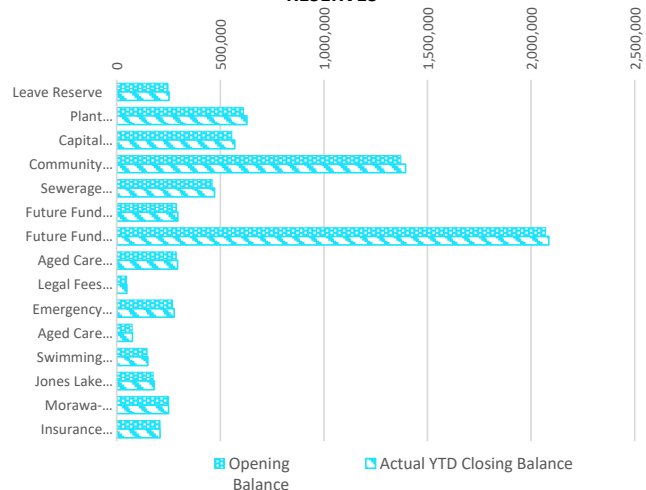
##### Principal Repayments



##### Principal Outstanding



#### RESERVES



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

## MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2025

## EXECUTIVE SUMMARY

## Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.00 M	\$3.00 M	\$3.00 M	\$0.00 M
Closing	\$0.64 M	\$2.12 M	\$3.04 M	\$0.92 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$10.72 M	% of total
Unrestricted Cash	\$3.54 M	33.0%
Restricted Cash	\$7.19 M	67.0%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.43 M	% Outstanding
Trade Payables	\$0.09 M	
0 to 30 Days		87.8%
30 to 90 Days		12.1%
Over 90 Days		0%
Refer to Note 5 - Payables		

Receivables		
	\$1.00 M	% Collected
Rates Receivable	\$0.84 M	80%
Trade Receivable	\$0.16 M	% Outstanding
30 to 90 Days		21.5%
Over 90 Days		19%
Refer to Note 3 - Receivables		

## Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)		Var. \$ (b)-(a)
(\$0.18 M)	\$1.04 M	\$1.07 M	\$0.03 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$3.07 M	% Variance
YTD Budget	\$3.09 M	(0.9%)
Refer to Note 6 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$0.66 M	% Variance
YTD Budget	\$1.12 M	(41.1%)
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.91 M	% Variance
YTD Budget	\$0.93 M	(2.9%)
Refer to Statement of Financial Activity		

## Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.89 M)	(\$3.64 M)	(\$1.22 M)	\$2.43 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.08 M	%
Amended Budget	\$0.21 M	(62.6%)
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$1.22 M	% Spent
Amended Budget	\$4.89 M	0.0%
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.25 M	% Received
Amended Budget	\$2.78 M	(91.1%)
Refer to Note 8 - Capital Acquisitions		

## Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.29 M)	(\$0.13 M)	(\$0.13 M)	(\$0.00 M)
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$0.01 M
Interest expense	\$0.01 M
Principal due	\$0.38 M
Refer to Note 9 - Borrowings	

Reserves	
Reserves balance	\$7.19 M
Interest earned	\$0.12 M
Refer to Note 11 - Cash Reserves	

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M
Refer to Note 10 - Lease Liabilities	

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

**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 28 FEBRUARY 2025****STATUTORY PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**PROGRAM NAME AND OBJECTIVES****ACTIVITIES****GOVERNANCE**

To manage Councils' Elected Members

Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education of members.

**GENERAL PURPOSE FUNDING**

To manage Council's finances

Includes Rates, Loans, Investments & Grants.

**LAW, ORDER, PUBLIC SAFETY**

To provide, develop & manage services in response to community needs.

Includes Emergency Services, Fire Services and Animal Control

**HEALTH**

To provide, develop & manage services in response to community needs.

Includes Environmental Health, Medical and Health facilities and providers

**EDUCATION AND WELFARE**

To provide, develop & manage services in response to community needs.

Includes Education, Welfare & Children's Services, Youth Development

**HOUSING**

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff and other housing, including aged care units and Dreghorn Street units.

**COMMUNITY AMENITIES**

To provide, develop & manage services in response to community needs.

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.

**RECREATION AND CULTURE**

To ensure the recreational & cultural needs of the community are met.

Includes the Swimming Pool, Halls, Library, Oval, Parks and Gardens and Recreational Facilities.

**TRANSPORT**

To effectively manage transport infrastructure within the shire.

Includes Roads, Footpaths, Private Works, Plant Operating Costs, Outside Crew wages and maintenance of the Airstrip.

**ECONOMIC SERVICES**

To foster economic development, tourism & rural services in the district.

Includes Tourism, Rural Services, Economic Development & Caravan Park.

**OTHER PROPERTY AND SERVICES**

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

BY PROGRAM

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance \$ (c)-(b)	Variance % (c)-(b)/(b)	Var. ▲▼
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Governance		2,100	2,100	0	1,334	1,334	0.00%	
General purpose funding - general rates	6	3,084,535	3,084,535	3,084,535	3,078,869	(5,666)	(0.18%)	
General purpose funding - other		725,548	725,548	521,554	419,534	(102,020)	(19.56%)	▼
Law, order and public safety		29,040	29,040	22,728	23,979	1,251	5.50%	
Health		14,850	14,850	8,850	8,965	115	1.30%	
Education and welfare		12,500	12,500	11,656	14,245	2,589	22.21%	
Housing		93,500	93,500	62,296	59,149	(3,147)	(5.05%)	
Community amenities		857,487	857,487	779,283	633,340	(145,943)	(18.73%)	▼
Recreation and culture		100,000	100,000	79,359	46,097	(33,262)	(41.91%)	▼
Transport		991,720	991,720	654,428	421,826	(232,602)	(35.54%)	▼
Economic services		232,000	232,000	154,592	149,006	(5,586)	(3.61%)	
Other property and services		88,500	88,500	52,070	92,248	40,178	77.16%	▲
		<b>6,231,780</b>	<b>6,231,780</b>	<b>5,431,351</b>	<b>4,948,591</b>	<b>(482,760)</b>		
<b>Expenditure from operating activities</b>								
Governance		(514,631)	(514,631)	(333,235)	(386,366)	(53,131)	(15.94%)	▼
General purpose funding		(363,417)	(363,417)	(236,264)	(253,041)	(16,777)	(7.10%)	
Law, order and public safety		(157,230)	(157,230)	(105,484)	(92,575)	12,909	12.24%	▲
Health		(184,501)	(184,501)	(123,756)	(102,353)	21,403	17.29%	▲
Education and welfare		(256,465)	(256,465)	(170,221)	(141,608)	28,613	16.81%	▲
Housing		(268,780)	(268,780)	(185,408)	(179,440)	5,968	3.22%	
Community amenities		(943,429)	(943,429)	(630,817)	(343,734)	287,083	45.51%	▲
Recreation and culture		(1,797,391)	(1,797,391)	(1,232,257)	(1,213,141)	19,116	1.55%	
Transport		(3,248,821)	(3,248,821)	(2,152,906)	(1,736,941)	415,965	19.32%	▲
Economic services		(816,524)	(816,524)	(554,407)	(533,019)	21,388	3.86%	
Other property and services		(202,753)	(202,753)	(236,472)	(474,411)	(237,939)	(100.62%)	▼
		<b>(8,753,942)</b>	<b>(8,753,942)</b>	<b>(5,961,227)</b>	<b>(5,456,628)</b>	<b>504,599</b>		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	2,341,624	1,567,633	1,574,588	6,955	0.44%	
<b>Amount attributable to operating activities</b>		<b>(180,538)</b>	<b>(180,538)</b>	<b>1,037,757</b>	<b>1,066,551</b>	<b>28,794</b>		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from Capital grants, subsidies and contributions	14	2,784,819	2,784,819	1,855,255	247,569	(1,607,686)	(86.66%)	▼
Proceeds from disposal of assets	7	214,000	214,000	0	80,000	80,000	0.00%	▲
		<b>2,998,819</b>	<b>2,998,819</b>	<b>1,855,255</b>	<b>327,569</b>	<b>0</b>		
<b>Outflows from investing activities</b>								
Payments for Infrastructure	9	(3,126,319)	(3,126,319)	(2,604,103)	(813,324)	1,790,779	68.77%	▲
Payments for property, plant and equipment	8	(1,763,900)	(1,763,900)	(1,040,545)	(405,159)	635,386	61.06%	▲
		<b>(4,890,219)</b>	<b>(4,890,219)</b>	<b>(3,644,648)</b>	<b>(1,218,483)</b>	<b>2,426,165</b>		
<b>Amount attributable to investing activities</b>		<b>(1,891,400)</b>	<b>(1,891,400)</b>	<b>(1,789,393)</b>	<b>(890,914)</b>	<b>898,479</b>		
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	11	415,000	415,000	0	0	0	0.00%	
		<b>415,000</b>	<b>415,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Outflows from financing activities</b>								
Repayment of debentures	9	(28,985)	(28,985)	(19,312)	(14,547)	4,765	24.68%	
Transfer to reserves	11	(674,512)	(674,512)	(110,032)	(118,768)	(8,736)	(7.94%)	
		<b>(703,497)</b>	<b>(703,496)</b>	<b>(129,344)</b>	<b>(133,315)</b>	<b>(3,971)</b>		
<b>Amount attributable to financing activities</b>		<b>(288,497)</b>	<b>(288,496)</b>	<b>(129,344)</b>	<b>(133,315)</b>	<b>(3,971)</b>		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,360,434	2,996,671	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,538)	(180,538)	1,037,757	1,066,551			
Amount attributable to investing activities		(1,891,400)	(1,891,400)	(1,789,393)	(890,914)			
Amount attributable to financing activities		(288,497)	(288,496)	(129,344)	(133,315)			
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>636,237</b>	<b>2,115,691</b>	<b>3,038,994</b>			

**KEY INFORMATION**

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

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

### FOR THE PERIOD ENDED 28 FEBRUARY 2025

#### 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.

##### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### CAPITAL 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 REVENUE

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 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

Depreciation expense raised on all classes of assets.

##### FINANCE COSTS

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

##### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance \$ (c)-(b)	Variance % (c)-(b)/(b)	Var. ▲▼
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	6	3,084,535	3,084,535	3,084,535	3,078,869	(5,666)	(0.18%)	
Rates excluding general rates	6	9,165	9,165	9,665	(11,631)	(21,296)	(220.34%)	▼
Grants, subsidies and contributions	13	1,593,982	1,593,982	1,124,764	662,250	(462,514)	(41.12%)	▼
Fees and charges		1,084,577	1,084,577	932,762	905,989	(26,773)	(2.87%)	
Interest revenue		326,001	326,001	221,963	194,705	(27,258)	(12.28%)	▼
Other revenue		98,000	98,000	57,662	118,410	60,748	105.35%	▲
Profit on disposal of assets	7	35,520	35,520	0	0	0	0.00%	
Gain on FV Adjustment of Financial Asstes through P&L		0	0	0	0	0	0.00%	
		<b>6,231,780</b>	<b>6,231,780</b>	<b>5,431,351</b>	<b>4,948,591</b>	<b>(482,760)</b>		
<b>Expenditure from operating activities</b>								
Employee costs		(2,422,079)	(2,422,079)	(1,641,146)	(1,574,275)	66,871	4.07%	
Materials and contracts		(3,064,951)	(3,064,951)	(2,080,816)	(1,649,816)	431,000	20.71%	▲
Utility charges		(399,264)	(399,264)	(265,832)	(254,443)	11,389	4.28%	
Depreciation		(2,340,527)	(2,340,527)	(1,560,264)	(1,541,734)	18,530	1.19%	
Finance costs		(12,025)	(12,025)	(8,008)	(8,469)	(461)	(5.76%)	
Insurance expenses		(306,423)	(306,423)	(300,221)	(296,534)	3,687	1.23%	
Other expenditure		(179,424)	(179,424)	(104,940)	(104,740)	200	0.19%	
Loss on disposal of assets	7	(29,248)	(29,248)	0	(26,618)	(26,618)	0.00%	▼
		<b>(8,753,941)</b>	<b>(8,753,941)</b>	<b>(5,961,227)</b>	<b>(5,456,628)</b>	<b>504,599</b>		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	2,341,624	1,567,633	1,574,588	6,955	0.44%	
<b>Amount attributable to operating activities</b>		<b>(180,537)</b>	<b>(180,537)</b>	<b>1,037,757</b>	<b>1,066,551</b>	<b>28,794</b>		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	2,784,819	2,784,819	1,855,255	247,569	(1,607,686)	(86.66%)	▼
Proceeds from disposal of assets	7	214,000	214,000	0	80,000	80,000	0.00%	▲
		<b>2,998,819</b>	<b>2,998,819</b>	<b>1,855,255</b>	<b>327,569</b>	<b>(1,527,686)</b>		
<b>Outflows from investing activities</b>								
Payments for infrastructure	8	(3,126,319)	(3,126,319)	(2,604,103)	(813,324)	1,790,779	(68.77%)	
Payments for property, plant and equipment	8	(1,763,900)	(1,763,900)	(1,040,545)	(405,159)	635,386	(61.06%)	▲
		<b>(4,890,219)</b>	<b>(4,890,219)</b>	<b>(3,644,648)</b>	<b>(1,218,483)</b>	<b>(629,207)</b>		
<b>Amount attributable to investing activities</b>		<b>(1,891,400)</b>	<b>(1,891,400)</b>	<b>(1,789,393)</b>	<b>(890,914)</b>	<b>898,479</b>		
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	11	415,000	415,000	0	0	0	0.00%	
		<b>415,000</b>	<b>415,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(28,985)	(28,985)	(19,312)	(14,547)	4,765	24.68%	
Transfer to reserves	11	(674,512)	(674,512)	(110,032)	(118,768)	(8,736)	(7.94%)	
		<b>(703,497)</b>	<b>(703,496)</b>	<b>(129,344)</b>	<b>(133,315)</b>	<b>(3,971)</b>		
<b>Amount attributable to financing activities</b>		<b>(288,497)</b>	<b>(288,496)</b>	<b>(129,344)</b>	<b>(133,315)</b>	<b>(3,971)</b>		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,360,434	2,996,671	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,537)	(180,537)	1,037,757	1,066,551	28,794	2.77%	
Amount attributable to investing activities		(1,891,400)	(1,891,400)	(1,789,393)	(890,914)	898,479	(50.21%)	
Amount attributable to financing activities		(288,497)	(288,496)	(129,344)	(133,315)	(3,971)	3.07%	
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>636,237</b>	<b>2,115,691</b>	<b>3,038,994</b>			

**KEY INFORMATION**

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

Refer to Note 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 28 FEBRUARY 2025**

	<b>30 June 2024</b>	<b>28 Feb 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,795,616	10,722,816
Trade and other receivables	551,095	986,875
Inventories	16,779	16,779
Contract assets	78,033	78,033
Other assets	88,960	(11,881)
<b>TOTAL CURRENT ASSETS</b>	<b>11,530,483</b>	<b>11,792,621</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	15,890	15,890
Other financial assets	62,378	62,378
Property, plant and equipment	29,998,507	29,837,670
Infrastructure	62,707,932	62,438,901
<b>TOTAL NON-CURRENT ASSETS</b>	<b>92,784,707</b>	<b>92,354,839</b>
<b>TOTAL ASSETS</b>	<b>104,315,190</b>	<b>104,147,460</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	408,651	435,481
Other liabilities	1,070,215	1,150,669
Borrowings	28,985	14,438
Employee related provisions	235,119	235,119
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,742,970</b>	<b>1,835,708</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	362,088	362,088
Employee related provisions	44,813	44,813
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>406,901</b>	<b>406,901</b>
<b>TOTAL LIABILITIES</b>	<b>2,149,871</b>	<b>2,242,609</b>
<b>NET ASSETS</b>	<b>102,165,319</b>	<b>101,904,851</b>
<b>EQUITY</b>		
Retained surplus	38,801,873	38,422,637
Reserve accounts	7,067,167	7,185,935
Revaluation surplus	56,296,279	56,296,279
<b>TOTAL EQUITY</b>	<b>102,165,319</b>	<b>101,904,851</b>

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

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2025

## BASIS OF PREPARATION

### BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

### SIGNIFICANT ACCOUNTING POLICES

#### CRITICAL ACCOUNTING ESTIMATES

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

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

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>					
		\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(35,520)	(35,520)	0	0
Less: Movement in liabilities associated with restricted cash		7,369	7,369	7,369	6,237
Add: Loss on asset disposals	7	29,248	29,248	0	26,618
Add: Depreciation on assets		2,340,527	2,340,527	1,560,264	1,541,734
<b>Total non-cash items excluded from operating activities</b>		<b>2,341,624</b>	<b>2,341,624</b>	<b>1,567,633</b>	<b>1,574,588</b>

**(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*.

		Last Year Closing	This Time Last Year	Year to Date
		30 June 2024	29 Feb 2024	28 Feb 2025
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(7,067,167)	(6,831,218)	(7,185,935)
Less: Adjustment for Trust Transactions Within Muni		0	0	0
Add Back: Component of Leave Liability not Required to be Fun	12	247,340	243,328	253,577
Add: Borrowings	9	28,985	14,180	14,438
<b>Total adjustments to net current assets</b>		<b>(6,790,841)</b>	<b>(6,573,710)</b>	<b>(6,917,919)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	10,794,091	10,006,750	10,721,290
Rates receivables	3	473,300	666,290	826,181
Receivables	3	77,795	325,024	160,693
Other current assets	4	183,772	25,160	82,931
<b>Less: Current liabilities</b>				
Payables	5	(407,126)	(237,882)	(433,956)
Borrowings	9	(28,985)	(14,180)	(14,438)
Contract liabilities	12	(1,070,215)	0	(1,150,669)
Provisions	12	(235,119)	(313,930)	(235,119)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,790,841)</b>	<b>(6,573,710)</b>	<b>(6,917,919)</b>
<b>Closing funding surplus / (deficit)</b>		<b>* 2,996,671</b>	<b>3,883,521</b>	<b>3,038,994</b>

**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 at current if expected to be settled within the next 12 months, being the Council's operational cycle.

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

\* The 30 June 2024 closing surplus differs from the budgeted amounts shown in the SFA due to incompleting and unaudited financials. The above figure may change in future statements up to adoption of the financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**OPERATING ACTIVITIES**  
**NOTE 2**  
**CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
<b>At Call Deposits</b>								
Municipal Cash at Bank	Cash and cash equivalents	201,403		201,403		Bankwest	2.50%	At Call
Muni Trading - NAB	Cash and cash equivalents	2,204,261		2,204,261		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,129,292		1,129,292		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	295,668	295,668		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	253,577	253,577		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	150,176	150,176		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	628,094	628,094		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	569,263	569,263		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	472,827	472,827		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	893,800	893,800		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	485,281	485,281		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	48,991	48,991		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	276,945	276,945		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	76,182	76,182		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	294,515	294,515		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	180,992	180,992		NAB	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		NAB	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	209,660	209,660		NAB	4.10%	At Call
<b>Term Deposits</b>		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	5.00%	2/03/2025
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	5.00%	2/03/2025
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	5.00%	2/03/2025
<b>Trust Deposits</b>								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
<b>Total</b>		<b>3,535,356</b>	<b>7,185,935</b>	<b>10,721,290</b>	<b>1,525</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,535,356	7,185,935	10,721,290	1,525			
		<b>3,535,356</b>	<b>7,185,935</b>	<b>10,721,290</b>	<b>1,525</b>			

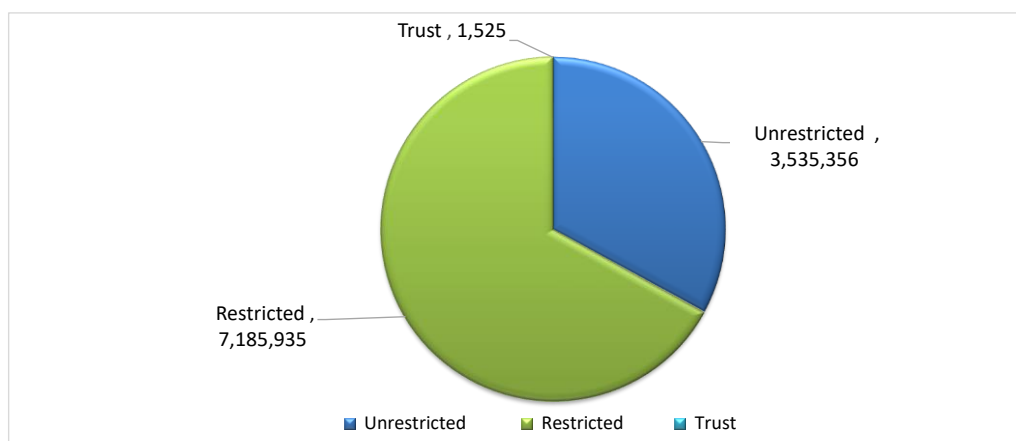
**KEY INFORMATION**

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

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

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

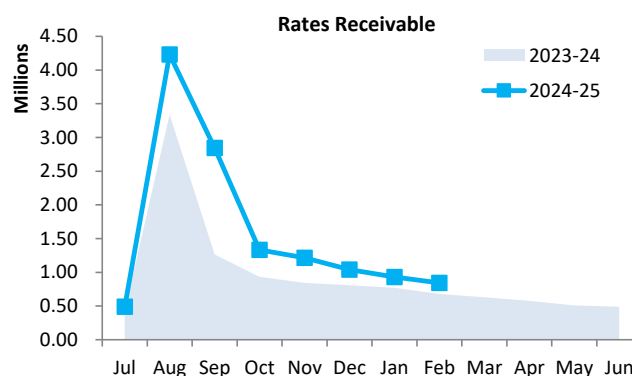
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**OPERATING ACTIVITIES**  
**NOTE 3**  
**RECEIVABLES**

Rates receivable	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous years	457,888	489,189
Levied this year	3,442,156	3,731,683
Less - collections to date	(3,410,854)	(3,378,801)
<b>Equals current outstanding</b>	<b>489,189</b>	<b>842,071</b>
<b>Net rates collectable</b>	<b>489,189</b>	<b>842,071</b>
% Collected	87.5%	80%

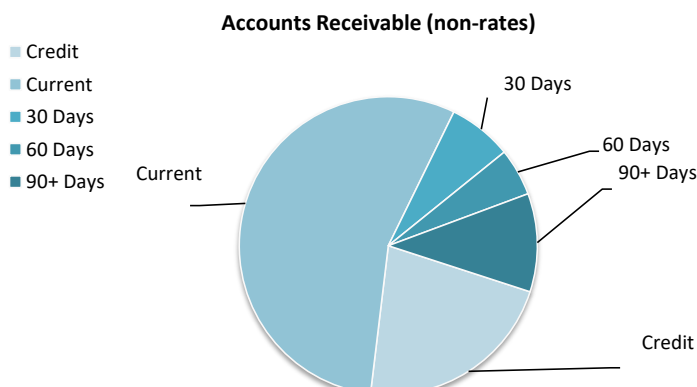


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(8,246)	20,830	2,608	1,938	4,014	21,145
Percentage	(39.0%)	98.5%	12.3%	9.2%	19%	
<b>Balance per trial balance</b>						
Sundry receivable						20,940
GST receivable						160,758
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
<b>Total receivables general outstanding</b>						<b>160,693</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 28 FEBRUARY 2025**

**OPERATING ACTIVITIES**  
**NOTE 4**  
**OTHER CURRENT ASSETS**

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 28 Feb 2025
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, Oils and Materials on Hand	16,779	0	0	16,779
<b>Other current assets</b>				
Accrued income	88,960	0	(100,841)	(11,881)
<b>Total other current assets</b>	<b>183,772</b>	<b>0</b>	<b>(100,841)</b>	<b>82,931</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Inventory**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**OPERATING ACTIVITIES**

**NOTE 5**  
**Payables**

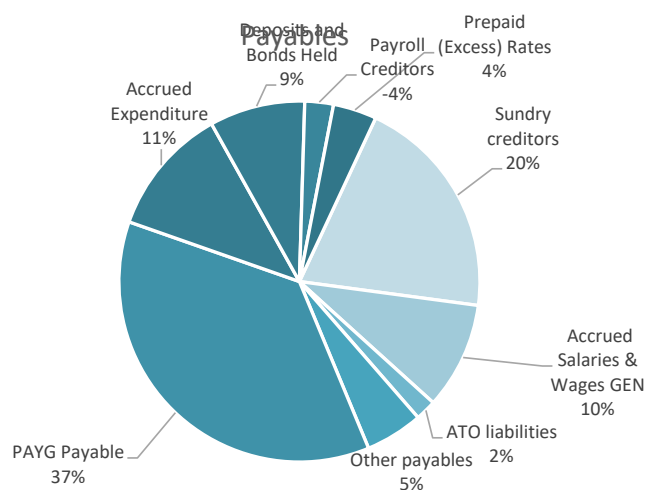
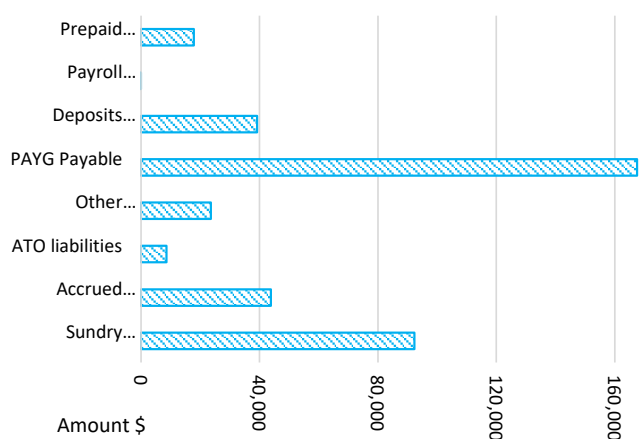
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	81,051	11,204	38	0	92,293
Percentage	0%	87.8%	12.1%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						92,293
Accrued Salaries & Wages GEN						43,873
ATO liabilities						8,562
Other payables						23,597
PAYG Payable						167,523
Accrued Expenditure						52,800
Deposits and Bonds Held						39,190
Payroll Creditors						(11,736)
Prepaid (Excess) Rates						17,854
<b>Total payables general outstanding</b>						<b>433,956</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

Payables



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025

OPERATING ACTIVITIES

NOTE 6

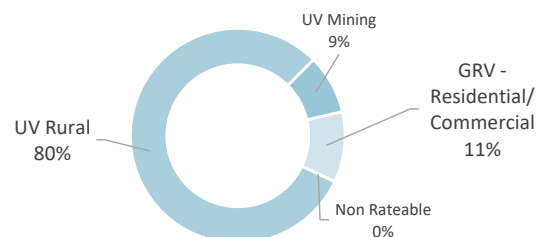
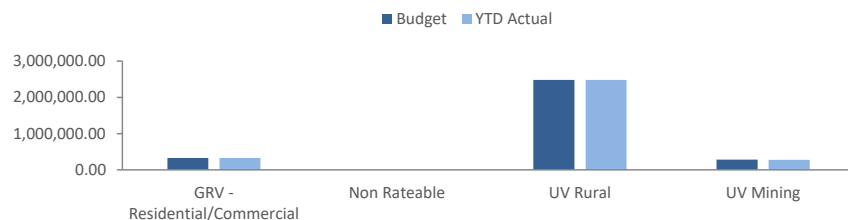
RATE REVENUE

General rate revenue

RATE TYPE	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$
<b>General Rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	0.088342	267	3,722,566.00	328,858.93	328,859.00	328,858.84	0	(26)	328,832.86
Non Rateable	0.000000	140	488,354.00	0.00	0.00	0.00	0	0	0.00
<b>Unimproved value</b>									
UV Rural	0.018932	202	130,942,500.00	2,479,003.41	2,479,003.00	2,479,003.35	374	30	2,479,407.27
UV Mining	0.301974	31	944,681.00	285,269.10	285,269.00	285,269.09	(10,463)	0	274,805.93
<b>Sub-Total</b>		<b>640</b>	<b>136,098,101.00</b>	<b>3,093,131.44</b>	<b>3,093,131.00</b>	<b>3,093,131.28</b>	<b>(10,089)</b>	<b>4</b>	<b>3,083,046.06</b>
<b>Minimum payment</b>	<b>Minimum \$</b>								
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	355	45	27,185	15,620	15,620	15,975	0	0	15,975
<b>Unimproved value</b>				0	0				
UV Rural	355	11	112,300	3,905	3,905	3,905	0	0	3,905
UV Mining	683	13	14,972	8,879	8,879	8,879	0	0	8,879
<b>Sub-total</b>		<b>69</b>	<b>154,457</b>	<b>28,404</b>	<b>28,404</b>	<b>28,759</b>	<b>0</b>	<b>0</b>	<b>28,759</b>
		<b>709</b>	<b>136,252,558</b>	<b>3,121,535</b>	<b>3,121,535</b>	<b>3,121,890</b>	<b>(10,089)</b>	<b>4</b>	<b>3,111,805</b>
Discount					(37,000)				(32,936)
<b>Amount from general rates</b>					<b>3,084,535</b>				<b>3,078,869</b>
Rates Written Off					(1,500)				(11,631)
Ex-gratia rates		0	0	0	10,665				0
<b>Total general rates</b>					<b>3,093,700</b>				<b>3,067,237</b>

KEY INFORMATION

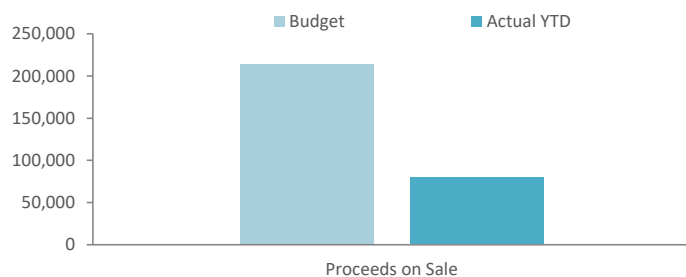
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**OPERATING ACTIVITIES**  
**NOTE 7**  
**DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	LAND - Lot 347 (11) Broad Avenue	0	0	0	0	10,000	0	0	(10,000)
	<b>Buildings</b>								
	BLDG - Lot 347 (11) Broad Avenue	0	0	0	0	96,618	80,000	0	(16,618)
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Isuzu D-max	12,000	14,000	2,000	0	0	0	0	0
	Fuso Dual Cab Truck	20,136	20,000	0	(136)	0	0	0	0
	Isuzu D-max	1,500	10,000	8,500	0	0	0	0	0
	Fuso Single Cab Truck	1,000	10,000	9,000	0	0	0	0	0
	Toyota Hilux	12,818	15,000	2,182	0	0	0	0	0
	Ford Everest	42,849	30,000	0	(12,849)	0	0	0	0
	Compact Track Loader	4,000	15,000	11,000	0	0	0	0	0
	Hako Citymaster 1650	76,263	60,000	0	(16,263)	0	0	0	0
	Nissan Patrol - Trade Only	8,242	10,000	1,758	0	0	0	0	0
	Toyota Prado Wagon Trade Only	28,920	30,000	1,080	0	0	0	0	0
	<b>Other property and services</b>	0	0	0	0	0	0	0	0
		<b>207,728</b>	<b>214,000</b>	<b>35,520</b>	<b>(29,248)</b>	<b>106,618</b>	<b>80,000</b>	<b>0</b>	<b>(26,618)</b>



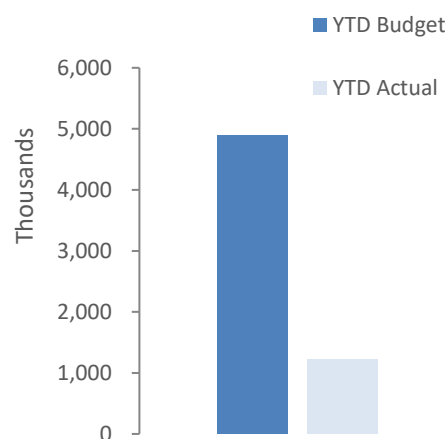
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

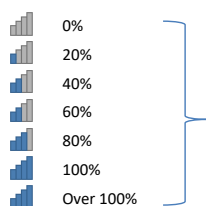
	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
<b>Capital acquisitions</b>					
		\$	\$	\$	\$
Land and Buildings	900,000	900,000	522,205	<b>121,882</b>	(400,323)
Plant and equipment	863,900	863,900	518,340	<b>283,277</b>	(235,063)
Infrastructure - roads	2,134,000	2,134,000	1,980,451	<b>696,893</b>	(1,283,558)
Infrastructure - Footpaths	125,000	125,000	83,328	<b>0</b>	(83,328)
Infrastructure - Drainage	405,850	405,850	269,364	<b>6,170</b>	(263,194)
Infrastructure - Parks & Ovals	406,469	406,469	270,960	<b>64,508</b>	(206,452)
Infrastructure - Other	55,000	55,000	0	<b>45,636</b>	45,636
<b>Payments for Capital Acquisitions</b>	<b>4,890,219</b>	<b>4,890,219</b>	<b>3,644,648</b>	<b>1,218,483</b>	<b>(2,426,165)</b>
<b>Capital Acquisitions Funded By:</b>					
		\$	\$	\$	\$
Capital grants and contributions	2,784,819	2,784,819	1,855,255	<b>247,569</b>	(1,607,686)
Other (disposals & C/Fwd)	214,000	214,000	0	<b>80,000</b>	80,000
Cash backed reserves					
Plant Replacement Reserve	200,000	200,000	0	<b>0</b>	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	<b>0</b>	0
Insurance Works Reserve	175,000	175,000	0	<b>0</b>	0
Contribution - operations	<b>1,476,400</b>	<b>1,476,400</b>	<b>1,789,393</b>	<b>890,914</b>	(898,479)
<b>Capital funding total</b>	<b>4,890,219</b>	<b>4,890,219</b>	<b>3,644,648</b>	<b>1,218,483</b>	<b>(2,426,165)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total  
Level of completion indicators



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

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

		Adopted	Amended		
Account/Job Description		Budget	Budget	YTD Budget	Variance (Under)/ Over
<b>Buildings</b>					
	Purchase Land & Buildings - Members of Council	0	0	0	(1,203)
	Purchase Land & Buildings	(200,000)	(200,000)	(133,320)	54,096
	Purchase Land & Buildings - Other Housing	0	0	0	(2,408)
	Old Roads Board Building - Storage, entrance, water tank	0	0	0	(618)
	Recreation Centre - Renewals	(700,000)	(700,000)	(388,885)	351,531
	Admin Office Upgrade/Renewal	0	0	0	(1,054)
		(900,000)	(900,000)	(522,205)	400,323
<b>Plant &amp; Equipment</b>					
	Purchase Plant & Equipment - Swimming Areas	0	0	0	(24,273)
	Purchase Plant & Equipment - Road Plant Purchases	(863,900)	(863,900)	(518,340)	259,336
		(863,900)	(863,900)	(518,340)	235,063
<b>Furniture &amp; Equipment</b>					
		0	0	0	0
<b>Infrastructure Other</b>					
	Infrastructure Other	(30,000)	(30,000)	0	0
	Infrastructure Other - Other Health	(25,000)	(25,000)	0	(41,658)
	Street Lights - Townsite Roads	0	0	0	(3,978)
		(55,000)	(55,000)	0	(45,636)
<b>Infrastructure Sewerage</b>					
		0	0	0	0
<b>Infrastructure Parks &amp; Ovals</b>					
	Tennis Club - Renewals	0	0	0	(500)
	Fence Behind Ablutions on Main Street	0	0	0	(4,525)
	Solomon Terrace Redevelopment	(386,469)	(386,469)	(257,632)	198,149
	Purchase Infrastructure parks & Gardens	(20,000)	(20,000)	(13,328)	13,328
		(406,469)	(406,469)	(270,960)	206,452
<b>Infrastructure Roads</b>					
	Black Spot Evaside Rd Expenditure	(550,000)	(250,000)	(550,000)	543,530
	State Freight Network	(64,000)	(64,000)	(42,664)	11,676
	Norton Road	(150,000)	(450,000)	(149,995)	90,607
	Collins Road	(150,000)	(150,000)	(99,992)	47,692
	Koolanooka South Road	(100,000)	(100,000)	(59,994)	12,672
	White Road - Gravel Resheeting	(100,000)	(100,000)	(99,995)	92,554
	White Avenue	0	0	0	0
	Morawa Yalgoo Road	(450,000)	(450,000)	(449,996)	(1,233)
	Nanekine Road	(450,000)	(450,000)	(449,997)	430,685
	Stephens Road	0	0	0	(21,053)
	Sign Renewals	(20,000)	(20,000)	(13,328)	11,939
	Townsite Roads	(50,000)	(50,000)	(31,170)	31,170
	Kerbing Construction - Townsite Roads	(50,000)	(50,000)	(33,320)	33,320
		(2,134,000)	(2,134,000)	(1,980,451)	1,283,558
<b>Infrastructure Footpaths</b>					
	Broad Ave Dual Use Path	(62,500)	(62,500)	(41,664)	41,664
	Gill Street Dual Use Path	(62,500)	(62,500)	(41,664)	41,664
		(125,000)	(125,000)	(83,328)	83,328
<b>Infrastructure Drainage</b>					
	Drainage Construction	(405,850)	(405,850)	(269,364)	263,194
		(405,850)	(405,850)	(269,364)	263,194
		(4,890,219)	(4,890,219)	(3,644,648)	2,426,165

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

## FINANCING ACTIVITIES

## NOTE 9

## BORROWINGS

## Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2024	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>														
24 Harley Street - Staff Housing	136	233,496	0	0	0	8,288	16,416	16,416	225,209	217,081	217,081	6,110	9,017	9,017
<b>Recreation and culture</b>														
Netball Courts Redevelopment	139	157,577	0	0	0	6,259	12,569	12,569	151,318	145,008	145,008	2,359	3,009	3,009
<b>Total</b>		391,073	0	0	0	14,547	28,985	28,985	376,527	362,089	362,089	8,469	12,025	12,025
Current borrowings			28,985						14,438					
Non-current borrowings			362,088						362,088					
			391,073						376,526					

All debenture repayments were financed by general purpose revenue.

## KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**FINANCING ACTIVITIES**  
**NOTE 10**  
**LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 28 February 2025

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**OPERATING ACTIVITIES  
NOTE 11  
CASH RESERVES**

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	247,340	7,369	6,237	0	0	0	0	254,709	253,577
Plant Replacement Reserve	612,646	18,251	15,448	200,000	0	(200,000)	0	630,897	628,094
Capital Works Reserve	555,262	15,052	14,001	100,000	0	0	0	670,314	569,263
Community & Economic Development Reserve	1,370,630	42,965	23,170	0	0	0	0	1,413,595	1,393,800
Sewerage Reserve	461,197	11,952	11,629	60,000	0	0	0	533,149	472,827
Future Fund Grants (Interest) Reserve	288,396	58,117	7,272	0	0	(40,000)	0	306,513	295,668
Future Fund (Principal) Reserve	2,069,549	22,728	15,732	0	0	0	0	2,092,277	2,085,281
Aged Care Units (Excl. 1-4) Reserve	287,271	8,260	7,244	10,000	0	0	0	305,531	294,515
Legal Fees Reserve	47,786	1,125	1,205	10,000	0	0	0	58,911	48,991
Emergency Response Reserve	270,134	8,047	6,811	50,000	0	0	0	328,181	276,945
Aged Care Units 1-4 (JVA) Reserve	74,308	2,214	1,874	0	0	0	0	76,522	76,182
Swimming Pool Reserve	146,483	3,768	3,694	20,000	0	0	0	170,251	150,176
Jones Lake Road Rehab Reserve	176,541	4,664	4,452	20,000	0	0	0	201,205	180,992
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	0	0	0	0	249,964	249,964
Insurance Works Reserve	209,660	0	0	0	0	(175,000)	0	34,660	209,660
	<b>7,067,167</b>	<b>204,512</b>	<b>118,768</b>	<b>470,000</b>	<b>0</b>	<b>(415,000)</b>	<b>0</b>	<b>7,326,678</b>	<b>7,185,935</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**OPERATING ACTIVITIES  
NOTE 12  
OTHER CURRENT LIABILITIES**

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 28 Feb 2025
		\$	\$	\$	\$
<b>Other liabilities</b>					
- Contract liabilities	12	200,000	68,991	(11,717)	257,274
- Capital grant/contribution liabilities	13	870,215	270,750	(247,569)	893,396
<b>Total other liabilities</b>		1,070,215	339,741	(259,287)	1,150,669
<b>Provisions</b>					
Annual leave		132,972	0	0	132,972
Long service leave		102,147	0	0	102,147
<b>Total Provisions</b>		235,119	0	0	235,119
<b>Total Other Current Liabilities</b>					<b>1,385,788</b>
Amounts shown above include GST (where applicable)					

**KEY INFORMATION**

**PROVISIONS**

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

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

**EMPLOYEE BENEFIT PROVISIONS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**CAPITAL GRANT/CONTRIBUTION LIABILITIES**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**NOTE 13**

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 28 Feb 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and Subsidies</b>								
<b>General purpose funding</b>								
Grants- FAGS WALGGC - General	0	0	0	0	228,731	228,731	171,546	162,135
Grants- FAGS WALGGC - Local Roads	0	0	0	0	121,411	121,411	91,056	52,016
<b>Law, order, public safety</b>								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	16,191	16,903
<b>Education and welfare</b>								
COTA WA Seniors Week Grant Income	0	779	(779)	0	1,000	1,000	1,000	779
Bike Week/Transport-WestCycle Grant Income	0	666	(666)	0	1,000	1,000	1,000	666
Morawa Youth Skills Clinics Grant Income	0	14,280	0	14,280	2,500	2,500	2,500	0
Dept of Communities Youth Week WA Grant Income	0	3,000	0	3,000	3,000	3,000	3,000	0
WAPF Safe Street Morawa Grant Income	0	10,430	0	10,430	2,500	2,500	2,500	0
<b>Community amenities</b>								
DFES Community Benefit Fund Grant - Cyclone Seroja Demolition	200,000	0	0	200,000	200,000	200,000	133,344	0
<b>Recreation and culture</b>								
DLGSC RETB Grant Income - Gallery Upgrade	0	24,836	0	24,836	0	0	0	0
NIAA NAIDOC Week Grant	0	0	0	0	5,000	5,000	0	0
NADC Australia Day Grant	0	15,000	(10,272)	4,728	5,000	5,000	3,344	10,272
<b>Transport</b>								
Direct Grant (MRWA)	0	0	0	0	179,000	179,000	179,000	217,932
Flood Damage Reimbursements	0	0	0	0	500,000	500,000	333,328	106,057
	<b>200,000.00</b>	<b>68,991</b>	<b>(11,717)</b>	<b>257,274</b>	<b>1,270,732</b>	<b>1,270,732</b>	<b>937,809</b>	<b>566,760</b>
<b>Contributions</b>								
<b>Education and welfare</b>								
Other Income	0	0	0	0	500	500	328	0
<b>Community amenities</b>								
Drummuster Contribution	0	0	0	0	250	250	0	0
Community Benefit Contribution	0	0	0	0	20,000	20,000	15,000	5,000
<b>Recreation and culture</b>								
Music, Arts Fest Income	0	0	0	0	40,000	40,000	39,999	0
Event Income - Other Culture	0	0	0	0	1,800	1,800	1,200	0
<b>Transport</b>								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	105,200	52,600	0
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	50,000	64,430
Road Maintenance Contribution	0	0	0	0	55,000	55,000	27,500	26,059
<b>Other property and services</b>								
Income related to Unclassified	0	0	0	0	500	500	328	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,250</b>	<b>323,250</b>	<b>186,955</b>	<b>95,489</b>
<b>TOTALS</b>	<b>200,000</b>	<b>68,991</b>	<b>(11,717)</b>	<b>257,274</b>	<b>1,593,982</b>	<b>1,593,982</b>	<b>1,124,764</b>	<b>662,250</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**NOTE 14**

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 28 Feb 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>								
<b>Recreation and culture</b>								
LRCIP 4 Grant - Solomon Terrace	226,899	0	(59,482)	167,417	386,469	386,469	257,656	59,482
<b>Transport</b>								
MRWA Grant - RRG - Morawa Yalgoo Road - Widen & Seal 23/24 allocation	0	120,000	(120,000)	0	300,000	300,000	300,000	120,000
MRWA Grant - RRG - Nanekine Road - Widen & Seal	0	120,000	(19,313)	100,688	300,000	300,000	300,000	19,313
RTR Grant - Koolanooka South Road - Gravel Resheeting	0	0	0	0	100,000	100,000	30,000	0
RTR Grant - White Road - Gravel Resheeting	0	0	0	0	100,000	100,000	30,000	0
RTR Grant - Norton Road - Gravel Resheeting	0	0	0	0	150,000	150,000	45,000	0
RTR Grant - Collins Road - Gravel Resheeting	0	0	0	0	150,000	150,000	45,000	0
RTR Grant - Winfield Street Drainage	0	0	0	0	175,740	175,740	52,722	0
MRWA Black Spot Grant - Evaside Road	5,250	0	(5,250)	0	330,000	330,000	330,000	5,250
WA Bicycle Network Grant - Broad Street Footpath	0	15,375	0	15,375	31,250	31,250	31,250	0
WA Bicycle Network Grant - Gill Street Footpath	0	15,375	0	15,375	31,250	31,250	31,250	0
Grant LRCIP 4 Income - Winfield Street Drainage	138,066	0	(6,170)	131,896	230,110	230,110	69,033	6,170
	<b>370,215</b>	<b>270,750</b>	<b>(210,215)</b>	<b>430,750</b>	<b>2,284,819</b>	<b>2,284,819</b>	<b>1,521,911</b>	<b>210,215</b>
<b>Capital Contributions</b>								
<b>Recreation and culture</b>								
DFES Grant - Replace Roof at Recreation Centre	500,000	0	(37,354)	462,646	500,000	500,000	333,344	37,354
	<b>500,000</b>	<b>0</b>	<b>(37,354)</b>	<b>462,646</b>	<b>500,000</b>	<b>500,000</b>	<b>333,344</b>	<b>37,354</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>870,215</b>	<b>270,750</b>	<b>(247,569)</b>	<b>893,396</b>	<b>2,784,819</b>	<b>2,784,819</b>	<b>1,855,255</b>	<b>247,569</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**NOTE 15  
TRUST FUND**

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 28 Feb 2025
	\$	\$	\$	\$
Drug Action Group	660	0	0	<b>660</b>
Youth Fund Raising	865	0	0	<b>865</b>
	<b>1,525</b>	<b>0</b>	<b>0</b>	<b>1,525</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD ENDED 28 FEBRUARY 2025****EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of negative variances	
			Timing	Permanent
	\$	%		
<b>Revenue from operating activities</b>				
Rates excluding general rates	(21,296)	(220.34%)	▼ Ex-gratia rates have not yet been received that were budgeted for.	Rates written off are in excess of budget.
Grants, subsidies and contributions	(462,514)	(41.12%)	▼ Flood damage funds that are budgeted have yet to be received.	
Interest revenue	(27,258)	(12.28%)	▼ Interest earnings on funds running a little behind budget.	
Other revenue	60,748	105.35%	▲	Insurance claim for storm damage received that was not budgeted for.
<b>Expenditure from operating activities</b>				
Materials and contracts	431,000	20.71%	▲ Plant cost allocations are not being allocated and recovered through payroll at this point in time. This should be rectified in the near future. Expenditure on road maintenance is running ahead of budget. Budgeted expenditure relating to Town Clean Day's has not yet commenced.	
Utility charges	11,389	4.28%		Water and electricity charges tracking less than budget at this point in time.
Loss on disposal of assets	(26,618)	0.00%	▼	Disposal of Lot 347 (11) Broad Avenue was not budgeted for.
<b>Investing activities</b>				
Proceeds from Capital grants, subsidies and contributions	(1,607,686)	(86.66%)	▼ Capital Grants Income tracking lower than budgeted.	
Proceeds from disposal of assets	80,000	0.00%	▲	Disposal of Lot 347 (11) Broad Avenue was not budgeted for.
Payments for Infrastructure	1,790,779	68.77%	▲ Capital Works currently below budgeted figure see Note 8 for project details.	
Payments for property, plant and equipment	635,386	61.06%	▲ Capital Works currently below budgeted figure see Note 8 for project details.	

# Shire of Morawa

## SCHEDULE 02 - GENERAL FUND SUMMARY

### Financial Statement for Period Ended 28 February 2025

	2024-25 Adopted Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b>OPERATING</b>						
General Purpose Funding	3,810,083	363,417	3,498,403	253,041	\$311,680	\$110,376
Governance	2,100	514,631	1,334	386,366	\$766	\$128,265
Law, Order, Public Safety	29,040	157,230	23,979	92,575	\$5,061	\$64,655
Health	14,850	184,501	8,965	102,353	\$5,885	\$82,148
Education & Welfare	12,500	256,465	14,245	141,608	\$1,745	\$114,857
Housing	93,500	268,780	59,149	179,440	\$34,351	\$89,340
Community Amenities	857,487	943,429	633,340	343,734	\$224,147	\$599,695
Recreation & Culture	986,469	1,797,391	142,934	1,213,141	\$843,535	\$584,250
Transport	2,890,070	3,248,821	572,558	1,736,941	\$2,317,512	\$1,511,880
Economic Services	232,000	816,524	149,006	533,019	\$82,994	\$283,505
Other Property & Services	88,500	202,753	92,248	474,411	\$3,748	-\$271,658
<b>TOTAL - OPERATING</b>	<b>9,016,599</b>	<b>8,753,941</b>	<b>5,196,160</b>	<b>5,456,628</b>	<b>\$3,820,439</b>	<b>\$3,297,313</b>
<b>CAPITAL</b>						
General Purpose Funding	0	11,125	0	1,205	\$0	\$9,920
Governance	0	0	0	1,203	\$0	-\$1,203
Law, Order, Public Safety	0	30,000	0	0	\$0	\$30,000
Health	0	25,000	0	41,658	\$0	-\$16,658
Education & Welfare	0	0	0	0	\$0	\$0
Housing	0	236,890	0	99,037	\$0	\$137,852
Community Amenities	0	96,616	0	16,081	\$0	\$80,535
Recreation & Culture	0	1,142,806	0	136,705	\$0	\$1,006,101
Transport	200,000	3,805,048	0	988,421	\$200,000	\$2,816,627
Economic Services	40,000	123,810	0	46,195	\$40,000	\$77,615
Other Property & Services	175,000	122,421	0	21,292	\$175,000	\$101,129
					\$0	\$0
<b>TOTAL - CAPITAL</b>	<b>415,000</b>	<b>5,593,716</b>	<b>0</b>	<b>1,351,797</b>	<b>\$415,000</b>	<b>\$4,241,918</b>
	<b>9,431,599</b>	<b>14,347,657</b>	<b>5,196,160</b>	<b>6,808,426</b>	<b>(4,235,439)</b>	<b>7,539,231</b>
Less Depreciation Written Back		(2,340,527)		(1,541,734)	\$0	-\$798,793
Less Profit/Loss Written Back	(35,520)	(29,248)	0	(26,618)	\$35,520	-\$2,630
Less Movement in Leave Reserve		(7,369)		(6,237)	\$0	-\$1,132
Plus Proceeds from Sale of Assets	214,000		80,000		\$134,000	\$0
<b>TOTAL REVENUE &amp; EXPENDITURE</b>	<b>9,610,079</b>	<b>11,970,513</b>	<b>5,276,160</b>	<b>5,233,838</b>	<b>-\$4,333,919</b>	<b>6,736,675</b>
Surplus/Deficit July 1st B/Fwd	2,360,434		2,996,671		\$636,237	\$0
	<b>11,970,513</b>	<b>11,970,513</b>	<b>8,272,832</b>	<b>5,233,838</b>	<b>(3,697,681)</b>	<b>6,736,675</b>
Surplus/Deficit C/Fwd		0		3,038,994	\$0	-\$3,038,994
	<b>11,970,513</b>	<b>11,970,513</b>	<b>8,272,832</b>	<b>8,272,832</b>	<b>(3,697,681)</b>	<b>3,697,681</b>

**Shire of Morawa**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for Period Ended**  
**28 February 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Rates		276,159		178,096		185,387	\$0	-\$90,772
Other General Purpose Funding		87,258		58,168		67,654	\$0	-\$19,604
							\$0	\$0
<b><u>OPERATING REVENUE</u></b>								
Rates	3,163,240		3,145,695		3,114,727		\$48,513	\$0
Other General Purpose Funding	646,843		460,394		383,676		\$263,167	\$0
<b>SUB-TOTAL</b>	<b>3,810,083</b>	<b>363,417</b>	<b>3,606,089</b>	<b>236,264</b>	<b>3,498,403</b>	<b>253,041</b>	<b>(311,680)</b>	<b>(110,376)</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Rates		0		0		0	\$0	\$0
Other General Purpose Funding		11,125		0		1,205	\$0	-\$9,920
<b><u>CAPITAL REVENUE</u></b>								
Rates	0		0		0		\$0	\$0
Other General Purpose Funding	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>11,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,205</b>	<b>0</b>	<b>(9,920)</b>
<b>TOTAL -</b>	<b>3,810,083</b>	<b>374,542</b>	<b>3,606,089</b>	<b>236,264</b>	<b>3,498,403</b>	<b>254,246</b>	<b>(311,680)</b>	<b>(120,296)</b>





**Shire of Morawa**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**28 February 2025**

<b>PROGRAMME SUMMARY</b>								
	<b>2024-25 Adopted Budget</b>		<b>2024-25 YTD Budget</b>		<b>2024-25 YTD Actuals</b>		<b>2024-25 Variance</b>	
	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>								
Members of Council		443,131		295,743		329,196	\$0	\$113,935
Governance General		71,500		37,492		57,170	\$0	\$14,330
<b><u>OPERATING REVENUE</u></b>								
Members of Council	100		0		763			
Governance General	2,000		0		571			
<b>SUB-TOTAL</b>	<b>2,100</b>	<b>514,631</b>	<b>0</b>	<b>333,235</b>	<b>1,334</b>	<b>386,366</b>	<b>0</b>	<b>128,265</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Members of Council		0		0		1,203	\$0	<b>-\$1,203</b>
Governance General		0		0		0	\$0	\$0
<b><u>CAPITAL REVENUE</u></b>								
Members of Council	0		0		0		\$0	\$0
Governance General	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,203</b>	<b>0</b>	<b>(1,203)</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>2,100</b>	<b>514,631</b>	<b>0</b>	<b>333,235</b>	<b>1,334</b>	<b>387,569</b>	<b>0</b>	<b>127,062</b>





**Shire of Morawa**  
**SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**28 February 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 Amended Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>										
Fire Prevention		76,742		76,742		51,876		53,756	\$0	\$22,986
Animal Control		76,254		76,254		50,792		32,262	\$0	\$43,992
Other Law, Order & Public Safety		4,234		4,234		2,816		6,557	\$0	<b>-\$2,323</b>
<b><u>OPERATING REVENUE</u></b>										
Fire Prevention	25,590		25,590		20,191		21,383		<b>\$4,207</b>	\$0
Animal Control	3,450		3,450		2,537		2,596		<b>\$854</b>	\$0
Other Law, Order & Public Safety	0		0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>29,040</b>	<b>157,230</b>	<b>29,040</b>	<b>157,230</b>	<b>22,728</b>	<b>105,484</b>	<b>23,979</b>	<b>92,575</b>	<b>(5,061)</b>	<b>64,655</b>
<b><u>CAPITAL EXPENDITURE</u></b>										
Fire Prevention		0		0		0		0	\$0	\$0
Animal Control		0		0		0		0	\$0	\$0
Other Law, Order & Public Safety		30,000		30,000		0		0	\$0	\$30,000
<b><u>CAPITAL REVENUE</u></b>										
Fire Prevention	0		0		0		0		\$0	\$0
Animal Control	0		0		0		0		\$0	\$0
Other Law, Order & Public Safety	0		0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>29,040</b>	<b>187,230</b>	<b>29,040</b>	<b>187,230</b>	<b>22,728</b>	<b>105,484</b>	<b>23,979</b>	<b>92,575</b>	<b>(5,061)</b>	<b>94,655</b>

**Shire of Morawa**  
**SCHEDULE 07 - HEALTH**  
**Financial Statement for Period Ended**  
**28 February 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Preventative Services - Meat Inspection		350		232		0	\$0	\$350
Preventative Services - Inspections & Admin		41,936		27,944		19,518	\$0	\$22,418
Preventative Services - Pest Control		6,461		4,296		4,663	\$0	\$1,798
Other Health		135,754		91,284		78,171	\$0	\$57,583
<b><u>OPERATING REVENUE</u></b>								
Preventative Services - Meat Inspection	350		350		0		\$350	\$0
Preventative Services - Inspections & Admin	2,500		2,500		(300)		\$2,800	\$0
Preventative Services - Pest Control	0		0		0		\$0	\$0
Other Health	12,000		6,000		9,265		\$2,735	\$0
<b>SUB-TOTAL</b>	<b>14,850</b>	<b>184,501</b>	<b>8,850</b>	<b>123,756</b>	<b>8,965</b>	<b>102,353</b>	<b>(5,885)</b>	<b>82,148</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Preventative Services - Meat Inspection		0		0		0	\$0	\$0
Preventative Services - Inspections & Admin		0		0		0	\$0	\$0
Preventative Services - Pest Control		0		0		0	\$0	\$0
Other Health		25,000		0		41,658	\$0	-\$16,658
<b><u>CAPITAL REVENUE</u></b>								
Preventative Services - Meat Inspection	0		0		0		\$0	\$0
Preventative Services - Inspections & Admin	0		0		0		\$0	\$0
Preventative Services - Pest Control	0		0		0		\$0	\$0
Other Health	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,658</b>	<b>0</b>	<b>(16,658)</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>14,850</b>	<b>209,501</b>	<b>8,850</b>	<b>123,756</b>	<b>8,965</b>	<b>144,011</b>	<b>(5,885)</b>	<b>65,490</b>



**Shire of Morawa**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**28 February 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Other Education		6,737		5,151		5,583	\$0	\$1,154
Care of Families & Children		70,127		46,696		42,186	\$0	\$27,941
Other Welfare		179,601		118,374		93,839	\$0	\$85,762
<b><u>OPERATING REVENUE</u></b>								
Other Education	0		0		0		\$0	\$0
Care of Families & Children	2,000		1,328		1,800		\$200	\$0
Other Welfare	10,500		10,328		12,445		\$1,945	\$0
<b>SUB-TOTAL</b>	<b>12,500</b>	<b>256,465</b>	<b>11,656</b>	<b>170,221</b>	<b>14,245</b>	<b>141,608</b>	<b>1,745</b>	<b>114,857</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Other Education		0		0		0	\$0	\$0
Care of Families & Children		0		0		0	\$0	\$0
Other Welfare		0		0		0	\$0	\$0
<b><u>CAPITAL REVENUE</u></b>								
Other Education	0		0		0		\$0	\$0
Care of Families & Children	0		0		0		\$0	\$0
Other Welfare	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>12,500</b>	<b>256,465</b>	<b>11,656</b>	<b>170,221</b>	<b>14,245</b>	<b>141,608</b>	<b>1,745</b>	<b>114,857</b>

**Shire of Morawa**  
**SCHEDULE 09 - HOUSING**  
**Financial Statement for Period Ended**  
**28 February 2025**

<b>PROGRAMME SUMMARY</b>								
	<b>2024-25 Adopted Budget</b>		<b>2024-25 YTD Budget</b>		<b>2024-25 YTD Actuals</b>		<b>2024-25 Variance</b>	
	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>								
Staff Housing		106,641		75,409		102,404	\$0	\$4,237
Other Housing		76,588		52,034		42,960	\$0	\$33,628
Aged Housing		85,551		57,965		34,076	\$0	\$51,475
<b><u>OPERATING REVENUE</u></b>								
Staff Housing	21,500		14,328		23,643		\$2,143	\$0
Other Housing	16,000		10,664		10,455		\$5,545	\$0
Aged Housing	56,000		37,304		25,051		\$30,949	\$0
<b>SUB-TOTAL</b>	<b>93,500</b>	<b>268,780</b>	<b>62,296</b>	<b>185,408</b>	<b>59,149</b>	<b>179,440</b>	<b>(34,351)</b>	<b>89,340</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Staff Housing		216,416		144,256		87,512	\$0	\$128,904
Other Housing		0		0		2,408	\$0	-\$2,408
Aged Housing		20,474		0		9,117	\$0	\$11,357
<b><u>CAPITAL REVENUE</u></b>								
Staff Housing	0		0		0		\$0	\$0
Other Housing	0		0		0		\$0	\$0
Aged Housing	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>236,890</b>	<b>0</b>	<b>144,256</b>	<b>0</b>	<b>99,037</b>	<b>0</b>	<b>137,852</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>93,500</b>	<b>505,669</b>	<b>62,296</b>	<b>329,664</b>	<b>59,149</b>	<b>278,477</b>	<b>(34,351)</b>	<b>227,192</b>

**Shire of Morawa**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**28 February 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Sanitation - Household Refuse		272,566		181,664		133,174	\$0	\$139,392
Sanitation - Other		295,604		194,564		36,915	\$0	\$258,689
Sewerage		137,547		95,353		69,831	\$0	\$67,716
Urban Stormwater Drainage		9,000		5,992		0	\$0	\$9,000
Town Planning & Regional Development		69,514		46,336		42,274	\$0	\$27,240
Other Community Amenities		159,198		106,908		61,541	\$0	\$97,657
<b>OPERATING REVENUE</b>								
Sanitation - Household Refuse	149,130		148,622		147,594		\$1,536	\$0
Sanitation - Other	303,110		236,068		100,467		\$202,643	\$0
Sewerage	374,345		372,673		372,345		\$2,000	\$0
Urban Stormwater Drainage	0		0		0		\$0	\$0
Town Planning & Regional Development	4,000		2,664		3,677		\$323	\$0
Other Community Amenities	26,902		19,256		9,258		\$17,644	\$0
<b>SUB-TOTAL</b>	<b>857,487</b>	<b>943,429</b>	<b>779,283</b>	<b>630,817</b>	<b>633,340</b>	<b>343,734</b>	<b>(224,147)</b>	<b>599,695</b>
<b>CAPITAL EXPENDITURE</b>								
Sanitation - Household Refuse		24,664		0		4,452	\$0	\$20,212
Sanitation - Other		0		0		0	\$0	\$0
Sewerage		71,952		0		11,629	\$0	\$60,323
Urban Stormwater Drainage		0		0		0	\$0	\$0
Other Community Amenities		0		0		0	\$0	\$0
<b>CAPITAL REVENUE</b>								
<b>SUB-TOTAL</b>	<b>0</b>	<b>96,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,081</b>	<b>0</b>	<b>80,535</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>857,487</b>	<b>1,040,045</b>	<b>779,283</b>	<b>630,817</b>	<b>633,340</b>	<b>359,815</b>	<b>(224,147)</b>	<b>680,230</b>

**Shire of Morawa**  
**SCHEDULE 11 - RECREATION & CULTURE**  
**Financial Statement for Period Ended**  
**28 February 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Public Halls and Civic Centres		172,187		121,730		122,254	\$0	\$49,933
Swimming Areas & Beaches		361,773		249,046		239,471	\$0	\$122,302
Other Recreation and Sport		1,086,249		741,917		688,368	\$0	\$397,881
TV and Radio Re-broadcasting		2,000		1,328		500	\$0	\$1,500
Libraries		27,521		18,336		23,277	\$0	\$4,244
Other Culture		147,661		99,900		139,272	\$0	\$8,389
<b><u>OPERATING REVENUE</u></b>								
Public Halls and Civic Centres	1,700		1,128		16		\$1,684	\$0
Swimming Areas & Beaches	21,000		16,664		13,148		\$7,852	\$0
Other Recreation and Sport	911,969		608,024		110,859		\$801,110	\$0
TV and Radio Re-broadcasting	0		0		0		\$0	\$0
Libraries	0		0		0		\$0	\$0
Other Culture	51,800		44,543		18,911		\$32,889	\$0
<b>SUB-TOTAL</b>	<b>986,469</b>	<b>1,797,391</b>	<b>670,359</b>	<b>1,232,257</b>	<b>142,934</b>	<b>1,213,141</b>	<b>(843,535)</b>	<b>584,250</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Public Halls and Civic Centres		0		0		618	\$0	-\$618
Swimming Areas & Beaches		23,768		0		27,967	\$0	-\$4,199
Other Recreation and Sport		1,119,038		668,221		108,121	\$0	\$1,010,917
TV and Radio Re-broadcasting		0		0		0	\$0	\$0
Libraries		0		0		0	\$0	\$0
Other Culture		0		0		0	\$0	\$0
<b><u>CAPITAL REVENUE</u></b>								
Public Halls and Civic Centres	0		0		0		\$0	\$0
Swimming Areas & Beaches	0		0		0		\$0	\$0
Other Recreation and Sport	0		0		0		\$0	\$0
TV and Radio Re-broadcasting	0		0		0		\$0	\$0
Libraries	0		0		0		\$0	\$0
Other Culture	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>0</b>	<b>1,142,806</b>	<b>0</b>	<b>668,221</b>	<b>0</b>	<b>136,705</b>	<b>0</b>	<b>1,006,101</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>986,469</b>	<b>2,940,197</b>	<b>670,359</b>	<b>1,900,478</b>	<b>142,934</b>	<b>1,349,846</b>	<b>(843,535)</b>	<b>1,590,350</b>

**Shire of Morawa**  
**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for Period Ended**  
**28 February 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Construction Roads, Bridges and Depots		0		0		0	\$0	\$0
Maintenance Roads, Bridges and Depots		2,994,115		1,999,526		1,602,533	\$0	\$1,391,582
Plant Purchases		41,660		8,264		5,747	\$0	\$35,913
Transport Licensing		81,753		55,168		61,846	\$0	\$19,907
Aerodromes		131,293		89,948		66,814	\$0	\$64,479
<b><u>OPERATING REVENUE</u></b>								
Construction Roads, Bridges and Depots	1,898,350		1,264,255		150,733		\$1,747,618	\$0
Maintenance Roads, Bridges and Depots	939,200		642,428		414,478		\$524,722	\$0
Plant Purchases	35,520		0		0		\$35,520	\$0
Transport Licensing	17,000		12,000		7,348		\$9,652	\$0
Aerodromes	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>2,890,070</b>	<b>3,248,821</b>	<b>1,918,683</b>	<b>2,152,906</b>	<b>572,558</b>	<b>1,736,941</b>	<b>(2,317,512)</b>	<b>1,511,880</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Construction Roads, Bridges and Depots		2,672,897		2,333,143		713,853	\$0	\$1,959,044
Maintenance Roads, Bridges and Depots		50,000		0		0	\$0	\$50,000
Plant Purchases		1,082,151		518,340		274,452	\$0	\$807,699
Aerodromes		0		0		117	\$0	-\$117
<b><u>CAPITAL REVENUE</u></b>								
Construction Roads, Bridges and Depots	0		0		0		\$0	\$0
Maintenance Roads, Bridges and Depots	0		0		0		\$0	\$0
Plant Purchases	200,000		0		0		\$200,000	\$0
Aerodromes	0		0		0		\$0	\$0
<b>SUB-TOTAL</b>	<b>200,000</b>	<b>3,805,048</b>	<b>0</b>	<b>2,851,483</b>	<b>0</b>	<b>988,421</b>	<b>(200,000)</b>	<b>2,816,627</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>3,090,070</b>	<b>7,053,869</b>	<b>1,918,683</b>	<b>5,004,389</b>	<b>572,558</b>	<b>2,725,362</b>	<b>(2,517,512)</b>	<b>4,328,507</b>

**Shire of Morawa**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**28 February 2025**

<b>PROGRAMME SUMMARY</b>								
	<b>2024-25 Adopted Budget</b>		<b>2024-25 YTD Budget</b>		<b>2024-25 YTD Actuals</b>		<b>2024-25 Variance</b>	
	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Rural Services		20,294		13,480		9,146	\$0	\$11,148
Tourism & Area Promotion		341,637		231,998		212,570	\$0	\$129,067
Building Control		50,790		33,856		37,747	\$0	\$13,043
Other Economic Services		78,804		52,520		60,858	\$0	\$17,946
Economic Development		324,999		222,553		212,699	\$0	\$112,300
<b><u>OPERATING REVENUE</u></b>								
Tourism & Area Promotion	164,900		109,904		115,232		\$49,668	\$0
Building Control	6,300		4,192		6,755		\$455	\$0
Other Economic Services	30,000		20,000		9,885		\$20,115	\$0
Economic Development	30,800		20,496		17,134		\$13,666	\$0
<b>SUB-TOTAL</b>	<b>232,000</b>	<b>816,524</b>	<b>154,592</b>	<b>554,407</b>	<b>149,006</b>	<b>533,019</b>	<b>(82,994)</b>	<b>283,505</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Tourism & Area Promotion		0		0		21	\$0	-\$21
Economic Development		123,810		0		46,174	\$0	\$77,636
<b><u>CAPITAL REVENUE</u></b>								
Economic Development	40,000		0		0		\$40,000	\$0
<b>SUB-TOTAL</b>	<b>40,000</b>	<b>123,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,195</b>	<b>(40,000)</b>	<b>77,615</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>272,000</b>	<b>940,334</b>	<b>154,592</b>	<b>554,407</b>	<b>149,006</b>	<b>579,214</b>	<b>(122,994)</b>	<b>361,120</b>

**Shire of Morawa**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**28 February 2025**

PROGRAMME SUMMARY	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Private Works		27,753		18,488		12,463	\$0	\$15,290
Public Works Overheads		0		(3,283)		190,222	\$0	-\$190,222
Plant Operation Costs		0		13,990		261,654	\$0	-\$261,654
Stock, Fuels and Oils		0		0		(6,101)	\$0	\$6,101
Administration		0		32,277		964	\$0	-\$964
Unclassified		175,000		175,000		15,208	\$0	\$159,792
<b><u>OPERATING REVENUE</u></b>								
Private Works	37,500		25,000		8,290		\$29,210	\$0
Public Works Overheads	1,000		750		0		\$1,000	\$0
Plant Operation Costs	42,000		21,000		0		\$42,000	\$0
Stock, Fuels and Oils	1,500		1,000		1,585		\$85	\$0
Administration	6,000		3,992		63,370		\$57,370	\$0
Unclassified	500		328		19,003		\$18,503	\$0
<b>SUB-TOTAL</b>	<b>88,500</b>	<b>202,753</b>	<b>52,070</b>	<b>236,472</b>	<b>92,248</b>	<b>474,411</b>	<b>3,748</b>	<b>(271,658)</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Administration		122,421		110,032		21,292	\$0	\$101,129
<b><u>CAPITAL REVENUE</u></b>								
Administration	0		0		0		\$0	\$0
Unclassified	175,000		0		0		\$175,000	\$0
<b>SUB-TOTAL</b>	<b>175,000</b>	<b>122,421</b>	<b>0</b>	<b>110,032</b>	<b>0</b>	<b>21,292</b>	<b>(175,000)</b>	<b>101,129</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>263,500</b>	<b>325,174</b>	<b>52,070</b>	<b>346,504</b>	<b>92,248</b>	<b>495,703</b>	<b>(171,252)</b>	<b>(170,529)</b>

# Shire of Morawa

## Bank Reconciliation Report

For Period Ending 28 February 2025

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
<b>Balance as per Bank Statement</b>	2,393,444.07	1,129,291.63	1,525.11	5,085,934.58	2,100,000.00
<b>Balance as per General Ledger</b>	2,377,042.78	1,129,291.63	1,525.11	5,085,934.58	2,100,000.00
<b>Unpresented Payments</b>					
Unpresented Payments	(\$333.70)				
<b>Outstanding Deposits</b>					
Unallocated Bank Deposits	(\$16,878.74)				
Outstanding Deposits	\$811.15				
<b>Difference</b>	2,377,042.78 0.00	1,129,291.63 0.00	1,525.11 0.00	5,085,934.58 0.00	2,100,000.00 0.00

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 28 February 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18883	07/02/2025	North Midlands Electrical	Electrical maintenace - various locations, including Medical Centre ge	26513.93	6
EFT18884	07/02/2025	WALGA	Serving on Council - eLearning - Cr North	495.00	6
EFT18885	07/02/2025	Geraldton Mower & Repairs Specialists	Filters - Small Plant items	37.20	6
EFT18886	07/02/2025	McLeods Lawyers	Legal Fee's - Deed - 59 Dreghorn St	100.56	6
EFT18887	07/02/2025	Atom Supply	LED - Beacon dome - Magnetic Base x 2 - Skid Steer	160.45	6
EFT18888	07/02/2025	Morawa Speedway Association Inc	Upgrade Lighting Project - Morawa Speedway	45000.00	6
EFT18889	07/02/2025	LGISWA	Adjustment Contribution - Motor Vehicle Fleet 2023/24	2220.28	6
EFT18890	07/02/2025	Terra Form Contracting	Vegetation management - Carslake rd	11000.00	6
EFT18891	07/02/2025	Cleanpak Total Solutions	Cleaning product consumables - various areas	370.05	6
EFT18892	07/02/2025	Midmech Pty Ltd	Service & Inspect, Bus, Ute & Wagon	1862.99	6
EFT18893	07/02/2025	Wallace Plumbing and Gas	Plumbing repairs & maintenance various locations inc isolate major wa	8341.10	6
EFT18894	07/02/2025	BRIC CONSULTING ENGINEERS PTY LTD	50% Deposit - Inspection & Summary Condition Report - Valentine St	3366.00	6
EFT18895	07/02/2025	Southern Cross Broadband Pty Ltd	Monthly Fee - Wireless @ Gym - January 2025	119.00	6
EFT18896	18/02/2025	WA Machinery Brokers	Flail Hammer & Bolts - P263	360.00	6
EFT18897	18/02/2025	City of Greater Geraldton	Building Services October - December 2024	545.10	6
EFT18898	18/02/2025	Refuel Australia	15W-40 208L Mobil Delavc Oil	1195.00	6
EFT18899	18/02/2025	Think Water Geraldton	Reficulation parts - Joiners & T's	1090.80	6
EFT18900	18/02/2025	Quantum Surveys Pty Ltd	Boundary ID & Servicing - Lot 66 Winfield St	8976.00	6
EFT18901	18/02/2025	Greenfield Technical Services	75% Progress Invoice - Nanekine Rd	14071.75	6
EFT18902	18/02/2025	McLeods Lawyers	Legal Expenses - Sale Contract - 11 Broad	1655.81	6
EFT18903	18/02/2025	A & M Medical Services Pty Ltd	Pool Maintenance - Service Oxy Viva 3	188.43	6
EFT18904	18/02/2025	Novus Autoglass Repairs & Replacement	Supply & Fit Windscreen - P260	1271.35	6
EFT18905	18/02/2025	Total Toilets	Trailer Mounted Portable Toilet Hire - Dec 2024	1006.07	6
EFT18906	18/02/2025	RAC Motoring Pty Ltd	RAC BusinessWise Assist - CEO & EMCCS	236.00	6
EFT18907	18/02/2025	Talis Consultants Pty Ltd ATF Talis Unit Trust	Consultancy Services for Wastewater Asset Management Plan	6600.00	6
EFT18908	18/02/2025	RJ & LJ King	Strip & Fit Tyres x 3, Repair Tyres x 3 - various Plant	500.50	6
EFT18909	18/02/2025	Batavia Furniture & Bedding	Supply new mattress x 2 - Chalets	998.00	6
EFT18910	18/02/2025	Infinitem Technologies Pty Ltd	Monthly IT Support/Service/Licences x 2 months charges	19959.51	6
EFT18911	18/02/2025	Avon Waste	Waste Collection - Monthly Service - December 2024 & January 2025	16575.68	6
EFT18912	18/02/2025	Terra Form Contracting	Vegetation Management - Carslake Rd	8448.00	6
EFT18913	18/02/2025	Bob Waddell Consultant	Assistance with Financials - December 2024	1408.00	6
EFT18914	18/02/2025	Jacqueline Hawkins	Reimbursement for electricity paid via payroll deductions.	1081.70	6
EFT18915	18/02/2025	Cohesis Pty Ltd	50% Deposit - Cleaning Roster App	11275.00	6

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 28 February 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18916	18/02/2025	LG Best Practices Pty Ltd	Monthly Charge - Rates Service - EOM Oct & Backlog Dec	176.00	6
EFT18917	18/02/2025	Cloud Collections Pty Ltd	Court Filing Fee - A321	365.00	6
EFT18918	18/02/2025	Ikonyx Medical Services Pty Ltd	20 x D & A Random Testing - Feb 2025, Waste Collection & Pre employ	3739.23	6
EFT18919	18/02/2025	ATC Work Smart	Admin Trainee - Ordinary Hours 23.08	364.57	6
EFT18920	18/02/2025	NUSTEEL PATIOS & SHEDS	Supply & Install Gable Patio - Harley St	22791.77	6
EFT18921	18/02/2025	Mid West Fresh and Food Supplies	40 x 4 packets HOLI Colours	280.00	6
EFT18922	18/02/2025	Seek	Classic Job Ad - EMCCS	423.50	6
EFT18923	21/02/2025	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT18924	21/02/2025	Geraldton Elders Real Estate WA Pty Ltd -	Payroll Deductions/Contributions	307.20	6
EFT18925	21/02/2025	Grant Chadwick	Member Sitting Fee's - Second Quarter 24/25	2132.00	6
EFT18926	21/02/2025	Karen Jeanette Chappel	President Allowance & Member Sitting Fee's	8795.50	6
EFT18927	21/02/2025	Morawa Drapery Store (MJ & BL Thornton Pty	Safety Work Boots x 2 - Outside staff	619.95	6
EFT18928	21/02/2025	Kenneth Peter Stokes	Member Sitting Fee's - Second Quarter 24/25	3265.00	6
EFT18929	21/02/2025	Pat's Mobile Mechanical	Carry out removal as instructed - Gutha Dam	902.00	6
EFT18930	21/02/2025	Terra Form Contracting	Vegetation Management - Carslake Rd	8448.00	6
EFT18931	21/02/2025	OakStar Asset Pty Ltd	Supply Maintenance Grading to various roads	11275.00	6
EFT18932	21/02/2025	Corsign WA Pty Ltd	Supply Various road signs, legs & cones	4104.10	6
EFT18933	21/02/2025	illion Tenderlink	illion portal - 1x public tender & 1 ETB	181.50	6
EFT18935	21/02/2025	Diana May North	Member Sitting Fee's - Second Quarter 24/25	2132.00	6
EFT18936	21/02/2025	Dean Brody Clemson	Member Sitting Fee's - Second Quarter 24/25	2132.00	6
EFT18937	21/02/2025	MCR Workplace Investigations	Workplace Investigation & associated fee's	14950.10	6
EFT18938	21/02/2025	Debbie Collins	Member Sitting Fee's - Second Quarter 24/25	2132.00	6
EFT18939	21/02/2025	Mark Coaker	Member Sitting Fee's - Second Quarter 24/25	2132.00	6
EFT18940	27/02/2025	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT18941	27/02/2025	Geraldton Elders Real Estate WA Pty Ltd -	Payroll Deductions/Contributions	228.80	6
EFT18942	28/02/2025	St John Ambulance WA - Morawa Sub Centre	Event Standby - Australia Day Family Event 2025	379.50	6
EFT18943	28/02/2025	Star Track Express	Freight Charges - December 2024	156.99	6
EFT18944	28/02/2025	Nutrien Ag Solutions	1 x 45kg Gas Bottle - 17 Solomon	516.29	6
EFT18945	28/02/2025	Everlastings Guesthouse	Accommodation for 2 nights - Pool Manager	259.00	6
EFT18946	28/02/2025	Canine Control	Ranger Services - Visit - 14/01/25	1090.32	6
EFT18947	28/02/2025	Sigma Telford Group	Bulk Chlorine - Pool	3816.49	6
EFT18948	28/02/2025	Jenny Whitmore	Reimburse for Vacuum Storage Bags	38.91	6
EFT18949	28/02/2025	Frank Gilmour	Pest Inspection & Spraying of Business Units	1480.00	6

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 28 February 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18950	28/02/2025	Local Government Professionals Australia WA	Project Management Essentials - March 2025	1235.00	6
EFT18951	28/02/2025	Brett Atkinson	Reimburse for taps, cleaning supplies & depot stationery	487.46	6
EFT18952	28/02/2025	Pat's Mobile Mechanical	Service & A/C Check - P221 & P227	979.00	6
EFT18953	28/02/2025	Terra Form Contracting	Labour Hire - Collins Rd	4125.00	6
EFT18954	28/02/2025	Localworks Gerladton (Paper Plus Office	Rapidline Steel Frame Table x 2 - Depot	841.06	6
EFT18955	28/02/2025	Bob Waddell Consultant	Assistance with January 2025 financials, contract liabilities & grant	7612.00	6
EFT18956	28/02/2025	Bookeasy Australia Pty Ltd	Monthly Fee - Booking Software - Nov & Dec 2024, Jan 2025	402.93	6
EFT18957	28/02/2025	Infinity Skate	Skate Session - School Holiday Program	500.00	6
EFT18958	28/02/2025	Cloud Collections Pty Ltd	Debt Collection costs - Form 5's	5566.00	6
EFT18959	28/02/2025	SMS Group WA	4 day hire of Tracked Skid Steer	1980.00	6
EFT18960	28/02/2025	Lisa Smith	Reimburse for safety items & caravan park clothesline	406.73	6
EFT18961	28/02/2025	Tara Lee Williams	Traffic Management Plans & Site Visit	1650.00	6
EFT18962	28/02/2025	NUSTEEL PATIOS & SHEDS	Concrete - extra to extend slab - Harley St	1729.20	6
EFT18963	28/02/2025	Michael Cole	Reimbursement for CPA Registration renewal 2025	866.50	6
EFT18964	28/02/2025	Datafuel Financial Systems Pty Ltd	Supply of Fuel Management System & Automatic Tank Gauging	20912.00	6
EFT18965	28/02/2025	Ashton Hargreaves-Tieland	60% refund for Utility - GAS	222.40	6
EFT18966	28/02/2025	BRIC CONSULTING ENGINEERS PTY LTD	Inspection & Summary Condition Report - Depot	3366.00	6
EFT18967	28/02/2025	Spoilt Photo Booths	Photo Booth - Australia Family Fun Day	900.00	6
<b>Total EFT Payments</b>				<b><u>350,478.26</u></b>	
DD10332.1	13/02/2025	Beam Super	Supeannuation batch for payrun 107	14929.38	6
DD10340.1	28/02/2025	Beam Super	Superannuation batch for payrun 109 - week ending 26/02/2025	13333.26	6
DD10344.1	05/02/2025	Synergy	Electricity Supply & Usage Charges 23rd Oct 2024 to 19th Dec 2024	5307.92	1
DD10344.2	24/02/2025	Telstra Corporation Limited	Telephone service charges - Doctor	571.47	1
DD10344.3	04/02/2025	Telstra Corporation Limited	Telephone Charges - SMS Alert Account	862.15	1
DD10346.1	03/02/2025	Synergy	Electricity Supply & Usage Charges 19th Oct 25 to 17 Dec 25	142.98	1
DD10346.2	16/02/2025	Telstra Corporation Limited	Telephone Usage & Service Charges - Mobiles, Dongles, SIM's - Feb	1164.36	1
DD10352.1	03/02/2025	Exetel Pty Ltd	Montly Charge - Corporate Internet - February 2025	975.00	6
DD10352.2	03/02/2025	Synergy	Electricity Supply and Service Charge 19 Oct 2024 - 17 Dec 2024	308.12	6
DD10352.3	05/02/2025	Synergy	Electricity Supply and Service Charge 24 Oct 2024 - 20 Dec 2024	522.92	6
DD10352.4	07/02/2025	Synergy	Electricity Supply and Service Charge - 25 Oct 2024 - 23 Dec 2024	4056.94	6
DD10352.5	12/02/2025	Synergy	Electricity Supply and Service Charge - 17 Dec 2024 - 20 Jan 2024	288.13	6

<b>Shire of Morawa</b> <b>List of Payments Report</b> <b>For Period Ending 28 February 2025</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>
DD10352.6	13/02/2025	Synergy	Electricity Supply and Service Charge - 19 Dec 2024 - 15 Jan 2024	2765.62	6
DD10353.1	27/02/2025	Water Corporation	Water use and service charge - 9 Dec 2024 - 10 Feb 2025	5499.41	6
DD10354.1	24/02/2025	Water Corporation	Water use and service charge - 5 Dec 2024 - 6 Feb 2025	2349.61	6
DD10354.2	25/02/2025	Water Corporation	Water use and service charge - 2 Dec 2024 - 3 Feb 2025	61.72	6
DD10355.1	28/02/2025	Water Corporation	Water use and service charge - 5 Dec 2024 - 6 Feb 2025	11688.76	6
<b>Total Direct Debit Payments</b>				<b><u>64,827.75</u></b>	

<b>Shire of Morawa</b> <b>List of Payments Report</b> <b>For Period Ending 28 February 2025</b>					
Chq/EFT	Date	Name	Description	Amount	Bank
2425-08.18	28/02/2025	NAB	Being NAB Bank Account, Connect, Merchant & BPAY Fee's - Access &	388.83	6
2425-08.17	28/02/2025	Department of Transport	Being Transport Direct Debit Payments 01.02.2025 to 28.02.2025	30,099.80	6
2425-08.03	3/02/2025	Bankwest	Being Bank Fees- Merchant, Maintenance,Transaction - 03 February	157.50	1
2425-08.16	12/02/2025	Department of Transport	Being BPAY DOT payments for shire vehicle registrations - February	853.45	6
PAYRUN 107	13/02/2025	Shire of Morawa	Net Journal - Payroll 107	85811.60	6
	13/02/2025	Shire of Morawa	Payroll Deductions 107	320.00	1
	13/02/2025	Shire of Morawa	Payroll Deductions 107	120.00	6
PAYRUN 109	27/02/2025	Shire of Morawa	Net Journal - Payroll 109	72,975.70	6
	27/02/2025	Shire of Morawa	Payroll Deductions 109	520.00	1
	27/02/2025	Shire of Morawa	Payroll Deductions 109	120.00	6
	28/02/2025	Centrelink	Clink Fee's - February	13.86	6
	28/02/2025	Morawa Caravan park	Refunds - Accommodation February 2025	824.00	6
<b>Total Bank Transfers/ Payments</b>				<b>192,204.74</b>	

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 28 February 2025

Chq/EFT	Date	Name	Description	Amount	Bank
		<b>Bankwest &amp; NAB</b>	<b>Corporate card purchases in January 2025</b>		
		<b>Coroprate Credit Card - EMCCS</b>			
2425-08.19	29/01/2025	NAB	Card Fee	8.00	6
	28/01/2025	Starlink Internet	Internet - Medical Centre	139.00	6
	28/01/2025	Starlink Internet	Internet - Depot	139.00	6
	24/01/2025	Tuan Tran & Lien Herne Hill	Fuel - 0 MO	103.67	6
	24/01/2025	Bindoon Roadhouse	Fuel - 0 MO	78.38	6
	17/01/2025	Caltex Upper Swan	Fuel - 0 MO	103.30	6
2425-08.07	7/01/2025	Kinatiko Ltd	Police Clearance - new employee's	64.80	1
	29/01/2025	Kinatiko Ltd	Police Clearance - new employee's	77.70	1
<b>Sub Total</b>				<b>713.85</b>	
		<b>Coroprate Credit Card - CEO</b>			
2425-08.19	29/01/2025	NAB	Card Fee	8.00	6

**Sub Total****8.00****TOTAL Corporate Credit Card Payment****721.85****TOTAL PAYMENTS FOR COUNCIL APPROVAL****608,232.60**

---

## Ordinary Council Meeting 20 March 2025

---

***Attachment 1- 12.1a 2024 Compliance Audit Return***

***Item 12.1- Audit & Risk Management  
Committee - 2024 Compliance Audit  
Return***

---

## COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	YES	Resolution 240709 on 17/7/24 <a href="https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes">https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes</a>
2	s5.16 (2)	Were all delegations to committees in writing?	YES	<a href="https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf">https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf</a>
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	YES	

<b>4</b>	s5.18	Were all delegations to committees recorded in a register of delegations?	YES	<a href="https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf">https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf</a>
<b>5</b>	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	YES	Resolution 240709 on 17/7/24 <a href="https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes">https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes</a>
<b>6</b>	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	YES	
<b>7</b>	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	YES	Resolution 240709 on 17/7/24 <a href="https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes">https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes</a>
<b>8</b>	s5.42(2)	Were all delegations to the CEO in writing?	YES	<a href="https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf">https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Delegation_Register.pdf</a>
<b>9</b>	s5.44(2)	Were all delegations by the CEO to any employee in writing?	YES	
<b>10</b>	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
<b>11</b>	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	YES	
<b>12</b>	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	YES	
<b>13</b>	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	YES	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	YES	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	YES	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	YES	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	YES	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	YES	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	YES	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	YES	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28?	YES	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	YES	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	YES	

11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	YES	<a href="https://www.morawa.wa.gov.au/registers/gifts">https://www.morawa.wa.gov.au/registers/gifts</a>
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	YES	<a href="https://www.morawa.wa.gov.au/registers/gifts">https://www.morawa.wa.gov.au/registers/gifts</a>
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	YES	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	YES	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	YES	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	YES	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	YES	Resolution 240904 on 19/9/24 <a href="https://www.morawa.wa.gov.au/documents/12336/19-september-2024-ordinary-council-meeting-minutes">https://www.morawa.wa.gov.au/documents/12336/19-september-2024-ordinary-council-meeting-minutes</a>
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	YES	<a href="https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual">https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual</a>
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	NO	

20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	YES	<a href="https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual">https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual</a>
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	YES	<a href="https://www.morawa.wa.gov.au/documents/12010/employee-code-of-conduct-2021">https://www.morawa.wa.gov.au/documents/12010/employee-code-of-conduct-2021</a>

## Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	Yes	Resolution 240911 on 19/9/24 <a href="https://www.morawa.wa.gov.au/documents/12336/19-september-2024-ordinary-council-meeting-minutes">https://www.morawa.wa.gov.au/documents/12336/19-september-2024-ordinary-council-meeting-minutes</a>
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	

## Elections

No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	YES	Nil items recorded in 2024.

<b>2</b>	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	Nil items recorded in 2024.
<b>3</b>	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	YES	Nil items recorded in 2024. <a href="https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Electoral_Gifts_Register- August 2022.pdf">https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Electoral_Gifts_Register- August 2022.pdf</a>

## Finance

No	Reference	Question	Response	Comments
<b>1</b>	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	YES	Resolution 230113 on 23/10/23
<b>2</b>	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	YES	Resolution 240709 on 17/7/24 <a href="https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes">https://www.morawa.wa.gov.au/documents/12308/17-july-2024-ordinary-council-meeting-minutes</a>
<b>3</b>	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	Resolution 241206 on 16/12/24 <a href="https://www.morawa.wa.gov.au/documents/12372/16-december-2024-ordinary-council-meeting-minutes">https://www.morawa.wa.gov.au/documents/12372/16-december-2024-ordinary-council-meeting-minutes</a>
<b>4</b>	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
<b>5</b>	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those	N/A	

		matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?		
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	Opinion signed 2/12/24 and received by Council at OCM 16/12/24 – Resolution 241206

## Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	YES	Resolution 220804 on 18/8/22 <a href="https://www.morawa.wa.gov.au/documents/12076/shire-of-morawa-strategic-community-plan-2022-2032">https://www.morawa.wa.gov.au/documents/12076/shire-of-morawa-strategic-community-plan-2022-2032</a>
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	YES	Resolution 240403 on 18/4/24 <a href="https://www.morawa.wa.gov.au/documents/12279/corporate-business-plan-2024-2034">https://www.morawa.wa.gov.au/documents/12279/corporate-business-plan-2024-2034</a>
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	YES	<a href="https://www.morawa.wa.gov.au/documents/12279/corporate-business-plan-2024-2034">https://www.morawa.wa.gov.au/documents/12279/corporate-business-plan-2024-2034</a>

## Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	YES	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	YES	

3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	YES	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	YES	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

## Official Conduct

No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	YES	CEO
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	YES	Nil items recorded for 2024.
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	N/A	Nil items recorded for 2024.
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	YES	<a href="https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Documents/Registers/Complaints_Register.pdf">https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Documents/Registers/Complaints_Register.pdf</a>

## Optional Questions

No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	YES	Resolution 220316 on 17/3/22 <a href="https://www.morawa.wa.gov.au/documents/12021/17-march-2022-ordinary-council-meeting-confirmed-minutes">https://www.morawa.wa.gov.au/documents/12021/17-march-2022-ordinary-council-meeting-confirmed-minutes</a>

<b>2</b>	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	YES	Resolution 230317 on 16/3/23 <a href="https://www.morawa.wa.gov.au/documents/12145/16-march-2023-ordinary-council-meeting-minutes">https://www.morawa.wa.gov.au/documents/12145/16-march-2023-ordinary-council-meeting-minutes</a>
<b>3</b>	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
<b>4</b>	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	YES	<a href="https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual">https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual</a>
<b>5</b>	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	YES	
<b>6</b>	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	YES	<a href="https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual">https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual</a>
<b>7</b>	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	YES	<a href="https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Councillor_Training_Report.pdf">https://www.morawa.wa.gov.au/Profiles/morawa/Assets/ClientData/Document-Centre/Registers/2024_Councillor_Training_Report.pdf</a>
<b>8</b>	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	YES	
<b>9</b>	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	YES	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	YES	
2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	YES	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	YES	
4	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	YES	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	YES	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	YES	<a href="https://www.morawa.wa.gov.au/documents/12291/2023-2024-tender-register">https://www.morawa.wa.gov.au/documents/12291/2023-2024-tender-register</a>

8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	YES	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	YES	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	YES	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	YES	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	No expressions of interest in 2024.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	No expressions of interest in 2024.
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?	N/A	No expressions of interest in 2024.
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions &amp; General) Regulations 1996</i> regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	

<b>18</b>	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?	N/A	
<b>19</b>	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
<b>20</b>	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
<b>21</b>	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
<b>22</b>	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?	N/A	

---

 Chief Executive Officer

---

 Date

---

 Mayor/President

---

 Date

---

## Ordinary Council Meeting 20 March 2025

---

***Attachment 1- 12.2a 2024 Updated Terms of Reference***

***Item 12.2- Audit & Risk Management  
Committee - Appointment of  
Independent Committee  
Chairperson and Updated Terms of  
Reference***

---

## Committee Terms of Reference

### Shire of Morawa Audit & Risk Committee

#### Objectives of Audit Committees

The primary objective of the audit and risk committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate –

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- liaise with the Office of the Auditor General and the appointed auditor in all matters pertaining to the annual audit as required and forward any recommendations arising to Council for their resolution; and
- the provision of an effective means of communication between the external auditor, the CEO and the Council.

#### Powers of the Audit & Risk Committee

The Audit & Risk Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

#### Membership

The Committee will consist of four elected members of council. All members shall have full voting rights.

The Independent Chair of the Committee will be appointed by Council Resolution for a Term duration of from appointment until the next Committee Membership election. The Independent Chair will have full voting rights.

The CEO and employees are not members of the committee. The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the Committee.

The local government shall provide secretarial and administrative support to the Committee.

## Committee Terms of Reference

### Meetings

The Committee shall meet at least three times per annum. In general, this will align with the Annual Audit, Interim Audit, and Compliance Audit Return findings.

Additional meetings shall be convened at the discretion of the Presiding person.

### Reporting

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

### Role and Responsibilities

The role and responsibilities of the committee will be:

1. Audit
  - a. Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits;
  - b. Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
  - c. Liaise with the CEO to ensure that the local government does everything in its power to
    - o assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
    - o ensure that audits are conducted successfully and expeditiously;
  - d. Examine the reports of the auditor after receiving a report from the CEO on the matters to –
    - o determine if any matters raised require action to be taken by the local government; and
    - o ensure that appropriate action is taken in respect of those matters;
  - e. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
  - f. Review the scope of the audit plan and program and its effectiveness;
  - g. Review the local government's draft annual financial report, focusing on –
    - o accounting policies and practices;
    - o changes to accounting policies and practices;
    - o the process used in making significant accounting estimates;
    - o significant adjustments to the financial report (if any) arising from the audit process;
    - o compliance with accounting standards and other reporting requirements; and
    - o significant variances from prior years;
  - h. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
  - i. Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;

## Committee Terms of Reference

- j. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
  - k. Review the annual Compliance Audit Return and report to the Council the results of that review; and
  - l. Consider the CEO's reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to the Council the results of those reviews.
2. Risk Management
- a. Oversight in the areas of risk management, internal control, and legislative compliance in accordance with the Local Government (Audit) Regulations 1996 r.17.
  - b. Consider, approve, and review the Shire's Strategic Risk Register and associated controls
  - c. Advise Council on the Shire's risk framework and the organisations performance against the framework.

---

## Ordinary Council Meeting 20 March 2025

---

***Attachment 1- 12.3a 2024 Minutes of WALGA State Council Meeting, 6 December 2024***

***Attachment 2- 12.3b Minutes of WALGA State Council Meeting, 5 March 2025***

***Item 12.3- Minutes of WALGA State Council Meetings***

---

# State Council Summary Minutes 6 December 2024

Ordinary meeting no. 5 of 2024 of the Western  
Australian Local Government Association State  
Council held at the Undalup Room,  
City of Busselton at 11:00am.

## TABLE OF CONTENTS

<b>1</b>	<b>OPENING, ATTENDANCE AND APOLOGIES.....</b>	<b>4</b>
1.1	Opening .....	4
1.2	Attendance .....	4
1.3	Apologies .....	5
<b>2</b>	<b>ACKNOWLEDGEMENT OF COUNTRY .....</b>	<b>5</b>
<b>3</b>	<b>ANNOUNCEMENTS .....</b>	<b>5</b>
<b>4</b>	<b>MINUTES.....</b>	<b>5</b>
4.1	Minutes of the State Council meeting held 4 September 2024 .....	5
4.1.1	Business arising from the Minutes of the State Council meeting held 4 September 2024 .....	6
4.2	Flying Minute - Submission to Main Roads WA on the Revised Western Australia Traffic Signals Approval Policy and Process.....	6
4.2.1	Business arising from the Flying Minute- Submission to Main Roads WA on the Revised Western Australia Traffic Signals Approval Policy and Process .....	6
4.3	Flying Minute - Submission on Draft Objectives and Priorities for the Upcoming State Public Health Plan .....	6
4.3.1	Business arising from the Flying Minute- Submission on Draft Objectives and Priorities for the Upcoming State Public Health Plan.....	6
4.4	Flying Minute - Submission on the Regional Education Strategy .....	7
4.4.1	Business arising from the Flying Minute - Submission on the Regional Education Strategy .....	7
4.5	Flying Minute - Submission on the Derbal Yiragan (Swan) Djarlgarro (Canning) Draft River Protection Strategy .....	7
4.5.1	Business arising from the Flying Minute- Submission on the Derbal Yiragan (Swan) Djarlgarro (Canning) Draft River Protection Strategy .....	7
4.6	Flying Minute - Submission on the State Hazard Plan – Human Biosecurity .....	8
4.6.1	Business arising from the Flying Minute - Submission on the State Hazard Plan – Human Biosecurity .....	8
<b>5</b>	<b>DECLARATIONS OF INTEREST.....</b>	<b>8</b>
<b>6</b>	<b>EX OFFICIO REPORTS .....</b>	<b>8</b>
6.1	City of Perth Report .....	8
6.2	LG Professionals Report.....	8
<b>7</b>	<b>EMERGING ISSUES .....</b>	<b>8</b>
<b>8</b>	<b>MATTERS FOR DECISION.....</b>	<b>9</b>
8.1	2024 Annual General Meeting Resolutions .....	9
8.2	Local Government Elections Advocacy Positions .....	10
8.3	Aboriginal Communities Advocacy Positions .....	12
8.4	Family and Domestic Violence Advocacy Position .....	13
8.5	Container Deposit System Policy Statement and Advocacy Position .....	14
8.6	Bus Stop Infrastructure Agreement.....	15
8.7	2025 Salaries and Allowances Tribunal Remuneration Inquiry for Local Government Chief Executive Officers and Elected Members .....	15
8.8	Submission on the Draft State Hazard Plan - Fire.....	16
	<b>MATTERS FOR CONSIDERATION BY STATE COUNCILLORS (UNDER SEPARATE COVER) .....</b>	<b>16</b>
8.9	WALGA Strategic Plan 2025-2029.....	16
8.10	Submission on the Final Report of the Independent Review of Commonwealth Disaster Funding (Colvin Review).....	17

8.11	LGIS Board Appointments – CONFIDENTIAL .....	17
8.12	Appointment to State Council Policy Team.....	18
8.13	Finance and Services Committee Minutes – 20 November 2024 .....	18
8.14	Local Government House Trust Board of Management Minutes –20 November 2024 .....	19
8.15	Selection Committee Minutes – 13 November 2024.....	19
8.16	LGIS Board Minutes – 23 August and 25 October 2024 – CONFIDENTIAL .....	20
<b>9</b>	<b>POLICY TEAM AND COMMITTEE REPORTS .....</b>	<b>20</b>
9.1	Infrastructure Policy Team Report .....	20
9.2	People and Place Policy Team Report.....	20
9.3	Governance Policy Team Report .....	21
9.4	Environment Policy Team Report .....	21
9.5	Municipal Waste Advisory Council (MWAC) Report.....	22
<b>10</b>	<b>MATTERS FOR NOTING / INFORMATION .....</b>	<b>22</b>
10.1	WALGA Strategic Planning Update .....	22
10.2	Submission on Reform of Packaging Regulation .....	22
10.3	Submission on The Draft State Support Plan – Animal Welfare in Emergencies .....	23
10.4	Local Government Primary Healthcare Survey Report .....	23
10.5	Renewable Energy Survey Highlights.....	23
10.6	Flying Minute: Submission to Main Roads WA on the Revised Western Australia Traffic Signals Approval Policy and Process.....	24
10.7	Flying Minute: Submission on the Draft Objectives and Priorities for the Upcoming State Public Health Plan .....	24
10.8	Flying Minute: Submission On The Draft Regional Education Strategy.....	24
10.9	Flying Minute: Submission on Derbal Yiragan (Swan) Djarlgarro (Canning) Draft River Protection Strategy.....	25
10.10	Flying Minute: Submission on the State Hazard Plan - Human Biosecurity .....	25
<b>11</b>	<b>ORGANISATION REPORTS.....</b>	<b>26</b>
11.1	Key Activity Reports.....	26
11.1.1	Report on Key Activities, Advocacy Portfolio.....	26
11.1.2	Report on Key Activities, Infrastructure Portfolio.....	26
11.1.3	Report on Key Activities, Member Services Portfolio .....	26
11.1.4	Report on Key Activities, Policy Portfolio.....	27
11.2	President's Report.....	27
11.3	CEO's Report .....	27
<b>12</b>	<b>ADDITIONAL ZONE RESOLUTIONS .....</b>	<b>28</b>
<b>13</b>	<b>DATE OF NEXT MEETING.....</b>	<b>30</b>
<b>14</b>	<b>CLOSURE .....</b>	<b>30</b>

## 1 OPENING, ATTENDANCE AND APOLOGIES

### 1.1 OPENING

The Chair declared the meeting open at 11:04am.

### 1.2 ATTENDANCE

<b>Members</b>	WALGA President	President Cr Karen Chappel AM JP
	WALGA Deputy President	
	Central Metropolitan Zone	Cr Paul Kelly
	Avon-Midland Country Zone	President Chris Antonio
	Central Metropolitan Zone	Cr Helen Sadler
	East Metropolitan Zone	President Paige McNeil
	East Metropolitan Zone	Cr Haeden Miles
	Gascoyne Country Zone	President Eddie Smith
	Goldfields Esperance Country Zone	President Cr Laurene Bonza
	Great Eastern Country Zone	Cr Stephen Strange
	Kimberley Country Zone	President Chris Mitchell JP
	Murchison Country Zone	President Cr Les Price
	North Metropolitan Zone	Cr Michael Dudek
	North Metropolitan Zone	Cr John Raftis (Deputy)
	North Metropolitan Zone	Cr Bronwyn Smith
	Peel Country Zone	President Cr Mike Walmsley (Deputy)
	Pilbara Country Zone	Cr Wendy McWhirter-Brooks
	South East Metropolitan Zone	Mayor Patrick Hall
	South East Metropolitan Zone	Mayor Teresa Lynes
	South Metropolitan Zone	Cr Cliff Collinson (Deputy)
	South West Country Zone	President Cr Tony Dean
<b>Secretariat</b>	Chief Executive Officer	Mr Nick Sloan
	Executive Director Member Services	Mr Tony Brown
	Executive Manager Infrastructure	Mr Ian Duncan
	Executive Manager Advocacy	Ms Rachel Horton
	Chief Financial Officer	Mr Rick Murray
	Manager Governance and Procurement	Mr James McGovern
	Manager Association and Corporate Governance	Ms Kathy Robertson
	Policy Manager Emergency Management	Ms Rachel Armstrong
	Policy Manager Community	Ms Hannah Godsave
	Policy Manager Planning and Building	Mr Chris Hossen
	South West Country Zone Executive Officer	
	Executive Officer Governance	Ms Meghan Dwyer

## 1.3 APOLOGIES

<b>Members</b>	Central Country Zone Central Country Zone Great Southern Country Zone Great Southern Country Zone North Metropolitan Zone Northern Country Zone Northern Country Zone Peel Country Zone South Metropolitan Zone South Metropolitan Zone South Metropolitan Zone South Metropolitan Zone	President Cr Phillip Blight President Leigh Ballard (Deputy) Cr Scott Crosby Mayor Greg Stocks (Deputy) Cr Lewis Hutton President Cr Kirrilee Warr President Cr Liz Sudlow (Deputy) Mayor Rhys Williams Mayor Logan Howlett JP Cr Karen Wheatland Cr Barry Winmar Cr Tony Natale (Deputy) Cr Chontelle Stone (Deputy)
<b>Ex Officio</b>	The Rt. Hon. Lord Mayor – City of Perth Local Government Professionals WA President	Lord Mayor Basil Zempilas Mr Anthony Vuleta
<b>Secretariat</b>	Executive Manager Policy	Ms Nicole Matthews

## 2 ACKNOWLEDGEMENT OF COUNTRY

WALGA acknowledges the continuing connection of Aboriginal people to Country, culture and community. We embrace the vast Aboriginal cultural diversity throughout Western Australia, including Undalup (Busselton), on the land of the Wadandi People, where we meet today and we acknowledge and pay respect to Elders past and present.

WALGA is committed to supporting the efforts of WA Local Governments to foster respectful partnerships and strengthen relationships with local Aboriginal communities.

## 3 ANNOUNCEMENTS

Welcome to Cr Haeden Miles, newly elected State Councillor for the East Metropolitan Zone.

## 4 MINUTES

### 4.1 MINUTES OF THE STATE COUNCIL MEETING HELD 4 SEPTEMBER 2024

#### WALGA RECOMMENDATION

**Moved:** President Chris Mitchell JP  
**Seconded:** Mayor Patrick Hall

**That the Minutes of the WALGA State Council meeting held on [4 September 2024](#) be confirmed as a true and correct record of proceedings.**

**RESOLUTION 087.5/2024**

**CARRIED**

**4.1.1 BUSINESS ARISING FROM THE MINUTES OF THE STATE COUNCIL MEETING HELD 4 SEPTEMBER 2024**

Nil

**4.2 FLYING MINUTE - SUBMISSION TO MAIN ROADS WA ON THE REVISED WESTERN AUSTRALIA TRAFFIC SIGNALS APPROVAL POLICY AND PROCESS**

**WALGA RECOMMENDATION**

**Moved:** President Chris Antonio

**Seconded:** President Eddie Smith

That the [Flying Minute - Submission to Main Roads WA on the Revised Western Australia Traffic Signals Approval Policy and Process](#) be confirmed as a true and correct record of proceedings.

**RESOLUTION 088.5/2024**

**CARRIED**

**4.2.1 BUSINESS ARISING FROM THE FLYING MINUTE- SUBMISSION TO MAIN ROADS WA ON THE REVISED WESTERN AUSTRALIA TRAFFIC SIGNALS APPROVAL POLICY AND PROCESS**

Nil

**4.3 FLYING MINUTE - SUBMISSION ON DRAFT OBJECTIVES AND PRIORITIES FOR THE UPCOMING STATE PUBLIC HEALTH PLAN**

**WALGA RECOMMENDATION**

**Moved:** President Chris Antonio

**Seconded:** President Eddie Smith

That the [Flying Minute - Submission on Draft Objectives and Priorities for the Upcoming State Public Health Plan](#) be confirmed as a true and correct record of proceedings.

**RESOLUTION 088.5/2024**

**CARRIED**

**4.3.1 BUSINESS ARISING FROM THE FLYING MINUTE- SUBMISSION ON DRAFT OBJECTIVES AND PRIORITIES FOR THE UPCOMING STATE PUBLIC HEALTH PLAN**

Nil

#### 4.4 FLYING MINUTE - SUBMISSION ON THE REGIONAL EDUCATION STRATEGY

##### WALGA RECOMMENDATION

Moved: President Chris Antonio  
Seconded: President Eddie Smith

That the [Flying Minute - Submission on the Regional Education Strategy](#) be confirmed as a true and correct record of proceedings.

RESOLUTION 088.5/2024

CARRIED

##### 4.4.1 BUSINESS ARISING FROM THE FLYING MINUTE - SUBMISSION ON THE REGIONAL EDUCATION STRATEGY

Nil

#### 4.5 FLYING MINUTE - SUBMISSION ON THE DERBAL YIRAGAN (SWAN) DJARLGARRO (CANNING) DRAFT RIVER PROTECTION STRATEGY

##### WALGA RECOMMENDATION

Moved: President Chris Antonio  
Seconded: President Eddie Smith

That the [Flying Minute - Submission on the Derbal Yiragan \(Swan\) Djarlgarro \(Canning\) Draft River Protection Strategy](#) be confirmed as a true and correct record of proceedings.

RESOLUTION 088.5/2024

CARRIED

##### 4.5.1 BUSINESS ARISING FROM THE FLYING MINUTE- SUBMISSION ON THE DERBAL YIRAGAN (SWAN) DJARLGARRO (CANNING) DRAFT RIVER PROTECTION STRATEGY

Nil

#### 4.6 FLYING MINUTE - SUBMISSION ON THE STATE HAZARD PLAN – HUMAN BIOSECURITY

##### WALGA RECOMMENDATION

**Moved:** President Chris Antonio

**Seconded:** President Eddie Smith

That the [Flying Minute - Submission on the State Hazard Plan - Human Biosecurity](#) be confirmed as a true and correct record of proceedings.

**RESOLUTION 088.5/2024**

**CARRIED**

##### 4.6.1 BUSINESS ARISING FROM THE FLYING MINUTE - SUBMISSION ON THE STATE HAZARD PLAN – HUMAN BIOSECURITY

Nil

## 5 DECLARATIONS OF INTEREST

Pursuant to our Code of Conduct, State Councillors must declare to the Chair any potential conflict of interest they have in a matter before State Council as soon as they become aware of it.

- President Chris Antonio, President Cr Laurene Bonza, Cr Wendy McWhirter-Brooks and Cr Stephen Strange declared an interest in Item 8.11 LGIS Board Appointments and item 8.15 Selection Committee Minutes – 13 November 2024
- Cr Helen Sadler declared an impartiality interest in Item 8.3 Aboriginal Communities Advocacy Positions.

## 6 EX OFFICIO REPORTS

### 6.1 CITY OF PERTH REPORT

The Rt. Hon. Lord Mayor Basil Zempilas was an apology for the meeting.

### 6.2 LG PROFESSIONALS REPORT

Mr Anthony Vuleta, President, LG Professionals WA, was an apology for the meeting.

## 7 EMERGING ISSUES

Notification of emerging issues must be provided to the Chair no later than 24 hours prior to the meeting.

## 8 MATTERS FOR DECISION

### 8.1 2024 ANNUAL GENERAL MEETING RESOLUTIONS

*By Meghan Dwyer, Executive Officer Governance*

#### **WALGA RECOMMENDATION**

**Moved:** President Cr Laurene Bonza

**Seconded:** Cr Helen Sadler

**That:**

1. the item 7.1 Amendments to *Cat Act 2011*- Allow Local Governments to Make Local Laws to Contain Cats to the Owner's Property be endorsed.
2. the following resolutions from the 2024 WALGA Annual General be referred to the Environment Policy Team for further work to be undertaken:
  - 7.2 Advocacy for Legislative Reforms to Counter Land-Banking
  - 7.4 Action on Asbestos for Western Australia
  - 7.6 Advocacy for Accessibility.
3. the following resolutions from the 2024 WALGA Annual General be referred to the Governance Policy Team for further work to be undertaken:
  - 7.2 Advocacy for Legislative Reforms to Counter Land-Banking
  - 7.3 Advocacy for Expansion of Differential Rating to Include Long Term Unoccupied Commercial Buildings (Property Activation Levy).
4. the following resolution from the 2024 WALGA Annual General Meeting be referred to the People and Place Policy Team for further work to be undertaken:
  - 7.5 Addressing the Impracticality of Local Governments Funding Department of Communities and GROH Houses.

**RESOLUTION 089.5/2024**

**CARRIED**

## 8.2 LOCAL GOVERNMENT ELECTIONS ADVOCACY POSITIONS

*By Tony Brown, Executive Director Member Services & Jason Russell, Senior Governance Specialist*

### COMPOSITE RECOMMENDATION

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That WALGA adopt the following Elections Advocacy Positions:**

*The Local Government sector supports:*

1. **Compulsory participation in metropolitan Local Government elections and voluntary participation in country Local Government elections.**
2. **Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election.**
3. **First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections.**
4. **First-Past-The-Post (FPTP) voting system for internal Council elections.**
5. **Councils holding elections by means of in-person, postal and/or electronic voting.**
6. **Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.**

The motion was divided, with item 1 to be voted on, followed by items 2-6 en bloc.

#### **Item 1**

*The Local Government sector supports:*

1. **Compulsory participation in metropolitan Local Government elections and voluntary participation in country Local Government elections.**

**LOST**

### ALTERNATE MOTION

**Moved:** President Cr Les Price  
**Seconded:** President Eddie Smith

**That item 1 be deferred, and the Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.**

*President Cr Karen Chappel AM JP left the meeting at 11:43am and did not return. Cr Paul Kelly assumed the position of Chair.*

**RESOLUTION 090.5/2024**

**CARRIED**

**Items 2-6**

**Moved:** President Chris Antonio  
**Seconded:** Cr Helen Sadler

**That WALGA adopt the following Elections Advocacy Positions:**

*The Local Government sector supports:*

- 2. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election.**
- 3. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections.**
- 4. First-Past-The-Post (FPTP) voting system for internal Council elections.**
- 5. Councils holding elections by means of in-person, postal and/or electronic voting.**
- 6. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.**

**AMENDMENT**

**Moved:** Cr Michael Dudek  
**Seconded:** Cr John Raftis

**Remove the words "and/or electronic" from item 5.**

**LOST**

**THE SUBSTANTIVE MOTION WAS PUT**

**RESOLUTION 091.5/2024**

**CARRIED**

### 8.3 ABORIGINAL COMMUNITIES ADVOCACY POSITIONS

*By Rebecca Hicks, Policy Officer Community*

*Cr Helen Sadler declared an impartiality interest in this item.*

#### **WALGA RECOMMENDATION**

**Moved:** President Chris Antonio

**Seconded:** Cr Haeden Miles

**That State Council:**

1. **Replace Advocacy Position 3.1.2 Reconciliation with the following:**

***WALGA:***

1. ***Acknowledges the continuing connection of Aboriginal people to Country, culture and community and embraces the vast Aboriginal cultural diversity throughout Western Australia.***
2. ***Supports the efforts of Local Governments to progress reconciliation at the local level.***

2. **Remove Advocacy Position 3.1.3 Constitutional Recognition of Aboriginal and Torres Strait Islander People.**

3. **Replace Advocacy Position 3.1.4 *Aboriginal Cultural Heritage Act 2021* and South West Native Title Settlement with the following:**

***3.1.4 Aboriginal Heritage Protection***

1. ***WALGA supports the recognition, protection, conservation and preservation of Aboriginal cultural heritage and recognises the fundamental importance of Aboriginal cultural heritage to Aboriginal people and the State.***
2. ***The State Government must:***
  - a. ***Ensure that legislative requirements balance the need to protect Aboriginal heritage with the need for Local Government to undertake activities in a timely and affordable manner.***
  - b. ***Provide adequate resourcing to ensure all parties have the capacity, capability and resources to discharge their statutory obligations.***
  - c. ***Provide support and guidance to Local Governments to ensure that they have the resources, capacity and capability to effectively and efficiently deliver essential services to community while protecting Aboriginal heritage.***

**RESOLUTION 092.5/2024**

**CARRIED**

## 8.4 FAMILY AND DOMESTIC VIOLENCE ADVOCACY POSITION

*By Rebecca Hicks, Policy Officer Community*

### **WALGA RECOMMENDATION**

**Moved:** President Chris Antonio  
**Seconded:** President Chris Mitchell JP

**That State Council replace Advocacy Position 3.10.1 Family and Domestic Violence with the following:**

#### ***3.10.1 Family and Domestic Violence***

- 1. Family and domestic violence is unacceptable and has devastating and long-term impacts on individuals, families and communities.***
- 2. Preventing family and domestic violence requires commitment from all levels of government, different sectors, and members of the community.***
- 3. WALGA calls on the State and Australian governments to provide adequate funding and support for family and domestic violence programs and services, in particular:***
  - a. Funding for collaborative and connected family and domestic violence programs and services that are place-based and people-centred; and***
  - b. Better integration of family and domestic violence initiatives, including capacity building across all tiers of government and community services.***

**RESOLUTION 093.5/2024**

**CARRIED**

## 8.5 CONTAINER DEPOSIT SYSTEM POLICY STATEMENT AND ADVOCACY POSITION

*By Rebecca Brown, Policy Manager, Environment and Waste*

### COMPOSITE RECOMMENDATION

**Moved:** President Cr Les Price  
**Seconded:** President Paige McNeil

**That State Council replace the existing Container Deposit Systems Policy Statement and Advocacy Position 7.6 Container Deposit Systems with the following:**

#### ***7.6 Container Deposit Systems***

- 1. Local Government supports the WA Containers for Change Scheme and acknowledges its contribution to reducing litter, increasing material recovery and providing employment opportunities across the state.***
- 2. To maximise the benefits of the WA Scheme, Local Government calls on the State Government to:***
  - a. Maintain a resource recovery target of 85% for eligible containers and a focus on litter reduction.***
  - b. Expand the range of containers accepted in the Scheme, by:***
    - i. 2026: to include wine bottles, spirit bottles and larger sizes of currently eligible containers,***
    - ii. 2030: to include plain milk and milk alternative containers and composite container types, and***
    - iii. 2035: other container types.***
  - c. Ensure national alignment of the materials covered by the Scheme and consistent messaging.***
  - d. Maintain a State-based and managed Scheme.***
  - e. Review the deposit amount to appropriately incentivise community engagement.***
  - f. Increase the number of refund and donation points to ensure community access, including in public places and at events.***
  - g. Ensure refund points are financially sustainable.***
  - h. Leverage the refund point collection network to provide drop off points for other materials covered by effective product stewardship schemes.***

**RESOLUTION 094.5/2024**

**CARRIED**

## 8.6 BUS STOP INFRASTRUCTURE AGREEMENT

*By Negar Nili, Policy Officer Transport and Roads*

### COMPOSITE RECOMMENDATION

**Moved:** Cr Helen Sadler  
**Seconded:** Cr Stephen Strange

**That State Council:**

1. Provides in principle support for the proposed Bus Stop Infrastructure Partnership Agreement between WALGA and the Public Transport Authority 2024/25 to 2028/29.
2. Request the WALGA Secretariat negotiate with the Public Transport Authority seeking:
  - a. Deletion of the word “typically” from Clauses 6.2, 8.1 (ii) and 8.6 (i)
  - b. Indexation of funding provided under the Bus Shelter Subsidy Program (BSSP) and Bus Shelter Maintenance Assistance Scheme (BSMAS) during or at the end of the Agreement
3. Authorise the WALGA President to sign the Bus Stop Infrastructure Partnership Agreement, on the completion of best endeavours to negotiate with the Public Transport Authority.
4. Refer the request for WALGA develop an advocacy position that Commonwealth Disability Standards have a provision for minimum standards of public transport shelter to the Infrastructure Policy Team.

**RESOLUTION 095.5/2024**

**CARRIED**

## 8.7 2025 SALARIES AND ALLOWANCES TRIBUNAL REMUNERATION INQUIRY FOR LOCAL GOVERNMENT CHIEF EXECUTIVE OFFICERS AND ELECTED MEMBERS

*By Kathy Robertson, Manager Association and Corporate Governance*

### WALGA RECOMMENDATION

**Moved:** President Paige McNeil  
**Seconded:** President Chris Antonio

**That State Council endorse the submission to the 2025 Salaries and Allowances Tribunal Remuneration Inquiry for Local Government Chief Executive Officers and Elected Members.**

**RESOLUTION 096.5/2024**

**CARRIED**

## 8.8 SUBMISSION ON THE DRAFT STATE HAZARD PLAN - FIRE

*By Rachel Armstrong, Policy Manager Emergency Management*

### COMPOSITE RECOMMENDATION

**Moved:** President Cr Tony Dean  
**Seconded:** President Chris Antonio

**That State Council endorse the Submission on the State Hazard Plan – Fire with wording amendments to Recommendations 2 and 3 as follows:**

- 2. Provide a single, streamlined process for Local Governments to recoup costs for bushfire incidents and adequate funding for all aspects of bushfire emergency management responsibilities the State has delegated to Local Governments across, prevention, preparedness, response, and recovery.**
- 3. Provide additional resources, support, and educational materials for Local Governments to engage their communities in bushfire risk reduction, preparedness, and resilience building through the Mitigation Activity Fund Grant Program and/or other mechanisms.**

**RESOLUTION 097.5/2024**

**CARRIED**

## MATTERS FOR CONSIDERATION BY STATE COUNCILLORS (UNDER SEPARATE COVER)

## 8.9 WALGA STRATEGIC PLAN 2025-2029

*By Kathy Robertson, Manager Association and Corporate Governance*

WALGA CEO, Nick Sloan provided a presentation to State Council on the proposed Strategic Plan.

### WALGA RECOMMENDATION

**Moved:** Cr Helen Sadler  
**Seconded:** President Chris Mitchell JP

**That WALGA's Strategic Plan 2025-2029 be endorsed.**

**RESOLUTION 098.5/2024**

**CARRIED**

## 8.10 SUBMISSION ON THE FINAL REPORT OF THE INDEPENDENT REVIEW OF COMMONWEALTH DISASTER FUNDING (COLVIN REVIEW)

*By Rachel Armstrong, Policy Manager, Emergency Management*

### **WALGA RECOMMENDATION**

**Moved:** President Chris Antonio

**Seconded:** Cr Wendy McWhirter-Brooks

**That State Council endorse the submission on the Final Report of the Independent Review of Commonwealth Disaster Funding (the Colvin Review).**

**RESOLUTION 099.5/2024**

**CARRIED**

## 8.11 LGIS BOARD APPOINTMENTS – CONFIDENTIAL

*State Councillors who nominated for a position on the LGIS Board declared an interest in this item and left the meeting at 12:28pm.*

### **WALGA RECOMMENDATION**

**Moved:** President Chris Mitchell JP

**Seconded:** President Paige McNeil

**That:**

- 1. President Christopher Antonio be appointed to the LGIS Board as Non-Metropolitan Elected Member;**
- 2. Mr John Pearson be reappointed to the LGIS Board as Metropolitan Officer; and**
- 3. Mr Peter Forbes term as Independent Director ~~and Chair~~ of the LGIS Board be extended for an additional 12 months.**

**RESOLUTION 100.5/2024**

**CARRIED**

*State Councillors who nominated for a position on the LGIS Board returned to the meeting at 12:29pm.*

## 8.12 APPOINTMENT TO STATE COUNCIL POLICY TEAM

*By Meghan Dwyer, Executive Officer Governance*

### **WALGA RECOMMENDATION**

**Moved:** President Paige McNeil

**Seconded:** President Chris Antonio

**That State Council appoint Cr Haeden Miles, the State Council representative from the East Metropolitan Zone, to the People and Place Policy Team.**

**RESOLUTION 101.5/2024**

**CARRIED**

## 8.13 FINANCE AND SERVICES COMMITTEE MINUTES – 20 NOVEMBER 2024

*By Tony Brown, Executive Director Member Services*

WALGA's Chief Financial Officer, Rick Murray and Executive Director Member Services provided a presentation on the proposal to consolidate WALGA's subscription services with the general association subscription.

WALGA's Chief Financial Officer, Rick Murray also provided a presentation on the mid-year budget review.

### **WALGA RECOMMENDATION**

**Moved:** President Chris Antonio

**Seconded:** Cr Haeden Miles

**That State Council:**

- 1. endorse the Minutes of the Finance and Services Committee meeting held on 20 November 2024; and**
- 2. endorse the revised Budget 2024-25.**

**RESOLUTION 102.5/2024**

**CARRIED BY ABSOLUTE MAJORITY**

## 8.14 LOCAL GOVERNMENT HOUSE TRUST BOARD OF MANAGEMENT MINUTES –20 NOVEMBER 2024

*By Tony Brown, Executive Director Member Services*

### **WALGA RECOMMENDATION**

**Moved:** President Paige McNeil  
**Seconded:** Cr Helen Sadler

**That State Council note the Minutes of the Local Government House Trust Board of Management meeting held on 20 November 2024.**

**RESOLUTION 103.5/2024**

**CARRIED**

## 8.15 SELECTION COMMITTEE MINUTES – 13 NOVEMBER 2024

*By Chantelle O'Brien, Governance Support Officer*

*State Councillors who nominated for a position on the LGIS Board declared an interest in this item and left the meeting at 12:50pm.*

### **WALGA RECOMMENDATION**

**Moved:** President Cr Les Price  
**Seconded:** Cr Haeden Miles

**That State Council:**

- 1. note the resolutions contained in the 13 November 2024 Selection Committee Minutes; and**
- 2. endorse the recommendations contained in the 13 November 2024 Selection Committee Minutes.**

**RESOLUTION 104.5/2024**

**CARRIED**

*State Councillors who nominated for a position on the LGIS Board returned to the meeting at 12:51pm.*

## 8.16 LGIS BOARD MINUTES – 23 AUGUST AND 25 OCTOBER 2024 – CONFIDENTIAL

*By Kirsty Martin, Manager Commercial Management*

### **WALGA RECOMMENDATION**

**Moved:** President Chris Antonio  
**Seconded:** Cr Haeden Miles

**That State Council note the Minutes of the LGIS Board meetings held on 23 August 2024 and 25 October 2024.**

**RESOLUTION 105.5/2024**

**CARRIED**

## 9 POLICY TEAM AND COMMITTEE REPORTS

### 9.1 INFRASTRUCTURE POLICY TEAM REPORT

*Presented by Policy Team Chair, Cr Stephen Strange*

### **WALGA RECOMMENDATION**

**Moved:** Cr Helen Sadler  
**Seconded:** President Cr Les Price

**That State Council note the report from the Infrastructure Policy Team meeting for the 6 December 2024 meeting.**

**RESOLUTION 106.5/2024**

**CARRIED**

### 9.2 PEOPLE AND PLACE POLICY TEAM REPORT

### **WALGA RECOMMENDATION**

**Moved:** Cr Helen Sadler  
**Seconded:** President Cr Les Price

**That State Council note the report from the Infrastructure Policy Team meeting for the 6 December 2024 meeting.**

**RESOLUTION 106.5/2024**

**CARRIED**

### 9.3 GOVERNANCE POLICY TEAM REPORT

*Presented by Policy Team Chair, Mayor Patrick Hall*

#### **WALGA RECOMMENDATION**

**Moved:** Cr Helen Sadler  
**Seconded:** President Cr Les Price

**That State Council:**

- 1. Note the report from the Governance Policy Team for the 6 December 2024 meeting.**
- 2. Determine to:**
  - a. retain the following Advocacy Positions with amendment:**
    - i. Advocacy Position 2.8.1 Industry Award Coverage**
    - ii. Advocacy Position 2.8.3 Registration of WALGA as an Employer Organisation**
  - b. retire Advocacy Position 2.8.2 Local Government Long Service Leave Regulations.**

**RESOLUTION 106.5/2024**

**CARRIED**

### 9.4 ENVIRONMENT POLICY TEAM REPORT

*Presented by Policy Team Chair, Cr Les Price*

#### **WALGA RECOMMENDATION**

**Moved:** Cr Helen Sadler  
**Seconded:** President Cr Les Price

**That State Council note the report from the Environment Policy Team to the 6 December 2024 meeting.**

**RESOLUTION 106.5/2024**

**CARRIED**

## 9.5 MUNICIPAL WASTE ADVISORY COUNCIL (MWAC) REPORT

### **WALGA RECOMMENDATION**

**Moved:** Cr Helen Sadler  
**Seconded:** President Cr Les Price

**That State Council note the report from the Municipal Waste Advisory Council to the 6 December 2024 meeting.**

**RESOLUTION 106.5/2024**

**CARRIED**

## 10 MATTERS FOR NOTING / INFORMATION

### 10.1 WALGA STRATEGIC PLANNING UPDATE

*By Kathy Robertson, Manager Association and Corporate Governance*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That the update on the WALGA Strategic Plan 2025-2029 be noted.**

**RESOLUTION 107.5/2024**

**CARRIED**

### 10.2 SUBMISSION ON REFORM OF PACKAGING REGULATION

*By Rebecca Brown, Policy Manager, Environment and Waste*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note the submission to the Department of Climate Change, Energy, the Environment and Water on the Consultation Paper on Reform of Packaging Regulation.**

**RESOLUTION 107.5/2024**

**CARRIED**

### 10.3 SUBMISSION ON THE DRAFT STATE SUPPORT PLAN – ANIMAL WELFARE IN EMERGENCIES

*By Rachel Armstrong, Policy Manager, Emergency Management*

#### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note WALGA's submission to the State Emergency Management Committee on the Draft State Support Plan – Animal Welfare in Emergencies.**

**RESOLUTION 107.5/2024**

**CARRIED**

### 10.4 LOCAL GOVERNMENT PRIMARY HEALTHCARE SURVEY REPORT

*By Hannah Godsave, Policy Manager Community*

#### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note the Primary Healthcare Services Survey Report.**

**RESOLUTION 107.5/2024**

**CARRIED**

### 10.5 RENEWABLE ENERGY SURVEY HIGHLIGHTS

*By Lisa Harwood, Principal Policy Advisor (Economic Development)*

#### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note the update on the Renewable Energy Survey.**

**RESOLUTION 107.5/2024**

**CARRIED**

## 10.6 FLYING MINUTE: SUBMISSION TO MAIN ROADS WA ON THE REVISED WESTERN AUSTRALIA TRAFFIC SIGNALS APPROVAL POLICY AND PROCESS

*By Max Bushell, Senior Policy Advisor, Road Safety and Infrastructure*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note the submission to Main Roads WA on the Revised Main Roads Western Australia Traffic Signals Approval Policy and Process as endorsed by State Council via Flying Minute.**

**RESOLUTION 107.5/2024**

**CARRIED**

## 10.7 FLYING MINUTE: SUBMISSION ON THE DRAFT OBJECTIVES AND PRIORITIES FOR THE UPCOMING STATE PUBLIC HEALTH PLAN

*By Hannah Godsave, Policy Manager Community*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note the submission to the Department of Health on the draft Objectives and Priorities for the upcoming State Public Health Plan as endorsed by State Council via Flying Minute.**

**RESOLUTION 107.5/2024**

**CARRIED**

## 10.8 FLYING MINUTE: SUBMISSION ON THE DRAFT REGIONAL EDUCATION STRATEGY

*By Hannah Godsave, Policy Manager Community*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note the submission to the Department of Health on the draft Regional Education Strategy as endorsed by State Council via Flying Minute.**

**RESOLUTION 107.5/2024**

**CARRIED**

## 10.9 FLYING MINUTE: SUBMISSION ON DERBAL YIRAGAN (SWAN) DJARLGARRO (CANNING) DRAFT RIVER PROTECTION STRATEGY

*By Rebecca Brown, Policy Manager, Environment and Waste.*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note the submission to Swan River Trust on the Derbal Yiragan (Swan) Djarlgarro (Canning) Draft River Protection Strategy as endorsed by State Council via Flying Minute.**

**RESOLUTION 107.5/2024**

**CARRIED**

## 10.10 FLYING MINUTE: SUBMISSION ON THE STATE HAZARD PLAN - HUMAN BIOSECURITY

*By Rachel Armstrong, Policy Manager, Emergency Management*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note WALGA's submission on the State Hazard Plan – Human Biosecurity provided to the State Emergency Management Committee as endorsed by State Council via Flying Minute.**

**RESOLUTION 107.5/2024**

**CARRIED**

## 11 ORGANISATION REPORTS

### 11.1 KEY ACTIVITY REPORTS

#### 11.1.1 REPORT ON KEY ACTIVITIES, ADVOCACY PORTFOLIO

*By Rachel Horton, Executive Manager Advocacy*

##### **WALGA RECOMMENDATION**

**Moved:** Cr Stephen Strange  
**Seconded:** President Chris Antonio

**That State Council note the Key Activity Report from the Advocacy Portfolio to the December 2024 State Council meeting.**

**RESOLUTION 108.5/2024**

**CARRIED**

#### 11.1.2 REPORT ON KEY ACTIVITIES, INFRASTRUCTURE PORTFOLIO

*By Ian Duncan, Executive Manager Infrastructure*

##### **WALGA RECOMMENDATION**

**Moved:** Cr Stephen Strange  
**Seconded:** President Chris Antonio

**That State Council note the Key Activity Report from the Infrastructure Portfolio to the December 2024 State Council meeting.**

**RESOLUTION 108.5/2024**

**CARRIED**

#### 11.1.3 REPORT ON KEY ACTIVITIES, MEMBER SERVICES PORTFOLIO

*By Tony Brown, Executive Director Member Services*

##### **WALGA RECOMMENDATION**

**Moved:** Cr Stephen Strange  
**Seconded:** President Chris Antonio

**That State Council note the Key Activity Report from the Member Services Portfolio to the December 2024 State Council meeting.**

**RESOLUTION 108.5/2024**

**CARRIED**

#### 11.1.4 REPORT ON KEY ACTIVITIES, POLICY PORTFOLIO

*By Nicole Matthews, Executive Manager, Policy*

##### **WALGA RECOMMENDATION**

**Moved:** Cr Stephen Strange  
**Seconded:** President Chris Antonio

**That State Council note the Key Activity Report from the Policy Portfolio to the December 2024 State Council meeting.**

**RESOLUTION 108.5/2024**

**CARRIED**

#### 11.2 PRESIDENT'S REPORT

##### **WALGA RECOMMENDATION**

**Moved:** Cr Stephen Strange  
**Seconded:** President Chris Antonio

**That the President's Report for December 2024 be received.**

**RESOLUTION 108.5/2024**

**CARRIED**

#### 11.3 CEO'S REPORT

##### **WALGA RECOMMENDATION**

**Moved:** Cr Stephen Strange  
**Seconded:** President Chris Antonio

**That the CEO's Report for December 2024 be received.**

**RESOLUTION 108.5/2024**

**CARRIED**

## 12 ADDITIONAL ZONE RESOLUTIONS

### **WALGA RECOMMENDATION**

**Moved:** Cr Haeden Miles  
**Seconded:** President Paige McNeil

**That the additional Zone Resolutions from the November 2024 round of Zones meetings as follows be referred to the appropriate portfolio for consideration and appropriate action.**

**RESOLUTION 109.5/2024**

**CARRIED**

### **CENTRAL COUNTRY ZONE (Member Services Portfolio)**

#### **PetsWA Centralized Pet Registry Scheme Revenue**

That the Central Country Zone request WALGA;

1. advocate to the Government of Western Australia that 100% of the revenue derived from pet registrations (both dogs and cats) continue to be returned directly to local governments to effectively administer the Dog Act 1976 and Cat Act 2011.
2. recommend that the new centralized PetsWA Pet Registry Scheme, administered by the State Government, should not retain any commission or portion of the registration fees for its operations, as the current fee structure does not adequately cover the costs associated with pet management at the local government level.

### **EAST METROPOLITAN ZONE (Member Services Portfolio)**

#### **Artificial Intelligence (AI) Governance**

That the East Metropolitan Zone requests WALGA to:

1. Establish the fundamental principles and governance framework needed to ensure that Artificial Intelligence systems are developed and deployed ethically and responsibly across the Local Government sector; and
2. Develop risk and opportunity guidelines for Artificial Intelligence usage that prioritises fairness, accountability, transparency, and inclusivity.

### **GASCOYNE COUNTRY ZONE (Policy Portfolio)**

#### **Social Issues Ministerial Council Advocacy**

The Gascoyne Country Zone request State Council to advocate with the State Government to establish a dedicated Social Issues Ministerial Council.

### **GOLDFIELDS ESPERANCE COUNTRY ZONE (Policy Portfolio)**

#### **Management of Whale Carcasses**

Request WALGA to advocate for a government policy change to allow the towing of whale carcasses away before they wash ashore from populated areas to reduce significant impacts to community and costs involved to the landowners.

## **MURCHISON COUNTRY ZONE (Policy Portfolio)**

### **Need for Accessible Medical Services in the Murchison Region**

That the Murchison Country Zone request WALGA to make representation to the Minister for Health and lobby the State Government to implement the following:

1. Extended and On-Call Nursing Support: Establishing after-hours nursing support in the Murchison Region, either through rotating or on-call staff arrangements, to help address the gap in care over weekends and after hours, reducing the need for ambulance support in non-emergency cases.
2. Elderly and Aboriginal Care Services: Specialised services for elderly and aboriginal residents, such as regular home visits, monitoring for chronic conditions, medication management and to allow them to receive essential care without the need for travel or dependence on ambulance transport.
3. Relief for Volunteer St John Ambulance Services: Reducing reliance on St John Ambulance for routine care and transport services to alleviate some of the strain on the organisation's critically limited number of volunteers. Enhanced nursing and elderly support services would mean volunteers are only called upon for genuine emergencies, improving response times and resource availability.
4. Mobile Health Clinics: A mobile health service to provide essential care in various Murchison communities, addressing basic needs such as welfare care, wound redressing, and chronic disease management. This service would reduce travel and help bridge the gap when nursing posts are closed.
5. Telehealth and Remote Monitoring for Elderly Care: Equipping elderly residents with telehealth and monitoring devices to provide immediate support and enable healthcare professionals to remotely manage patients' needs, reducing the need for in-person care outside of emergency situations.

## **NORTH METROPOLITAN ZONE (Policy Portfolio)**

### **State Planning Policy 3.6 - Infrastructure Contributions (Community Infrastructure Cap)**

That WALGA advocate to the state government for indexation of the community infrastructure cap defined in State Planning Policy 3.6 (SPP3.6) – Infrastructure Contributions.

## **NORTH METROPOLITAN ZONE (Member Services Portfolio)**

### **PetsWA Centralised Registration Database**

That WALGA advocate to the State Government for the PetsWA Centralised Registration Database scope to be restricted to a centralised registration system (excluding complaints and infringements) that integrates with Local Government's existing corporate systems.

## **SOUTH METROPOLITAN ZONE (Policy Portfolio)**

### **Service Stations/Sensitive Land Uses – Regulatory Framework**

That the South Metropolitan Zone requests WALGA:

1. Supports the Review of *Environmental Protection Authority's (EPA) Guidance Statement No.3 - Guidance for the Assessment of Environmental Factors – Separation Distances between Industrial and Sensitive Land Uses No.3, June 2005* (GS3) as it relates to Service Station proposals.
2. Advocates for the Review of GS3 to the Minister for Environment, Minister for Health and Minister for Planning, to ensure that the environmental, health and planning regulatory frameworks, as they relate to Service Station proposals and potential impacts on human health from benzene emissions are aligned.

## **SOUTH EAST METROPOLITAN ZONE (Member Services Portfolio)**

### **Amendment to the *Local Government Act 1995* in relation to the Disqualification of Elected Members due to Criminal Convictions**

That the South East Metropolitan Zone asks WALGA to advocate for an amendment to the *Local Government Act 1995* along the following lines:

That the *Local Government Act 1995* be amended to give the Minister for Local Government the power to:

1. Disqualify a person from membership of a Council if the person has been convicted of a criminal offence that, in the opinion of the Minister for Local Government, under the advice of the State Solicitor's Office, has the potential to damage the reputation of a local government or the local government sector more broadly;
2. Suspend an Elected Member who is charged with a criminal offence that has the potential to damage the reputation of a local government or the local government sector more broadly, until the charges are dealt with; and
3. Require a person to be paid fees and allowances until they are disqualified.

## **13 DATE OF NEXT MEETING**

The next ordinary meeting of the WALGA State Council will be held in the Boardroom at WALGA, ONE70, 170 Railway Parade, West Leederville on Wednesday, 5 March 2025 commencing at 4:15pm.

The State Council meeting schedule for 2025 is as follows:

<b>Date</b>	<b>Venue</b>
Wednesday, 5 March	WALGA
Wednesday, 7 May	East Metropolitan Zone City of Swan
Wednesday, 2 July	WALGA
Thursday-Friday, 4-5 September	Goldfields Esperance Country Zone Shire of Dundas
Wednesday, 3 December	WALGA

## **14 CLOSURE**

There being no further business the Chair declared the meeting closed at 1:06pm.

# State Council Summary Minutes 5 March 2025

Ordinary meeting no. 1 of 2025 of the Western Australian Local Government Association State Council held at ONE70, LV3, 170 Railway Parade, West Leederville at 3:15pm.

## TABLE OF CONTENTS

<b>1</b>	<b>OPENING, ATTENDANCE AND APOLOGIES.....</b>	<b>4</b>
1.1	Opening .....	4
1.2	Attendance .....	4
1.3	Apologies .....	5
<b>2</b>	<b>ACKNOWLEDGEMENT OF COUNTRY .....</b>	<b>5</b>
<b>3</b>	<b>ANNOUNCEMENTS .....</b>	<b>5</b>
<b>4</b>	<b>MINUTES.....</b>	<b>5</b>
4.1	Minutes of the State Council meeting held 6 December 2024.....	5
4.1.1	Business arising from the Minutes of the State Council meeting held 6 December 2024 .....	5
4.2	Flying Minute - Submission on the Productivity Commission Inquiry - Opportunities in the Circular Economy.....	6
4.2.1	Business arising from the Flying Minute- Submission on the Productivity Commission Inquiry - Opportunities in the Circular Economy .....	6
<b>5</b>	<b>DECLARATIONS OF INTEREST.....</b>	<b>6</b>
<b>6</b>	<b>EX OFFICIO REPORTS .....</b>	<b>6</b>
6.1	City of Perth Report .....	6
6.2	LG Professionals Report.....	6
<b>7</b>	<b>EMERGING ISSUES .....</b>	<b>6</b>
<b>8</b>	<b>MATTERS FOR DECISION.....</b>	<b>7</b>
8.1	Climate Change Advocacy Position .....	7
8.2	Waste Management Legislation Advocacy Position .....	8
	<b>MATTERS FOR CONSIDERATION BY STATE COUNCILLORS (UNDER SEPARATE COVER) .....</b>	<b>9</b>
8.3	Appointment to Finance and Services Committee .....	9
8.4	Finance and Services Committee Minutes – 19 February 2025 - CONFIDENTIAL .....	9
8.5	Local Government House Trust Board of Management Minutes – 19 February 2025 - CONFIDENTIAL .....	10
8.6	Honours Panel Minutes – 18 December 2024 - CONFIDENTIAL .....	10
8.7	Selection Committee Flying Minute – 18 February 2025 - CONFIDENTIAL .....	10
8.8	LGISWA Board Minutes - CONFIDENTIAL .....	11
8.9	LGIS Board Remuneration - CONFIDENTIAL .....	11
8.10	Use of the Association’s Common Seal - CONFIDENTIAL .....	12
<b>9</b>	<b>POLICY TEAM AND COMMITTEE REPORTS .....</b>	<b>12</b>
9.1	Infrastructure Policy Team Report .....	12
9.2	People and Place Policy Team Report.....	13
9.3	Governance Policy Team Report .....	13
9.4	Environment Policy Team Report .....	13
9.5	Municipal Waste Advisory Council (MWAC) Report.....	14
<b>10</b>	<b>MATTERS FOR NOTING / INFORMATION .....</b>	<b>14</b>
10.1	2025 Federal Election .....	14
10.2	2025 State Election .....	14
10.3	Large Scale Renewable Energy Update .....	15
10.4	2024 CoastWA Local Government Survey .....	15
10.5	Polyphagous shot-hole borer Update .....	15
10.6	December 2024 Economic Briefing.....	16
10.7	Flying Minute Submission on the Productivity Commission Inquiry – Opportunities in the Circular Economy.....	16

<b>11</b>	<b>ORGANISATION REPORTS.....</b>	<b>16</b>
11.1	Key Activity Reports.....	16
11.1.1	Report on Key Activities, Advocacy Portfolio.....	16
11.1.2	Report on Key Activities, Infrastructure Portfolio.....	17
11.1.3	Report on Key Activities, Member Services Portfolio.....	17
11.1.4	Report on Key Activities, Policy Portfolio.....	17
11.2	President's Report.....	18
11.3	CEO's Report .....	18
<b>12</b>	<b>ADDITIONAL ZONE RESOLUTIONS .....</b>	<b>18</b>
<b>13</b>	<b>DATE OF NEXT MEETING.....</b>	<b>20</b>
<b>14</b>	<b>CLOSURE .....</b>	<b>20</b>

## 1 OPENING, ATTENDANCE AND APOLOGIES

### 1.1 OPENING

The Chair declared the meeting open at 3:18pm.

### 1.2 ATTENDANCE

<b>Members</b>	WALGA President - <b>Chair</b>	President Cr Karen Chappel AM JP
	WALGA Deputy President	
	Central Metropolitan Zone	Cr Paul Kelly
	Avon-Midland Country Zone	President Chris Antonio
	Central Country Zone	President Cr Phillip Blight
	Central Metropolitan Zone	Cr Helen Sadler
	East Metropolitan Zone	Cr John Daw (Deputy)
	Gascoyne Country Zone	President Eddie Smith
	Goldfields Esperance Country Zone	President Cr Laurene Bonza
	Great Eastern Country Zone	Cr Stephen Strange
	Great Southern Country Zone	Cr Scott Crosby
	Kimberley Country Zone	President Chris Mitchell JP
	Murchison Country Zone	President Cr Les Price
	North Metropolitan Zone	Cr John Raftis (Deputy)
	North Metropolitan Zone	Cr Bronwyn Smith
	Northern Country Zone	President Cr Liz Sudlow (Deputy)
	Peel Country Zone	Mayor Caroline Knight
	Pilbara Country Zone	Cr Wendy McWhirter-Brooks
	South East Metropolitan Zone	Mayor Patrick Hall
	South East Metropolitan Zone	Mayor Teresa Lynes
	South Metropolitan Zone	Mayor Logan Howlett JP
	South Metropolitan Zone	Cr Karen Wheatland
	South Metropolitan Zone	Cr Barry Winmar
	South West Country Zone	President Cr Tony Dean
<b>Ex Officio</b>	Deputy Lord Mayor - City of Perth	Cr Bruce Reynolds
	Local Government Professionals WA	Mr Anthony Vuleta
	President	
<b>Secretariat</b>	Chief Executive Officer	Mr Nick Sloan
	Executive Director Member Services	Mr Tony Brown
	Executive Manager Infrastructure	Mr Ian Duncan
	Executive Manager Policy	Ms Nicole Matthews
	Executive Manager Advocacy	Ms Rachel Horton
	Chief Financial Officer	Mr Rick Murray
	Policy Manager Environment and Waste	Ms Rebecca Brown
	Manager Commercial Services	Mr Sam McLeod
	Manager Governance and Procurement	Ms Felicity Morris
	Manager Association and Corporate Governance	Ms Kathy Robertson
	Principal Policy Advisor Economic Development	Ms Lisa Harwood
	Executive Officer Governance	Ms Meghan Dwyer

### 1.3 APOLOGIES

<b>Members</b>	East Metropolitan Zone	President Paige McNeil
	East Metropolitan Zone	Cr Haeden Miles
	North Metropolitan Zone	Cr Michael Dudek
	North Metropolitan Zone	Cr Lewis Hutton
	Northern Country Zone	President Cr Kirrilee Warr
<b>Ex Officio</b>	The Rt. Hon. Lord Mayor – City of Perth	Lord Mayor Basil Zempilas

## 2 ACKNOWLEDGEMENT OF COUNTRY

WALGA acknowledges the continuing connection of Aboriginal people to Country, culture and community. We embrace the vast Aboriginal cultural diversity throughout Western Australia, including Boorloo (Perth), on the land of the Whadjuk Noongar People, where WALGA is located and we acknowledge and pay respect to Elders past and present.

WALGA is committed to supporting the efforts of WA Local Governments to foster respectful partnerships and strengthen relationships with local Aboriginal communities.

## 3 ANNOUNCEMENTS

Welcome to Mayor Caroline Knight, newly elected State Councillor for the Peel Country Zone.

## 4 MINUTES

### 4.1 MINUTES OF THE STATE COUNCIL MEETING HELD 6 DECEMBER 2024

#### WALGA RECOMMENDATION

**Moved:** President Chris Antonio

**Seconded:** Cr Scott Crosby

**That the Minutes of the WALGA State Council meeting held on [6 December 2024](#) be confirmed as a true and correct record of proceedings.**

**RESOLUTION 001.1/2025**

**CARRIED**

#### 4.1.1 BUSINESS ARISING FROM THE MINUTES OF THE STATE COUNCIL MEETING HELD 6 DECEMBER 2024

Nil

#### 4.2 FLYING MINUTE - SUBMISSION ON THE PRODUCTIVITY COMMISSION INQUIRY - OPPORTUNITIES IN THE CIRCULAR ECONOMY

##### WALGA RECOMMENDATION

**Moved:** Cr Paul Kelly  
**Seconded:** President Cr Phillip Blight

That the [Flying Minute - Submission on the Productivity Commission Inquiry - Opportunities in the Circular Economy](#) be confirmed as a true and correct record of proceedings.

**RESOLUTION 002.1/2025**

**CARRIED**

#### 4.2.1 BUSINESS ARISING FROM THE FLYING MINUTE- SUBMISSION ON THE PRODUCTIVITY COMMISSION INQUIRY - OPPORTUNITIES IN THE CIRCULAR ECONOMY

Nil.

### 5 DECLARATIONS OF INTEREST

Pursuant to our Code of Conduct, State Councillors must declare to the Chair any potential conflict of interest they have in a matter before State Council as soon as they become aware of it.

- President Chris Antonio and Cr Paul Kelly declared an interest in item 8.9 LGIS Board Remuneration.

### 6 EX OFFICIO REPORTS

#### 6.1 CITY OF PERTH REPORT

The Deputy Lord Mayor, Cr Bruce Reynolds, provided the City of Perth report to the meeting.

#### 6.2 LG PROFESSIONALS REPORT

Mr Anthony Vuleta, President, LG Professionals WA, provided a report to the meeting.

*Mr Anthony Vuleta left the meeting and did not return.*

### 7 EMERGING ISSUES

Notification of emerging issues must be provided to the Chair no later than 24 hours prior to the meeting.

Nil.

## 8 MATTERS FOR DECISION

### 8.1 CLIMATE CHANGE ADVOCACY POSITION

*By Jade Mains, Senior Policy Advisor Environment*

#### COMPOSITE RECOMMENDATION

**That State Council replace the 2018 Climate Change Policy Statement Advocacy Position 4.1 Climate Change with the following advocacy position:**

***Climate Change significantly impacts Local Governments' operations and responsibilities, as well as their communities.***

***Local Government is committed to taking climate action, including by:***

- ***reducing operational emissions in line with Australian and Western Australian Government 2050 net zero targets***
- ***providing leadership and support to their communities to reduce carbon emissions***
- ***embedding climate risk management into their operations to enhance adaptation and build community resilience to the impacts of climate change***
- ***working with other levels of Government and key stakeholders to ensure policy and on-ground programs are effective, equitable and targeted.***

***WALGA calls on the Australian and Western Australian Governments to provide the necessary climate leadership, coordination, and action to:***

- 1. Ensure Australia and Western Australia meet net zero emissions targets through:***
  - a. enacting legislation which sets clear, measurable targets for emission reduction***
  - b. developing and funding coordinated emissions reduction policies, guidance, programs and standards***
  - c. acknowledging the role of Local Government as an implementation partner in emissions reduction policy and planning.***
- 2. Empower Local Government to accelerate adaptation and build resilience in their communities through:***
  - a. leading and resourcing on national and statewide adaptation issues to ensure a cohesive strategic approach***
  - b. providing up to date, consistent and accessible data to enable evidence-based decision making and investment***
  - c. developing national guidance on adaptation responses to facilitate coordinated and equitable planning and implementation.***
- 3. Provide funding and resources and support to Local Government to enable on-ground implementation, including for:***
  - a. the implementation of the Regional Climate Alliance Program across Western Australia***
  - b. the establishment and maintenance of corporate emission inventories and action plans***
  - c. providing transformational investment to facilitate emission reduction activities***

- d. undertaking climate risk assessments and the development of adaptation action plans*
- e. a dedicated adaptation fund to address localised climate risks and build climate resilience.*

#### **ALTERNATE MOTION**

**Moved:** President Cr Phillip Blight  
**Seconded:** President Eddie Smith

**That State Council refer this advocacy item back to the Environment Policy Team for further development.**

**RESOLUTION 003.1/2025**

**CARRIED**

## **8.2 WASTE MANAGEMENT LEGISLATION ADVOCACY POSITION**

*By Rebecca Brown, Policy Manager Environment and Waste*

#### **WALGA RECOMMENDATION**

**That State Council replace the Waste Management Legislation Policy Statement and Advocacy Position 7.1 Waste Management Legislation with the following advocacy position:**

- 1. Local Government supports Australian and State Government waste management legislation which:*
  - a. includes requirements for national and state waste strategies which support Local Governments to implement the strategies and achieve targets*
  - b. focuses on coordinated action and clear roles and responsibilities*
  - c. establishes a lead agency for waste management*
  - d. establishes and maintains a regulated product stewardship framework for all products entering the Australian market*
  - e. includes provisions to optimise market development and participation in waste processing.*
- 2. Local Government calls for the Waste Avoidance and Resource Recovery Act 2007 to be amended to include:*
  - a. Waste education in the definition of Waste Services*
  - b. Circular Economy principles.*

#### **ALTERNATE MOTION**

**Moved:** Cr Paul Kelly  
**Seconded:** President Eddie Smith

**That State Council replace the Waste Management Legislation Policy Statement and Advocacy Position 7.1 Waste Management Legislation with the following advocacy position:**

- 1. Local Government *generally* supports Australian and State Government waste management legislation which:**
  - a. includes requirements for national and state waste strategies which support Local Governments to implement the strategies and achieve targets**
  - b. focuses on coordinated action and clear roles and responsibilities**
  - c. establishes a lead agency for waste management**
  - d. establishes and maintains a regulated product stewardship framework for all products entering the Australian market**
  - e. includes provisions to optimise market development and participation in waste processing.**
- 2. Local Government calls for the Waste Avoidance and Resource Recovery Act 2007 to be amended to include:**
  - a. Waste education in the definition of Waste Services**
  - b. Circular Economy principles.**

**RESOLUTION 004.1/2025**

**CARRIED**

## **MATTERS FOR CONSIDERATION BY STATE COUNCILLORS (UNDER SEPARATE COVER)**

### **8.3 APPOINTMENT TO FINANCE AND SERVICES COMMITTEE**

*By Meghan Dwyer, Executive Officer Governance*

#### **WALGA RECOMMENDATION**

**Moved: President Chris Antonio**  
**Seconded: President Chris Mitchell JP**

**That State Council appoint Mayor Caroline Knight, the State Council representative from the Peel Country Zone to the Finance and Services Committee.**

**RESOLUTION 005.1/2025**

**CARRIED**

### **8.4 FINANCE AND SERVICES COMMITTEE MINUTES – 19 FEBRUARY 2025 - CONFIDENTIAL**

*By Tony Brown, Executive Director Member Services*

#### **WALGA RECOMMENDATION**

**Moved: President Chris Antonio**  
**Seconded: President Chris Mitchell JP**

**That State Council endorse the Minutes of the Finance and Services Committee meeting held on 19 February 2025.**

**RESOLUTION 006.1/2025**

**CARRIED**

## 8.5 LOCAL GOVERNMENT HOUSE TRUST BOARD OF MANAGEMENT MINUTES – 19 FEBRUARY 2025 – CONFIDENTIAL

*By Tony Brown, Executive Director Member Services*

### **WALGA RECOMMENDATION**

**Moved:** Cr Karen Wheatland

**Seconded:** Mayor Patrick Hall

**That State Council note the Minutes of the Local Government House Trust Board of Management meeting held on 19 February 2025.**

**RESOLUTION 007.1/2025**

**CARRIED**

## 8.6 HONOURS PANEL MINUTES – 18 DECEMBER 2024 – CONFIDENTIAL

*By Tony Brown, Executive Director Member Services*

### **WALGA RECOMMENDATION**

**Moved:** Cr Helen Sadler

**Seconded:** President Cr Tony Dean

**That State Council note the Minutes of the Honours Panel meeting held on 18 December 2024.**

**RESOLUTION 008.1/2025**

**CARRIED**

## 8.7 SELECTION COMMITTEE FLYING MINUTE – 18 FEBRUARY 2025 – CONFIDENTIAL

*By Chantelle O'Brien, Governance Support Officer*

### **WALGA RECOMMENDATION**

**Moved:** Cr Paul Kelly

**Seconded:** President Chris Antonio

**That State Council note the resolution contained in the 18 February 2025 Selection Committee Flying Minute.**

**RESOLUTION 009.1/2025**

**CARRIED**

## 8.8 LGISWA BOARD MINUTES - CONFIDENTIAL

*By Sam McLeod, Manager Commercial Services*

### **WALGA RECOMMENDATION**

**Moved:** President Chris Antonio  
**Seconded:** President Chris Mitchell JP

**That State Council note the Minutes of the LGISWA Board meeting held on 13 December 2024.**

**RESOLUTION 010.1/2025**

**CARRIED**

## 8.9 LGIS BOARD REMUNERATION - CONFIDENTIAL

*By Sam McLeod, Manager Commercial Services, Member Services*

*President Chris Antonio and Cr Paul Kelly declared an interest in item 8.9 LGIS Board Remuneration and left the meeting at 4:13pm.*

### **WALGA RECOMMENDATION**

**Moved:** Cr Wendy McWhirter-Brooks  
**Seconded:** President Chris Mitchell JP

**That State Council:**

- 1. Endorse amendments to the LGIS Corporate Governance Charter to replace the use of the existing Average Weekly Earnings figure (Perth, ABS schedule 6302.0) to the Wage Price Index (reflecting ordinary time hourly rates of pay excluding bonuses for Western Australia; private and public sector; all industries for the prior 12 months), incorporating minor drafting improvements.**
- 2. Approve the remuneration for LGIS Board Members to be adjusted upward by 3.3% for the 2025-26 financial year accordingly.**

**RESOLUTION 011.1/2025**

**CARRIED**

*President Chris Antonio and Cr Paul Kelly entered the room at 4:14pm.*

## 8.10 USE OF THE ASSOCIATION'S COMMON SEAL - CONFIDENTIAL

*By Nick Sloan, Chief Executive Officer*

### WALGA RECOMMENDATION

**Moved:** Cr Karen Wheatland  
**Seconded:** President Chris Mitchell JP

**That State Council:**

1. Notes the delegated use of the common seal by the President and CEO being affixed to the Compliance Certificate for Building Loan Facility with Commonwealth Bank.
2. Notes the delegated use of the common seal by the President and CEO being affixed to the Letter of Offer (Reinstatement) with Australia and New Zealand Banking Group Limited for the LGIS WorkCare Bank Guarantee for 2025 on 5 February 2025.
3. Approves and ratifies WALGA entering into that Letter of Offer (Reinstatement), which increases the applicable Facility Limit to \$<redacted> to satisfy the requirements of WorkCoverWA and enable the continuation of the LGIS Workers Compensation arrangements.

**RESOLUTION 012.1/2025**

**CARRIED**

## 9 POLICY TEAM AND COMMITTEE REPORTS

### 9.1 INFRASTRUCTURE POLICY TEAM REPORT

*Presented by Policy Team Chair, Cr Stephen Strange*

### COMPOSITE RECOMMENDATION

**Moved:** Cr Stephen Strange  
**Seconded:** Cr Helen Sadler

**That State Council:**

1. Note the report from the Infrastructure Policy Team for the 5 March 2025 meeting.
2. Determine to:
  - a. Delete Advocacy Position 5.2.8 (Towards Zero Road Safety Strategy 2008 – 2020).
  - b. Amend the title of Advocacy Position 5.2.7 from Road Safety Strategy (Imagine Zero) to Driving Change Road Safety Strategy 2020-2030.
3. Undertake further policy development and consultation with Members regarding the default open road speed limit in Western Australia.

**RESOLUTION 013.1/2025**

**CARRIED**

## 9.2 PEOPLE AND PLACE POLICY TEAM REPORT

*Presented by Policy Team Chair, President Cr Phillip Blight*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** President Chris Antonio

**That State Council note the People and Place Policy Team meeting report for the 5 March 2025 meeting.**

**RESOLUTION 014.1/2025**

**CARRIED**

## 9.3 GOVERNANCE POLICY TEAM REPORT

*Presented by Policy Team Chair, Mayor Patrick Hall*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Patrick Hall  
**Seconded:** Cr Barry Winmar

**That State Council note the Governance Policy Team meeting report for the 5 March 2025 meeting.**

**RESOLUTION 015.1/2025**

**CARRIED**

## 9.4 ENVIRONMENT POLICY TEAM REPORT

*Presented by Policy Team Chair, Cr Les Price*

### **WALGA RECOMMENDATION**

**Moved:** President Cr Les Price  
**Seconded:** President Chris Antonio

**That State Council note the Environment Policy Team meeting report to the 5 March 2025 meeting.**

**RESOLUTION 016.1/2025**

**CARRIED**

*Cr Barry Winmar left the meeting at 4:26pm and did not return.  
Mayor Patrick Hall left the meeting at 4:26pm.*

## 9.5 MUNICIPAL WASTE ADVISORY COUNCIL (MWAC) REPORT

*Presented by Chair, Cr Karen Wheatland*

### **WALGA RECOMMENDATION**

**Moved:** Cr Karen Wheatland  
**Seconded:** Mayor Logan Howlett JP

**That State Council note the Municipal Waste Advisory Council report to the 5 March 2025 meeting.**

**RESOLUTION 017.1/2025**

**CARRIED**

*Cr John Daw left the meeting at 4:28pm.*

*Mayor Patrick Hall entered the meeting at 4:33pm.*

## 10 MATTERS FOR NOTING / INFORMATION

### 10.1 2025 FEDERAL ELECTION

*By Dana Mason, External Affairs Manager*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Logan Howlett JP  
**Seconded:** President Chris Antonio

**That State Council note the update on the 2025 Federal Election.**

**RESOLUTION 018.1/2025**

**CARRIED**

### 10.2 2025 STATE ELECTION

*By Dana Mason, External Affairs Manager*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Logan Howlett JP  
**Seconded:** President Chris Antonio

**That State Council note the update on the 2025 State Election campaign.**

**RESOLUTION 018.1/2025**

**CARRIED**

### 10.3 LARGE SCALE RENEWABLE ENERGY UPDATE

*By Lisa Harwood, Principal Policy Advisor Economic Development and Taysha Sullivan, Acting Manager Media and Communications*

#### **WALGA RECOMMENDATION**

**Moved:** Mayor Logan Howlett JP  
**Seconded:** President Chris Antonio

**That State Council note the update on WALGA's renewable energy policy and advocacy activities.**

**RESOLUTION 018.1/2025**

**CARRIED**

### 10.4 2024 COASTWA LOCAL GOVERNMENT SURVEY

*By Lucy Sheehy, CoastWA Local Government Facilitator*

#### **WALGA RECOMMENDATION**

**Moved:** Mayor Logan Howlett JP  
**Seconded:** President Chris Antonio

**That State Council note the update on the 2024 CoastWA Local Government Survey.**

**RESOLUTION 018.1/2025**

**CARRIED**

### 10.5 POLYPHAGOUS SHOT-HOLE BORER UPDATE

*By Rebecca Brown, Policy Manager Environment and Waste*

#### **WALGA RECOMMENDATION**

**Moved:** Mayor Logan Howlett JP  
**Seconded:** President Chris Antonio

**That State Council note the update on Polyphagous shot-hole borer response and WALGA advocacy.**

**RESOLUTION 018.1/2025**

**CARRIED**

## 10.6 DECEMBER 2024 ECONOMIC BRIEFING

*By Daniel Thomson, Manager Economics*

### **WALGA RECOMMENDATION**

**Moved:** Mayor Logan Howlett JP  
**Seconded:** President Chris Antonio

**That State Council note the December 2024 Economic Briefing.**

**RESOLUTION 018.1/2025**

**CARRIED**

## 10.7 FLYING MINUTE SUBMISSION ON THE PRODUCTIVITY COMMISSION INQUIRY – OPPORTUNITIES IN THE CIRCULAR ECONOMY

### **WALGA RECOMMENDATION**

**Moved:** Mayor Logan Howlett JP  
**Seconded:** President Chris Antonio

**That State Council note the Submission on the Productivity Commission Inquiry – Opportunities in the Circular Economy, as endorsed by State Council via Flying Minute.**

**RESOLUTION 018.1/2025**

**CARRIED**

## 11 ORGANISATION REPORTS

### 11.1 KEY ACTIVITY REPORTS

#### 11.1.1 REPORT ON KEY ACTIVITIES, ADVOCACY PORTFOLIO

*By Rachel Horton, Executive Manager Advocacy*

### **WALGA RECOMMENDATION**

**Moved:** President Chris Antonio  
**Seconded:** President Chris Mitchell JP

**That State Council note the Key Activity Report from the Advocacy Portfolio to the March 2025 State Council meeting.**

**RESOLUTION 019.1/2025**

**CARRIED**

*Cr John Daw entered the meeting at 4:37pm.*

### 11.1.2 REPORT ON KEY ACTIVITIES, INFRASTRUCTURE PORTFOLIO

*By Ian Duncan, Executive Manager Infrastructure*

#### **WALGA RECOMMENDATION**

**Moved:** President Chris Antonio  
**Seconded:** President Cr Phillip Blight

**That State Council note the Key Activity Report from the Infrastructure Portfolio for March 2025.**

**RESOLUTION 020.1/2025**

**CARRIED**

### 11.1.3 REPORT ON KEY ACTIVITIES, MEMBER SERVICES PORTFOLIO

*By Tony Brown, Executive Director Member Services*

#### **WALGA RECOMMENDATION**

**Moved:** Cr Scott Crosby  
**Seconded:** Cr Wendy McWhirter-Brooks

**That State Council note the Key Activity Report from the Member Services Portfolio to the March 2025 State Council meeting.**

**RESOLUTION 021.1/2025**

**CARRIED**

### 11.1.4 REPORT ON KEY ACTIVITIES, POLICY PORTFOLIO

*By Nicole Matthews, Executive Manager, Policy*

#### **WALGA RECOMMENDATION**

**Moved:** President Cr Phillip Blight  
**Seconded:** President Chris Antonio

**That State Council note the Key Activity Report from the Policy Portfolio to the March 2025 State Council meeting.**

**RESOLUTION 022.1/2025**

**CARRIED**

## 11.2 PRESIDENT'S REPORT

### WALGA RECOMMENDATION

**Moved:** President Chris Antonio  
**Seconded:** Cr Stephen Strange

**That the President's Report for March 2025 be received.**

**RESOLUTION 023.1/2025**

**CARRIED**

## 11.3 CEO'S REPORT

### WALGA RECOMMENDATION

**Moved:** President Chris Antonio  
**Seconded:** Cr Stephen Strange

**That the CEO's Report for March 2025 be received.**

**RESOLUTION 023.1/2025**

**CARRIED**

## 12 ADDITIONAL ZONE RESOLUTIONS

### WALGA RECOMMENDATION

**Moved:** President Chris Antonio  
**Seconded:** Mayor Logan Howlett JP

**That the additional Zone Resolutions from the February round of Zones meetings as follows be referred to the appropriate portfolio for consideration and appropriate action.**

**RESOLUTION 024.1/2025**

**CARRIED**

### **CENTRAL COUNTRY ZONE (Infrastructure Portfolio)**

#### **Public Ownership of WA Freight Rail Network**

That the Central Country Zone request WALGA to:

1. Supports State Government efforts to ensure the on-going sustainability and growth of freight rail in Western Australia;
2. Seeks a commitment from the in-coming State Government to:
  - a. focus on ensuring a competitive freight rail network and services reduce freight on roads; providing road safety, environmental benefits; and
  - b. work with Local Governments and other stakeholders to maximise the local economic growth opportunities provided through effective management of the rail network and corridors.

### **CENTRAL METROPOLITAN ZONE (Infrastructure Portfolio)**

#### **Reducing Default Speed Limit on Residential Local Roads from 50km/hour to 40km/hour**

That the Central Metropolitan Zone request WALGA adopt an advocacy position to reduce the default speed limit in WA from 50km/h to 40km/h on local residential roads.

### **EAST METROPOLITAN ZONE (Advocacy Portfolio)**

That WALGA investigate convening a biennial conference on climate change, resilience and adaption.

### **GOLDFIELDS ESPERANCE COUNTRY ZONE (Infrastructure Portfolio)**

#### **Mine Waste Rock Usage for Road Construction Program Update**

Request WALGA to advocate to State Government to amend the legislation regarding royalty payments to exclude Local Governments from having to pay royalties when sourcing mine waste material for local road construction, as the best alternative going forward.

### **GOLDFIELDS ESPERANCE COUNTRY ZONE (Policy Portfolio)**

#### **Reportable Conduct Scheme**

That the GVROC Chair and Executive Officer advocate to review the existing WALGA Policy Position on this matter and for WALGA to establish a more detailed regional policy position on this matter for regional Local Governments.

### **GOLDFIELDS ESPERANCE COUNTRY ZONE (Policy Portfolio)**

#### **State Planning Policy 3.7 Bushfire (SPP 3.7) and Planning for Bushfire Guidelines (the Guidelines)**

1. Note the Department of Planning, Lands and Heritage 2024 Update of the Bushfire Planning - SPP 3.7, Guidelines and Explanatory Note.
2. Support the Shire of Dundas CEO's concerns with the impacts and challenges with compliance with SPP 3.7 for regional and remote communities.
3. If supported above in Recommendation 2:
  - a. Request that the GVROC Chair write to the Minister for Planning and Director General of DPLH advising of its concerns.
  - b. Request WALGA raise these concerns at the next State Council meeting for consideration and support, with a request that WALGA advocate to the State Government to make changes to address these concerns and assist affected communities.

### **GREAT EASTERN COUNTRY ZONE (Infrastructure Portfolio)**

#### **WA Telstra Automatic Transfer Unit Pilot Deployment Program**

That the Great Eastern Country Zone requests WALGA organise a roundtable with WALGA, Telstra, Department of Fire and Emergency Services and Department of Primary Industries and Regional Development to discuss the drafting of Community Support Agents Agreement for the implementation of the WA Telstra Automatic Transfer Unit Pilot Deployment Program.

### **GREAT SOUTHERN COUNTRY ZONE (Member Services Portfolio)**

#### **WALGA Annual Awards Ceremony**

That the Great Southern Country Zone of WALGA formally request that WALGA include the presentation ceremony for the annual awards program as part of the annual convention each year, not a separate stand-alone event. Rationale for this requested change being:

- a) A reduction in the perceived importance of the Awards;
- b) Additional costs incurred through attending two events in the metropolitan area; and
- c) A reduction in the number of attendees.

**PEEL COUNTRY ZONE (Infrastructure Portfolio)**

**Sewer Infill Program Demand Assessment & Advocacy Position**

That the Peel Country Zone requests WALGA to undertake an assessment of the extent of the sewer infill gaps in Western Australian towns and cities and develop an advocacy position supporting a new State Government sewer infill program to assist with subdivision, housing, health and environmental values.

**13 DATE OF NEXT MEETING**

The next ordinary meeting of the WALGA State Council will be a Regional meeting held within the City of Swan on Wednesday, 7 May.

**14 CLOSURE**

There being no further business the Chair declared the meeting closed at 4:55pm.

---

## Ordinary Council Meeting 20 March 2025

---

***Attachment 1- 14.1a 2024 Budget Review for the Period  
Ending 31 January 2025***

***Attachment 2- 14.1b CEO PowerPoint Presentation***

***Item 14.1- Mid Year Budget Review – 1 July  
2024 to 31 January 2025***

---

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**BY NATURE**

	Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	YTD Budget (b)	YTD Actual (c)	Forecast Actual (e)	Variance \$ (e)-(d)	Variance % (e)-(d)/(d)	Var. ▲▼
		\$	\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
General rates	6	3,084,535	3,084,535	3,084,535	3,083,238	3,088,535	4,000	0.13%	
Rates excluding general rates	6	9,165	9,165	9,790	(11,627)	(19,335)	(28,500)	(310.97%)	▼
Grants, subsidies and contributions	13	1,593,982	1,593,982	978,246	563,114	1,241,195	(352,787)	(22.13%)	
Fees and charges		1,084,577	1,084,577	892,482	864,129	1,082,427	(2,150)	(0.20%)	
Interest revenue		326,001	326,001	194,895	188,792	327,201	1,200	0.37%	
Other revenue		98,000	98,000	54,798	70,953	138,059	40,059	40.88%	▲
Profit on disposal of assets	7	35,520	35,520	0	0	35,520	0	0.00%	
Gain on FV Adjustment of Financial Asstes through P&L		0	0	0	0	0	0	0.00%	
		<b>6,231,780</b>	<b>6,231,780</b>	<b>5,214,746</b>	<b>4,758,599</b>	<b>5,893,602</b>			
<b>Expenditure from operating activities</b>									
Employee costs		(2,422,079)	(2,422,079)	(1,389,386)	(1,366,420)	(2,357,196)	64,883	2.68%	
Materials and contracts		(3,064,951)	(3,064,951)	(1,779,207)	(1,332,665)	(2,618,712)	446,239	14.56%	
Utility charges		(399,264)	(399,264)	(232,603)	(222,483)	(404,664)	(5,400)	(1.35%)	
Depreciation		(2,340,527)	(2,340,527)	(1,365,231)	(1,364,963)	(2,340,527)	0	0.00%	
Finance costs		(12,025)	(12,025)	(7,007)	(8,469)	(12,025)	(0)	(0.00%)	
Insurance expenses		(306,423)	(306,423)	(298,511)	(294,515)	(306,423)	0	0.00%	
Other expenditure		(179,424)	(179,424)	(90,690)	(80,074)	(184,074)	(4,650)	(2.59%)	
Loss on disposal of assets	7	(29,248)	(29,248)	0	(26,618)	(29,248)	0	0.00%	
		<b>(8,753,941)</b>	<b>(8,753,941)</b>	<b>(5,162,635)</b>	<b>(4,696,206)</b>	<b>(8,252,869)</b>			
Non-cash amounts excluded from operating activities	1(a)	2,341,624	2,341,624	1,372,600	1,397,817	2,341,624	0	0.00%	
<b>Amount attributable to operating activities</b>		<b>(180,537)</b>	<b>(180,537)</b>	<b>1,424,711</b>	<b>1,460,210</b>	<b>(17,643)</b>			
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Proceeds from capital grants, subsidies and contributions	14	2,784,819	2,784,819	1,781,380	233,732	2,784,819	0	0.00%	
Proceeds from disposal of assets	7	214,000	214,000	0	80,000	214,000	0	0.00%	
		<b>2,998,819</b>	<b>2,998,819</b>	<b>1,781,380</b>	<b>313,732</b>	<b>2,998,819</b>			
<b>Outflows from investing activities</b>									
Payments for infrastructure	8	(3,126,319)	(3,126,319)	(2,088,232)	(751,807)	(3,268,757)	(142,438)	(4.56%)	▼
Payments for property, plant and equipment	8	(1,763,900)	(1,763,900)	(859,713)	(378,174)	(2,420,594)	(656,694)	(37.23%)	▼
		<b>(4,890,219)</b>	<b>(4,890,219)</b>	<b>(2,947,945)</b>	<b>(1,129,981)</b>	<b>(5,689,351)</b>			
<b>Amount attributable to investing activities</b>		<b>(1,891,400)</b>	<b>(1,891,400)</b>	<b>(1,166,565)</b>	<b>(816,250)</b>	<b>(2,690,532)</b>			
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Transfer from reserves	11	415,000	415,000	0	0	415,000	0	0.00%	
		<b>415,000</b>	<b>415,000</b>	<b>0</b>	<b>0</b>	<b>415,000</b>			
<b>Outflows from financing activities</b>									
Repayment of borrowings	9	(28,985)	(28,985)	(16,898)	(14,547)	(28,985)	0	0.00%	
Transfer to reserves	11	(674,512)	(674,512)	(108,778)	(118,768)	(674,512)	(0)	(0.00%)	
		<b>(703,497)</b>	<b>(703,496)</b>	<b>(125,676)</b>	<b>(133,315)</b>	<b>(703,497)</b>			
<b>Amount attributable to financing activities</b>		<b>(288,497)</b>	<b>(288,496)</b>	<b>(125,676)</b>	<b>(133,315)</b>	<b>(288,497)</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
Surplus or deficit at the start of the financial year	1(c)	2,360,434	2,996,671	2,996,671	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,537)	(180,537)	1,424,711	1,460,210	(17,643)			
Amount attributable to investing activities		(1,891,400)	(1,891,400)	(1,166,565)	(816,250)	(2,690,532)			
Amount attributable to financing activities		(288,497)	(288,496)	(125,676)	(133,315)	(288,497)			
<b>Surplus or deficit after imposition of general rates</b>	<b>1(c)</b>	<b>0</b>	<b>636,237</b>	<b>3,129,141</b>	<b>3,507,317</b>	<b>(0)</b>			

**KEY INFORMATION**

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

Refer to Note 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 ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2025**

**BY PROGRAM**

	Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	YTD Budget (b)	YTD Actual (c)	Forecast Actual (e)	Variance \$ (e)-(d)	Variance % (e)-(d)/(d)	Var. ▲▼
		\$	\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
Governance		2,100	2,100	0	1,243	1,750	(350)	(16.67%)	
General purpose funding - general rates	6	3,084,535	3,084,535	3,084,535	3,083,238	3,088,535	4,000	0.13%	
General purpose funding - other		725,548	725,548	403,849	339,454	698,998	(26,550)	(3.66%)	
Law, order and public safety		29,040	29,040	22,503	20,786	25,040	(4,000)	(13.77%)	
Health		14,850	14,850	8,850	(300)	14,500	(350)	(2.36%)	
Education and welfare		12,500	12,500	11,449	13,845	34,500	22,000	176.00%	▲
Housing		93,500	93,500	54,509	56,583	93,500	0	0.00%	
Community amenities		857,487	857,487	761,552	631,667	857,887	400	0.05%	
Recreation and culture		100,000	100,000	72,439	34,267	100,281	281	0.28%	
Transport		991,720	991,720	611,512	397,353	636,652	(355,068)	(35.80%)	
Economic services		232,000	232,000	135,268	129,125	232,000	0	0.00%	
Other property and services		88,500	88,500	48,280	51,338	109,959	21,459	24.25%	▲
		<b>6,231,780</b>	<b>6,231,780</b>	<b>5,214,746</b>	<b>4,758,599</b>	<b>5,893,602</b>			
<b>Expenditure from operating activities</b>									
Governance		(514,631)	(514,631)	(308,193)	(329,818)	(509,131)	5,500	(22916.67%)	
General purpose funding		(363,417)	(363,417)	(206,731)	(216,102)	(346,417)	17,000	(70833.33%)	
Law, order and public safety		(157,230)	(157,230)	(94,829)	(68,940)	(153,071)	4,159	(17329.17%)	
Health		(184,501)	(184,501)	(108,608)	(92,417)	(191,641)	(7,140)	29750.00%	
Education and welfare		(256,465)	(256,465)	(148,339)	(130,438)	(247,393)	9,072	(37800.00%)	
Housing		(268,780)	(268,780)	(164,901)	(154,485)	(280,064)	(11,284)	47015.42%	▼
Community amenities		(943,429)	(943,429)	(554,634)	(282,618)	(909,629)	33,800	(140833.33%)	
Recreation and culture		(1,797,391)	(1,797,391)	(1,086,783)	(1,059,168)	(1,858,071)	(60,680)	252831.38%	▼
Transport		(3,248,821)	(3,248,821)	(1,886,308)	(1,502,250)	(2,797,131)	451,690	(1882041.67%)	
Economic services		(816,524)	(816,524)	(479,206)	(470,459)	(804,869)	11,655	(48562.50%)	
Other property and services		(202,753)	(202,753)	(124,103)	(389,512)	(155,453)	47,300	(197083.33%)	
		<b>(8,753,942)</b>	<b>(8,753,942)</b>	<b>(5,162,635)</b>	<b>(4,696,206)</b>	<b>(8,252,869)</b>			
Non-cash amounts excluded from operating activities	1(a)	2,341,624	2,341,624	1,372,600	1,397,817	2,341,624	0	0.00%	
<b>Amount attributable to operating activities</b>		<b>(180,538)</b>	<b>(180,538)</b>	<b>1,424,711</b>	<b>1,460,210</b>	<b>(17,643)</b>			
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Proceeds from Capital grants, subsidies and contributions	14	2,784,819	2,784,819	1,781,380	233,732	2,784,819	0	0.00%	
Proceeds from disposal of assets	7	214,000	214,000	0	80,000	214,000	0	0.00%	
		<b>2,998,819</b>	<b>2,998,819</b>	<b>1,781,380</b>	<b>313,732</b>	<b>2,998,819</b>			
<b>Outflows from investing activities</b>									
Payments for Infrastructure	9	(3,126,319)	(3,126,319)	(2,088,232)	(751,807)	(3,268,757)	(142,438)	593491.67%	▼
Payments for property, plant and equipment	8	(1,763,900)	(1,763,900)	(859,713)	(378,174)	(2,420,594)	(656,694)	2736225.00%	▼
		<b>(4,890,219)</b>	<b>(4,890,219)</b>	<b>(2,947,945)</b>	<b>(1,129,981)</b>	<b>(5,689,351)</b>			
<b>Amount attributable to investing activities</b>		<b>(1,891,400)</b>	<b>(1,891,400)</b>	<b>(1,166,565)</b>	<b>(816,250)</b>	<b>(2,690,532)</b>			
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Transfer from reserves	11	415,000	415,000	0	0	415,000	0	0.00%	
		<b>415,000</b>	<b>415,000</b>	<b>0</b>	<b>0</b>	<b>415,000</b>			
<b>Outflows from financing activities</b>									
Repayment of debentures	9	(28,985)	(28,985)	(16,898)	(14,547)	(28,985)	0	0.00%	
Transfer to reserves	11	(674,512)	(674,512)	(108,778)	(118,768)	(674,512)	(0)	2.00%	
		<b>(703,497)</b>	<b>(703,496)</b>	<b>(125,676)</b>	<b>(133,315)</b>	<b>(703,497)</b>			
<b>Amount attributable to financing activities</b>		<b>(288,497)</b>	<b>(288,496)</b>	<b>(125,676)</b>	<b>(133,315)</b>	<b>(288,497)</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,360,434	2,996,671	2,996,671	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,538)	(180,538)	1,424,711	1,460,210	(17,643)			
Amount attributable to investing activities		(1,891,400)	(1,891,400)	(1,166,565)	(816,250)	(2,690,532)			
Amount attributable to financing activities		(288,497)	(288,496)	(125,676)	(133,315)	(288,497)			
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>636,237</b>	<b>3,129,141</b>	<b>3,507,317</b>	<b>(0)</b>			

**KEY INFORMATION**

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

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2025

### 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.

#### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### CAPITAL 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 REVENUE

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 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

Depreciation expense raised on all classes of assets.

#### FINANCE COSTS

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.

Accounts and Jobs to the IE Code Level

Capital Expenditure and Income



COA	Description	Job	Description	IE	Inc/Exp Analysis	24/25 Adopted Budget	24/25 Revised Budget	24/25 YTD Actual	Forcecast Actual	Budget Review Movement	Explanation
07756	Infrastructure Other - Other Health			521	Service Contracts	\$25,000.00	\$25,000.00	\$23,577.53	\$41,700.00	\$16,700.00	Old Hospital Fence and Drs Surgery Generator
11252	Purchase Plant & Equipment - Swimming Areas			700	Capital Purchases	\$0.00	\$0.00	\$24,273.00	\$24,273.00	\$24,273.00	Automatic pool Cleaner for both Pools
11358	Infrastructure - Parks & Ovals	B1358	Purchase Infrastructure parks & Gardens	521	Service Contracts	\$20,000.00	\$20,000.00	\$0.00	\$0.00	-\$20,000.00	work completed and costed correctly below
11358	Infrastructure - Parks & Ovals	I11304	Fence Behind Ablutions on Main Street	520	Materials	\$0.00	\$0.00	\$5,450.80	\$6,500.00	\$6,500.00	works completed Budget for project was above
12150	Rural Roads Construction	R2R016	Stephens Road	500	Salaries & Wages (only)	\$0.00	\$0.00	\$8,371.16	\$8,731.00	\$8,731.00	Funding Received prior Budget Year ? Budget not carried forward for this budget year
12150	Rural Roads Construction	R2R016	Stephens Road	900	Labour Overheads (PWO)	\$0.00	\$0.00	\$10,081.36	\$10,100.00	\$10,100.00	Funding Received prior Budget Year ? Budget not carried forward for this budget year
12150	Rural Roads Construction	R2R016	Stephens Road	520	Materials	\$0.00	\$0.00	\$2,600.00	\$2,600.00	\$2,600.00	Funding Received prior Budget Year ? Budget not carried forward for this budget year
12150	Rural Roads Construction	RRG024	Morawa Yalgoo Road	521	Service Contracts	\$441,156.00	\$441,156.00	\$450,000.00	\$450,000.00	\$8,844.00	completed
12150	Rural Roads Construction	RRG026	Nanekine Road	521	Service Contracts	\$441,156.00	\$441,156.00	\$2,380.00	\$546,141.00	\$104,985.00	carry over/ Awaiting Clearing Permit Approval. Includes resolution 241112 approving additional exepnditure of \$104,985.
12153	Street Lights - Townsite Roads			520	Materials	\$0.00	\$0.00	\$3,978.22	\$3,978.00	\$3,978.00	16 Light Pole Brackets
12158	Purchase Buildings			521	Service Contracts	\$0.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00	Shire depot replacement.
14653	Purchase Land & Buildings - Admin			521	Service Contracts	\$0.00	\$0.00	\$0.00	\$282,421.00	\$282,421.00	As per Council Resolution 241106

Accounts and Jobs to the IE Code Level

Operating Expenditure



COA	Description	Job	Description	IE	Inc/Exp Analysis	24/25 Adopted Budget	24/25 Revised Budget	24/25 YTD Actual	Forcecast Actual	Budget Review Movement	Explanation
03102	Legal Costs, Debt Collection			521	Service Contracts	\$40,000.00	\$40,000.00	\$6,583.47	\$25,000.00	-\$15,000.00	Debt Recovery process will not reach budget
03104	Valuation / Title Searches Expense			521	Service Contracts	\$8,000.00	\$8,000.00	\$220.76	\$6,000.00	-\$2,000.00	Average last 3 years (not including 5yr GRV Revaluation)
04109	Members Training			521	Service Contracts	\$7,500.00	\$7,500.00	\$2,435.00	\$5,000.00	-\$2,500.00	last year only \$2000 spent this year very similar
04111	Members - Subscriptions, Donations			521	Service Contracts	\$0.00	\$0.00	\$33,461.92	\$5,000.00	\$5,000.00	Budget for Materials and Contracts combined exceeded by \$5000
04202	Audit Fees expense			521	Service Contracts	\$48,000.00	\$48,000.00	\$49,800.00	\$50,000.00	\$2,000.00	Increase in small audits (Grants)
04207	IPR Expenses			521	Service Contracts	\$10,000.00	\$10,000.00	\$0.00	\$0.00	-\$10,000.00	No anticipated Consultant appointments this Financial Year
05100	Admin Allocated - Fire Prev			904	Administration Allocation (Income)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05105	Utilities, Rates - Brigades			540	Electricity	\$1,100.00	\$1,100.00	\$2,201.33	\$3,000.00	\$1,900.00	Increased Budget for additional expenditure
05115	Bushfire Mitigation Expenses			580	Other Expenses	\$0.00	\$0.00	-\$363.64	\$500.00	\$500.00	No Budget provided for this expenditure
05202	Ranger Expenses			521	Service Contracts	\$29,659.00	\$29,659.00	\$20,815.20	\$35,000.00	\$5,341.00	additional hours worked contract provides upto 57 vists at \$991.00
05203	Cat/Dog Other Expenses			500	Salaries & Wages (only)	\$0.00	\$0.00	\$288.21	\$300.00	\$300.00	No Budget provided for this expenditure
05203	Cat/Dog Other Expenses			900	Labour Overheads (PWO)	\$0.00	\$0.00	\$289.20	\$300.00	\$300.00	No Budget provided for this expenditure
05204	Corella Control Expenses			521	Service Contracts	\$25,000.00	\$25,000.00	\$1,950.00	\$10,000.00	-\$15,000.00	Budget unlikely to be Expended this Financial year
05301	SMS Alert Service Account			520	Materials	\$3,500.00	\$3,500.00	\$0.00	\$6,000.00	\$2,500.00	Sept wet weather texts Road closures etc exps
07300	Other Expenses - Preventative Services			520	Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07300	Other Expenses - Preventative Services			903	Administration Allocation (Expense)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07702	Drs Surgery Maintenance	B7702	Drs Surgery Maintenance	520	Materials	\$860.00	\$860.00	\$6,707.89	\$7,000.00	\$6,140.00	Additional and upgrade of services Ikonyx Medical services, Infinitum Technologies, Medical Director software Lic
07711	Other Expenses			542	Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07714	Old Hospital Building	B07714	Old Hospital Buiding Maintenance/Operations	542	Water	\$0.00	\$0.00	\$848.14	\$850.00	\$850.00	No Budget provided for this expenditure
07714	Old Hospital Building	B07714	Old Hospital Buiding Maintenance/Operations	541	Other Expense	\$0.00	\$0.00	\$105.96	\$150.00	\$150.00	No Budget provided for this expenditure
08303	ECEC Centre			521	Service Contracts	\$50,000.00	\$50,000.00	\$36,180.00	\$40,000.00	-\$12,000.00	Consultancy Completed under Budget
08602	Com/Dev Officer Employee Expenses			500	Salaries & Wages (only)	\$61,515.00	\$61,515.00	\$27,537.67	\$55,000.00	-\$6,515.00	Change of Staff and recruitment timing
08602	Com/Dev Officer Employee Expenses			501	Superannuation	\$0.00	\$0.00	\$4,838.11	\$6,000.00	\$6,000.00	Budget was not included for payment of Duperannuation
08609	Maintenance - Youth Centre	B8609	Operation & Maintenance of Youth Centre	500	Salaries & Wages (only)	\$9,950.00	\$9,950.00	\$3,037.53	\$7,500.00	-\$2,450.00	Change of Staff and recruitment timing
08609	Maintenance - Youth Centre	B8609	Operation & Maintenance of Youth Centre	900	Labour Overheads (PWO)	\$3,596.00	\$3,596.00	\$699.85	\$2,000.00	-\$1,596.00	Change of Staff and recruitment timing
08609	Maintenance - Youth Centre	B8609	Operation & Maintenance of Youth Centre	520	Materials	\$800.00	\$800.00	\$1,479.39	\$1,500.00	\$700.00	Expenditure exceeds Budget for year
08609	Maintenance - Youth Centre	B8609	Operation & Maintenance of Youth Centre	521	Service Contracts	\$41.00	\$41.00	\$1,765.05	\$1,800.00	\$1,759.00	Expenditure exceeds Budget for year
08613	Grant Expense	B08618	Regional Arts WA Grant Expenditure	521	Service Contracts	\$0.00	\$0.00	\$3,026.20	\$3,030.00	\$3,030.00	No Budget for this Expenditure /No Grant received to offset this year or last Financial Year
09102	Maint - Lot 8 (2) Lodge St			902	Plant Depreciation (Depn)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09104	Maint - Lot 377 (24) Barnes Street			520	Materials	\$2,000.00	\$2,000.00	\$2,472.74	\$2,500.00	\$500.00	Expenditure exceeds Budget for year
09104	Maint - Lot 377 (24) Barnes Street			540	Electricity	\$1,000.00	\$1,000.00	\$1,431.58	\$1,500.00	\$500.00	Expenditure exceeds Budget for year
09106	Maint - Lot 350 (17) Broad Avenue			520	Materials	\$1,500.00	\$1,500.00	\$2,233.52	\$2,500.00	\$1,000.00	Expenditure exceeds Budget for year
09108	Maint - Lot 372 (7) White Avenue			521	Service Contracts	\$3,019.00	\$3,019.00	\$3,996.30	\$4,000.00	\$981.00	Expenditure exceeds Budget for year
09109	Maint - Lot 36 (44) Winfield St (Shoebox)			500	Salaries & Wages (only)	\$4,447.00	\$4,447.00	\$1,571.38	\$3,000.00	-\$1,447.00	Budget not expected to be fully expended
09109	Maint - Lot 36 (44) Winfield St (Shoebox)			521	Service Contracts	\$2,583.00	\$2,583.00	\$159.09	\$2,583.00	\$1,500.00	identified Water leak issue.
09113	Maint - 17 Solomon Tce			542	Water	\$1,250.00	\$1,250.00	\$4,474.96	\$4,500.00	\$3,250.00	identified Water leak issue.
09119	Maint - 24 Harley Street			542	Water	\$1,500.00	\$1,500.00	\$2,903.34	\$4,000.00	\$2,500.00	identified Water leak issue.
09208	Other Expenses - Other Housing			541	Other Expense	\$0.00	\$0.00	\$3,968.82	\$4,000.00	\$4,000.00	Site and Development Survey for Gill Street Proposal
10203	Town Clean Day/s	10203	Town Tidy Day/s	521	Service Contracts	\$200,000.00	\$200,000.00	\$0.00	\$210,000.00	\$10,000.00	Reduced to Match Income
10205	Waste Management Strategy			521	Service Contracts	\$10,000.00	\$10,000.00	\$0.00	\$0.00	-\$10,000.00	Review Undertaken internally
10206	Transfer Station Bins			520	Materials	\$15,000.00	\$15,000.00	\$0.00	\$0.00	-\$15,000.00	No Plans to undertake Program this financial Year
10702	Maintenance - Public Conveniences	B10702	Maintenance - Public Conveniences	540	Electricity	\$1,300.00	\$1,300.00	\$1,524.08	\$2,500.00	\$1,200.00	Costs exceed adopted budget for electricity
10706	Projects - Community Benefit Cont.	I10706	Jubilee Park - RAC Funded	520	Materials	\$20,000.00	\$20,000.00	\$0.00	\$0.00	-\$20,000.00	Grant Funded RAC Park upgrade completed 2023/24
11205	Maintenance - Swimming Pool	B11205	Maintenance - Swimming Pool	521	Service Contracts	\$3,767.00	\$3,767.00	\$7,265.05	\$8,000.00	\$4,233.00	additional maintenance repairs to pool infrastructure
11302	Maintenance - Parks & Reserves	B11305	Harris Park	520	Materials	\$182.00	\$182.00	\$1,646.66	\$1,800.00	\$1,618.00	Higher maintenance costs than anticipated
11302	Maintenance - Parks & Reserves	B11310	Jubilee Park	542	Water	\$500.00	\$500.00	\$1,025.88	\$1,500.00	\$1,000.00	Higher maintenance costs than anticipated
11302	Maintenance - Parks & Reserves	B11320	Lions Park & Playground	520	Materials	\$140.00	\$140.00	\$1,646.67	\$2,000.00	\$1,860.00	Higher maintenance costs than anticipated
11302	Maintenance - Parks & Reserves	B11340	Winfield Street Gardens / Town Centre Reserve	542	Water	\$4,300.00	\$4,300.00	\$7,530.98	\$8,500.00	\$4,200.00	Water leak
11302	Maintenance - Parks & Reserves	B11360	Town Dam & Reticulation	520	Materials	\$980.00	\$980.00	\$4,155.28	\$4,500.00	\$3,520.00	Maintenance and repair expenditure exceeds Budget for year
11302	Maintenance - Parks & Reserves	B11365	Paths, Verges & Other Reserves Maintenance	521	Service Contracts	\$0.00	\$0.00	\$14,660.00	\$15,000.00	\$15,000.00	Expenditure exceeds Budget for year (Think Water Geraldton)
11303	Maintenance - Sport & Rec Ovals & Buildings	B11395	Oval Buildings	520	Materials	\$4,000.00	\$4,000.00	\$5,764.46	\$6,000.00	\$2,000.00	Expenditure exceeds Budget for year
11313	Maintenance/Operations of Gymnasium	B11313	Gymnasium Maintenance/Operations	520	Materials	\$269.00	\$269.00	\$2,545.09	\$3,500.00	\$3,231.00	Internet and security system updates
11502	Library Software - Maint & Support			520	Materials	\$4,000.00	\$4,000.00	\$6,127.50	\$6,000.00	\$2,000.00	Library software and support
11613	NAIDOC Week Expenses			520	Materials	\$482.00	\$482.00	\$10,861.07	\$11,000.00	\$10,518.00	Insufficient Budget attributed to event
11613	NAIDOC Week Expenses			521	Service Contracts	\$0.00	\$0.00	\$11,567.84	\$11,500.00	\$11,500.00	Insufficient Budget attributed to event
12202	Power - Street Lighting			540	Electricity	\$52,000.00	\$52,000.00	\$21,933.92	\$42,000.00	-\$10,000.00	Budget for inrease that did not eventuate to the level expected
12203	Maintenance - Rural Roads	M0000	Maintenance Sundry Rural Roads	520	Materials	\$42,690.00	\$42,690.00	\$105,069.11	\$106,000.00	\$63,310.00	additional cost of materials for local roads
12215	Flood Damage	FLOOD	Flood Damage - Budget Purposes Only	521	Service Contracts	\$500,000.00	\$500,000.00	\$0.00	\$0.00	-\$500,000.00	Flood damage works completed in 2023/24
12305	Expenses Relating to Road Plant Purchases			520	Materials	\$5,000.00	\$5,000.00	\$0.00	\$0.00	-\$5,000.00	Flood damage works completed in 2023/24
13201	Caravan Park Caretaker Employment Expenses			500	Salaries & Wages (only)	\$26,655.00	\$26,655.00	\$9,077.15	\$15,000.00	-\$11,655.00	Staffing costs reduced to staff vacancy and replacement timing
14201	Employee Expenses - Engineering Administration			500	Salaries & Wages (only)	\$92,820.00	\$92,820.00	\$21,387.62	\$45,000.00	-\$47,820.00	Reduction due to Staffing and replacement timing
14604	Personal Professional Development			521	Service Contracts	\$12,000.00	\$12,000.00	\$0.00	\$6,000.00	-\$6,000.00	Budget unlikely to be spent this Financial year
14605	Staff Uniform Expense - Admin			521	Service Contracts	\$0.00	\$0.00	\$4,702.00	\$4,000.00	\$4,000.00	Exceeds budget of \$1000 provided under other Expenditure
14606	OSH Programme & Training - Admin			521	Service Contracts	\$15,000.00	\$15,000.00	\$5,849.86	\$10,000.00	-\$5,000.00	Unlikely to Expend total Budget this financial year
14610	Conference Expenses - Admin			520	Materials	\$7,500.00	\$7,500.00	\$1,409.09	\$5,000.00	-\$2,500.00	Unlikely to Expend total Budget this financial year
14612	Travel & Accommodation - Admin			520	Materials	\$8,000.00	\$8,000.00	\$1,384.22	\$5,000.00	-\$3,000.00	Unlikely to Expend total Budget this financial year
14615	Office Building Maintenance - Admin	B14615	Office Building Maintenance - Admin	520	Materials	\$3,980.00	\$3,980.00	\$14,414.95	\$15,000.00	\$11,020.00	Costs associated with relocation of office

Accounts and Jobs to the IE Code Level

Operating Expenditure



COA	Description	Job	Description	IE	Inc/Exp Analysis	24/25 Adopted Budget	24/25 Revised Budget	24/25 YTD Actual	Forcecast Actual	Budget Review Movement	Explanation
14618	Office Equipment Purchases Expensed			520	Materials	\$10,000.00	\$10,000.00	\$11,952.15	\$12,000.00	\$2,000.00	Costs associated with relocation of office
14701	Gross Salaries & Wages			500	Salaries & Wages (only)	\$2,557,735.00	\$2,557,735.00	\$1,201,626.77	\$2,488,148.00	-\$69,587.00	Expected salary Savings for Year
14715	Less Sal & Wages Alloc to Works			500	Salaries & Wages (only)	-\$2,557,735.00	-\$2,557,735.00	-\$1,201,626.77	-\$2,488,148.00	\$69,587.00	Expected salary Savings for Year

Accounts and Jobs to the IE Code Level

Operating Income



COA	Description	Job	Description	IE	Inc/Exp Analysis	24/25 Adopted Budget	24/25 Revised Budget	24/25 YTD Actual	Forcecast Actual	Budget Review Movement	Explanation
03131	Less Rates Discount Allowed			100	General Rates	\$37,000.00	\$37,000.00	\$32,936.48	\$33,000.00	-\$4,000.00	Discount Take up does not meet Budget expectations
03135	Rates Written-off			100	General Rates	\$1,500.00	\$1,500.00	\$11,626.81	\$30,000.00	\$28,500.00	Rates written off from properties aquired by Shire of Morawa
03136	Instalment Interest Received			160	Interest Earned	-\$5,300.00	-\$5,300.00	-\$6,697.36	-\$6,500.00	-\$1,200.00	More rates paid by instalments or instalment plans
03137	Account Enquiries Income			156	Other Fees & Charges	-\$3,750.00	-\$3,750.00	-\$4,060.00	-\$4,000.00	-\$250.00	Income exceeds budget expectation
03138	Rates Administration Fee			156	Other Fees & Charges	-\$1,500.00	-\$1,500.00	-\$2,190.00	-\$2,000.00	-\$500.00	More rates paid by instalments or instalment plans
04131	Members - Other Income			170	Other Revenue (General)	-\$100.00	-\$100.00	-\$712.73	-\$700.00	-\$600.00	One of Payment Received from Northern Country Zone
04135	Bond on Equipment Hire			156	Other Fees & Charges	\$0.00	\$0.00	-\$50.00	-\$50.00	-\$50.00	No Budget forthis item
04230	Other Income - Governance General			156	Other Fees & Charges	-\$2,000.00	-\$2,000.00	-\$480.09	-\$1,000.00	\$1,000.00	Unlikely to meet Budget
05121	ESL Admin Fee (from DFES)			156	Other Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
05121	ESL Admin Fee (from DFES)			170	Other Revenue (General)	-\$4,000.00	-\$4,000.00	\$0.00	\$0.00	\$4,000.00	no postings of income to this account for last 3 years
07330	Other Income - Preventative Services			156	Other Fees & Charges	-\$350.00	-\$350.00	\$0.00	\$0.00	\$350.00	no postings of income to this account for last 3 years
08630	Other Income - Other Welfare			121	Other Income - Reimbursements	\$0.00	\$0.00	-\$11,000.00	-\$22,000.00	-\$22,000.00	Meedac - Employee Support Income P&G
09234	Income from Doctors Residence			121	Other Income - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09330	Grants/Contributions Aged Care			110	Operating Grants - State Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09330	Grants/Contributions Aged Care			112	Operating Grants - Non Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10233	Refuse Charges - Transfer Station			156	Other Fees & Charges	-\$400.00	-\$400.00	\$0.00	\$0.00	\$400.00	Incorect Income Budget (transfer station not operational)
10630	Income Relating to Town Planning & Regional Development			110	Operating Grants - State Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10735	Community Bus Income			156	Other Fees & Charges	-\$1,700.00	-\$1,700.00	-\$2,496.38	-\$2,500.00	-\$800.00	Increase in use of Community Bus
10737	Grant Income for Art Gallery			110	Operating Grants - State Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11330	Other Income - Other Recreation & Sport			153	Facilities Hire	-\$3,500.00	-\$3,500.00	-\$190.91	-\$1,500.00	\$2,000.00	Last Years income included Insurance reimbursement
11622	Music, Arts Fest Income			120	Operating Contributions Received	-\$40,000.00	-\$40,000.00	\$0.00	-\$40,000.00	\$0.00	
11628	Australia Day Income	EVI0003	NADC Australia Day Grant	111	Operating Grants - Commonwealth	-\$5,000.00	-\$5,000.00	-\$7,281.28	-\$7,281.28	-\$2,281.28	Grant funding Received exceeds budget Income
12234	Grant - MRWA Direct - Maint			110	Operating Grants - State Government	-\$179,000.00	-\$179,000.00	-\$217,932.00	-\$217,932.00	-\$38,932.00	Diracy Grant received exceeds Budget Income
12237	Flood Damage Reimbursements			111	Operating Grants - Commonwealth	-\$500,000.00	-\$500,000.00	-\$106,056.71	-\$106,000.00	\$394,000.00	funding received for works undertaken in previous financial year
14672	Grant/Contributions			121	Other Income - Reimbursements	\$0.00	\$0.00	-\$2,454.55	-\$2,456.00	-\$2,456.00	income received in relation to sale of land
14833	Insurance Claim Reimbursements			170	Other Revenue (General)	\$0.00	\$0.00	-\$19,002.89	-\$19,003.00	-\$19,003.00	Storm Damage Reimbursement and Vehicle windscreen Claim

**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 January 2025

# DEPOT UPDATE

20 MARCH 2025

PRESENTATION  
BY  
SHIRE OF MORAWA  
CHIEF EXECUTIVE OFFICER



# WORKS DEPOT UPDATE

- Costings obtained for purchase and/or hire of replacement facilities
- Sought alternate premises for immediate relocation
- Established Depot Redevelopment Working Group to provide input into new depot
- Site visit – Shire of Northampton

# WORKS DEPOT UPDATE – COSTINGS RECEIVED – PURCHASE

Costings obtained for purchase of replacement facilities

Purchase Transportable Offices and ablution facilities – New MI Global, Steves Transportables, Insatant Transportables – ranging from \$345,165 to \$603,580.

Used - Transportable Office and ablution facilities Minesstruct – Used ex Meekatharra \$178,097 delivered to site and installed plus ablution facilities \$36,600. Total \$214,697

- Preferred option – Minesstruct
- Shire will need to connect to power and water.
- Proposed location gravel site between depot and DFES VFS building
- Close to depot for day to day access of vehicles and plant.

# WORKS DEPOT UPDATE – COSTINGS RECEIVED – HIRE

Costings obtained for the hire of temporary facilities

Transportable Offices and ablution facilities – Ascention, Coates Hire, Brooks Hire – ranging from \$73,150 to \$165,688 for six months. Expect this to be a 12 - 18 month minimum project therefore \$219,450 to \$497,064.

Purchase outright of Minesstruct building preferred option.

## Storage Containers

Propose 3 containers for minor items, signs etc for keeping at the depot.

- Hire – \$20,906 for 6 months, ie \$41,812 for 12 months or \$62,717 for 18 months.
- Buy \$17,490 includes delivery.
- Recommend purchasing 3 containers.

# WORKS DEPOT UPDATE – ALTERNATE PREMISES

- Options considered:
  - CBH Offices (currently vacated) – No response from CBH
  - DEFES VFS Building – Positive response with permission granted
  - Units at Incubator Units – Yes for office space and workshop relocation but not for pre-start or staff meetings
  - Town Hall – too far from depot and early mornings starts impact on location
  - Town Oval – too far from depot
- DFES option being progressed, commencing from Monday 24 March.
- Will be used for Pre Start meeting of depot crew and end of shift and during day as required
- Close to depot for accessing vehicles and plant
- Ample parking for staff

# WORKS DEPOT UPDATE – PROPOSED PLAN

## Immediate

- Relocate staff to DFES VFS Building and workshop to Incubator Unit(s):
  - Morning pre-starts, meal breaks, end of shift sign offs etc
- Team Leaders to work from Incubator Office and/or DFES VFS Building (yet to be determined)
- Minimise all staff movements in and around depot structures
- Retrieve stock, spares etc and relocate to Incubator Unit(s)

## Short Term

- Purchase Minesstruct office and acquire ablution facility
- Purchase 3 x storage containers
- Mid Year Budget Review Request \$350,000. Office plus ablutions plus containers estimate \$232,187. Balance to cover water and power connections, relocation expenses and set up costs for workshop.

# WORKS DEPOT UPDATE – PROPOSED PLAN (CONTINUED)

## Medium Term

- Determine whether any existing structures can be retrofitted and duly certified – needs to be financially viable
- Advertise tenders to demolish existing structures
- Re-organize depot – retrieve all useable furniture, fittings, parts, spares, equipment ect
- Vehicles and plant to be removed to southern portion of depot
- Develop plans for new depot for Council and Budget consideration

## Long Term

- Redevelop depot to certified standard.
- Funding subject to Council endorsement, funding options etc

# WORKS DEPOT UPDATE – DEPOT REDEVELOPMENT WORKING GROUP

Established Depot Redevelopment Working Group comprising:

- Mike Cole (CEO)
- Stuart Taylor (EMCCS)
- Brett Atkinson (Team Leader and Acting Manager Works and Services)
- Lisa Smith (WHS Officer)
- Aimee North (Planning and Compliance)
- Nathan Edwards (Team Leader Parks)
- Brenden Sweeney (A/Team Leader Roads)
- Alec Grubb (Health Safety Rep, Depot Nominee)
- Brad Innes (Health Safety Rep, Depot Nominee)

Important to have a cross section of staff having input into this project