



SHIRE OF MORAWA

ORDINARY COUNCIL MEETING

ATTACHMENTS

Thursday, 17 April 2025



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

17 April 2025

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11.1 Chief Executive Officer

11.1.2 Appointment to Audit and Risk Management Committee

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11.1.3 Commercial Properties – Property Management

Attachment 1 – 11.1. 3a Elders Real Estate Geraldton – Management of Commercial Properties

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Attachment 1 – 11.1.4a General building inspection and maintenance plan - 2 Broad Avenue Morawa

11.2 Executive Manager Corporate & Community Services

11.2.1 Monthly Financial Report – March 2025

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

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12.1 Appointment of Bush Fire Control Officers

Attachment 1 – 12.1a Morawa Bush Fire Advisory Committee Minutes, 13 March 2025

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Attachment 1- 11.1.2a Audit and Risk Committee Terms of Reference

Item 11.1.2- Appointment to Audit and Risk Management Committee

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.

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***Attachment 1- 11.1.3a Elders Real Estate Geraldton –
Management of Commercial Properties***

***Item 11.1.3- Commercial Properties – Property
Management***



18th December 2024

Morawa Shire Council
26 Winfield Street
Morawa WA 6623

To the CEO of Morawa Shire

Thank you for the opportunity to submit a tender for management on the commercial properties owned by the Morawa Shire Council.

Please find the following proposal based on the information that has been provided to me.

SERVICE	FEE inc GST
Management Fee	8.8%
Annual Financial Summary	\$66
Administration Fee	\$9.00
Negotiation of New Leases	1.1 months rent
Negotiating renewal of existing leases	50% of one months rent plus GST
Negotiating extensions to existing leases	50% of one months rent plus GST
Negotiating rent reviews	\$110
Annual Inspection	\$250
Property Condition Report	Photos only \$110 Written and Photos: 250sqm - \$250 500 sqm - \$350 750sqm +\$500
Travel at each attendance	\$350

SUMMARY OF SERVICES

Inspections

**** Travel will be charged at \$350 per visit –**

Typically annual inspections will be carried out once per year on all managed commercial properties in one day

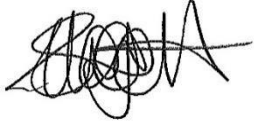
Property Condition Reports (If requested/required) will be carried out on an as need basis.

I have included a draft contract for your consideration.

We hope this meets with your approval and look forward to discussing further.

Yours faithfully

Elders Real Estate Geraldton

A handwritten signature in black ink, appearing to read 'Shannon Wegert', with a stylized, cursive script.

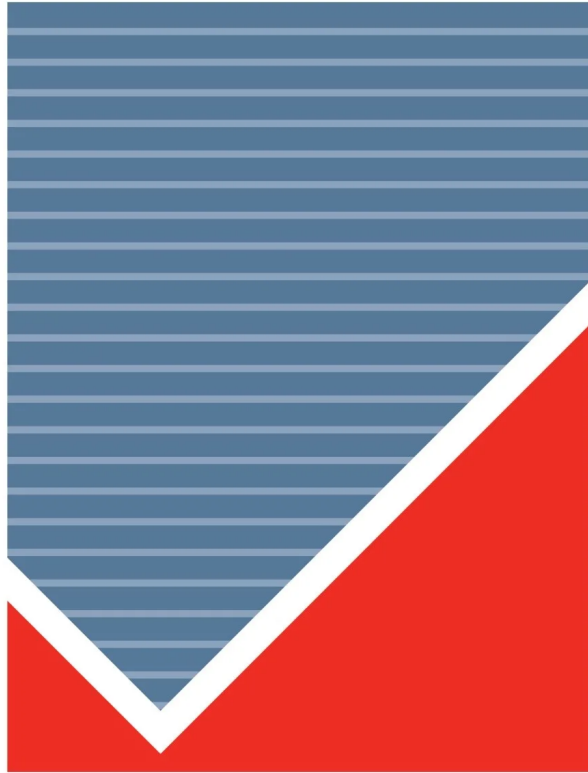
Shannon Wegert

Senior Property Manager

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Attachment 1- 11.1.4a General building inspection and maintenance plan - 2 Broad Avenue Morawa

Item 11.1.4- Property Asset Condition Report



Houspect

Building Inspections

**General building inspection and
maintenance plan**

Job ID: 86977

Address: 2 Broad Avenue, Morawa WA

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Property Summary

Property description

The building is a transportable. For the purpose of this report the front of the building faces predominantly north. The building is constructed on land which is essentially level. The external building walls appear to be predominately constructed of framing with a fibre cement cladding. The roof covering appears to be predominately constructed of zincalume. The building is constructed on a concrete slab. Based on the evidence available on site the inspector estimates that the building was constructed during 2000's.

Property image



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☰ Inspection details

Client name	The Shire of Morawa
Client address	PO Box 14, Morawa WA 6623
Job ID	86977
Property address	2 Broad Avenue, Morawa WA, Australia
Inspection date	11-11-2024
Occupied	Yes
Weather	Fine
Inspector	Reg Pomery (Registered builder: 7631)
Report purpose	The purpose of this report is to identify major structural defects or faults in the construction of the building and associated structures in so far as a Registered Builder can reasonably and visually identify those defects or faults. The inspection is conducted in accordance with AS 4349.1. The report must be read in full.



David Clark
Director
HouspectWA

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Inspection defects summary

Major Structural Defect

Inspection item	Inspection issue
20. Veranda (Primary)	20.3 Rafter bolts missing
20. Veranda (Primary)	20.4 Metal posts rusted - major
20. Veranda (Primary)	20.5 Rafter brackets missing

Major Non Structural Defect

Inspection item	Inspection issue
23. External walkways and paved areas	23.1 Concrete levels - trip hazard
33. Internal floors	33.3 Movement and or deflection - minor

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Inspection safety item summary

Regulatory Safety Item

Inspection item	Inspection issue
45. Smoke Alarms	45.1 Smoke alarms - dismantled, disconnected or otherwise not working

Safety Item

Inspection item	Inspection issue
44. Lights and power points	44.1 Broken light fitting

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1. Roof covering

The roof covering is constructed of metal. The condition of the roof covering is fair in relation to its age and will require ongoing maintenance. Please note that on the day of the inspection the Inspector considered it unsafe under WA WH&S requirements to get onto the roof cover. All observations of the roof cover were made from a ladder placed around the building structure.



1.1 Metal roof damage - minor

There are numerous dents and holes on the metal roof cover which require repairs or replacement.



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2. Ridges

The ridges and capping are fair in relation to its age and will require ongoing maintenance.



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3. Roof vents

The roof vents are unpainted and constructed of metal. The condition of the vents is fair in relation to its age and will require ongoing maintenance.



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4. Flashings

The flashings are unpainted and are constructed of a mixture of materials. The condition of the flashings is fair in relation to its age and will require ongoing maintenance.



4.1 Flashings general - by silicone only on roof penetrations

As per the images some of the roof penetrations have flashings based on silicone alone. There are no or insufficient appropriate flashings installed around these roof penetrations. Recommending installing flashings around these penetrations to prevent water ingress into the roof space.



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5. Gables

The gables are painted and constructed of fibre cement. The condition of the gables is fair in relation to its age and will require ongoing maintenance. There was no WH&S safe access to this area on the day of the inspection. All observations were made from the ground level and other vantage points.



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6. Gutters

The gutters are constructed of metal and they have a colorbond covering. The condition of the gutters is fair in relation to its age and will require ongoing maintenance. The gutters need to be cleared of debris.



6.1 Gutters clean required

Given the proximity of trees to the property it is recommended that the gutters and valleys are cleared on a regular basis particularly before and during winter.



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7. Fascia

The fascia are constructed of timber and they are painted. The condition of the fascia is fair in relation to its age and will require ongoing maintenance.



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8. Downpipes

The downpipes are constructed of a mixture of materials and they are weathered. The condition of the downpipes is fair in relation to its age and will require ongoing maintenance. The downpipes are not all connected to soakwells and may be directing water to the base of the walls. It is important to ensure that storm water does not pond in areas adjacent to the building.



8.1 Downpipe damaged

The downpipe is damaged and requires repairs or replacement.



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8.2 Downpipes insufficient or missing

There appears to be insufficient or missing downpipes installed. Recommend additional downpipes be installed or missing downpipes replaced.



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9. External walls

The external walls are constructed of a framed structure with cladding. The condition of the walls generally is fair in relation to its age and will require ongoing maintenance. There were no signs of significant cracking. There were no signs of significant weathering.



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10. Wall cladding

The external walls are (or partially are) clad with fibre cement. The condition of the cladding is generally fair in relation to its age and will require ongoing maintenance.



10.1 Fibre cement damage

The fibre cement cladding is damaged. Repairs are required.



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11. Footings

The footings are below ground and cannot be seen. The condition of the footings cannot be determined.



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12. Sub floor external access

No access under the transportable home to view support methods.



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13. Windows and window frames

The window and window frames are primarily constructed of aluminium. The condition of the window and window frames is generally fair in relation to its age and will require ongoing maintenance. Not all of the windows were tested for opening and closing.



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14. Window fly screens

Fly screens have been installed to all of the windows. The condition of the window fly screens is generally fair in relation to its age and will require ongoing maintenance.



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15. Front door

The front door is constructed of hollow-core timber. The condition of the front door is fair in relation to its age and will require ongoing maintenance. Deadlocks have not been installed. A security screen door has been fitted.



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16. Other external doors

Other external doors are constructed of a variety of materials. The condition of the other external doors is fair in relation to its age and will require ongoing maintenance.



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17. Meter box and power

Access to the meter box or sub board was available. The meter box or sub board is not lockable. Power phase type to the site is single phase. Power is delivered to the site via overhead power lines.



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18. Residual Current Devices

There were three Residual Current Devices (RCD)(s) noted in the meter box or sub meter box. The RCD(s) were not tested. It is suggested that an Electrical Compliance Certificate be obtained in relation to the RCD(s).



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19. Gas Supply

Gas supply to the property is via LPG bottles. While on site the inspector could not smell detectable gas leaks.



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20. Veranda (Primary)

The primary veranda is constructed of same materials as the primary structure. The condition of the veranda is fair in relation to its age and will require ongoing maintenance. Verandah to all perimeter of the house.



20.1 Timber weathered

The timber is weathered and requires preparation and painting.



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20.2 Metal posts rusted - minor

Metal support posts are rusted and require maintenance to prolong their life.



20.3 Rafter bolts missing

Issue flag: Major Structural Defect

Rafter bolts do not appear to have been installed and would generally be required for structures of this nature. There is inadequate support and tie down systems used to attach verandah roof framework to the house roof frame.



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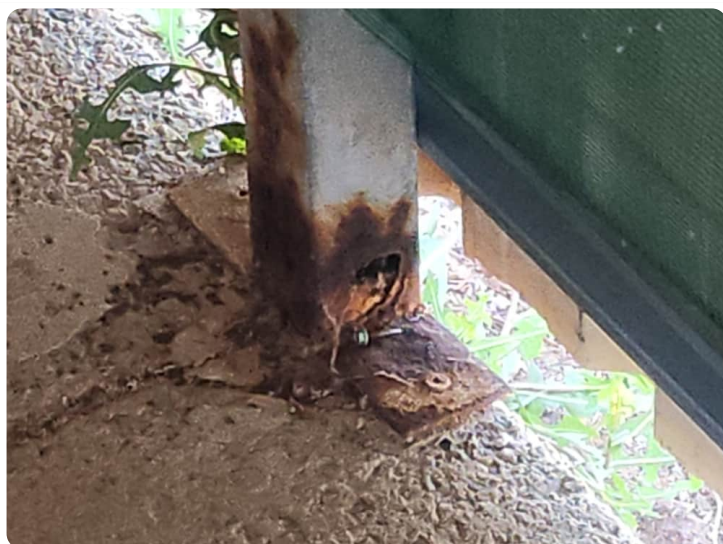
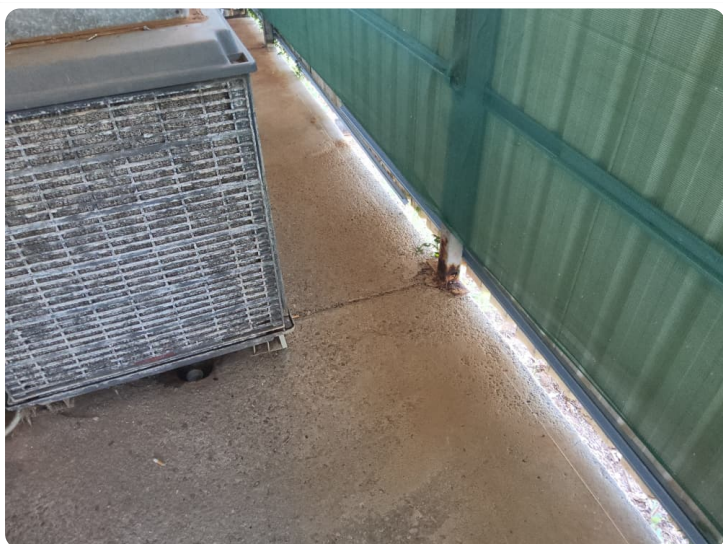
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20.4 Metal posts rusted - major

Issue flag: Major Structural Defect

Metal support posts are rusted and require replacement. Multiple instances of this issue were identified on the property. Additional photos have been provided to summarise the extent of this issue.



20.5 Rafter brackets missing

Issue flag: Major Structural Defect

Rafter brackets between the rafters and beams or wall plates have not been installed and would generally be required for structures of this nature.



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21. Detached garage

The detached garage is constructed of metal. The condition of the detached garage is fair in relation to its age and will require ongoing maintenance. Access and visibility of the area was restricted by stored items.



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22. Driveway

The driveway and cross over is constructed of concrete. The condition of the driveway is fair in relation to its age and will require ongoing maintenance.



22.1 Concrete cracking - minor

Cracking was noted to the concrete driveway. This is not of a structural concern. Cracks should be filled to avoid further deterioration.



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23. External walkways and paved areas

The external walkways and paved areas are constructed of concrete. The condition of the external walkways and paved areas is fair in relation to its age and will require ongoing maintenance.



23.1 Concrete levels - trip hazard

Issue flag: Major Non Structural Defect

Unlevel concrete was noted. The concrete should be repaired to avoid a potential trip hazard. There is major movement to the north-west corner requiring further investigation and remediation.



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23.2 Cracking - minor

There was some cracking visible that is consistent with the age and type of construction. The cracking is not of a structural nature but the cracks should be sealed to stop water from entering the structure and causing further damage. Cracks should be monitored to ensure that they do not deteriorate. If deterioration occurs professional advice should be sought.



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24. Fences - boundary

The boundary fences are constructed of metal. The condition of the boundary fence is fair in relation to its age and will require ongoing maintenance.



24.1 Damaged panels

Requires repairs or replacement panels.



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25. Fences - internal ex boundary fences

The additional fences are constructed of metal. The condition of the additional fences is fair in relation to its age and will require ongoing maintenance.



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26. Under side of roof cover

The condition of the underside of the roof cover could not be determined as sarking had been installed.



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27. Sarking

Sarking insulation to the underside of the roof was installed and was considered effective.



27.1 Missing or damage sarking

The sarking was damaged or missing in certain areas and needs to be repaired or replaced.



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28. Roof frame

The roof frame type is a metal truss. The condition of the roof frame is fair in relation to its age and will require ongoing maintenance. Access to the roof space was restricted as the roof frame is a metal truss construction and not designed for human traffic and no suitable crawl boards had been installed with WHS access. The inspector estimates that visibility was available to less than 25% of the area.



28.1 Manhole not completely framed

As can be seen from the images the manhole opening has not been framed or completely framed making entry into the roof space difficult and prone to damage. Recommend framing out the manhole to prevent damage occurring to ceiling when entering roof space.



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29. Insulation

Insulation was installed. Where insulation was installed it was considered effective. The insulation type was predominately batt or rolled type insulation.



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30. Air conditioner

There was at least one air conditioner on site. The air conditioner type was evaporative. Air conditioner components were noted in the roof space. The air conditioning was not tested.



30.1 Air conditioner grills not flush with ceiling

The air conditioner outlet grills in the images are not sitting flush against the ceilings. Adjustment or repairs required.



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31. Ceilings

The ceilings are constructed of plasterboard with cornices constructed of plasterboard. The condition of the ceilings is fair in relation to its age. Minor cracking noted which is consistent with age and not considered a defect.



31.1 Ceiling sheet joint cracking multiple

As per images the joints in the ceiling sheets are separating and or cracking. Patch and paint as required. Multiple instances of this issue were identified on the property. Additional photos have been provided to summarise the extent of this issue.



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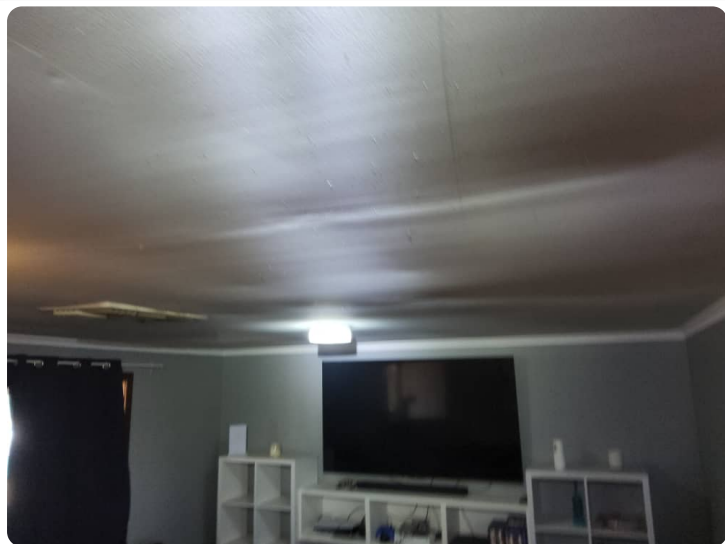
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31.2 Ceiling sagging - minor

The ceilings in the images are sagging and deflecting indicating that they are pulling away from the ceiling joists. Repairs are required.



31.3 Water ingress - ceilings

The ceilings in the images indicate water ingress. The source of the water ingress needs to be located and resolved prior to preparing and painting the ceiling. Areas dry at time of inspection. Multiple instances of this issue were identified on the property. Additional photos have been provided to summarise the extent of this issue.



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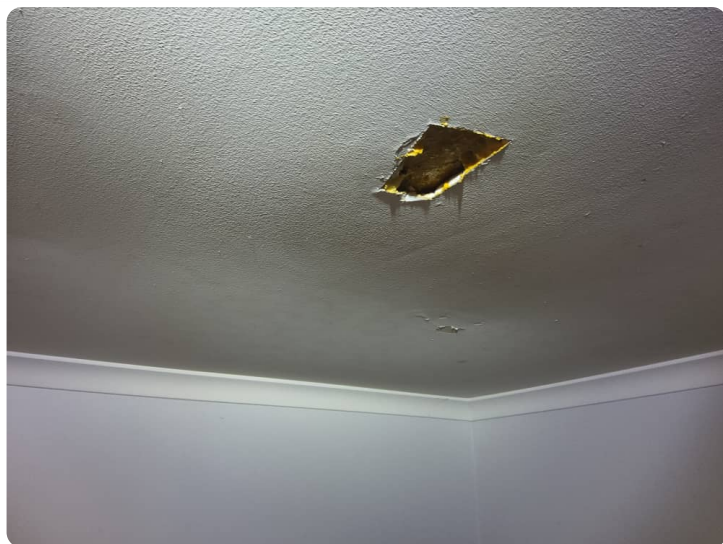
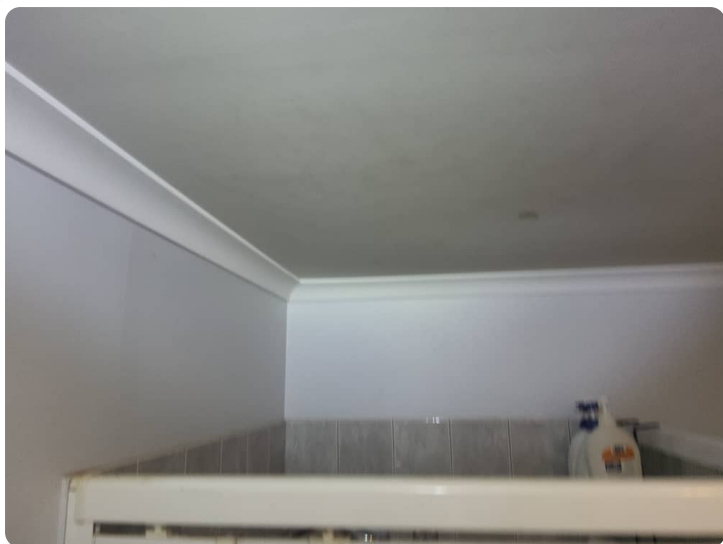
31.4 Cornice cracking - minor

Cornice cracking noted likely due to thermal contraction and expansion and or settlement and is not a structural issue. Patch and paint as required.



31.5 Ceiling condensation damage - bathrooms

As per the images the ceilings in the images are damaged and require repairs. The damage appears to be due to condensation. Complete repairs as required and repaint. Ensure bathroom is appropriately ventilated before and after use.



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32. Internal walls

The internal walls are constructed of a frame with plaster board cladding. The condition of the internal walls is fair in relation to its age. Minor cracking noted which is consistent with age and not considered a defect .



32.1 Cracking - minor

There was some cracking visible that is consistent with the age and type of construction. The cracking is not of a structural nature. Patch and paint. Cracks should be monitored to ensure that they do not deteriorate. If deterioration occurs professional advice should be sought.



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32.2 Cladding missing, loose or damaged bathroom

There was loose, missing or damage cladding noted that requires remediation. Check seal on shower screen. This is a low cost item.



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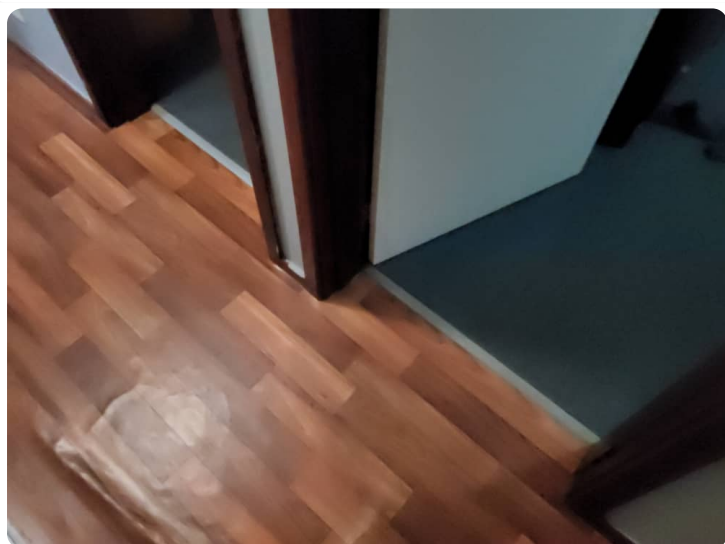
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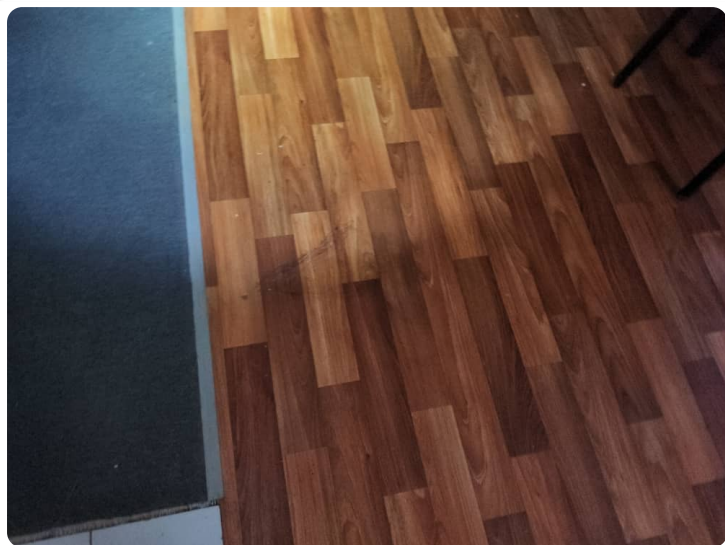
33. Internal floors

The internal floors are constructed of concrete and are covered in a variety of coverings. The condition of the internal floors is unable to be determined as they could not be seen due to coverings but appeared stable when walked upon.



33.1 Vinyl floor coverings lifted, damaged or bubbled

As per the images the vinyl floor covering has lifted, is damaged or bubbled and requires repairs or replacement. Multiple instances of this issue were identified on the property. Additional photos have been provided to summarise the extent of this issue.



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33.2 Floor coverings stained and or damaged requiring repairs or replacement

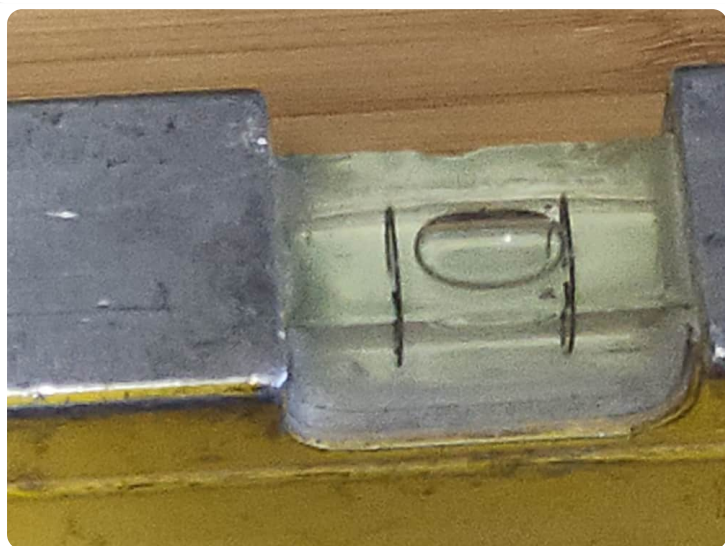
As per the images the floor covering is stained or damaged and requires repairs or replacement.



33.3 Movement and or deflection - minor

Issue flag: Major Non Structural Defect

There was some movement and deflection visible that is consistent with the age and type of construction. The movement and deflection does not appear to be of a structural nature at this stage. The subsidence has affected multiple areas of the house. Further investigation is required as no access or viewing to footings or support systems. Monitoring for further deterioration is recommended. Multiple instances of this issue were identified on the property. Additional photos have been provided to summarise the extent of this issue. No action is required at this stage.



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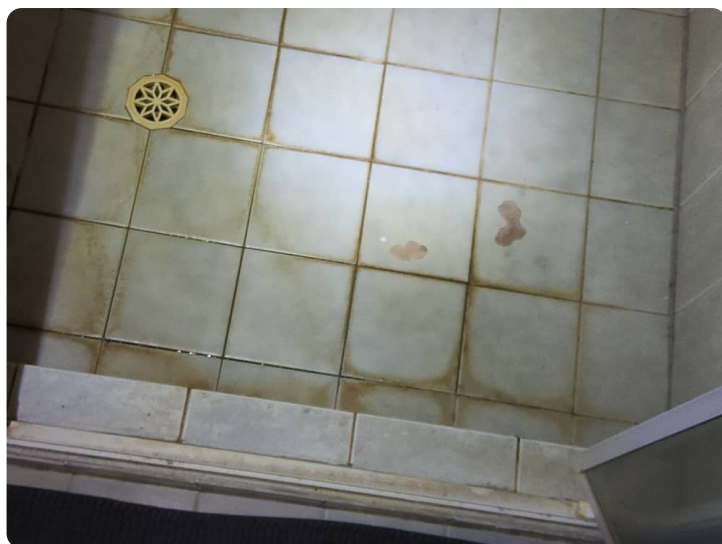
34. Tiled floors and walls

There are areas of internal floors and walls which are covered with a tile covering. The condition of the tiles is poor in relation to its age.



34.1 Inadequate falls to floor drains ensue

As per the images provided there appears to be inadequate falls to floor drains to allow water to effectively drain. Suggest consideration be given to remediating.



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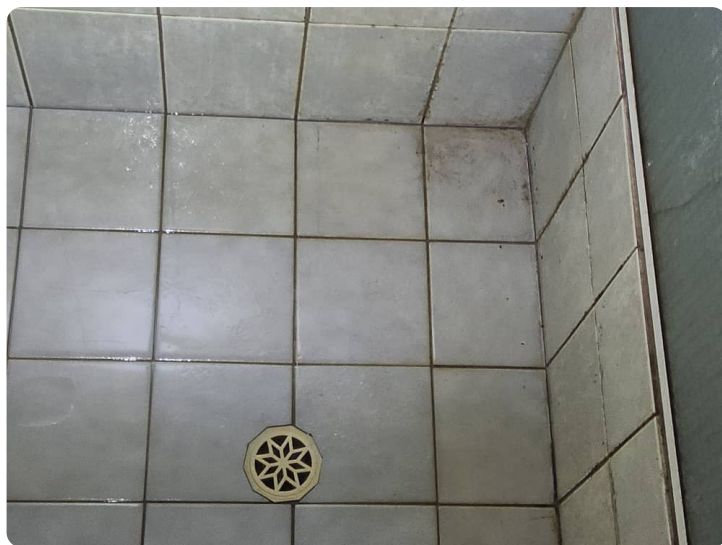
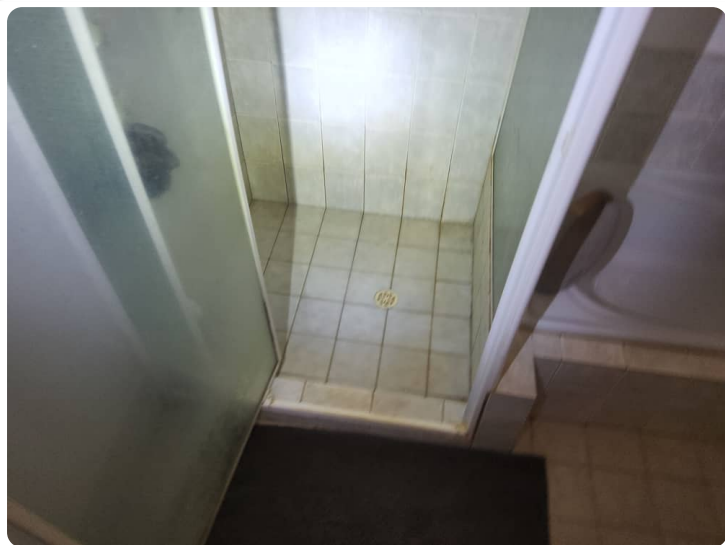
34.2 Tile damage - major - wet areas both showers

As per the images provided there is damage to the wall or floor tiles in the wet area which may have compromised the waterproofing. Professional tiling repairs are recommended. Multiple instances of this issue were identified on the property. Additional photos have been provided to summarise the extent of this issue. Work remediation allowed in fall rectification costing.



34.3 Inadequate falls to floor drains bathroom

As per the images provided there appears to be inadequate falls to floor drains to allow water to effectively drain. Suggest consideration be given to remediating.



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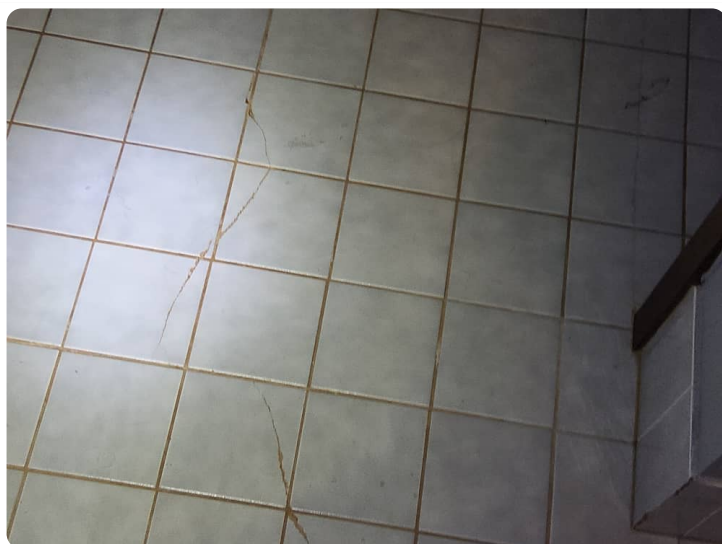
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34.4 Tile damage - major laundry floor

As per the images provided there is significant damage to the wall or floor tiles requiring repairs or replacement. Multiple instances of this issue were identified on the property. Additional photos have been provided to summarise the extent of this issue.



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35. Windows (internal)

The condition of the windows, as viewed from within the property, is fair in relation to its age and will require ongoing maintenance. Window locks have been installed to all of the windows.



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36. Internal doors

The internal doors were mainly constructed of timber hollow core. The condition of the internal doors is fair in relation to its age and will require ongoing maintenance.



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37. Kitchen cabinets

The condition of the kitchen cabinets in general is fair in relation to its age and will require ongoing maintenance. It is recommended that the junction between the cabinet tops, basins, sinks and or splashbacks is sealed to prevent water damage to the cabinets.



37.1 Cabinet door damage

As per the images some cabinet doors are damaged requiring repairs or replacement.



Report summary

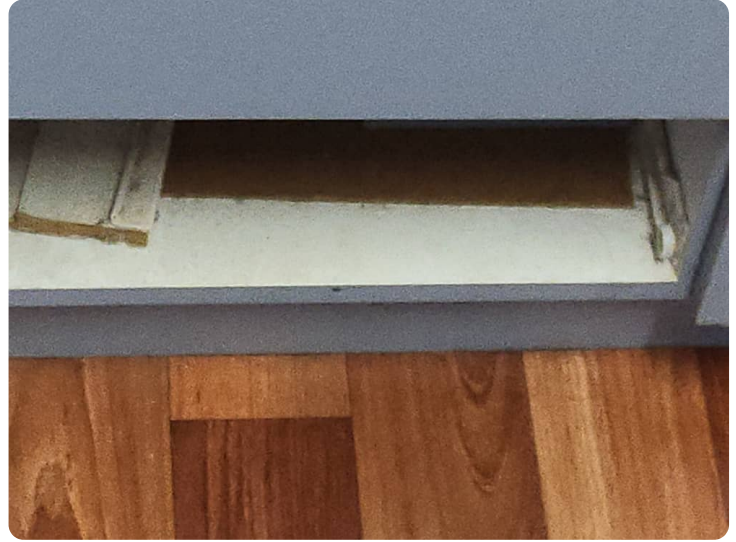
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37.2 Cabinet draw missing

As per the images the cabinet draw was missing at the time of the inspection.



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38. Appliances

There were appliances on site. The appliances were not tested.



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39. Laundry cabinets

The condition of the laundry cabinets is fair in relation to its age and will require ongoing maintenance. It is recommended that the junction between the cabinet tops, basins, sinks and or splashbacks is sealed to prevent water damage to the cabinets.



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40. Bathroom cabinets

The condition of the bathroom cabinets is fair in relation to its age and will require ongoing maintenance. It is recommended that the junction between the cabinet tops, basins, sinks and or splashbacks is sealed to prevent water damage to the cabinets.



40.1 Cabinet damage

As per the images some cabinet doors and shelves are damaged requiring repairs or replacement.



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41. Ensuite cabinets

The condition of the ensuite cabinets is fair in relation to its age and will require ongoing maintenance. It is recommended that the junction between the cabinet tops, basins, sinks and or splashbacks is sealed to prevent water damage to the cabinets.



41.1 Cabinet - water ingress

There was water damage noted to the shelves below the sink. Repairs are required.



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42. Shower screens

The condition of the shower screens is fair in relation to its age and will require ongoing maintenance.



42.1 Ensuite shower screen corroded

As per the images the shower screen door is corroded. Repairs are recommended.



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42.2 Bathroom shower screen damaged or cracked

As per the images the shower screen in the bathroom is damaged or cracked. Screen should be replaced. Multiple instances of this issue were identified on the property. Additional photos have been provided to summarise the extent of this issue.



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43. Plumbing

The taps to multiple areas were turned on and the water flow appeared to be reasonable. Water draining to several sinks and toilets appeared to be reasonable. The Building Inspector is not a Plumbing Contractor and is not permitted to test Plumbing items under WA Law. Where appropriate a Plumbing Contractor should be engaged to test the plumbing in the property.



43.1 Pipes bent and under pressure

Subsidence in the house has placed pressure on the pipes requiring rectification to prevent failure.



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44. Lights and power points

Several lights were turned on during the inspection and the lights appeared to be operational. The Building Inspector is not an Electrical Contractor and is not permitted to test Electrical items under WA Law. Where appropriate an Electrical Contractor should be engaged to test the electrical items in the property.



44.1 Broken light fitting

Issue flag: Safety Item

It was noted that the light fitting in the images was damaged or not operational requiring repairs.



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45. Smoke Alarms

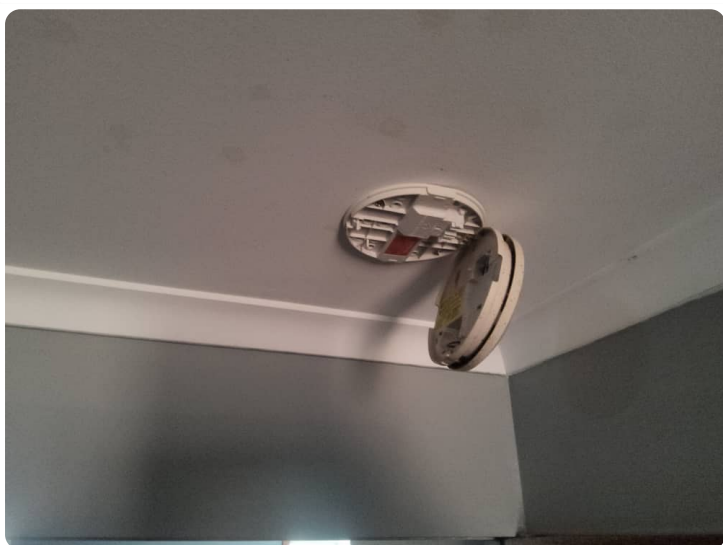
There were two hardwired smoke alarms on site. There were no battery smoke alarms on site. The location, number and type of smoke alarms appeared to be inconsistent with Legislative requirements. It is suggested that an Electrical Compliance Certificate be obtained in relation to the smoke alarms.



45.1 Smoke alarms - dismantled, disconnected or otherwise not working

Issue flag: Regulatory Safety Item

The smoke alarm in the images appears to be either dismantled, disconnected or otherwise not working and hence there appears to be insufficient Smoke Alarms located in the correct locations in the property. All single and multi-storey dwellings, duplexes, town houses, terrace houses, apartments and residential units in a building of another class e.g. a caretaker residence require smoke alarms to be installed on or near the ceiling in a. any storey containing bedrooms, b. between the bedrooms and the remainder of the dwelling c. where bedrooms are served by a hallway, in that hallway; and d. any other storey not containing bedrooms, in the area of the stairway (exit path) between each level. It is recommended that an Electrical Contractor be engaged to review and provide an Electrical Compliance Certificate.



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Additional issue photos

The following photos were taken to provide further detail on issues.

Additional issue photos

Item: Veranda (Primary)

Issue: Metal posts rusted - major



Item: Veranda (Primary)

Issue: Metal posts rusted - major



Item: Veranda (Primary)

Issue: Metal posts rusted - major



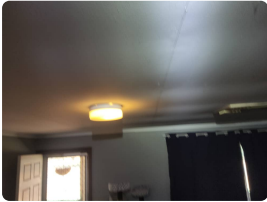
Item: Veranda (Primary)

Issue: Metal posts rusted - major



Item: Ceilings

Issue: Ceiling sheet joint cracking multiple



Item: Ceilings

Issue: Ceiling sheet joint cracking multiple



Item: Ceilings

Issue: Water ingress - ceilings



Item: Ceilings

Issue: Cornice cracking - minor



Item: Internal floors

Issue: Vinyl floor coverings lifted, damaged or bubbled



Item: Internal floors

Issue: Vinyl floor coverings lifted, damaged or bubbled



Item: Internal floors

Issue: Vinyl floor coverings lifted, damaged or bubbled



Item: Internal floors

Issue: Movement and or deflection - minor



Item: Internal floors

Issue: Movement and or deflection - minor



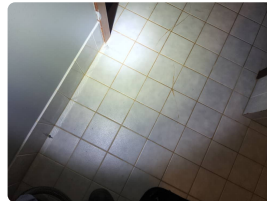
Item: Internal floors

Issue: Movement and or deflection - minor



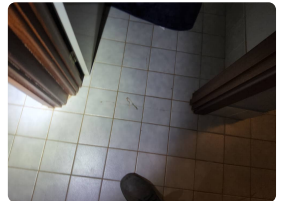
Item: Tiled floors and walls

Issue: Tile damage - major laundry floor



Item: Tiled floors and walls

Issue: Tile damage - major laundry floor



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Additional issue photos

The following photos were taken to provide further detail on issues.

Additional issue photos

Item: Tiled floors and walls

Issue: Tile damage - major
laundry floor



Item: Shower screens

Issue: Bathroom shower screen
damaged or cracked



Item: Shower screens

Issue: Bathroom shower screen
damaged or cracked



Summary

Inspection issues

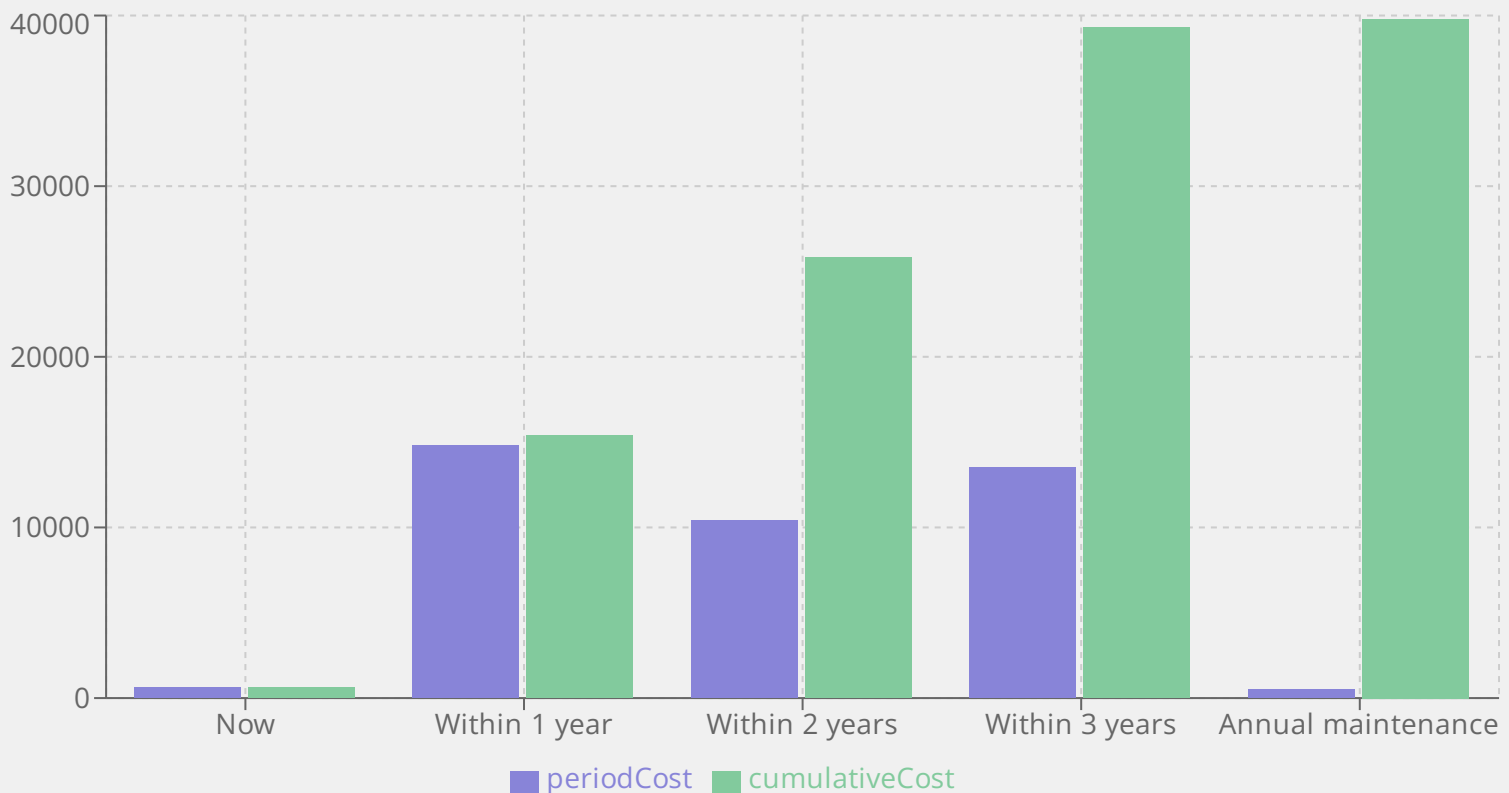
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Maintenance plan

Estimated costs

Cost estimates					
Total Est. cost	Now	Within 1 year	Within 2 years	Within 3 years	Annual maint.
\$39,800	\$600	\$14,800	\$10,400	\$13,500	\$500



Estimated cost

The indicative costs are a high level estimates provided by a Houspect Building Inspector who is a Registered Builder in WA. These estimate costs are simply an indicative estimate based on the Builders industry knowledge. The costs are intended to be used for high level planning purposes only. To improve the costs estimate (and hence reduce the risk that the costs may differ from that estimated), Property Owners/Managers should consider either engaging a Quantity Surveyor or obtain 3 quotes from reputable firms capable of undertaking the required work. Indicative costs exclude call out fees.

Time of Action

The time for action is a high level indicative estimate only as to when the likely expenditure will be required to be incurred and is an estimate by a Houspect Inspector, who is a Registered Builder in WA. The estimate is simply an indicative estimate based on the Builders experience of how long the current item will last before remedial maintenance or replacement will be required.

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Maintenance plan

Issue	Est. cost	Now	Within 1 year	Within 2 years	Within 3 years	Annual maintenance
1.1 Metal roof damage - minor	\$400		\$400			
4.1 Flashings general - by silicone only on roof penetrations	\$400		\$400			
6.1 Gutters clean required	\$500					\$500
8.1 Downpipe damaged	\$500		\$500			
8.2 Downpipes insufficient or missing	\$800			\$800		
10.1 Fibre cement damage	\$600			\$600		
20.1 Timber weathered	\$1,200			\$1,200		
20.2 Metal posts rusted - minor	\$700			\$700		
20.3 Rafter bolts missing	\$3,500		\$3,500			
20.4 Metal posts rusted - major	\$2,000		\$2,000			
20.5 Rafter brackets missing	\$900		\$900			
22.1 Concrete cracking - minor	\$500				\$500	
23.1 Concrete levels - trip hazard	\$2,400				\$2,400	
23.2 Cracking - minor	\$400				\$400	
24.1 Damaged panels	\$900			\$900		
27.1 Missing or damage sarking	\$1,500				\$1,500	
28.1 Manhole not completely framed	\$500			\$500		
30.1 Air conditioner grills not flush with ceiling	\$500		\$500			
31.1 Ceiling sheet joint cracking multiple	\$2,200			\$2,200		
31.2 Ceiling sagging - minor	\$900				\$900	
31.3 Water ingress - ceilings	\$1,200		\$1,200			
31.4 Cornice cracking - minor	\$500			\$500		
31.5 Ceiling condensation damage - bathrooms	\$700		\$700			
32.1 Cracking - minor	\$500			\$500		
33.1 Vinyl floor coverings lifted, damaged or bubbled	\$3,200				\$3,200	
33.2 Floor coverings stained and or damaged requiring repairs or replacement	\$1,400				\$1,400	
34.1 Inadequate falls to floor drains ensuite	\$800		\$800			
34.3 Inadequate falls to floor drains bathroom	\$800		\$800			
34.4 Tile damage - major laundry floor	\$2,400				\$2,400	
37.1 Cabinet door damage	\$900			\$900		
37.2 Cabinet draw missing	\$600		\$600			
40.1 Cabinet damage	\$800			\$800		
	\$39 800	\$600	\$14 800	\$10 400	\$13 500	\$500

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Maintenance plan

Issue	Est. cost	Now	Within 1 year	Within 2 years	Within 3 years	Annual maintenance
41.1 Cabinet - water ingress	\$800			\$800		
42.1 Ensuite shower screen corroded	\$800				\$800	
42.2 Bathroom shower screen damaged or cracked	\$900		\$900			
43.1 Pipes bent and under pressure	\$1,200		\$1,200			
44.1 Broken light fitting	\$400		\$400			
45.1 Smoke alarms - dismantled, disconnected or otherwise not working	\$600	\$600				
	\$39,800	\$600	\$14,800	\$10,400	\$13,500	\$500

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Scope of work

1. Service

As requested by the Client the inspection provided by the Building Inspector ("Inspector") is a Special Purpose building inspection for which the specific purpose and scope is detailed in the engagement documentation between the Client and the Inspector. The specific purpose and scope are supported by the following general scope requirements. Where the specific purpose and scope and the following general scope are in conflict, the specific scope will take precedence.

2. Purpose of Inspection

This inspection is an inspection carried out pursuant to an Australian Standard. It is a special purpose inspection based on a specific purpose and scope agreed between the Client and the Inspector. The inspection is carried out in accordance with AS 4349.0 or AS 4349.2. Inspection is carried out for the sole benefit of the client who has requested the inspection.

2.1 Scope Limitation

The inspection and report should not be seen as an all-encompassing report dealing with a building from every aspect. Rather it should be seen as a reasonable attempt to identify any major defects or significant items within the agreed specific purpose and scope at the time of the inspection. Whether or not a defect is a major defect or significant item depends on a number of factors.

2.2 Visual Inspection

All inspections are visual inspections limited to those areas and sections of the property fully accessible and visible to the inspector on the date of the inspection. The inspection does not include an invasive inspection or breaking apart, dismantling, removing or moving objects including but not limited to foliage, moulding, roof insulation / sisalation, floor or wall coverings, sidings, ceilings, floors, furnishings, appliances or personal possessions. The inspector cannot see inside walls, between floors, inside skillion roofing, behind assorted goods in cupboards, other areas that are concealed or obstructed. The inspector will not dig and cannot, gouge, force or perform any other invasive procedures. Visible timbers will not and cannot be destructively probed or hit without prior written permission of the property owner. The inspector will only report on readily observable state of the property at the time of inspection. The inspection therefore cannot deal with:

- possible concealment of defects, including but not limited to, defects concealed by lack of accessibility, obstructions such as furniture, wall linings and floor coverings, or by applied finishes such as render and paint; and
- undetectable or latent defects, including but not limited to, defects that may not be apparent at the time of inspection due to seasonal changes, recent or prevailing weather conditions, and whether or not services have been used some time prior to the inspection being carried out.

2.3 Not a Certificate of compliance

A report prepared in accordance with AS4349.1 is not a certificate of compliance of the property within the requirements of any Act, regulation, ordinance, local law or by-law, and is not a warranty against problems developing with the building in the future. The Australian Standards do not include the identification of unauthorized building work or of work not compliant with building regulations. This Standards assumes that the existing use of the building will continue.

2.4 Comparative Position and Acceptance Criteria

The building shall be compared with a building that was constructed in accordance with the generally accepted practice at the time of construction and which has been maintained such that there has been no significant loss of strength and serviceability.

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Scope of work

3. Areas to be inspected

3.1 General

The inspection shall cover all accessible areas defined by the construction permit. As per the Standards, the client shall arrange right of entry, facilitate physical entry to the property and supply necessary information to enable the inspector to undertake the inspection and prepare a report. The inspector is not responsible for arranging entry to property or parts of property. The inspector shall inspect accessible parts of the building and appurtenances, together with relevant feature of the property within 30m of the main building and within the boundaries of the site, or as otherwise agreed in the inspection agreement. In this context, relevant features include car accommodation, detached laundry, ablution facilities and garden sheds, retaining walls more than 700mm high, paths and driveways, steps, fencing. Inspection of Strata and Company Title residential property shall be limited to the nominated residence and does not include common property.

The following area shall be inspected where applicable or accessible:

- The interior of the building
- The roof space
- The exterior of the building
- The sub-floor space
- The roof exterior
- The property within 30m of the building subject to inspection

3.2 Safe and reasonable access

The extent of accessible areas shall be determined by the inspector at the time of inspection, based on the conditions encountered at the time of inspection and WA Worksafe OH&S Laws. The inspector shall also determine whether sufficient space is available to allow safe access. As a general rule minimum crawls spaces of 600mm x 600 mm are required. Pursuant to regulation, the inspector is not permitted to access the roof cover where power to the roof space cannot be isolated at the meter box or sub board and or solar inverter. The inspection shall include only accessible areas and areas that are within the inspector's line of sight and close enough to enable reasonable appraisal. The inspector shall inspect an elevated area only where –

- it is at a height at which safe reasonable access is available, or where safe and reasonable access is otherwise available; or
- an unobstructed line of sight is present from safe use of a 3.6m ladder and the building elements present are close enough to allow appraisal.

NOTE: "Elevated area" includes the roof, roof space, crawl space, landing feature, and the like, generally elevated above the ground and intended for normal use by occupants. A 3.6m ladder is considered generally reasonable for safe use by one operator during an inspection, subject to prevailing weather conditions. Regardless of the ladder length, weight and size, safe use of ladder or safe access may mean that inspection of a roof, elevated platform or roof space is not possible in part, or at all, during an inspection and, in such circumstances, and inspector may recommend the use of special access equipment and that a further inspection be undertaken when a safe method of access is present.

3.3 Excluded Areas

Areas where reasonable entry is denied to the inspector, or where reasonable access is not available, are excluded from, and do not form part of, the inspection. Excluded areas include areas where safe OH&S was not available. Excluded areas include areas where access was specifically denied (i.e. locked rooms) or access was not provided, (manholes not opened prior to the inspectors arrival) while the inspector is on site conducting the inspection. Where appropriate, we would recommend that consideration be given to the subsequent inspection of excluded areas, where they exist, given these areas will have been excluded from scope of our report.

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3.4 Exclusion of items from inspection

The inspector need not inspect or report on the following:

- a. Items that outside of the agreed specific scope of the inspection
- b. Footings below ground.
- c. Concealed damp-proof course.
- d. All electrical, gas and plumbing items which under WA Legislation would require a Licenced Electrician, Plumber or Gas Fitter to test and inspect including but not limited to:
 - Utility conduits and services
 - Electrical systems, security systems, access stems and components
 - Solar and other sustainability infrastructure
 - Lifts.
 - Ventilation.
 - Air conditioning systems.
 - Electrical (or gas) appliances including but not limited to garbage disposal, electrical installations, light switches and fittings, dishwashers, incinerators, ovens, stoves, ducted vacuum systems.TV, sound and communications.
 - Hot water systems.
 - Swimming pools, spas, ponds, and pumps or filters.
 - Water bores and water tanks.
 - Back flow devices and pumping equipment
 - Reticulation equipment
 - Car stackers.
 - Roof access safety equipment.
 - Plumbing.
 - Adequacy of roof drainage as installed.
 - Gas fittings and fixtures.
 - Automatic garage door mechanisms.
- e. The operation of fireplaces and solid fuel heaters, including chimneys and flues.
- f. Paint coatings, except external protective coatings.
- g. Health hazards (eg allergies, lead content, presence of asbestos, soil toxicity)
- h. Timber and metal framing sizes and adequacy.
 - i. Concealed tie-downs and bracing.
 - j. Timber pest activity.
- k. Soil conditions.
 - l. Control joints.
- m. Concealed framing-timber or any areas concealed by wall linings/sidings.
- n. Aluminium composite panels
- o. Furniture and accessories.

Consideration should be given to the inspection of excluded items by an appropriately qualified professional. The report does not include the inspection or assessment of items or matters that do not fall within the Inspectors direct expertise. Estimating the cost of remedying defects is not included in a Building Inspection report.

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4. Inspection process

The inspection shall comprise visual appraisal and limited assessment of serviceability. The inspector shall document their findings in the inspection report. Where applicable the inspector may include recommendation for further inspections by a specialist inspector (Electricians, Plumbers, Structural Engineers, Fire Engineers, Geotechnical Engineer, Pest Inspectors and similar).

5. Extent of Reporting

The inspection report will comment on the agreed specific inspection scope criteria for individual inspections. The following general inspection scope criteria applies if it has not been excluded:

- Major defects
- Significant items
- Safety hazards

6. Defects

During an inspection the inspector may identify that a building element is defective but that the defect does not fall neatly into one of the categories of defect. In such a case the inspector will use a combination of defect properties or otherwise assess and describe the defect in his/her own words, based on his/her experience. In many cases, the actual structural elements of a building will be obscured by finishes and other non-structural building elements, and the inspector may be unable to assess directly the state of the structural member. In such cases, the inspector has to infer the performance of the structure by observing the effect of the structure on the non-structural building elements. For example, the inspector normally will be unable to inspect the footings of a building as they are buried beneath the ground; however, cracking in non-structural masonry walls above the ground may indicate that a defect exists within the footing system.

7. Inspections for Major Structural Defects

An inspection for major defects and significant items shall comprise visual assessment of accessible areas of the property to identify significant defects relating to the construction of the building and associated structures within 30 meters to form an opinion regarding the general status of the construction work. AS4349.0 Inspection of Buildings. An item that is to be reported in accordance with the scope of the inspection which may be a feature that is present or a feature which is absent. Significant defects for Special Purpose reports are defined within the specific purpose and scope agreed between the Client and the Inspector

8. Categorising Conditions

Wherever we describe a building material in this report, the client acknowledges that the material described represents a substantial component of the building material observed.

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Conditions

CONDITIONS FOR THE PROVISION OF THE REPORT

The following conditions apply to the provision of the report:

1. The report is produced for the sole use of client in accordance with the relevant Australian Standard. In the case of a Home Building Inspection Report that is AS4349.1 and in the case of other inspections, such as commercial or strata inspections, the Australian Standards currently applicable are AS4349.0 of AS4349.2. The inspection will be carried out in accordance with the most current Australian Standard applicable at the time of the inspection.
2. The report is prepared in accordance with the agreed purpose and scope.
3. Houspect does not and cannot undertake timber pest inspection. Therefore, no advice is given regarding the presence or effect of termites or pests on the property and specialist pest inspectors should be engaged by you if you wish to.
4. Under the Australian Standard, the inspections that are carried out are visual only. Therefore, any dimensions that we refer to in the report or are provided in the report are estimated only, and is not an indication that a measurement of the structure has been undertaken.
5. If we provide an estimate in the report as to cost of remedy, repair or otherwise, they are approximate costs only and if you wish to obtain an accurate amount, quotations should be obtained from the appropriate qualified tradesman in that regard.
6. You acknowledge and agree any comments in the report relating to matters such as an electrical, gas fitting or plumbing matters, are based on visual inspections only and are not a substitute for you to obtain professional advice from an licensed electrician, gas fitter or plumber. Building inspectors are not able to undertake assessment of these items as they are not qualified to do so and are not permitted under West Australian law to do so.
7. If we make reference to a charge out rate in our documentation it only relates to normal building inspection work. It will not apply to our rates for attendances or work relating to arbitration, mediation, conciliation, appearances in court, attendance as an expert witness, providing an expert witness report, or any other matter required for any legal process. If you require any of those services, you need to separately contact us in relation to that.
8. Under the Australian Standard, we can only carry out a visual inspection. Therefore, any things that are not able to be seen are excluded from the scope of our report. The report will only comment on features that are reasonably visible and reasonably accessible at the time of inspection without the use of viewing platforms, removing or moving any building components or any other material, moving furniture or personal effects, opening sealed man holes, entering any space where the inspector considers access to be dangerous or where the method of access does not meet the requirement of the Australian Standard, or where any unusual methodology may be required including measuring or testing building components, to confirm structural soundness. If access cannot be safely granted pursuant to Occupational and Health and Safety Regulations, then we cannot access the area and it must be excluded from the scope of our report.
9. If there are parts of the structure such as woodwork, that are covered, unexposed or inaccessible, we are unable to carry out a visual inspection therefore unable to report whether or not that part is free from defects. We also cannot carry out any work to expose or make accessible those areas and will not be liable if there are defects to such areas where we cannot access to carry out the inspection.

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10. Inspections and surveys will be carried out by a West Australian registered builder who has a minimum of 20 years of construction experience. The report does not include the inspection or assessment of items or matters that do not fall within the Inspectors direct expertise.
11. The report is not a warranty against problems arising with the building or associated structures in the future. Accordingly, a preventative maintenance programme should be implemented for the property which includes systematic inspection, detection and prevention of incipient failure.
12. Our report lists a number of things that would normally be inspected in a building. However, as noted above, those things may not be present or may be inaccessible. Where we do not make a comment next to an item it means that it has not been inspected and the inspector gives no undertaking that he will be able to inspect all items present on the date of inspections. The report is only utilised as evidence of the structural state and condition of the items listed in the report with comments attached to them.
13. We will not (even if requested to do so) provide you any advice regarding asbestos at the property that we are asked to inspect, including whether or not any building materials used in the construction of a home are made from asbestos or not. The Australian Government has indicated that asbestos can only be identified through laboratory testing and asbestos, if present is only of concern if it has in any way degraded. If there are future works to be carried out to the property, that may involve additional measures being taken to safely handle any asbestos at the premises. However, this is beyond the scope of this report as we are not qualified to identify asbestos on the site or advise on specialist handling procedures. However, if we identify that a building material is made from asbestos, we may without any obligation or requirement to do so, mention this to you so that you can then have this view confirmed by someone appropriately qualified to advise you about;
 - whether the material is made from asbestos;
 - and how to deal with it.

If we provide you such advice, then you must not accept or rely upon our view as being in any way determinative and you agree that it is stated to you so that you then will engage someone appropriately qualified to advise you on the presence of asbestos and related matters, and not act on or rely upon our view in any other way.

14. Where requested by the client and where Houspect agrees, Houspect may arrange or co-ordinate other specialist inspection or building services (such as pest inspection) to be provided by independent third party consultants or companies. Houspect does not in any way warrant or guarantee the services provided by these third party consultants or companies. Houspect may receive a fee or payment for arranging and coordinating these third party services at the request of the client.
15. If Houspect do recommend or coordinate other specialist inspections or services, we will not however be responsible for collection of payment for those services. Payment for those services are a matter directly between yourself and that provider.
16. All advice given by the Inspector not included in the Report is given in good faith and based upon our professional experience and guidelines developed for the conduct of building inspections in accordance with Australian Standards. However, no responsibility is accepted for any losses, either direct or consequential, resulting from the advice.

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Conditions

17. The Report is confirmation of a visual inspection of the Property carried out by the Inspector on the day of the inspection, and only covers those items which could reasonably be detected by such visual inspection at the time of such inspection. We cannot be held responsible for any changes in the condition of the property occurring after the date of inspection.
18. All statutory or implied conditions and warranties are excluded to the extent permitted by law. The report is not intended to be a Certificate of Compliance for Building Codes.
19. To the extent permitted by law, liability under any condition or warranty which cannot legally be excluded is limited to:
 - supplying the Report again; or
 - paying the cost of having the Report supplied again
20. If the Report fails to conform in any material respect to the terms and conditions set out herein then:
 - the Inspector is not liable unless the Client notifies the Inspector of the failure within 90 days after the date of delivery of the Report; and
 - the liability of the inspector is in any case limited to the cost of providing the inspection and the inspector is not liable for any consequential damage
21. The provisions of clause 18 above are subject to the provision of any statutory condition or warranty which cannot legally be excluded
22. You acknowledge and agree that the report will not be released to you until payment is made to Houspect unless alternative arrangements have been specifically agreed.
23. Where the inspection service has been provided and the Client does not make payment to Houspect within 7 days or a period otherwise agreed Houspect is entitled to recover all costs associated with formal debt recovery proceedings.
24. Houspect may charge a cancellation fee where the inspection service has been scheduled by or at the request of you and is cancelled by you within 24 hours of the inspection, or the inspection is unable to be performed.
25. The Report will generally be emailed within the time frame specified within the engagement documentation and in accordance with the payment terms agreed with you.
26. The terms and conditions contained herein:
 - constitute the entire agreement and understanding between you and the Inspector, on everything connected to the subject matter of the Agreement;
 - override any prior representation comment or statement made whether orally or in writing between Houspect, any inspector or buyer of Houspect and yourself; and
 - supersede any prior agreement or understanding or anything connected with that subject matter. Proceeding with a booking is confirmation that you accept the terms and conditions set out above.

Ordinary Council Meeting 17 April 2025

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

SHIRE OF MORAWA

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

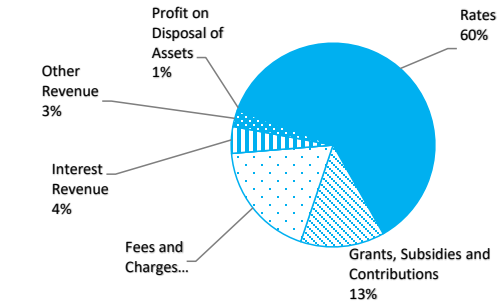
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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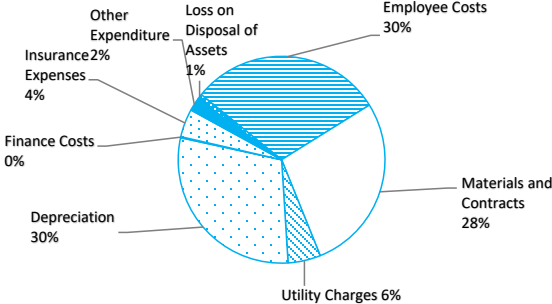
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OPERATING ACTIVITIES

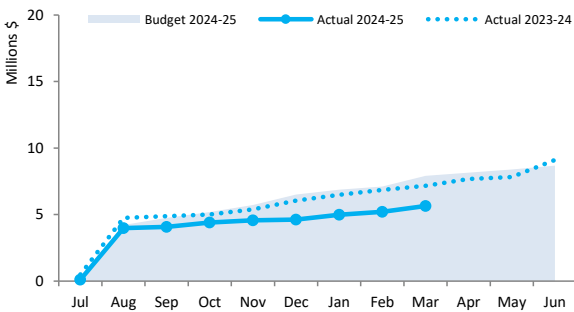
OPERATING REVENUE



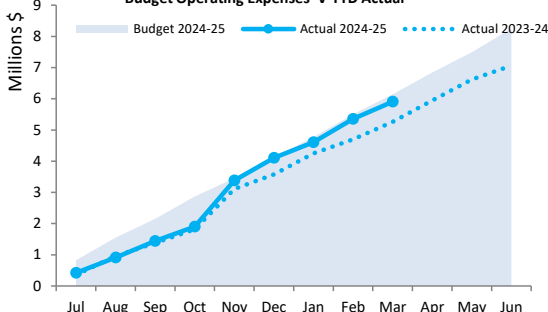
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

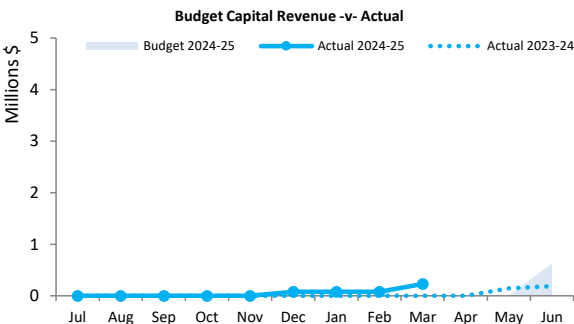


Budget Operating Expenses -v- YTD Actual

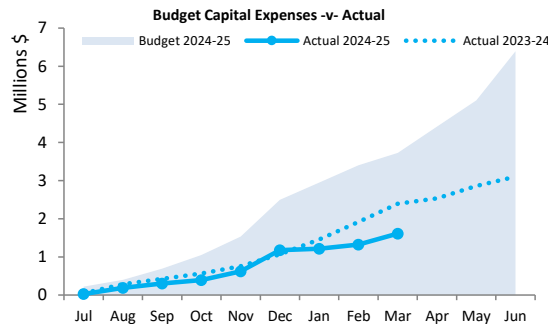


INVESTING ACTIVITIES

CAPITAL REVENUE



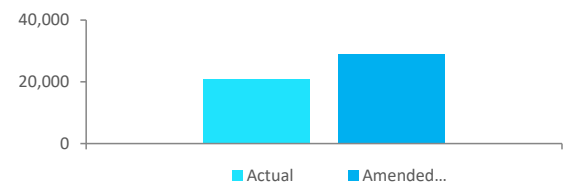
CAPITAL EXPENSES



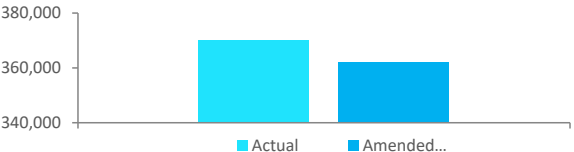
FINANCING ACTIVITIES

BORROWINGS

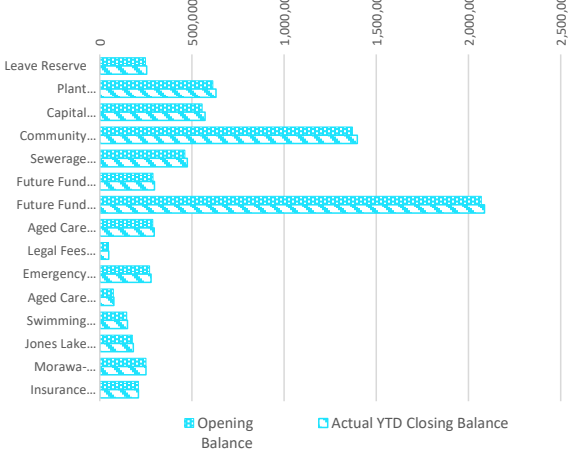
Principal Repayments



Principal Outstanding



RESERVES



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

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	(\$0.00 M)	\$2.80 M	\$2.95 M	\$0.15 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$10.38 M	% of total
Unrestricted Cash	\$3.18 M	30.6%
Restricted Cash	\$7.20 M	69.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.27 M	% Outstanding
Trade Payables	\$0.07 M	
0 to 30 Days		18.7%
30 to 90 Days		65.3%
Over 90 Days		16%

Refer to Note 5 - Payables

Receivables		
	\$1.06 M	% Collected
Rates Receivable	\$0.81 M	80.7%
Trade Receivable	\$0.24 M	% Outstanding
30 to 90 Days		1.5%
Over 90 Days		2.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)		Var. \$ (b)-(a)
(\$0.02 M)	\$0.97 M	\$0.93 M	(\$0.03 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$3.07 M	% Variance
YTD Budget	\$3.08 M	(0.4%)

Refer to Note 6 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.68 M	% Variance
YTD Budget	\$0.96 M	(28.6%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.95 M	% Variance
YTD Budget	\$0.97 M	(2.5%)

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)
(\$5.69 M)	(\$3.59 M)	(\$1.61 M)	\$1.98 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.23 M	%
Amended Budget	\$0.21 M	6.6%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.61 M	% Spent
Amended Budget	\$5.69 M	0.0%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.55 M	% Received
Amended Budget	\$2.78 M	(80.1%)

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)	(\$0.16 M)	(\$0.02 M)

Refer to Statement of Financial Activity

Borrowings		
Principal repayments	\$0.02 M	
Interest expense	\$0.01 M	
Principal due	\$0.37 M	

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$7.20 M	
Interest earned	\$0.13 M	0.0%

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 MARCH 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 MARCH 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. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		2,100	1,750	1,497	1,334	(163)	(10.87%)	
General purpose funding - general rates	6	3,084,535	3,088,535	3,088,535	3,078,342	(10,193)	(0.33%)	
General purpose funding - other		725,548	698,998	530,633	441,081	(89,552)	(16.88%)	▼
Law, order and public safety		29,040	25,040	18,953	23,979	5,026	26.52%	
Health		14,850	14,500	8,500	9,533	1,033	12.15%	
Education and welfare		12,500	34,500	22,863	14,445	(8,418)	(36.82%)	
Housing		93,500	93,500	70,083	65,855	(4,228)	(6.03%)	
Community amenities		857,487	857,887	797,320	633,340	(163,980)	(20.57%)	▼
Recreation and culture		100,000	100,281	86,477	57,311	(29,166)	(33.73%)	▼
Transport		991,720	636,652	467,282	480,832	13,550	2.90%	
Economic services		232,000	232,000	173,916	180,958	7,042	4.05%	
Other property and services		88,500	109,959	77,319	103,759	26,440	34.20%	▲
		6,231,780	5,893,602	5,343,378	5,090,770	(252,608)		
Expenditure from operating activities								
Governance		(514,631)	(509,131)	(406,241)	(372,986)	33,255	8.19%	
General purpose funding		(363,417)	(346,417)	(254,547)	(236,945)	17,602	6.92%	
Law, order and public safety		(157,230)	(153,071)	(105,659)	(104,989)	670	0.63%	
Health		(184,501)	(191,641)	(144,250)	(133,569)	10,681	7.40%	
Education and welfare		(256,465)	(247,393)	(182,527)	(156,748)	25,779	14.12%	▲
Housing		(268,780)	(280,064)	(215,387)	(180,022)	35,365	16.42%	▲
Community amenities		(943,429)	(909,629)	(527,906)	(393,265)	134,641	25.50%	▲
Recreation and culture		(1,797,391)	(1,858,071)	(1,425,967)	(1,546,576)	(120,609)	(8.46%)	
Transport		(3,248,821)	(2,797,131)	(2,080,753)	(2,087,186)	(6,433)	(0.31%)	
Economic services		(816,524)	(804,869)	(618,032)	(569,699)	48,333	7.82%	
Other property and services		(202,753)	(155,453)	(177,359)	(123,574)	53,785	30.33%	▲
		(8,753,942)	(8,252,870)	(6,138,628)	(5,905,557)	233,071		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	2,341,624	1,762,666	1,748,869	(13,797)	(0.78%)	
Amount attributable to operating activities		(180,538)	(17,644)	967,416	934,082	(33,334)		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from Capital grants, subsidies and contributions	14	2,784,819	2,784,819	2,563,225	554,960	(2,008,265)	(78.35%)	▼
Proceeds from disposal of assets	7	214,000	214,000	0	228,045	228,045	0.00%	▲
		2,998,819	2,998,819	2,563,225	783,005	0		
Outflows from investing activities								
Payments for Infrastructure	9	(3,126,319)	(3,268,757)	(2,346,279)	(1,050,583)	1,295,696	55.22%	▲
Payments for property, plant and equipment	8	(1,763,900)	(2,420,594)	(1,245,650)	(560,424)	685,226	55.01%	▲
		(4,890,219)	(5,689,351)	(3,591,929)	(1,611,007)	1,980,922		
Amount attributable to investing activities		(1,891,400)	(2,690,532)	(1,028,704)	(828,002)	200,702		
FINANCING ACTIVITIES								
Inflows from financing activities								
Transfer from reserves	11	415,000	415,000	0	0	0	0.00%	
		415,000	415,000	0	0	0		
Outflows from financing activities								
Repayment of debentures	9	(28,985)	(28,985)	(21,726)	(20,856)	870	4.00%	
Transfer to reserves	11	(674,512)	(674,512)	(111,286)	(134,451)	(23,165)	(20.82%)	▼
		(703,497)	(703,496)	(133,012)	(155,307)	(22,295)		
Amount attributable to financing activities		(288,497)	(288,496)	(133,012)	(155,307)	(22,295)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,360,434	2,996,671	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,538)	(17,644)	967,416	934,082			
Amount attributable to investing activities		(1,891,400)	(2,690,532)	(1,028,704)	(828,002)			
Amount attributable to financing activities		(288,497)	(288,496)	(133,012)	(155,307)			
Surplus or deficit after imposition of general rates	1(c)	0	(1)	2,802,371	2,947,445			

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 MARCH 2025

NATURE DESCRIPTIONS

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.

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 MARCH 2025

BY NATURE

	Ref	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(d)	(b)	(c)	(c)-(b)	(c)-(b)/(b)	▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	6	3,084,535	3,088,535	3,088,535	3,078,342	(10,193)	(0.33%)	
Rates excluding general rates	6	9,165	(19,335)	(11,835)	(12,610)	(775)	6.55%	
Grants, subsidies and contributions	13	1,593,982	1,241,195	955,378	682,352	(273,026)	(28.58%)	▼
Fees and charges		1,084,577	1,082,427	972,990	949,102	(23,888)	(2.46%)	
Interest revenue		326,001	327,201	248,625	216,387	(32,238)	(12.97%)	▼
Other revenue		98,000	138,059	89,685	133,153	43,468	48.47%	▲
Profit on disposal of assets	7	35,520	35,520	0	44,045	44,045	0.00%	▲
Gain on FV Adjustment of Financial Asstes through P&L		0	0	0	0	0	0.00%	
		6,231,780	5,893,602	5,343,378	5,090,770	(252,608)		
Expenditure from operating activities								
Employee costs		(2,422,079)	(2,357,196)	(1,776,633)	(1,789,602)	(12,969)	(0.73%)	
Materials and contracts		(3,064,951)	(2,618,712)	(1,847,058)	(1,639,969)	207,089	11.21%	▲
Utility charges		(399,264)	(404,664)	(303,120)	(300,888)	2,232	0.74%	
Depreciation		(2,340,527)	(2,340,527)	(1,755,297)	(1,737,444)	17,853	1.02%	
Finance costs		(12,025)	(12,025)	(9,009)	(9,698)	(689)	(7.65%)	
Insurance expenses		(306,423)	(306,423)	(301,743)	(259,677)	42,066	13.94%	▲
Other expenditure		(179,424)	(184,074)	(145,768)	(119,905)	25,863	17.74%	▲
Loss on disposal of assets	7	(29,248)	(29,248)	0	(48,374)	(48,374)	0.00%	▼
		(8,753,941)	(8,252,869)	(6,138,628)	(5,905,557)	233,071		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	2,341,624	1,762,666	1,748,869	(13,797)	(0.78%)	
Amount attributable to operating activities		(180,537)	(17,643)	967,416	934,082	(33,334)		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	2,784,819	2,784,819	2,563,225	554,960	(2,008,265)	(78.35%)	▼
Proceeds from disposal of assets	7	214,000	214,000	0	228,045	228,045	0.00%	▲
		2,998,819	2,998,819	2,563,225	783,005	(1,780,220)		
Outflows from investing activities								
Payments for infrastructure	8	(3,126,319)	(3,268,757)	(2,346,279)	(1,050,583)	1,295,696	(55.22%)	
Payments for property, plant and equipment	8	(1,763,900)	(2,420,594)	(1,245,650)	(560,424)	685,226	(55.01%)	▲
		(4,890,219)	(5,689,351)	(3,591,929)	(1,611,007)	(1,579,517)		
Amount attributable to investing activities		(1,891,400)	(2,690,532)	(1,028,704)	(828,002)	200,702		
FINANCING ACTIVITIES								
Inflows from financing activities								
Transfer from reserves	11	415,000	415,000	0	0	0	0.00%	
		415,000	415,000	0	0	0		
Outflows from financing activities								
Repayment of borrowings	9	(28,985)	(28,985)	(21,726)	(20,856)	870	4.00%	
Transfer to reserves	11	(674,512)	(674,512)	(111,286)	(134,451)	(23,165)	(20.82%)	▼
		(703,497)	(703,496)	(133,012)	(155,307)	(22,295)		
Amount attributable to financing activities		(288,497)	(288,496)	(133,012)	(155,307)	(22,295)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,360,434	2,996,671	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,537)	(17,643)	967,416	934,082	(33,334)	(3.45%)	
Amount attributable to investing activities		(1,891,400)	(2,690,532)	(1,028,704)	(828,002)	200,702	(19.51%)	
Amount attributable to financing activities		(288,497)	(288,496)	(133,012)	(155,307)	(22,295)	16.76%	
Surplus or deficit after imposition of general rates	1(c)	0	(1)	2,802,371	2,947,445			

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 MARCH 2025

	30 June 2024	31 Mar 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,795,616	10,382,639
Trade and other receivables	551,095	1,041,018
Inventories	16,779	16,779
Contract assets	78,033	78,033
Other assets	88,960	(25,270)
TOTAL CURRENT ASSETS	11,530,483	11,493,199
NON-CURRENT ASSETS		
Trade and other receivables	15,890	15,890
Other financial assets	62,378	62,378
Property, plant and equipment	29,998,507	29,809,545
Infrastructure	62,707,932	62,538,083
TOTAL NON-CURRENT ASSETS	92,784,707	92,425,896
TOTAL ASSETS	104,315,190	103,919,095
CURRENT LIABILITIES		
Trade and other payables	408,651	266,871
Other liabilities	1,070,215	1,096,584
Borrowings	28,985	8,129
Employee related provisions	235,119	235,119
TOTAL CURRENT LIABILITIES	1,742,970	1,606,702
NON-CURRENT LIABILITIES		
Borrowings	362,088	362,088
Employee related provisions	44,813	44,813
TOTAL NON-CURRENT LIABILITIES	406,901	406,901
TOTAL LIABILITIES	2,149,871	2,013,604
NET ASSETS	102,165,319	101,905,492
EQUITY		
Retained surplus	38,801,873	38,407,595
Reserve accounts	7,067,167	7,201,617
Revaluation surplus	56,296,279	56,296,279
TOTAL EQUITY	102,165,319	101,905,492

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

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MARCH 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 March 2025

(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)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(35,520)	(35,520)	0	(44,045)
Less: Movement in liabilities associated with restricted cash		7,369	7,369	7,369	7,096
Add: Loss on asset disposals	7	29,248	29,248	0	48,374
Add: Depreciation on assets		2,340,527	2,340,527	1,755,297	1,737,444
Total non-cash items excluded from operating activities		2,341,624	2,341,624	1,762,666	1,748,869

(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 Mar 2024	31 Mar 2025
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(7,067,167)	(6,844,339)	(7,201,617)
Less: Adjustment for Trust Transactions Within Muni		0	0	0
Add Back: Component of Leave Liability not Required to be Fun	12	247,340	244,090	254,436
Add: Borrowings	9	28,985	7,971	8,129
Total adjustments to net current assets		(6,790,841)	(6,592,278)	(6,939,052)

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

Current assets				
Cash and cash equivalents	2	10,794,091	9,741,240	10,381,114
Rates receivables	3	473,300	617,477	796,871
Receivables	3	77,795	487,902	244,147
Other current assets	4	183,772	25,160	69,542
Less: Current liabilities				
Payables	5	(407,126)	(644,641)	(265,346)
Borrowings	9	(28,985)	(7,971)	(8,129)
Contract liabilities	12	(1,070,215)	0	(1,096,584)
Provisions	12	(235,119)	(313,930)	(235,119)
Less: Total adjustments to net current assets	1(b)	(6,790,841)	(6,592,278)	(6,939,052)
Closing funding surplus / (deficit)		* 2,996,671	3,312,958	2,947,445

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Municipal Cash at Bank	Cash and cash equivalents	(2,614)		(2,614)		Bankwest	2.50%	At Call
Muni Trading - NAB	Cash and cash equivalents	2,048,726		2,048,726		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,132,984		1,132,984		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	296,670	296,670		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	254,436	254,436		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	150,685	150,685		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	630,223	630,223		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	571,193	571,193		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	474,429	474,429		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	896,830	896,830		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	486,926	486,926		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	49,157	49,157		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	277,884	277,884		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	76,440	76,440		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	295,513	295,513		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	181,606	181,606		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
Term Deposits		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	4.80%	2/09/2025
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	4.80%	2/09/2025
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	4.80%	2/09/2025
Trust Deposits								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
Total		3,179,497	7,201,617	10,381,114	1,525			
Comprising								
Cash and cash equivalents		3,179,497	7,201,617	10,381,114	1,525			
		3,179,497	7,201,617	10,381,114	1,525			

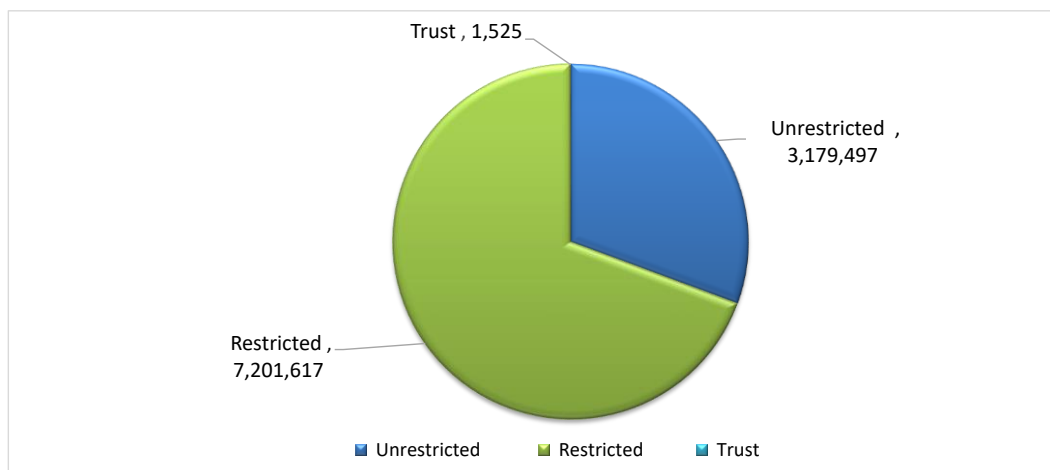
KEY INFORMATION

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.

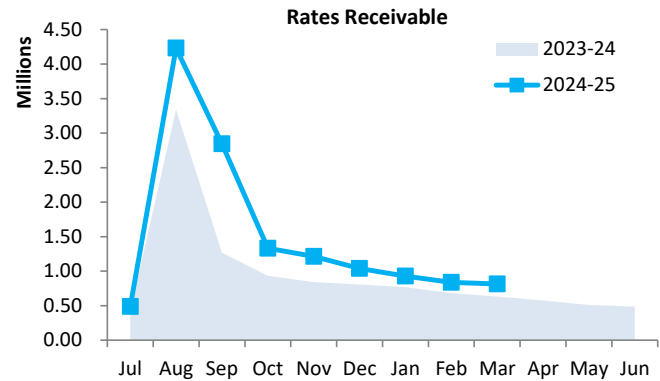
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2024	31 Mar 2025
	\$	\$
Opening arrears previous years	457,888	489,189
Levied this year	3,442,156	3,731,156
Less - collections to date	(3,410,854)	(3,407,585)
Equals current outstanding	489,189	812,761
Net rates collectable	489,189	812,761
% Collected	87.5%	80.7%

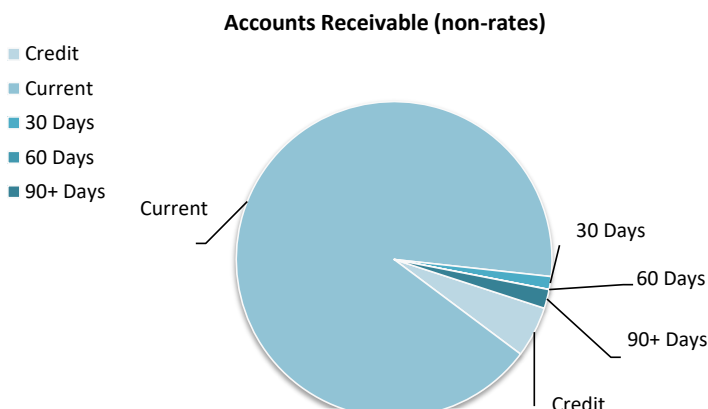


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(13,084)	228,989	3,300	44	4,849	224,098
Percentage	(5.8%)	102.2%	1.5%	0%	2.2%	
Balance per trial balance						
Sundry receivable						227,001
GST receivable						35,400
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						244,147

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.



	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2025
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	16,779	0	0	16,779
Other current assets				
Accrued income	88,960	0	(114,230)	(25,270)
Total other current assets	183,772	0	(114,230)	69,542
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

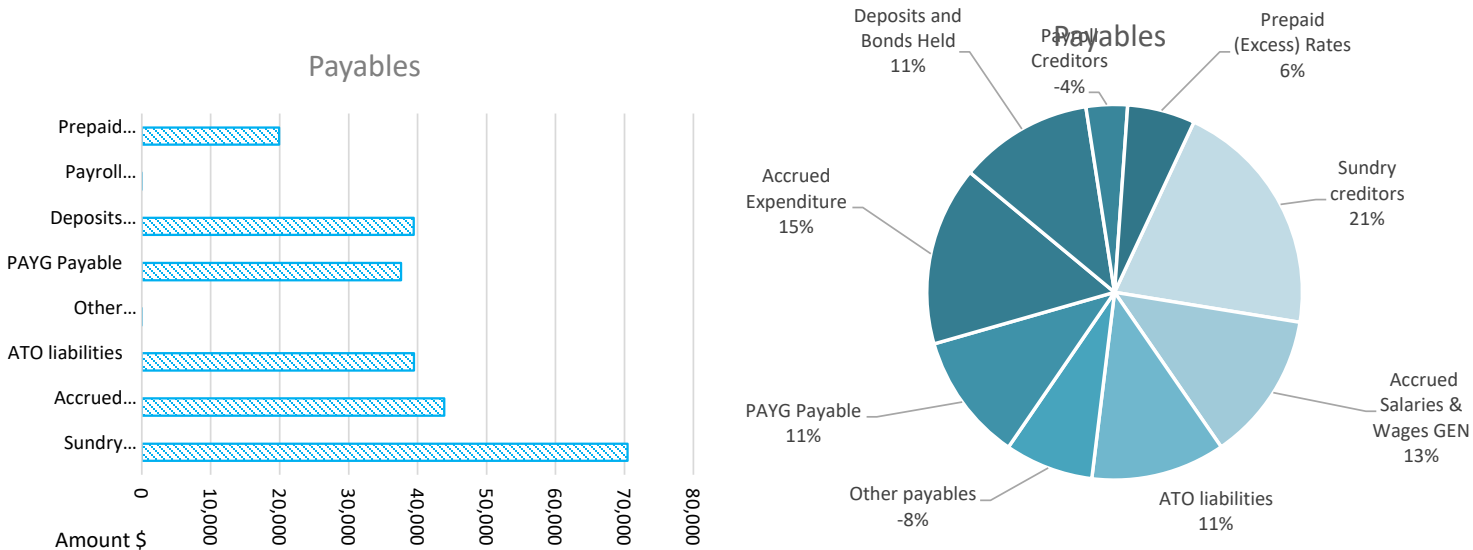
Inventories are measured at the lower of cost and net realisable value.

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.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	13,186	46,030	0	11,242	70,458
Percentage	0%	18.7%	65.3%	0%	16%	
Balance per trial balance						
Sundry creditors						70,458
Accrued Salaries & Wages GEN						43,873
ATO liabilities						39,481
Other payables						(26,062)
PAYG Payable						37,615
Accrued Expenditure						52,800
Deposits and Bonds Held						39,440
Payroll Creditors						(12,183)
Prepaid (Excess) Rates						19,925
Total payables general outstanding						265,347
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.



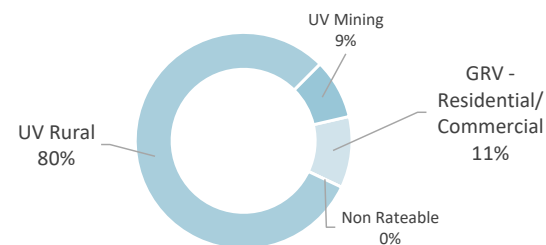
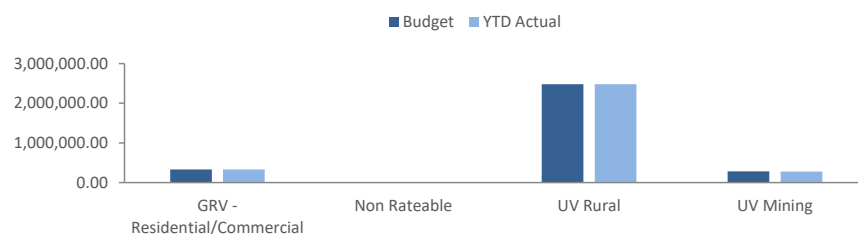
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

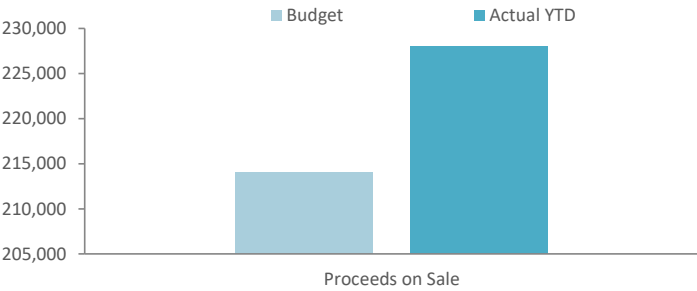
General rate revenue	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
General Rate									
Gross rental valuations									
GRV - Residential/Commercial	0.088342	267	3,722,566.00	328,858.93	328,859.00	328,858.84	(527)	(26)	328,305.85
Non Rateable	0.000000	140	488,354.00	0.00	0.00	0.00	0	0	0.00
Unimproved value									
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
Sub-Total		640	136,098,101.00	3,093,131.44	3,093,131.00	3,093,131.28	(10,616)	4	3,082,519.05
Minimum payment									
Minimum \$									
Gross rental valuations									
GRV - Residential/Commercial	355	45	27,185	15,620	15,620	15,975	0	0	15,975
Unimproved value									
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
Sub-total		69	154,457	28,404	28,404	28,759	0	0	28,759
		709	136,252,558	3,121,535	3,121,535	3,121,890	(10,616)	4	3,111,278
Discount					(33,000)				(32,936)
Amount from general rates					3,088,535				3,078,342
Rates Written Off					(30,000)				(12,610)
Ex-gratia rates		0	0	0	10,665				0
Total general rates					3,069,200				3,065,731

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.



Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Land									
534	LAND - Lot 347 (11) Broad Avenue	0	0	0	0	10,000	0	0	(10,000)
Buildings									
159	BLDG - Lot 347 (11) Broad Avenue	0	0	0	0	96,618	80,000	0	(16,618)
Plant and equipment									
Transport									
574	P&E - P243 Nissan Navara RX (4x4) Man Double C/Chas DT4 Diesel MO503	12,000	14,000	2,000	0	12,000	16,000	4,000	0
260	P&E - Ford Ranger Double Cab	20,136	20,000	0	(136)	17,500	20,000	2,500	0
50	P&E - P149 Mitsubishi Canter (Handyman)	1,500	10,000	8,500	0	1,500	4,545	3,045	0
48	P&E - P135 Mitsubishi T/Top	1,000	10,000	9,000	0	1,000	4,000	3,000	0
253	P&E - P253 - Isuzu D-Max - MO 3739	12,818	15,000	2,182	0	10,000	26,000	16,000	0
622	P&E - P622 - Ford Everest SUV Trend 2021 - CEO - MOO	42,849	30,000	0	(12,849)	0	0	0	0
51	P&E - P150 Case CX80 Tractor	4,000	15,000	11,000	0	4,000	10,500	6,500	0
430	P&E - P219 Truck Sweeper VS500 Series	76,263	60,000	0	(16,263)	71,756	50,000	0	(21,756)
457	P&E - P228 Nissan 2012 Patrol - Gardner	8,242	10,000	1,758	0	8,000	17,000	9,000	0
252	P&E - P252 Toyota Prado DSL WGN A/T GXL 1GTZ485 - TL Roads	28,920	30,000	1,080	0	0	0	0	0
		207,728	214,000	35,520	(29,248)	232,374	228,045	44,045	(48,374)



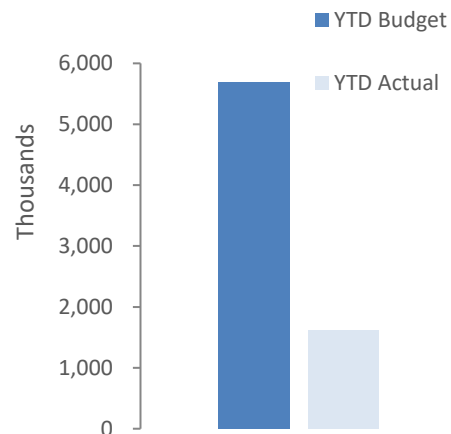
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

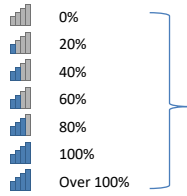
Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$	\$
Land and Buildings	900,000	1,532,421	616,647	151,388	(465,259)
Plant and equipment	863,900	888,173	629,003	409,036	(219,967)
Infrastructure - roads	2,134,000	2,269,260	1,607,936	813,918	(794,018)
Infrastructure - Footpaths	125,000	125,000	93,744	0	(93,744)
Infrastructure - Drainage	405,850	405,850	302,585	10,570	(292,015)
Infrastructure - Parks & Ovals	406,469	392,969	296,336	177,939	(118,397)
Infrastructure - Other	55,000	75,678	45,678	47,802	2,124
Payments for Capital Acquisitions	4,890,219	5,689,351	3,591,929	1,611,007	(1,980,922)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	2,784,819	2,784,819	2,563,225	554,960	(2,008,265)
Other (disposals & C/Fwd)	214,000	214,000	0	228,045	228,045
Cash backed reserves					
Plant Replacement Reserve	200,000	200,000	0	0	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	0	0
Insurance Works Reserve	175,000	175,000	0	0	0
Contribution - operations	1,476,400	2,275,532	1,028,704	828,002	(200,702)
Capital funding total	4,890,219	5,689,351	3,591,929	1,611,007	(1,980,922)

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
Buildings					
	Purchase Land & Buildings - Members of Council	0	0	0	(1,341)
	Purchase Land & Buildings	(200,000)	(200,000)	(149,985)	(104,025)
	Purchase Land & Buildings - Other Housing	0	0	0	(2,408)
	Old Roads Board Building - Storage, entrance, water tank	0	0	0	(1,070)
	Recreation Centre - Renewals	(700,000)	(700,000)	(466,662)	(40,404)
	Admin Office Upgrade/Renewal	0	(282,421)	0	(1,054)
		(900,000)	(1,532,421)	(616,647)	(151,388)
Plant & Equipment					
	Purchase Plant & Equipment - Swimming Areas	0	(24,273)	(24,273)	(24,273)
	Purchase Plant & Equipment - Road Plant Purchases	(863,900)	(863,900)	(604,730)	(384,763)
		(863,900)	(863,900)	(629,003)	(409,036)
Furniture & Equipment					
		0	0	0	0
Infrastructure Other					
	Infrastructure Other	(30,000)	(30,000)	0	0
	Infrastructure Other - Other Health	(25,000)	(41,700)	(41,700)	(41,658)
	Street Lights - Townsite Roads	0	(3,978)	(3,978)	(3,978)
		(55,000)	(75,678)	(45,678)	(47,802)
Infrastructure Sewerage					
		0	0	0	0
Infrastructure Parks & Ovals					
	Tennis Club - Renewals	0	0	0	(500)
	Fence Behind Ablutions on Main Street	0	(6,500)	(6,500)	(4,525)
	Solomon Terrace Redevelopment	(386,469)	(386,469)	(289,836)	(172,914)
	Purchase Infrastructure parks & Gardens	(20,000)	0	0	0
		(406,469)	(392,969)	(296,336)	(177,939)
Infrastructure Roads					
	Black Spot Evaside Rd Expenditure	(550,000)	(250,000)	(550,000)	(6,470)
	State Freight Network	(64,000)	(64,000)	(47,997)	(35,247)
	Norton Road	(150,000)	(450,000)	(149,995)	(82,419)
	Collins Road	(150,000)	(150,000)	(112,491)	(120,278)
	Koolanooka South Road	(100,000)	(100,000)	(69,993)	(60,312)
	White Road - Gravel Resheeting	(100,000)	(100,000)	(99,995)	(7,441)
	White Avenue	0	0	0	0
	Morawa Yalgoo Road	(450,000)	(458,844)	(458,840)	(451,229)
	Nanekine Road	(450,000)	(554,985)	(8,841)	(25,823)
	Stephens Road	0	(21,431)	(21,431)	(22,950)
	Sign Renewals	(20,000)	(20,000)	(14,994)	(1,749)
	Townsite Roads	(50,000)	(50,000)	(35,874)	0
	Kerbing Construction - Townsite Roads	(50,000)	(50,000)	(37,485)	0
		(2,134,000)	(2,269,260)	(1,607,936)	(813,918)
Infrastructure Footpaths					
	Broad Ave Dual Use Path	(62,500)	(62,500)	(46,872)	0
	Gill Street Dual Use Path	(62,500)	(62,500)	(46,872)	0
		(125,000)	(125,000)	(93,744)	0
Infrastructure Drainage					
	Drainage Construction	(405,850)	(405,850)	(302,585)	(10,570)
		(405,850)	(405,850)	(302,585)	(10,570)
		(4,890,219)	(5,677,215)	(3,591,929)	(1,611,007)
					1,980,922

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing														
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
Recreation and culture														
Netball Courts Redevelopment	139	157,577	0	0	0	12,569	12,569	12,569	145,008	145,008	145,008	3,588	3,009	3,009
Total		391,073	0	0	0	20,856	28,985	28,985	370,217	362,089	362,089	9,698	12,025	12,025
Current borrowings		28,985							8,129					
Non-current borrowings		362,088							362,088					
		391,073							370,217					

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 MARCH 2025**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 31 March 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 MARCH 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	7,096	0	0	0	0	254,709	254,436
Plant Replacement Reserve	612,646	18,251	17,577	200,000	0	(200,000)	0	630,897	630,223
Capital Works Reserve	555,262	15,052	15,931	100,000	0	0	0	670,314	571,193
Community & Economic Development Reserve	1,370,630	42,965	26,200	0	0	0	0	1,413,595	1,396,830
Sewerage Reserve	461,197	11,952	13,232	60,000	0	0	0	533,149	474,429
Future Fund Grants (Interest) Reserve	288,396	58,117	8,274	0	0	(40,000)	0	306,513	296,670
Future Fund (Principal) Reserve	2,069,549	22,728	17,378	0	0	0	0	2,092,277	2,086,926
Aged Care Units (Excl. 1-4) Reserve	287,271	8,260	8,242	10,000	0	0	0	305,531	295,513
Legal Fees Reserve	47,786	1,125	1,371	10,000	0	0	0	58,911	49,157
Emergency Response Reserve	270,134	8,047	7,750	50,000	0	0	0	328,181	277,884
Aged Care Units 1-4 (JVA) Reserve	74,308	2,214	2,132	0	0	0	0	76,522	76,440
Swimming Pool Reserve	146,483	3,768	4,203	20,000	0	0	0	170,251	150,685
Jones Lake Road Rehab Reserve	176,541	4,664	5,065	20,000	0	0	0	201,205	181,606
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
	7,067,167	204,512	134,451	470,000	0	(415,000)	0	7,326,678	7,201,617

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

OPERATING ACTIVITIES
NOTE 12
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 Mar 2025
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	200,000	68,991	(16,445)	252,546
- Capital grant/contribution liabilities	13	870,215	348,783	(374,960)	844,038
Total other liabilities		1,070,215	417,774	(391,405)	1,096,584
Provisions					
Annual leave		132,972	0	0	132,972
Long service leave		102,147	0	0	102,147
Total Provisions		235,119	0	0	235,119
Total Other Current Liabilities					1,331,703

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 31 MARCH 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 Mar 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
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
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	16,191	16,903
Education and welfare								
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
Community amenities								
DFES Community Benefit Fund Grant - Cyclone Seroja Demolition	200,000	0	0	200,000	200,000	200,000	150,012	0
Recreation and culture								
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	(15,000)	0	5,000	7,281	5,454	18,000
Transport								
Direct Grant (MRWA)	0	0	0	0	179,000	217,932	217,932	217,932
Flood Damage Reimbursements	0	0	0	0	500,000	106,000	106,000	106,057
	200,000.00	68,991	(16,445)	252,546	1,270,732	917,945	768,191	574,488
Contributions								
Education and welfare								
Other Income	0	0	0	0	500	500	369	0
Community amenities								
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
Recreation and culture								
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	1,350	0
Transport								
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	38,434
Other property and services								
Income related to Unclassified	0	0	0	0	500	500	369	0
	0	0	0	0	323,250	323,250	187,187	107,864
TOTALS	200,000	68,991	(16,445)	252,546	1,593,982	1,241,195	955,378	682,352

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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 Mar 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Recreation and culture								
LRCIP 4 Grant - Solomon Terrace	226,899	78,033	(172,914)	132,018	386,469	386,469	289,863	172,914
Transport								
MRWA Grant - RRG - Morawa Yalgoo Road - Widen & Seal 23/24 allocation	0	120,000	(120,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Nanekine Road - Widen & Seal	0	120,000	(25,823)	94,178	300,000	300,000	300,000	25,823
RTR Grant - Koolanooka South Road - Gravel Resheeting	0	0	0	0	100,000	100,000	100,000	0
RTR Grant - White Road - Gravel Resheeting	0	0	0	0	100,000	100,000	100,000	0
RTR Grant - Norton Road - Gravel Resheeting	0	0	0	0	150,000	150,000	150,000	0
RTR Grant - Collins Road - Gravel Resheeting	0	0	0	0	150,000	150,000	150,000	0
RTR Grant - Winfield Street Drainage	0	0	0	0	175,740	175,740	175,740	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	(10,570)	127,496	230,110	230,110	230,110	10,570
	370,215	348,783	(334,556)	384,442	2,284,819	2,284,819	2,188,213	514,556
Capital Contributions								
Recreation and culture								
DFES Grant - Replace Roof at Recreation Centre	500,000	0	(40,404)	459,596	500,000	500,000	375,012	40,404
	500,000	0	(40,404)	459,596	500,000	500,000	375,012	40,404
Total Non-operating grants, subsidies and contributions	870,215	348,783	(374,960)	844,038	2,784,819	2,784,819	2,563,225	554,960

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	Amount	Amount	Closing Balance
	1 July 2024	Received	Paid	31 Mar 2025
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	1,525	0	0	1,525

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 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
	\$	%		
Revenue from operating activities				
Grants, subsidies and contributions	(273,026)	(28.58%)	▼ Flood damage funds that are budgeted have yet to be received.	
Interest revenue	(32,238)	(12.97%)	▼ Interest earnings on funds running a little behind budget.	
Other revenue	43,468	48.47%	▲	Insurance claim for storm damage and Leave Liabilities from Other Shires received that was not budgeted for.
Profit on disposal of assets	44,045	0.00%	▲ Phasing of budget on Profit on disposal not inline with Actuals	
Expenditure from operating activities				
Materials and contracts	207,089	11.21%	▲ Positive variance due to Material & Contract currently lower than budgeted.	
Insurance expenses	42,066	13.94%	▲ Insurance Premiums for Plant & Works currently tracking lower than budgeted.	
Other expenditure	25,863	17.74%	▲ Phasing of members fees and allowances ahead of actual expenditure. Various other expenditure budget phasing differing from actual expenditure.	
Loss on disposal of assets	(48,374)	0.00%	▼	Disposal of Lot 347 (11) Broad Avenue was not budgeted for.
Investing activities				
Proceeds from Capital grants, subsidies and contributions	(2,008,265)	(78.35%)	▼ Capital Grants Income tracking lower than budgeted.	
Proceeds from disposal of assets	228,045	0.00%	▲	Disposal of Lot 347 (11) Broad Avenue was not budgeted for.
Payments for Infrastructure	1,295,696	55.22%	▲ Capital Works currently below budgeted figure see Note 8 for project details.	
Payments for property, plant and equipment	685,226	55.01%	▲ Capital Works currently below budgeted figure see Note 8 for project details.	
Financing activities				
Transfer to reserves	(23,165)	(20.82%)	▼ This is Reserve interest earned which is higher than expected	

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 31 March 2025

	2024-25 Adopted Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING</u>						
General Purpose Funding	3,810,083	363,417	3,519,423	236,945	\$290,660	\$126,472
Governance	2,100	514,631	1,334	372,986	\$766	\$141,645
Law, Order, Public Safety	29,040	157,230	23,979	104,989	\$5,061	\$52,241
Health	14,850	184,501	9,533	133,569	\$5,317	\$50,932
Education & Welfare	12,500	256,465	14,445	156,748	\$1,945	\$99,717
Housing	93,500	268,780	65,855	180,022	\$27,645	\$88,758
Community Amenities	857,487	943,429	633,340	393,265	\$224,147	\$550,164
Recreation & Culture	986,469	1,797,391	270,629	1,546,576	\$715,840	\$250,815
Transport	2,890,070	3,248,821	822,474	2,087,186	\$2,067,596	\$1,161,635
Economic Services	232,000	816,524	180,958	569,699	\$51,042	\$246,825
Other Property & Services	88,500	202,753	103,759	123,574	\$15,259	\$79,179
TOTAL - OPERATING	9,016,599	8,753,941	5,645,730	5,905,557	\$3,370,869	\$2,848,384
<u>CAPITAL</u>						
General Purpose Funding	0	11,125	0	1,371	\$0	\$9,754
Governance	0	0	0	1,341	\$0	-\$1,341
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	125,095	\$0	\$111,795
Community Amenities	0	96,616	0	20,463	\$0	\$76,153
Recreation & Culture	0	1,142,806	0	260,457	\$0	\$882,349
Transport	200,000	3,805,048	0	1,238,911	\$200,000	\$2,566,137
Economic Services	40,000	123,810	0	52,936	\$40,000	\$70,874
Other Property & Services	175,000	122,421	0	24,081	\$175,000	\$98,340
					\$0	\$0
TOTAL - CAPITAL	415,000	5,593,716	0	1,766,314	\$415,000	\$3,827,401
	9,431,599	14,347,657	5,645,730	7,671,871	(3,785,869)	6,675,786
Less Depreciation Written Back		(2,340,527)		(1,737,444)	\$0	-\$603,083
Less Profit/Loss Written Back	(35,520)	(29,248)	(44,045)	(48,374)	\$8,525	\$19,126
Less Movement in Leave Reserve		(7,369)		(7,096)	\$0	-\$273
Plus Proceeds from Sale of Assets	214,000		228,045		\$14,045	\$0
TOTAL REVENUE & EXPENDITURE	9,610,079	11,970,513	5,829,730	5,878,956	-\$3,780,349	6,091,556
Surplus/Deficit July 1st B/Fwd	2,360,434		2,996,671		\$636,237	\$0

Surplus/Deficit C/Fwd					
	11,970,513	11,970,513	8,826,401	5,878,956	(3,144,112) 6,091,556
		0		2,947,445	\$0 -\$2,947,445
	11,970,513	11,970,513	8,826,401	8,826,401	(3,144,112) 3,144,112

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Financial Statement for Period Ended 31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Rates		276,159		189,108		173,868	\$0	-\$102,291
Other General Purpose Funding		87,258		65,439		63,077	\$0	-\$24,181
							\$0	\$0
<u>OPERATING REVENUE</u>							\$0	\$0
Rates	3,163,240		3,134,050		3,115,941		\$47,299	\$0
Other General Purpose Funding	646,843		485,118		403,481		\$243,362	\$0
SUB-TOTAL	3,810,083	363,417	3,619,168	254,547	3,519,423	236,945	(290,660)	(126,472)
<u>CAPITAL EXPENDITURE</u>								
Rates		0		0		0	\$0	\$0
Other General Purpose Funding		11,125		0		1,371	\$0	-\$9,754
<u>CAPITAL REVENUE</u>								
Rates	0		0		0		\$0	\$0
Other General Purpose Funding	0		0		0		\$0	\$0
SUB-TOTAL	0	11,125	0	0	0	1,371	0	(9,754)
TOTAL -	3,810,083	374,542	3,619,168	254,547	3,519,423	238,316	(290,660)	(136,226)

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

RATE REVENUE	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
03100 ABC Allocation - Rates		222,159		166,617		160,621	\$0	-\$61,538
03101 Expenses - Rate Revenue		5,000		3,744		0	\$0	-\$5,000
03102 Legal Costs, Debt Collection		40,000		18,747		12,146	\$0	-\$27,854
03103 Rate Notice Stationery Expense		1,000		0		761	\$0	-\$239
03104 Valuation / Title Searches Expense		8,000		0		340	\$0	-\$7,660
<u>OPERATING REVENUE</u>								
03121 Uv - Rural Rates	2,479,003		2,479,003		4		\$2,478,999	\$0
03122 Uv - Minimum Rates	3,905		3,905		0		\$3,905	\$0
03123 Grv - Townsite Rates	328,859		328,859		0		\$328,859	\$0
03124 Grv - Minimum Rates	15,620		15,620		0		\$15,620	\$0
03126 Mining - Uv Tenements	285,269		285,269		0		\$285,269	\$0
03127 Mining - Minimum Rates	8,879		8,879		0		\$8,879	\$0
03129 Interim Rates - Uv	0		0		3,111,274		\$3,111,274	\$0
03131 Less Rates Discount Allowed	(37,000)		(33,000)		(32,936)		\$4,064	\$0
03132 Ex-Gratia Rates Received	10,665		10,665		0		\$10,665	\$0
03133 Penalty Interest Raised On Rates	24,000		21,240		20,789		\$3,211	\$0
03134 Rates Legal Charges	35,000		26,244		14,379		\$20,621	\$0
03135 Rates Written-Off	(1,500)		(22,500)		(12,610)		\$11,110	\$0
03136 Instalment Interest Received	5,300		4,869		6,697		\$1,397	\$0
03137 Account Enquiries Income	3,750		2,997		6,155		\$2,405	\$0
03138 Rates Administration Fee	1,500		2,000		2,190		\$690	\$0
03235 Write-Offs Esl	(10)		0		0		\$10	\$0
SUB-TOTAL	3,163,240	276,159	3,134,050	189,108	3,115,941	173,868	-\$25,078	-\$102,291
<u>CAPITAL EXPENDITURE</u>								
<u>CAPITAL REVENUE</u>								
SUB-TOTAL	0	0	0	0	0	0	0	0
TOTAL - RATE REVENUE	3,163,240	276,159	3,134,050	189,108	3,115,941	173,868	-\$25,078	-\$102,291

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Financial Statement for Period Ended 31 March 2025

OTHER GEN. PURPOSE FUNDING								
	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
03200 ABC Allocation - GP Funding		87,243		65,430		63,077	\$0	\$24,166
03203 Rounding Adjustment Account		15		9		(0)	\$0	\$15
03204 Loss On Fv Valuation Of Assets		0		0		0	\$0	\$0
								\$0
OPERATING REVENUE								
03220 Grants Commission Grant - General	228,731		171,546		162,135		\$66,596	\$0
03221 Grants Commission Grant - Local Roads	121,411		91,056		52,016		\$69,395	\$0
03223 Interest Received - Municipal Account	92,189		69,138		54,450		\$37,739	\$0
03224 Interest Received - Reserve Accounts	204,512		153,378		134,451		\$70,061	\$0
03225 Other Income	0		0		430			
SUB-TOTAL	646,843	87,258	485,118	65,439	403,481	63,077	-\$243,791	\$24,181
CAPITAL EXPENDITURE								
03401 Transfer To Reserves		10,000		0		0	\$0	\$10,000
03402 Transfer To Legal Fees Reserve		1,125		0		1,371	\$0	-\$246
CAPITAL REVENUE								
03721 Transfers From Reserves	0		0		0		\$0	\$0
SUB-TOTAL	0	11,125	0	0	0	1,371	0	9,754
TOTAL - OTHER GEN. PURPOSE FUNDING	646,843	98,383	485,118	65,439	403,481	\$64,448	-\$243,791	\$33,935

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Members of Council		443,131		347,250		315,815	\$0	\$127,316
Governance General		71,500		58,991		57,170	\$0	\$14,330
<u>OPERATING REVENUE</u>								
Members of Council	100		750		763			
Governance General	2,000		747		572			
SUB-TOTAL	2,100	514,631	1,497	406,241	1,334	372,986	0	141,645
<u>CAPITAL EXPENDITURE</u>								
Members of Council		0		0		1,341	\$0	-\$1,341
Governance General		0		0		0	\$0	\$0
<u>CAPITAL REVENUE</u>								
Members of Council	0		0		0		\$0	\$0
Governance General	0		0		0		\$0	\$0
SUB-TOTAL	0	0	0	0	0	1,341	0	(1,341)
TOTAL - PROGRAMME SUMMARY	2,100	514,631	1,497	406,241	1,334	374,327	0	140,304

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

MEMBERS OF COUNCIL	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
04100 ABC Allocation - Members		268,089		201,060		193,828	\$0	\$74,261
04101 Council Election Expenses		0		0		0	\$0	\$0
04103 Refreshments & Receptions		12,000		9,000		8,803	\$0	\$3,197
04104 Presidential Allowances		22,658		16,992		11,329	\$0	\$11,329
04105 Members Sitting Fees		68,224		51,168		34,112	\$0	\$34,112
04106 Members Travelling		0		0		0	\$0	\$0
04107 Members Conference Expenses		6,000		3,000		6,372	\$0	-\$372
04108 Other Expenses		2,700		2,025		1,673	\$0	\$1,027
04109 Members Training		7,500		3,744		2,885	\$0	\$4,615
04110 Insurance		8,210		8,209		8,207	\$0	\$3
04111 Subscriptions, Donations		45,000		50,000		48,256	\$0	-\$3,256
04112 Maintenance - Council Chambers		750		558		350	\$0	\$400
04115 Expenses Relating To Members		2,000		1,494		0	\$0	\$2,000
04124 Depreciation - Members		0		0		0	\$0	\$0
<u>OPERATING REVENUE</u>								
04131 Members - Other Income	100		700		713		\$613	\$0
04135 Bond On Equipment Hire	0		50		50		\$50	\$0
SUB-TOTAL	100	443,131	750	347,250	763	315,815	663	127,316
<u>CAPITAL EXPENDITURE</u>								
<u>CAPITAL REVENUE</u>								
SUB-TOTAL	0	0	0	0	0	1,341	0	0
TOTAL - MEMBERS OF COUNCIL	100	443,131	750	347,250	763	317,157	663	127,316

Shire of Morawa

SCHEDULE 04 - GOVERNANCE

Financial Statement for Period Ended
31 March 2025

GOVERNANCE - GENERAL								
	2024-25 Adopted Budget		2024-25 YTD Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
04201 Public Relations		2,000		1,494		195	\$0	\$1,805
04202 Audit Fees Expense		48,000		50,000		49,975	\$0	-\$1,975
04203 Statutes & Publications		1,000		747		0	\$0	\$1,000
04207 IPR Expenses		10,000		0		6,000	\$0	\$4,000
04208 Update Council'S Website		6,000		3,000		0	\$0	\$6,000
04209 Scholarships, Prizes Etc		1,500		1,500		1,000	\$0	\$500
04210 Statutory Advertising		1,500		1,125		0	\$0	\$1,500
04212 Community Grant Fund - < \$1000		1,500		1,125		0	\$0	\$1,500
<u>OPERATING REVENUE</u>								
04230 Other Income - Governance General	2,000		747		572			
SUB-TOTAL	2,000	71,500	747	58,991	572	57,170	0	14,330
<u>CAPITAL EXPENDITURE</u>								
<u>CAPITAL REVENUE</u>								
SUB-TOTAL	0	0	0	0	0	0	0	0
TOTAL - GOVERNANCE - GENERAL	2,000	71,500	747	58,991	572	57,170	0	14,330

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
Financial Statement for Period Ended
31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>										
Fire Prevention		76,742		79,142		57,761		64,090	\$0	\$12,652
Animal Control		76,254		67,195		42,849		33,909	\$0	\$42,345
Other Law, Order & Public Safety		4,234		6,734		5,049		6,990	\$0	-\$2,756
<u>OPERATING REVENUE</u>										
Fire Prevention	25,590		21,590		16,191		21,383		\$4,207	\$0
Animal Control	3,450		3,450		2,762		2,596		\$854	\$0
Other Law, Order & Public Safety	0		0		0		0		\$0	\$0
SUB-TOTAL	29,040	157,230	25,040	153,071	18,953	105,659	23,979	104,989	(5,061)	52,241
<u>CAPITAL EXPENDITURE</u>										
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
<u>CAPITAL REVENUE</u>										
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
SUB-TOTAL	0	30,000	0	30,000	0	0	0	0	0	30,000
TOTAL - PROGRAMME SUMMARY	29,040	187,230	25,040	183,071	18,953	105,659	23,979	104,989	(5,061)	82,241

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Preventative Services - Meat Inspection		350		261		0	\$0	\$350
Preventative Services - Inspections & Admin		41,936		31,437		25,937	\$0	\$15,999
Preventative Services - Pest Control		6,461		4,833		4,482	\$0	\$1,979
Other Health		135,754		107,719		103,150	\$0	\$32,604
<u>OPERATING REVENUE</u>								
Preventative Services - Meat Inspection	350		0		0		\$350	\$0
Preventative Services - Inspections & Admin	2,500		2,500		268		\$2,232	\$0
Preventative Services - Pest Control	0		0		0		\$0	\$0
Other Health	12,000		6,000		9,265		\$2,735	\$0
SUB-TOTAL	14,850	184,501	8,500	144,250	9,533	133,569	(5,317)	50,932
<u>CAPITAL EXPENDITURE</u>								
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		41,700		41,658	\$0	-\$16,658
<u>CAPITAL REVENUE</u>								
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
SUB-TOTAL	0	25,000	0	41,700	0	41,658	0	(16,658)
TOTAL - PROGRAMME SUMMARY	14,850	209,501	8,500	185,950	9,533	175,226	(5,317)	34,275

Shire of Morawa

SCHEDULE 08 - EDUCATION & WELFARE Financial Statement for Period Ended 31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Other Education		6,737		5,545		4,724	\$0	\$2,013
Care of Families & Children		70,127		45,036		46,859	\$0	\$23,268
Other Welfare		179,601		131,946		105,165	\$0	\$74,436
<u>OPERATING REVENUE</u>								
Other Education	0		0		0		\$0	\$0
Care of Families & Children	2,000		1,494		2,000		\$0	\$0
Other Welfare	10,500		21,369		12,445		\$1,945	\$0
SUB-TOTAL	12,500	256,465	22,863	182,527	14,445	156,748	1,945	99,717
<u>CAPITAL EXPENDITURE</u>								
Other Education		0		0		0	\$0	\$0
Care of Families & Children		0		0		0	\$0	\$0
Other Welfare		0		0		0	\$0	\$0
<u>CAPITAL REVENUE</u>								
Other Education	0		0		0		\$0	\$0
Care of Families & Children	0		0		0		\$0	\$0
Other Welfare	0		0		0		\$0	\$0
SUB-TOTAL	0	0	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	12,500	256,465	22,863	182,527	14,445	156,748	1,945	99,717

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Staff Housing		106,641		88,520		98,326	\$0	\$8,315
Other Housing		76,588		62,120		41,264	\$0	\$35,324
Aged Housing		85,551		64,747		40,431	\$0	\$45,120
<u>OPERATING REVENUE</u>								
Staff Housing	21,500		16,119		25,483		\$3,983	\$0
Other Housing	16,000		11,997		12,581		\$3,419	\$0
Aged Housing	56,000		41,967		27,791		\$28,209	\$0
SUB-TOTAL	93,500	268,780	70,083	215,387	65,855	180,022	(27,645)	88,758
<u>CAPITAL EXPENDITURE</u>								
Staff Housing		216,416		162,288		112,313	\$0	\$104,103
Other Housing		0		0		2,408	\$0	-\$2,408
Aged Housing		20,474		0		10,374	\$0	\$10,100
<u>CAPITAL REVENUE</u>								
Staff Housing	0		0		0		\$0	\$0
Other Housing	0		0		0		\$0	\$0
Aged Housing	0		0		0		\$0	\$0
SUB-TOTAL	0	236,890	0	162,288	0	125,095	0	111,795
TOTAL - PROGRAMME SUMMARY	93,500	505,669	70,083	377,675	65,855	305,116	(27,645)	200,553

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Sanitation - Household Refuse		272,566		204,372		152,290	\$0	\$120,276
Sanitation - Other		295,604		52,947		36,279	\$0	\$259,325
Sewerage		137,547		105,885		89,132	\$0	\$48,415
Urban Stormwater Drainage		9,000		6,741		0	\$0	\$9,000
Town Planning & Regional Development		69,514		52,128		39,414	\$0	\$30,100
Other Community Amenities		159,198		105,833		76,149	\$0	\$83,049
<u>OPERATING REVENUE</u>								
Sanitation - Household Refuse	149,130		148,746		147,594		\$1,536	\$0
Sanitation - Other	303,110		252,472		100,467		\$202,643	\$0
Sewerage	374,345		372,714		372,345		\$2,000	\$0
Urban Stormwater Drainage	0		0		0		\$0	\$0
Town Planning & Regional Development	4,000		2,997		3,677		\$323	\$0
Other Community Amenities	26,902		20,391		9,258		\$17,644	\$0
SUB-TOTAL	857,487	943,429	797,320	527,906	633,340	393,265	(224,147)	550,164
<u>CAPITAL EXPENDITURE</u>								
Sanitation - Household Refuse		24,664		0		5,065	\$0	\$19,599
Sanitation - Other		0		0		0	\$0	\$0
Sewerage		71,952		0		13,232	\$0	\$58,720
Urban Stormwater Drainage		0		0		0	\$0	\$0
Other Community Amenities		0		0		2,166	\$0	-\$2,166
<u>CAPITAL REVENUE</u>								
SUB-TOTAL	0	96,616	0	0	0	20,463	0	76,153
TOTAL - PROGRAMME SUMMARY	857,487	1,040,045	797,320	527,906	633,340	413,728	(224,147)	626,317

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
Public Halls and Civic Centres		172,187		134,328		147,248	\$0	\$24,939
Swimming Areas & Beaches		361,773		280,380		275,177	\$0	\$86,596
Other Recreation and Sport		1,086,249		852,178		952,794	\$0	\$133,455
TV and Radio Re-broadcasting		2,000		1,494		1,145	\$0	\$855
Libraries		27,521		23,631		22,147	\$0	\$5,374
Other Culture		147,661		133,956		148,065	\$0	-\$404
OPERATING REVENUE								
Public Halls and Civic Centres	1,700		1,269		107		\$1,593	\$0
Swimming Areas & Beaches	21,000		20,747		14,636		\$6,364	\$0
Other Recreation and Sport	911,969		682,533		229,248		\$682,721	\$0
TV and Radio Re-broadcasting	0		0		0		\$0	\$0
Libraries	0		0		0		\$0	\$0
Other Culture	51,800		46,803		26,638		\$25,162	\$0
SUB-TOTAL	986,469	1,797,391	751,352	1,425,967	270,629	1,546,576	(715,840)	250,815
CAPITAL EXPENDITURE								
Public Halls and Civic Centres		0		0		1,070	\$0	-\$1,070
Swimming Areas & Beaches		23,768		24,273		28,476	\$0	-\$4,708
Other Recreation and Sport		1,119,038		772,421		230,911	\$0	\$888,127
TV and Radio Re-broadcasting		0		0		0	\$0	\$0
Libraries		0		0		0	\$0	\$0
Other Culture		0		0		0	\$0	\$0
CAPITAL REVENUE								
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
SUB-TOTAL	0	1,142,806	0	796,694	0	260,457	0	882,349
TOTAL - PROGRAMME SUMMARY	986,469	2,940,197	751,352	2,222,661	270,629	1,807,033	(715,840)	1,133,164

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Construction Roads, Bridges and Depots		0		0		0	\$0	\$0
Maintenance Roads, Bridges and Depots		2,994,115		1,913,113		1,917,765	\$0	\$1,076,350
Plant Purchases		41,660		5,553		27,115	\$0	\$14,545
Transport Licensing		81,753		61,814		57,661	\$0	\$24,092
Aerodromes		131,293		100,273		84,645	\$0	\$46,648
<u>OPERATING REVENUE</u>								
Construction Roads, Bridges and Depots	1,898,350		1,898,350		341,643		\$1,556,708	\$0
Maintenance Roads, Bridges and Depots	939,200		454,032		426,853		\$512,347	\$0
Plant Purchases	35,520		0		44,045		\$8,525	\$0
Transport Licensing	17,000		13,250		9,934		\$7,067	\$0
Aerodromes	0		0		0		\$0	\$0
SUB-TOTAL	2,890,070	3,248,821	2,365,632	2,080,753	822,474	2,087,186	(2,067,596)	1,161,635
<u>CAPITAL EXPENDITURE</u>								
Construction Roads, Bridges and Depots		2,672,897		2,008,243		836,217	\$0	\$1,836,680
Maintenance Roads, Bridges and Depots		50,000		0		0	\$0	\$50,000
Plant Purchases		1,082,151		604,730		402,340	\$0	\$679,811
Aerodromes		0		0		355	\$0	-\$355
<u>CAPITAL REVENUE</u>								
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
SUB-TOTAL	200,000	3,805,048	0	2,612,973	0	1,238,911	(200,000)	2,566,137
TOTAL - PROGRAMME SUMMARY	3,090,070	7,053,869	2,365,632	4,693,726	822,474	3,326,098	(2,267,596)	3,727,771

Shire of Morawa

SCHEDULE 13 - ECONOMIC SERVICES Financial Statement for Period Ended 31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Rural Services		20,294		15,165		8,527	\$0	\$11,767
Tourism & Area Promotion		341,637		250,072		237,560	\$0	\$104,077
Building Control		50,790		38,088		35,239	\$0	\$15,551
Other Economic Services		78,804		59,085		61,542	\$0	\$17,262
Economic Development		324,999		255,622		226,831	\$0	\$98,168
<u>OPERATING REVENUE</u>								
Tourism & Area Promotion	164,900		123,642		133,605		\$31,295	\$0
Building Control	6,300		4,716		8,588		\$2,288	\$0
Other Economic Services	30,000		22,500		9,885		\$20,115	\$0
Economic Development	30,800		23,058		28,880		\$1,920	\$0
SUB-TOTAL	232,000	816,524	173,916	618,032	180,958	569,699	(51,042)	246,825
<u>CAPITAL EXPENDITURE</u>								
Tourism & Area Promotion		0		0		1,085	\$0	-\$1,085
Economic Development		123,810		0		51,851	\$0	\$71,959
<u>CAPITAL REVENUE</u>								
Economic Development	40,000		0		0		\$40,000	\$0
SUB-TOTAL	40,000	123,810	0	0	0	52,936	(40,000)	70,874
TOTAL - PROGRAMME SUMMARY	272,000	940,334	173,916	618,032	180,958	622,635	(91,042)	317,699

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 March 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
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Private Works		27,753		20,799		13,846	\$0	\$13,907
Public Works Overheads		0		(54,462)		203,812	\$0	-\$203,812
Plant Operation Costs		0		10,485		(135,763)	\$0	\$135,763
Stock, Fuels and Oils		0		0		(6,101)	\$0	\$6,101
Administration		0		25,537		32,571	\$0	-\$32,571
Unclassified		175,000		175,000		15,208	\$0	\$159,792
<u>OPERATING REVENUE</u>								
Private Works	37,500		28,125		8,290		\$29,210	\$0
Public Works Overheads	1,000		750		11,096		\$10,096	\$0
Plant Operation Costs	42,000		21,000		0		\$42,000	\$0
Stock, Fuels and Oils	1,500		1,125		2,000		\$500	\$0
Administration	6,000		6,947		63,370		\$57,370	\$0
Unclassified	500		19,372		19,003		\$18,503	\$0
SUB-TOTAL	88,500	202,753	77,319	177,359	103,759	123,574	15,259	79,179
<u>CAPITAL EXPENDITURE</u>								
Administration		122,421		111,286		24,081	\$0	\$98,340
<u>CAPITAL REVENUE</u>								
Administration	0		0		0		\$0	\$0
Unclassified	175,000		0		0		\$175,000	\$0
SUB-TOTAL	175,000	122,421	0	111,286	0	24,081	(175,000)	98,340
TOTAL - PROGRAMME SUMMARY	263,500	325,174	77,319	288,645	103,759	147,655	(159,741)	177,519

Shire of Morawa
Bank Reconciliation Report
For Period Ending 31 March 2025

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	2,063,251.90	1,132,984.25	1,525.11	5,101,617.37	2,100,000.00
Balance as per General Ledger	2,046,112.56	1,132,984.25	1,525.11	5,101,617.37	2,100,000.00
Unpresented Payments					
Outstanding Deposits					
Unallocated Bank Deposits	(\$16,878.74)				
Outstanding Deposits	(\$260.60)				
Difference	2,046,112.56 0.00	1,132,984.25 0.00	1,525.11 0.00	5,101,617.37 0.00	2,100,000.00 0.00

Shire of Morawa
List of Payments Report
For Period Ending 31 March 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18968	07/03/2025	WesTrac Equipment Pty Ltd	Major repairs to P226 - Skid Steer - Hydrostatic Drive	32486.60	6
EFT18969	07/03/2025	Landgate	GRV Chargeable 25/05/24 to 20/12/24	150.93	6
EFT18970	07/03/2025	Refuel Australia	9000L Diesel @ \$1.8624L	17158.74	6
EFT18971	07/03/2025	GH Country Courier	Freight Charge - Bulk furniture delivery ex Geraldton	737.88	6
EFT18972	07/03/2025	Stewart & Heaton Clothing Co Pty Ltd	Jackets - Various sizes - DFES	11416.43	6
EFT18973	07/03/2025	Shire of Perenjori	CESM Shared Costs - Oct to Dec 2024	4595.62	6
EFT18974	07/03/2025	McLeods Lawyers	Annual Audit - for 2024	192.50	6
EFT18975	07/03/2025	Avon Waste	Waste Collection Services - Sept 2024	10612.28	6
EFT18976	07/03/2025	Team Global Express	Freight Charges - ex Gnangara	72.70	6
EFT18977	07/03/2025	Corsign WA Pty Ltd	Various Safety Signs	737.00	6
EFT18978	07/03/2025	Wallace Plumbing and Gas	Plumbing Maintenance - Blocked drain @ 78 Yewers	414.00	6
EFT18979	07/03/2025	Linda MacIntosh	Welcome to Country - Aus Day 2025	478.00	6
EFT18980	07/03/2025	Marion Vanhaecke	4 hours live caricature for Aus Day	1350.00	6
EFT18981	07/03/2025	LFA First Response	HeartSine PAD-PAK - DFES	648.30	6
EFT18982	20/03/2025	Morawa Traders	Staff Christmas Function - Beverages	823.98	6
EFT18983	20/03/2025	WesTrac Equipment Pty Ltd	Purchase various parts for CAT Truck	3122.12	6
EFT18984	20/03/2025	Think Water Geraldton	Various Reticulation parts for 24 Harley St	2030.40	6
EFT18985	20/03/2025	Conplant Pty Limited	Shock Mounts inc Freight	201.31	6
EFT18986	20/03/2025	Geraldton Mower & Repairs Specialists	X Vent Helmets, Function 270 Chaps & 2in1 File Holders	1190.00	6
EFT18987	20/03/2025	Peter Cekanaskas	Remove & Dispose ACM from lane near medical centre	1306.00	6
EFT18988	20/03/2025	Porter Consulting Engineers	Stokes Rd Project - Claim up to 31 January 2025	4840.00	6
EFT18989	20/03/2025	Catwest Pty Ltd	2 Coat emulsion seal - Solomon Tce Redevelopment	64877.96	6
EFT18990	20/03/2025	Blackwoods Geraldton	Impact Socket Set - Depot	852.72	6
EFT18991	20/03/2025	Officeworks	Various Stationary items for Admin	280.26	6
EFT18992	20/03/2025	Brett Atkinson	Reimbursement of Plant Plate Change Charges	69.90	6
EFT18993	20/03/2025	Mitchell and Brown Communications	Monthly Monitoring Fee @ Gym - February 2025	50.00	6
EFT18994	20/03/2025	Morawa Tourist Information Centre	Sinosteel Grant Funding per resolution 240802	4656.00	6
EFT18995	20/03/2025	Terra Form Contracting	Labour Hire - Collins Rd	2244.00	6
EFT18996	20/03/2025	Localworks Geraldton (Paper Plus Office	Labels & Telephone Message Books	27.74	6
EFT18997	20/03/2025	Chad Anthony Leeson	Refund 5x night - Pintharuka Unit	625.00	6
EFT18998	20/03/2025	Cleanpak Total Solutions	Bulk Order Cleaning Consumables	1459.00	6
EFT18999	20/03/2025	Midwest Bounce and Fun	Hire of Inflatables - Australia Day Event 2025	3908.00	6
EFT19000	20/03/2025	Wallace Plumbing and Gas	Plumbing Install - Shower - 2 Caulfield & Clear blocked drain - Main St	920.89	6
EFT19001	20/03/2025	Peter Dix Painting Services	Painting services @ 17 Broad Ave	3052.50	6

Shire of Morawa
List of Payments Report
For Period Ending 31 March 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19002	20/03/2025	Indysystem Music and Media	Music Service for Australia Day Ceremony 2025	850.00	6
EFT19003	20/03/2025	Ocean Air Custom Airconditioning Solutions	Supply & Install Ducted RC Air Con - Decommission Evap	1 6346.00	6
EFT19004	20/03/2025	Ashton Hargreaves-Tieland	Reimburse items for Pool	24.00	6
EFT19005	20/03/2025	Winc	Photocopier Charges - Meter Read 17/02/2025	714.91	6
EFT19006	24/03/2025	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT19007	24/03/2025	Geraldton Elders Real Estate WA Pty Ltd -	Payroll Deductions/Contributions	150.40	6
EFT19008	26/03/2025	Department of Fire & Emergency Services	ESLB 3rd Quarter Contribution 2024/25	17392.09	6
EFT19009	26/03/2025	Canine Control	Ranger Services - Friday 14th March	1090.32	6
EFT19010	26/03/2025	Royal Life Saving Australia	Compliance Safety Assessment - Pool	1274.90	6
EFT19011	26/03/2025	Wesfarmers Kleenheat Gas Pty Ltd	Equipment Service Charge - 45kg Gas Bottles	465.30	6
EFT19012	26/03/2025	Australian Communications and Media	ACMA Llcence renewal to 23/03/2026	645.00	6
EFT19013	26/03/2025	Geraldton Mower & Repairs Specialists	Chain Saw Service & Parts	233.80	6
EFT19014	26/03/2025	McLeods Lawyers	Legal Fees - Lot 296 Grove St	150.84	6
EFT19015	26/03/2025	Total Toilets	Trailer Mounted Portable toilet hire & service - January 2025	3365.56	6
EFT19016	26/03/2025	Coates Hire	Mini Excavator Hire	343.01	6
EFT19017	26/03/2025	Independent Rural Pty Ltd	10 x 40mm Blue line joiners	181.28	6
EFT19018	26/03/2025	Coastal Trimming Pty Ltd	Remove, Restitch & Reinstall Shade Sails	7215.50	6
EFT19019	26/03/2025	Boya Equipment Pty Ltd	Purchase of new plant - Kubota Hi Flow Track Loader	138334.90	6
EFT19020	26/03/2025	Mitchell and Brown Communications	Monthly Monitoring Fee - Gym - March 2025	50.00	6
EFT19021	26/03/2025	Astrotourism WA (Stargazers Club)	Astrotourism Towns Membership 2024/2025	3850.00	6
EFT19022	26/03/2025	Pat's Mobile Mechanical	Carry out service & repiar A/C - Roller P227	3864.85	6
EFT19023	26/03/2025	OakStar Asset Pty Ltd	Maintenance Grading w/ operator various roads	15125.00	6
EFT19024	26/03/2025	Workplace Training and Advisory Aust. Pty Ltd	Executive Ready Course - L Smith	4389.00	6
EFT19025	26/03/2025	Bob Waddell Consultant	Assistance with Financials - Feb 2025, Annual Budget & ATO BAS	9548.00	6
EFT19026	26/03/2025	Cleanpak Total Solutions	Caravan Park Consumables - Body Wash	101.05	6
EFT19027	26/03/2025	Midmech Pty Ltd	Minor Service - 76K - 02 MO	501.56	6
EFT19028	26/03/2025	Australia Day Council of South Australia Inc	Australia Day 2025 items & promotional designs	1140.00	6
EFT19029	26/03/2025	Ikonyx Medical Services Pty Ltd	Quarterly Doctor Vehicle Allowance - 3rd	7371.32	6
EFT19030	26/03/2025	Wallace Plumbing and Gas	Renew bathroom taps, shower head. toilet & remove asbestos	11541.18	6
EFT19031	26/03/2025	Bosshealth Group	Contract Services - EHO - January 2025	7403.00	6
EFT19032	26/03/2025	ATC Work Smart	Admin Trainee - week end 26/01/25	2845.69	6
EFT19033	26/03/2025	Art On The Move	Champions Membership Tier 2- March 2025 to May 2026	150.00	6
EFT19034	26/03/2025	Geraldton Towing Services	Mobilisation & Transport Charge for CEO Vehicle	1104.40	6

Shire of Morawa
List of Payments Report
For Period Ending 31 March 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19035	26/03/2025	Seek	Classic Adverts 3 x Position vacancies	1072.50	6
EFT19036	27/03/2025	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT19037	27/03/2025	Geraldton Elders Real Estate WA Pty Ltd -	Payroll Deductions/Contributions	150.40	6
Total EFT Payments				436,627.52	
DD10361.1	19/03/2025	Synergy	Electricity Supply and Usage Charges 24 Dec 2024 - 25 Feb 2025	11956.49	6
DD10361.2	19/03/2025	Telstra Corporation Limited	Monthly Charges February 2025 - Mobiles, Dongles & SIMS - Main	1262.41	6
DD10365.1	13/03/2025	Beam Super	Superannuation for payrun 113 and Payrun 11	13130.17	6
DD10376.1	30/03/2025	Beam Super	Superannuation for payrun 117 and 118	13050.97	6
DD10377.1	25/03/2025	Telstra Corporation Limited	Monthly Charges for Landline Operations - March 2025	265.68	6
DD10378.1	26/03/2025	Synergy	Electricity Supply and Usage Charges 18 Dec 2024 - 25 Feb 2025	376.15	6
DD10379.1	24/03/2025	Synergy	Electricity Supply and Usage Charges 16 Jan 2025 - 19 Feb 2025	7120.64	6
DD10380.1	18/03/2025	Synergy	Electricity Supply and Usage Charges 21 Dec 2024 - 24 Feb 2025	7421.53	6
DD10381.1	20/03/2025	Synergy	Electricity Supply and Usage Charges 21 Dec 2024 - 24 Feb 2025	615.80	6
DD10385.1	04/03/2025	Water Corporation	Water Supply and Usage Charges 09 Dec 2024 - 10 Feb 2025	14479.80	6
DD10386.1	03/03/2025	Exetel Pty Ltd	Monthly Charge - Corporate Internet - March 2025	975.00	6
DD10386.2	07/03/2025	Telstra Corporation Limited	SMS Alert Account Charges - Jan/Feb 2025	519.09	6
DD10387.1	13/03/2025	Synergy	Electricity Supply and Usage Charges 16 Jan 2025 - 19 Feb 2025	3566.62	6
DD10387.2	06/03/2025	Water Corporation	Water Supply and Usage Charges 11 Dec 2024 - 12 Feb 2025	73.48	6
DD10387.3	17/03/2025	Synergy	Electricity Supply and Usage Charges 20 Dec 2024 - 21 Feb 2025	757.54	6
DD10387.4	12/03/2025	Synergy	Electricity Supply and Usage Charges 21 Jan 2025 - 17 Feb 2025	208.18	6
DD10391.1	21/03/2025	Synergy	Electricity Supply & Usage Charges 21 Dec 2024 - 24 Feb 2025	2290.87	6
Total Direct Debit Payments				78,070.42	

Shire of Morawa
List of Payments Report
For Period Ending 31 March 2025

Chq/EFT	Date	Name	Description	Amount	Bank
2425-09.05	3/03/2025	Bankwest	Bank Fees- Merchant, Maintenance, Transaction	158.70	1
	12/03/2025	Shire of Morawa	Payroll 113 Deductions	420.00	6
Payrun 113	13/03/2025	Shire of Morawa	Net Payroll 113	72,080.77	6
Payrun 116	13/03/2025	Shire of Morawa	Net Payroll 116	1,145.28	6
	26/03/2025	Shire of Morawa	Payroll 117 Deductions	420.00	6
Payrun 117 118	27/03/2025	Shire of Morawa	Net Payroll 117 & 118	64636.58	6
2425-09.15	20/03/2025	Water Corp	BPAY payments to Water Corp - 2 accounts	185.68	6
2425-09.16	31/03/2025	NAB	Bank fees - Merchant, BPAY, Connect, Account	447.10	6
2425-09.17	4/03/2025	WA Treasury Corp	Loan 139 Repayment March 2025	7,538.61	6
2425-09.10	31/03/2025	DOT	Transport Direct Debit Payment - March 2025	30,493.55	6
	31/03/2025	Centrelink	Centrelink Fee's	15.84	6
	31/03/2025	Shire of Morawa	Caravan Park Refunds/Cancellations	1,256.00	6
Total Bank Transfers/ Payments				178,798.11	
2425-09.24		NAB	Corporate card purchases in February 2025		
	Corporate Credit Card - EA				
	28/02/2025	NAB	Card Fee	8.00	6
	17/02/2025	Kmart	Kettle	24.00	6
	17/02/2025	JB Hifi	Universal Remote	69.95	6
	21/02/2025	Paypro Europe Limited	Mindmap Software 'SimpleMinds'	49.50	6
	27/02/2025	DOT - Shire of Morawa	Plate remake MO223	47.90	6
	27/02/2025	DOT -Shire of Morawa	Plate change MO223 (old Mitsubishi Truck to new Single Cab Canter)	38.80	6
Sub Total				238.15	

Shire of Morawa
List of Payments Report
For Period Ending 31 March 2025

Chq/EFT	Date	Name	Description	Amount	Bank
		Coroprate Credit Card - CEO			
	28/02/2025	NAB	Card Fee	8.00	6
	17/02/2025	AusPost Morawa	Corporate Firearm Licence	173.00	6
	19/02/2025	Mingenew Hotel	Food for fire crews - 05/02/2025	840.00	6
	20/02/2025	Shire of Morawa	Building Levy - Rec Centre	3049.44	6
	25/02/2025	The Pelican Café	Breakfast - WALGA Zone Meeting	44.63	6
	25/02/2025	Kalbarri Palm Resort	Accommodation - WALGA Zone Meeting - 22 & 23 Feb 2025	218.00	6
	27/02/2025	Starlink Internet	Home internet CEO - as per contract	80.00	6
	13/02/2025	Mr Pool Man	Pool Maintenance items	274.68	6
	17/02/2025	Clark Rubber	Pool Maintenance items	133.51	6
	17/02/2025	AusPost Morawa	ATO Lodgement	8.80	6
	25/02/2025	LS Finlays Kalbarri	Meal - WALGA Zone Meeting	34.00	6
		Sub Total		4,864.06	
		Coroprate Credit Card - MCSP			
	28/02/2025	NAB	Card Fee	8.00	6
		Sub Total		8.00	
		Coroprate Credit Card - EMCCS			
	28/02/2025	NAB	Card Fee	8.00	6
	26/02/2025	Starlink Internet	Internet - Depot & Medical Centre	278.00	6
		Sub Total		286.00	
		TOTAL Corporate Credit Card Payment		5,396.21	
		TOTAL PAYMENTS FOR COUNCIL APPROVAL		698,892.26	

Ordinary Council Meeting 17 April 2025

Attachment 1- 12.1a Morawa Bush Fire Advisory Committee Minutes, 13 March 2025

Item 12.1- Appointment of Bush Fire Control Officers

Morawa Bush Fire Advisory Committee

09.00 am Thursday 13 March 2025

Morawa VFES Station

Meeting opened

The chair opened the meeting at 08.10 am

Attendance

Wayne Kowald	CBFCO
Garry Collins	Canna/Gutha
Colin Malcolm	Morawa VFES FCO
G Scott	Captain Canna/Gutha
Glen Tapscott	Koolanooka
Mike Cole	Shire of Morawa CEO
Aimee North	Shire of Morawa
Trevor Jones	DBCA
Matt Castaldini	DFES
Rick Ryan	CESM

Apologies

Richard Sasse	FCO
Mark Coaker	Shire of Morawa Councillor
Rob Cooling	Carbon Neutral
Darren Yewers	Morawa West

Confirmation of previous meeting minutes held 18th September as correct

Moved Garry Collins Seconded Colin Malcolm

Business Arising

Nil

Correspondence

In & Out

Letters/emails to DFES LGGS re the 4.4

Orders for PPC & PPE available from the Drapery store stocks updated & increased

Follow up re TFBs & HVMBs

25/26 ESL grants and submission for a second 4.4 for the south of the shire.

Introductions

The following members introduced themselves

- Shire CEO Mike Cole
- DFES Area Officer Matt Castaldini
- BDCA Trevor Jones

Reports

CBFCO Wayne Kowald

- Good morning and Thankyou for attending today's meeting.
- We have had a busy season on and off the fire ground, the new OH&S laws have added a new level of bureaucracy to the volunteer services. It was pleasing to see that even with the customary "push back" to change our brigade members have ultimately accepted and embraced the new requirements. I believe we are possibly one of the best trained and disciplined volunteer brigades in the Midwest. But there is always room for improvement and or a higher skill set via further training and qualifications throughout our volunteer members. But in saying that the "system" needs to remember we are ultimately volunteers and are a resource that does have its limits when dealing with bureaucratic red tape.
- It was evident going into harvest we were in for a very testing fire season , to my surprise we had very few fires and the incidents that occurred that ranged from the customary lightening strikes to machinery impacting with rocks and birds contacting power lines were all well attended and dealt with in a very quick and professional manner. The one big fire on "white water" / Franco road "blooded" quite a few younger members to a fire that ran for a number of days and everyone attending showed a high level of training and initiative over a very challenging fire ground . There were a few minor improvements to be made but on a whole the entire brigade from the FCO's down to the individual volunteer members worked liked a well oiled machine.
- I would like to thank the brigade for their service and support over the last fire season.

CESM Rick Ryan

- Letters & emails regarding the upgrades to the War Rock Project to DWER.
- All our tanks are now set up at Gutha, Canna and Morawa Yalgoo Road are now in place and set up for use. The old windmill tower has been removed by the shire.
- Grant submission in pending approval for pump and tanks at War Rock.
- Currently have the Ag School working on standpipes for all sites.
- Our 2025/26 ESL Grant Submission we have applied for a second 4.4 for the shire. We got down to the last few, so we are getting that bit closer.
- Training we need to continue building on our training. The following courses were held last training season
Rural Fire Awareness 56 attendees
FCO held in Perenjori
Ground controller 4 attendees
Bushfire Safety Awareness 8 Attendees
Fire Fighting Skills 8 attendees
We need to look at completing our required training how does August September work for all
- PPC is available from the drapery Store just call in and pick up what is needed included now is the new light weight gear

- MAF funding work has been completed all that needs to be done now is the burning of the rubbish piles. Subject to the weather
- Currently working with MEEDAC and the Ag school cleaning up the drainage for War Rock. Work has started with further work to be done
- Our KBGIs are still very high we need to consider do we extend our restricted.

Mike Cole Shire of Morawa

- On behalf of the Shire thanked the crew for the work that has been put in by all this has meant that our fires have been kept small
- A debrief was held following the Merkanooka fire with CBFCO Wayne Kowald, Brad Collins, Aimee North, Mike Cole and Rick Ryan this debrief brought out many positives and a couple improvements to the water cart this being amber light and a handheld UHF for the operator .

Matt Castaldini DFES

- Matt thanked the crew for the quick response and firefighting efforts that they have put in during the season.
- He highlighted that the KBDI are still high so we still need to be aware.
- He spoke about the recent fires within the region .

Trevor Jones DBCA

- DBCA has had a busy season with a number of fires out in the pastoral areas East of Morawa
- Trevor thanked the shire and volunteers for the support shown to DBCA this season
- Will be looking at starting on mitigation works soon as funding comes available
- DBCA have several new Rangers starting and working/covering the Karara rangelands
- With the ranger program has come an extra heavy fire appliance.

General Business

1. Following on from CEO Scott Wildgoose comments regarding the new WHS act and the impact that it has a lot of discussion was held regarding the impact and the options.

A motion was moved that at our next BFAC meeting that committee write to the Shire requesting the transfer of the Morawa Bushfire Brigades to DFES.

Discussion was held regarding the above motion, following the open discussion

it was decided to continue as we are.

2. Discussion was held regarding the state of the fire breaks around the Shire, Rick spoke about the fire breaks that have been followed up on and the Shire has issued a number of infringements for non-compliance. With follow up
3. New Vehicle stickers are available, these are available from the shire admin Office
4. We need to continue to remind our volunteers regarding the need for PPC and the need to wear it.
5. Colin Malcolm ask of the committee do we extend the restricted burning following discussion it was decided to extend the restricted an extra 7 days till the 23rd of March.

6. We have had good comments regarding the Farmer response guideline that were put out and sent out by several different means, Perenjori Shire have also issued and sent out guidelines.
7. Garry Collins spoke about the shire water cart and brought up the following points it was a great benefit at the white water/Merkanooka Fire.
Garry spoke about the need for the operator to have a knowledge of where the farmer water points are it was thought that it would be better for the IC or the landholder/farmer where the fire is to contact the operator and let them know the best and closest water point due to the changing over of the operators.
CBFCO Wayne Kowald also mentioned the points that were brought up at the debrief meeting with Mike Cole, Brad Collins, Aimee North and Rick Ryan at this meeting it was highlight the need for the water cart to have lighting at the rear of the trailer and also a handheld UHF radio with the operator. A amber light set up at the rear of the tanker was also mentioned as this would help identify the location of the water cart.
8. Rick spoke about the impact of the ACH act and that we Must show due diligence went it come to ACH sites and firefighting. both Matt Castaldini and Rick spoke about the ways that can be used to assist in managing the impact of the ACH Act when it comes to fire fighting.
9. Matt handed out QR codes a mapping ap called Bushfire Mapper.
Matt spoke to the committee on the benefits of the app and the different ways the App can assist in both the response and the management of a fire.
As the app can be seen and used by people both on the fire ground and remotely this enables the likes of water points, ACH sites tracks and proposed tracking.

Matt then connected his iPad to the TV and demonstrated the App to the committee
Wayne Kowald suggested that we have a training season on the use of the system prior to our next fire season.

Next meeting

Following the DOAC meeting.

18th September 2025

Meeting closed

At 10.50 AM