



SHIRE OF MORAWA

ORDINARY COUNCIL MEETING

ATTACHMENTS

Thursday, 19 June 2025



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

19 June 2025

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11.1 Chief Executive Officer

11.1.2 Adoption of Strategic Community Plan – Desktop Review

Attachment 1 – Strategic Community Plan 2022–2032 Desktop Review

11.1.3 Proposed Road Closure – Nanekine Road

Attachment 1 – Nanekine Road Proposed Road Closure

11.1.4 Setting of Differential Rates for 2025/26

Attachment 1 – Proposed Rates model for 2025-2026

Attachment 2 – Statement of Objectives and Reasons

11.1.5 Shire of Morawa Sewerage Asset Management Plan 2025 - 2035

Attachment 1 – Shire of Morawa Sewerage Asset Management Plan 2025 - 2035

11.2 Executive Manager Corporate & Community Services

11.2.1 Monthly Financial Report – May 2025

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

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Ordinary Council Meeting 19 June 2025

Attachment 1- Strategic Community Plan 2022–2032 Desktop Review

Item 11.1.2- Adoption of Strategic Community Plan – Desktop Review

Shire of Morawa

Strategic Community Plan

2022-2032



Acknowledgment of Country

The Shire of Morawa acknowledges the traditional custodians, the Yamatji people, and recognises the contribution of Yamatji elders past, present and future, in working together for the future of Morawa.



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Document Control

Period	Review Type	Review Conducted by	Adopted by Council
2012-2022	Initial Plan	UHY Haines Norton (WA) Pty Ltd	
2016-2026	Major Review	Left of Centre Concepts and Events	
2018-2028	Major Review	LG ServicesWA	8 May 2018
2020-2030	Desktop Review	Shire Administration	June 2020
2022-2032	Major Review	Shire Administration	18 August 2022
2022-2032	Desktop Review	Shire Administration	19 June 2025

Foreword from the Shire President (Cr Karen Chappel)



The Morawa Strategic Community Plan (2022 to 2032) is the result of a major review of previous plans and broad community engagement by the Shire's Chief Executive Officer and others. This plan aims to capture the community vision and aspirations for Morawa and present them in an easy to digest format to enable us all to work together for the future.

A desktop review of the plan was undertaken in 2025 by the Shire's Chief Executive Officer and others. Only minor changes were made to the Community Trends section on pages 8 and 9 of this plan to update census data.

The seven clear community aspirations of the Strategic Community Plan remain unchanged and reflect the community's vision for Morawa.

We have much to be proud of as a community with a beautiful main street, fantastic community events such as NAIDOC and the Art Show that are well attended by people across the region, modern medical and educational facilities, local business and support services that meet basic needs, and most of all talented people across the community who continue to perform well in professional, recreational or philanthropic pursuits.

This Strategic Community Plan (2022-2032) endeavours to be a plan for all and moves away from operational or goals specific to the local government and looks more holistically at what the community aspires to be. The community vision has been revised to emphasise the uniqueness of Morawa and Council and I look forward to working with the whole community to ensure that in 10 years' time:

"Morawa is a welcoming and inclusive community that embraces what makes it unique, offering livability, variety, and opportunity for all."

Morawa - Our Story

Morawa is about 396 kilometres north of Perth and 153 kilometres inland from Geraldton. The district covers 3,528 km² of agricultural and pastoral farmland, mining leases, Crown land and townsites, and is within the Yarra catchment area. The landscape varies from large flat plains, to rolling hills and rugged breakaway country. Approximately 12.8 km² of land is salt affected or salt lakes. Soil types are primarily York Gum soil (light/heavy), interspersed with Salmon Gum clay. The climate is hot and dry with the cooler winter months generating an abundance of wildflowers across the region.

Morawa is an Aboriginal name, first shown on maps of the area for a rock hole in 1910. It is possibly derived from “Morowa” or “Morowar”, the Dalgite, a small marsupial which burrows into the earth. A Dalgite is a type of bilby. Another possible meaning is “the place where men are made”.

The area has a rich cultural past with the region being Yamatji lands home to aboriginal groups over thousands of years. Traditionally, within the Yamatji region Aboriginal groups comprised a cultural bloc unified by dialects of common languages

and similar patterns of social organisation, as well as ritual, religious and mythological beliefs. Widi Mob as one of these groups lived a nomadic life of following the food cycle and seeking shelter in the natural features of the land and are the recognised group for the land Morawa is now located on. Members of Widi Mob continue to honour their heritage and continue to practice age old traditions and maintenance on country that is now within the Morawa shire.

The first farming families began to arrive in 1910 starting to clear land and grow crops with Morawa townsite being officially recognised in 1912. Like many towns in the area, Morawa owed its early existence to the railway line to Geraldton, which commenced in 1913, representing a vital transport link for the agricultural industry. The early pioneers found life in Morawa tough, and this was often intensified by difficulties with water supply, but the virile community spirit of Morawa remained strong.

In 1948, Prater Airport was opened for use by light aircraft. Improvements to agricultural machinery in the 1960s really accelerated the growth of the district with the 1960-61 Morawa Wheat harvest

yielding over 2m bushels for the first time. Mining in the region drove strong growth in the 80s, 90s and early 2000s.

The town has grown to include quality education and medical services including; a Primary School and District High School (pre-primary to Year 12), an Agricultural College, the Morawa Medical Centre with General Practitioner, and the Morawa District Hospital and health service. The Morawa town centre services residents needs with two supermarkets, agricultural agency, hardware store, drapery, pharmacy, roadhouse, service and other contractor businesses.

The Shire of Morawa maintains a number of core assets and services including; 195km of sealed roads and 850 km of unsealed roads, a townsite sewerage system, a 50m recreational pool, various sporting and community facilities, Morawa Youth Centre, and the town cemetery.

The Morawa townsite celebrated its 100th Birthday in 2010 and in 2011 the then Minister for Regional Development and Lands, Hon Brendon Grylls

MLA, nominated Morawa as one of nine local governments in the southern part of the State to be part of the State Government's Royalties for Region's Super Towns Program. The Morawa community took advantage of this opportunity but once again had to remain resilient when the funding for this initiative went away before Morawa had realised all its project and population goals.

In 2021, Cyclone Seroja hit the Morawa district hard with around 107 properties damaged by the storm and a number of homes becoming temporarily or permanently uninhabitable. In 2022, agriculture, mining, and government services are the area's biggest employers and the community remains resilient and committed to thriving and "Breaking New Ground".

*The History of Morawa District – The Story of Progress
by Frank H. Goldsmith
Acknowledge Cr Yvette Harris – Widi Elder , Traditional Owner*

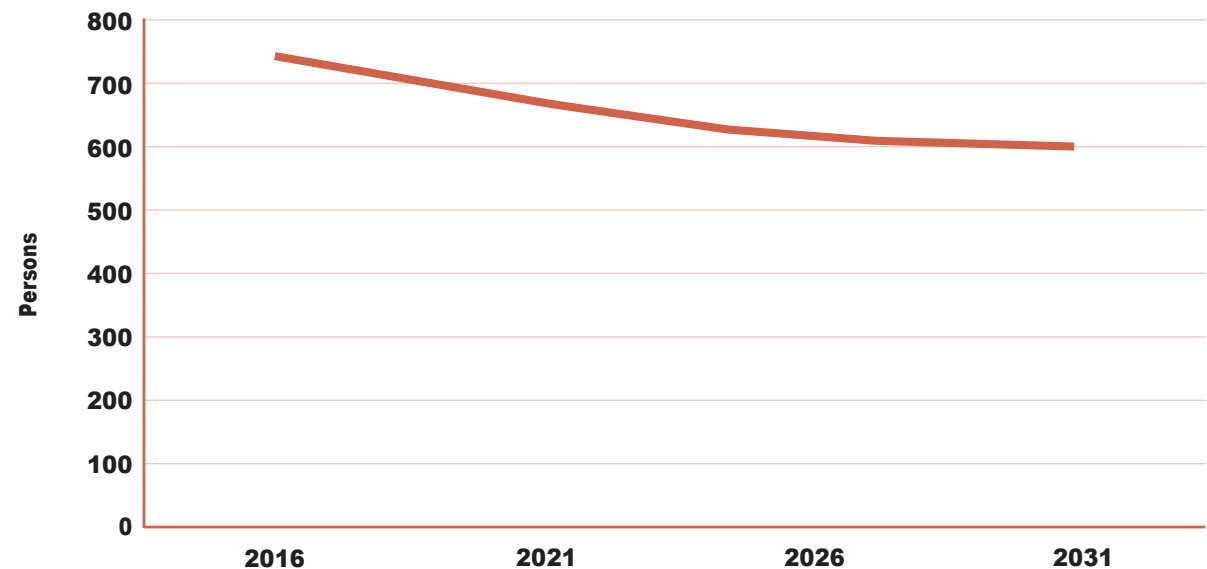


Community Trends

The 2021 ABS census revealed a population of 575 persons in the District. For this document, the Shire has utilised the Department of Planning, Lands and Heritage's WA Tomorrow report published in 2025 as the best estimate of population trends relevant in 2025. The WA Tomorrow report contains the latest population forecasts by age and sex, for Western Australia and its regions. They represent the official WA State Government forecasts to 2031. The forecasts were compiled before the COVID-19 pandemic. Any possible impact from the pandemic on the population forecast may be evident in future WA Tomorrow reports.

The WA Tomorrow report predicts that the WA population will increase by 820,000 people from 2016 to 2031, with the estimated WA population in 2031 estimated to be 3.75m people. With approximately 512,000 arriving from overseas. Just over 80% of the growth is expected to centre around the Greater Perth and Southwest areas, and while the population will grow across all ages, by 2031 there will be proportionally more persons aged 65 and over and nearly twice as many aged 85+.

Morawa (S) Total Population



Source: WA Tomorrow Report No.11

The median predictions for Morawa paint a less promising picture with the Morawa population expected to decline by 19% from 2016 to 2031 (approx. 745 to 600 people).

When Morawa's population is broken down into age brackets the percentage of the population under 20 falls by 10% from 2016 to 2031 and the percentage 60+ increases by 9.5%. This is important as it shows that in a period where the districts population is set to reduce the dynamics of the population are also altering such that statistically a larger proportion of the remaining population will require services appropriate for their senior years. Less young people in the community generally indicates less families, which is also worrying for the ongoing survival of community groups and sporting associations, education services, and the town.

Outside of population and age demographics, Morawa has an even split of gender diversity and the employment statistics remain consistent with the previous Strategic Community Plan with Agriculture and Government Services (education, health, and local government) being the main industries for employment in the district.

From 2011 to 2016 there was a 7% increase in the percentage of the Morawa population identifying as being an Aboriginal or Torres Strait Island person. Given the general observed demographic it is predicted that the 2021 figures will increase this percentage further above 16.7% towards 20%+. This is a relatively large cohort and indicates the need to develop specific strategies and actions to engage with this sector of the community.

The 2021 census the Socio-Economic Indexes for Areas (SEIFA), produced by the Australian Bureau of Statistics (ABS), shows Morawa's SEIFA percentile at 28%. This placed Morawa with a high level of socio-economic disadvantage when compared to Australia and Western Australia as a whole, and higher than the average for regional WA which in general is more disadvantaged than the other areas.

It is important for this Strategic Community Plan to consider historical trends and data to inform the future direction but critically the document must remain future focused

What is a Strategic Community Plan

All WA Local Governments are required to prepare a “Plan for the Future” under Section 5.56(1) of the Local Government Act 1995. Under the Integrated Planning and Reporting Framework, the Strategic Community Plan and the Corporate Business Plan, are the principal documents in a Local Government’s “Plan for the Future”.

The Strategic Community Plan is a long-term planning document that sets out the community’s vision and aspirations for the future, and an overview of the key strategies to be focussed on to achieve these aspirations. One of the key features of the Strategic Community Plan is community engagement. The Strategic Community Plan influences the Shire’s strategic direction as it seeks to achieve the community’s long-term vision and aspirations. The Strategic Community Plan receives a minor review after two years and then a major review with thorough community engagement after four years.

The Morawa Strategic Community Plan has been prepared in a manner that allows the community and organisations to adopt and utilise the identified vision and aspirations to guide their planning and activities.

The Shire of Morawa Corporate Business Plan is a more internal focussed strategic document that ascertains how the Shire will utilise its resources to deliver outcomes that align with the longer-term aspirations of the community as outlined in the Strategic Community Plan.



Community Engagement

The 2022 Major Review commenced in January 2022.

The Shire used various advertising mediums to ensure the community was aware of the consultation process, including:

- **5 mentions in the Shire Snippets**
- **Posters around town**
- **Over 600 letters sent – addressed to residents and ratepayers**
- **Designated page on the Shire website with 163 unique page views**
- **6 Facebook posts reaching on average 380 people per post with 121 direct post engagements**

Group workshops, a community sentiment survey, and one on one discussions were used to obtain inputs from over 100 community members during Stage 1 consultation.

The table on the right summarises some of the main themes coming through in the community engagement:

Key Strengths	Key Challenges	Opportunities	Desires
People and Community	Cost of Living	Tourism and Events	Increase community pride and positivity
Recreational Facilities and Opportunities	Community Fatigue	Unmet consumer demand	Increased use of recycling and renewable energy
Educational Facilities	Population Decline	Underutilised Facilities	Broader diversity and inclusion in all groups and events
Medical Facilities	Telecommunications and Utilities	Senior Community looking for activities	Livability and amenity improvements
	Climate especially summer heat	Strong indigenous and arts community	Road and public use assets well maintained

The Shire distributed a summary of engagement findings to active participants and the broader community. Stage 2 consultation has found that there is strong support for the simplified plan and the proposed vision and aspirations.

Community pride, belonging, socialisation, and engagement once again came through strongly as being most immediately in need of enhancement.

The Plan on a Page

Create a sense of place for visitors

- Factor the visitor experience into planning and design decisions
- Develop and Implement a Tourism Plan
- Embrace a commitment to excellent service
- Ensure the townscape and its services are accessible to all

Activate a vibrant small business sector

- Facilitate and support small business
- Encourage variety and competition
- Maintain strong support systems and services

Take pride in our community and an aesthetically appealing townscape

- Develop and implement a townscape greening plan
- Enhance the appearance of homes, gardens, businesses, public buildings, and open spaces
- Utilise public art
- Celebrate our wins

Embrace cultural and social diversity

- Develop and implement an Arts and Culture plan
- Champion inclusion and engagement
- Invest in socialisation and belonging
- Promote positive aging in place across the community

Cement strong foundations for growth and prosperity

- Safe and suitable road and other transport networks
- Ready to go commercial and industrial facilities
- Enhance partnerships and alliances

Occupy a Safe and Healthy living space

- **Build safer neighbourhoods**
- **Occupy fit for purpose housing**
- **Increase active living**
- **Enhance health service provisions**

Be future focussed in all we do

- **Ensure the shire and its assets are well resourced and sustainable**
- **Embrace recycling and renewable energy**
- **Foster passion and belief in younger residents**



The Vision

The current vision for Morawa was that by 2028 Morawa will be: “A welcoming and inclusive community with diverse regional partnerships that have created a vibrant and growing economy.”

The community feels that Morawa is welcoming and inclusive but work still needs to be done to reach the level targeted by the vision. Regional partnerships exist especially across local and state government organisations but new and existing partnerships could be further enhanced.

The community are strong in their belief that Morawa still has a long way to go to create a vibrant and growing economy. Given the closure of a local mine, the aggregation of farm land, population decline, and the reduction in small businesses in the townsite many members of the community suggested a stagnation or decline had occurred as opposed to growth. To some extent parts of the community

believed a vision for a vibrant and growing economy a decade into the future was unattainable and the focus should be on ensuring the economy, businesses, infrastructure, and services are designed and operated to support a sense of liveability for the population and offer an opportunity for growth or investment into the future.

One of the major sentiments coming through the consultation process was that the Morawa “Community” and its “People” are generally viewed as the best and most unique things about living in Morawa. In recognising this, it is important that the revised vision considers the diverse demographics of the community and the value placed on time spent with each other.

The community engagement and feedback has resulted in a revised vision for Morawa in 2032:

“Morawa is a welcoming and inclusive community that embraces what makes it unique, offering livability, variety, and opportunity for all.”

The revised vision for Morawa incorporates aspects of opportunity and variety as well as the unique nature of the community and retains the goal to be as welcoming and inclusive as possible. Whilst the economy, growth and partnerships are still valuable to Morawa the end goal of the vision is about utilising these things to create variety, liveability, and enjoyment for all community members regardless of gender, age, culture, or economic status.



The Aspirations

The Strategic Community Plan's overarching vision can only be achieved by all groups, organisations, and community members contributing towards its success. To focus energy and efforts the vision has been separated into seven clear Community Aspirations with supporting strategic focus areas.

These are outlined and articulated in the following pages of the plan.

Create a sense of place for visitors

The Morawa community recognises the opportunities associated with tourism and **Morawa's unique position as the heart of wildflower country** and the gateway to the Murchison.

This aspiration goes beyond just the wildflowers and other regular tourists and looks at how Morawa can create an improved experience for anyone visiting the district. Recognising the role of Morawa as a sub-regional hub providing shopping, schooling, and recreational experiences to local visitors, and the transient nature of families and businesses in the area who may only spend a short time in Morawa.

The community aspiration to "Create a sense of place for visitors" is underpinned by four focus areas for success.

1. Factor the visitor experience into planning and design decisions

When visiting a town, simple planning and design decisions can substantially enhance your visitor experience. This focus area is designed to build visitor experience awareness into both town planning, business planning, and general community design decisions. Providing connectivity between key infrastructure and services, attractive buildings and landscapes, and clear way finding solutions will all enhance the visitor experience.

2. Develop and implement a tourism plan

The community was very clear in their desire for the Shire to develop a Tourism Plan that provides achievable deliverables that enhance and upgrade existing facilities and services. Without pre-empting the plan, the community saw opportunity for; the expansion of the Morawa Caravan Park offering caravan and family accommodation, supporting the existing volunteer run services, and signposting key locations.

Whilst the Shire is tasked with developing this plan it will need to work in collaboration with other tourist focussed organisations to ensure the outcomes prove to be sustainable and add value to the whole community.



3. Embrace a commitment to excellent service

A welcoming community goes beyond words, it creates a feeling of caring and gives a sense of pleasure. For visitors to Morawa to truly feel welcome and enjoy their experience they must get a sense of pleasure from their interactions with the community, businesses, and infrastructure.

Excellent customer service is the first step towards creating this sense of pleasure in visitors. A commitment to excellent service must be year-round and must apply to both locals and visitors alike to ensure it is engrained into the fabric of the community.

4. Ensure the townsite and its services are accessible to all

Accessibility of the townsite is important for ensuring all visitors feel included and welcome. Accessibility goes beyond ensuring suitable disability access and inclusion, it also involves looking at vehicle and visitor types, such as large trucks, caravans etc., and whether stopping areas and service access is appropriate for their needs.



Activate a vibrant small business sector

Agriculture, Mining, and Government services are the major employers and economic contributors to the region, but the role of small business is vital in creating a sense of variety and opportunity. The small business sector is important in building community identity and diversity, and ensuring money circulates in the local economy.

In WA the small business sector added \$54 bn to the WA Economy in the 2019/2020 financial year (pre-covid) and employed 462,000 people (38.4% of the WA Workforce). 97% of all WA businesses are classified as small. Morawa's traditional large businesses are unlikely to grow significantly or hire substantially more employees in the short term but by activating a vibrant small business sector the Morawa may improve liveability, create more sustainable jobs, and ensure the community is prepared with local options if large business increases its activity in the region.

The community aspiration to "Activate a vibrant small business sector" is underpinned by three focus areas for success.

www.smallbusiness.wa.gov.au/about/small-business-landscape

1. Facilitate and support small business

The decision to start or expand a small business is often dependant on several factors and for Morawa to be a location of choice for small business owners or entrepreneurs it needs to ensure barriers are removed, incentives for choosing Morawa are provided, and the local community supports local business to remain viable.

2. Encourage variety and coopetition

The notion of coopetition is such that competing companies cooperate. Essentially, the businesses engage in both competition and cooperation to achieve a shared goal or to take advantage of coopetition benefits.

Competition can often be viewed as a negative impact on the bottom line of a business but when looking to grow an entire economy within a small country town, internal competition can be essential to providing the fundamentals to drive a buoyant market. The aim of enhancing cooperation across the Morawa small business sector would be to grow the overall market and customer base so everyone benefits. Essentially Morawa would be competing with other districts to provide the most vibrancy and best service to attract residents, visitors, and investors that all add value to the broader economy.

3. Maintain strong support systems and services

For modern businesses and communities to survive core utilities such as power, telecommunications, water etc. must be reliable and fit for purpose. For Morawa to grow and prosper the reliability of these networks must be enhanced to ensure the area can compete with other locations on an even playing field. A major challenge for the area continues to be electricity supply reliability, as the town is located on the edge of the South West interconnected power grid, with power usage at 90% of available supply. Water is obtained from the Arrowsmith borefield and approximately 80% of the borefield's allocation is being extracted each year.

Take pride in our community and an aesthetically appealing townsite

To build a sense of inclusivity, belonging, and **enjoyment, the community must first be proud of** who they are and where they live. Pride comes in a variety of forms and can be derived from personal achievements, the achievements of others, or from the admiration of others, but the sense of pleasure gained from community pride is invaluable.

Morawa has talented individuals who should be proud of their skills and achievements, and the district has the potential to be admired by all.

The community aspiration to “Take pride in our community and an aesthetically appealing townsite” is underpinned by four focus areas for success.

1. Develop and implement a townsite greening plan

Attractive public open space and commuter routes play an important part in building a sense of pride and admiration in townsite surroundings. The Morawa community values the contribution of plants, flowers, and trees in providing shade, enhancing aesthetics, and complimenting architecture and existing views.

As the custodian of reserves and open space the Shire will need to develop a townsite greening plan to try and utilise natural elements to improve general liveability and aesthetics. The community will need to assist with the implementation and support of greening initiatives.

2. Enhance the appearance of homes, gardens, businesses, and public buildings and spaces

A pivotal factor in building a sense of pride across the district is for each individual and organisation responsible for a place or building to take pride in the presentation of their asset. Morawa’s low SEIFA score no doubt contributes to the ability of individuals and organisations to maintain their assets especially with current cost of living increases. A community wide commitment to enhancing the districts appearance is important to attracting the admiration of others but more importantly building a sense of pride in personal achievements and placing value on where you live, work, and play.

3. Utilise public art

Public art can add value to the cultural, aesthetic, and economic vitality of the community, and can be a unique way to display the community’s identity to foster community pride and a sense of belonging. Public art should aim to represent the Morawa community and regardless of form or size, seek to engage others.

4. Celebrate our wins

Unifying the community around positivity will help build positive momentum and build a sense of pride in Morawa and its people.

Embrace cultural and social diversity

“Being different is what makes us unique”

To build the best possible Morawa, the community must embrace its differences and celebrate the culture and history that makes the district special.

The community aspiration to “Embrace cultural and social diversity” is underpinned by four focus areas for success.

1. Develop and implement an arts and culture plan

Arts and Culture play an important role in breaking down boundaries and connecting communities. The Morawa community wants the opportunity to express itself in a variety of ways but also to showcase the works and expressions of others to create vibrancy and wellbeing.

The community believes an Arts and Culture Plan should be developed for the district to draw together existing and future artistic and cultural exploits. Without pre-empting the outcomes of the plan, the community has a strong desire for an arts/ cultural precinct to better engage with arts and culture and to showcase the district to visitors.

2. Champion inclusion and engagement

Morawa is a diverse community with community relationship regularly breaking down the barriers of age, gender, culture, socio-economic situation, or other diversity factors in the community demographic. Everybody wants to feel included and part of the broader community, and groups, events, activities, and engagement needs to be for everyone. The community as a whole values Shire engagement and wants more feedback to close the loop on engagement areas to ensure the community sees the outcomes from its inputs.

The youth, aged, and indigenous demographics want more opportunities to feel included and engaged with life in Morawa. The inclusion and engagement of Morawa’s Aboriginal peoples is a priority to the community and district, as these people have a historical and spiritual attachment to natural resources and the land over generations. The traditional custodians, being the Yamatji and Widi People, and the non-traditional aboriginal people living in Morawa today still play an important role in sharing stories and culture from across the state.

Having more diversity on groups, regular events, and activities will help increase creativity and provide more opportunity for the community to showcase its skills and build a sense of togetherness.

3. Invest in socialisation and belonging

Morawa has a strong reputation for hosting sporting and artistic events, and recently has started to activate the town square, this needs to continue and expand. With social hubs and outlets providing the lifeblood of small country towns. With distances and limited opportunities for social interaction it is important for Morawa to invest time and energy into maximising the opportunities that are available.

Morawa needs community members to invest in and foster a sense of belonging, going beyond traditional activities and looking to do more for each other and the district. Volunteerism and social support activities help build a sense of belonging and ownership.

4. Promote positive aging in place across the community

Morawa needs to encourage aging in place and positive lifestyle options available to the older generation. Intergenerational connection and collaboration will be vital in breaking down any social or cultural barriers. Retirees are vital to communities as they tend to have more time capacity for engaging in community activities and groups which can then expand into social diversity for various other age and demographic groups.



Cement strong foundations for growth and prosperity

Opportunities come in various shapes and sizes but for Morawa to take advantage of opportunities it **must first ensure it has strong foundations from** which to grow.

The community aspiration to “Cement strong foundations for growth and prosperity” is underpinned by three focus areas for success.

1. Safe and suitable road and other transport networks

Given Morawa’s remote location and the train line being predominantly utilised by mining and CBH, the main transportation network available to industry, agriculture, residents, and visitors is the road network. A safe, stable, and fit for purpose road network will underpin future growth and development in the region. Morawa has a mixture of Shire and Main Roads WA Roads, with mostly unsealed gravel roads. The transport industry is seeking to utilise larger vehicles to move bigger loads more efficiently and for Morawa to prosper it must be able to accommodate the appropriate vehicle sizing’s to meet future industry needs.

For communities and businesses to prosper auxiliary transport infrastructure such as footpaths, drainage, lighting, and signage must also be fit for purpose.

2. Ready to go commercial and industrial facilities

The Morawa town planning scheme currently shows various commercial and industrial zoned locations that are underutilised and in need of work or a business plan to ensure they are utilised. These sites are the core areas where new businesses could be established which in turn would drive employment and other growth opportunities.

3. Enhance partnerships and alliances

Morawa will need to build and maintain strong partnerships with commercial operators, government agencies, and other large organisations to ensure the area is well connected to take advantage of opportunities as they arrive. Various alliances already exist but improvements in the way in which businesses and organisations in Morawa work with others will be paramount to generating ideas, opportunities, innovation and growth.

Occupy a safe and healthy living space

Communities need to feel confident in their ability to have adequate shelter, food, water, personal security, health services and other resources to prosper. These fundamental human needs are at the forefront of the Morawa community's desires, and they view recreation options, health services, and public safety as non-negotiable necessities.

The community aspiration to "Occupy a safe and healthy living space" is underpinned by four focus areas for success.

Source: WA Health Promotion Strategic Framework 2012–2016

South Metropolitan Population Health Unit (2015). *Pathway to increasing active living: A guide for local government*. Fremantle: SMPHU, Department of Health WA.

1. Build safer neighbourhoods

The community want to feel comfortable walking places, going out after dark, leaving their home unoccupied, or driving the district. A strong police presence and connection to the community is paramount. Developing a close-knit neighbourhood will provide further support and security and help to reduce the incidence of preventable crime.

2. Occupy fit for purpose housing

The Morawa community want to see town wide housing stock improvements to ensure all homes are of a reasonable standard and suitable housing options are available for anyone new wanting to move to town.

3. Increase active living

Active living is a way of life that incorporates activity into daily routines and gets people up and moving. It means increasing physical activity and reducing sedentary behaviour at all stages of life. Active living is recognised as having essential social and health benefits, as well as environmental and economic benefits and can have a significant impact on the health and wellbeing of individuals and the community. Everyday examples of active living include walking or cycling to the shops, school, or work; participating in an active class; playing sport; unstructured outdoor play for children; doing active tasks; and reducing recreational screen time. Morawa has several existing recreational options, and the community wants to see them better utilised, as well as the introduction of other general improvements in active living options across all ages and genders.

4. Enhance health service provisions

To prosper a community needs strong health care services to ensure its members are healthy and able to contribute towards the success of the area. Morawa is currently well serviced as a subregional centre with quality primary health care services, doctor, District Hospital, and a regular mobile dental clinic. The Morawa lodge and aged care units offer support to aging residents but enhancements to support aging in place would be welcomed. As would increases in the availability of allied and non-critical health services. Mental health support continues to be a focal point across the district and broader region.

Be future focused in all we do

The Morawa community is passionate about meeting its current needs without compromising the ability of future generations to meet their needs. Sustainability is paramount to this Strategic Community Plan; it speaks directly to the survival of Morawa as a place and provides linkages throughout the communities' aspirations. The intent of this aspiration is for the community to look at practices, processes, and places to ensure they exist or are enhanced for future generations. With the community focused on investing in **opportunities that benefit future generations and looking at ways to work in unity with others to enhance the benefits to all.**

To be truly "Future Focused in all we do" the intentions of this aspiration must be incorporated throughout the Strategic Community Plan, with the three focus areas highlighted under the aspiration **being more specific touch points but all focus areas must look to the future.**

1. Ensure the Shire and its assets are well resourced and sustainable

The Shire of Morawa is essentially the major public service provider in the district. Over time the State Government has withdrawn its physical presence from regional areas and the onus has been placed on Local Government to support the needs of the community. The Shire maintains a vast array of public use assets and infrastructure. A well run and well-resourced local government is paramount to the development of the community and district.

The benefits of a well-run and resourced local government in a remote area will go beyond the standard operational outputs but will contribute to the maintenance of the social fabric of the town. It is important that the Shire continually reviews all operations and assets with a continuous improvement and affordability mindset to enhance value for the community wherever possible.

2. Embrace recycling and renewable energy

The consensus across the community is that the accepted shift in WA to recycling and renewable energy is a good thing. Recycling in the region remains difficult with no designated recycling centre but initiatives such as the container deposit scheme and other alternative use ideas are gaining traction. Renewable energy options such as solar, wind power, and natural gas are becoming more popular, and solar in particular offers great potential for Morawa given the climate is generally sunny year-round. The use and reuse of natural resources will benefit both current and future generations and may provide a mechanism with which to control rising living costs.

3. Foster passion and belief in younger residents

Morawa hosts quality educational facilities and the district high school's motto to grow good people seems to resonate around the community. Morawa is genuinely committed to seeing the younger generation prosper and fulfill their potential. Overcoming the alienation and dis-engagement of the younger generation will be key to achieving a vibrant and inclusive community. For families to move to or back to Morawa they must see it as a good fit for their children to grow into passionate, engaged, and proactive young adults. This goes beyond the education system and falls on to the broader community engage and empower young people to be an integral part in the future of Morawa.

The role of the Shire and Council

Whilst, the Strategic Community Plan is designed to reflect the Community's long-term vision and aspirations for Morawa, the local government retains an integral role in facilitating and supporting its attainment. The Strategic Community Plan is designed to be the parent document community members, external members, organisations, government agencies, and the Shire of Morawa use to enable all groups to collaborate, achieve, decide, and fund projects, services, events and activities.

Looking to the future, the Strategic Community Plan will influence how the Shire uses its resources to deliver services to the community and will be the primary driver for all other strategic planning undertaken by the Shire. The Shire of Morawa intends to use the Strategic Community Plan in several ways, including:

- i. **Guide Council priority-setting and decision-making**
- ii. **Provide an overarching plan against which other strategic documents can be framed**
- iii. **Inform decision-making with respect to other partners and agencies, including the Federal and State Governments, regional bodies, and other local governments in our region**
- iv. **Provide a rationale to pursue grants and other resources by demonstrating how specific projects align with the aspirations of our community, within the strategic direction of the Shire**
- v. **Inform potential investors and developers of our community's aspirations and focus areas, and the way that the community vision may align with their goals.**
- vi. **Engage local businesses, community groups, and residents in various ways to contribute to the achievement of the Community vision and aspirations.**

Importantly, plans are only effective if adequate resources are dedicated to ensuring they can be delivered. The Strategic Community Plan maps out the vision and aspirations for the next ten years, but it is important to note that circumstances can change over this period. Events beyond the community and Shire's control, such as major storms, or changes to State or Federal

government policies may require the Council to rethink the timing of projects, or to reallocate resources to address new issues not necessarily aligned with the Strategic Community Plan in its current form.

Whilst, the achievement of the vision and aspirations of the Morawa community will require a holistic community wide effort, the Shire of Morawa Corporate Business Plan will provide an overview of how the Shire will utilise its resources to deliver objectives and outcomes that align with the longer-term aspirations of the community.

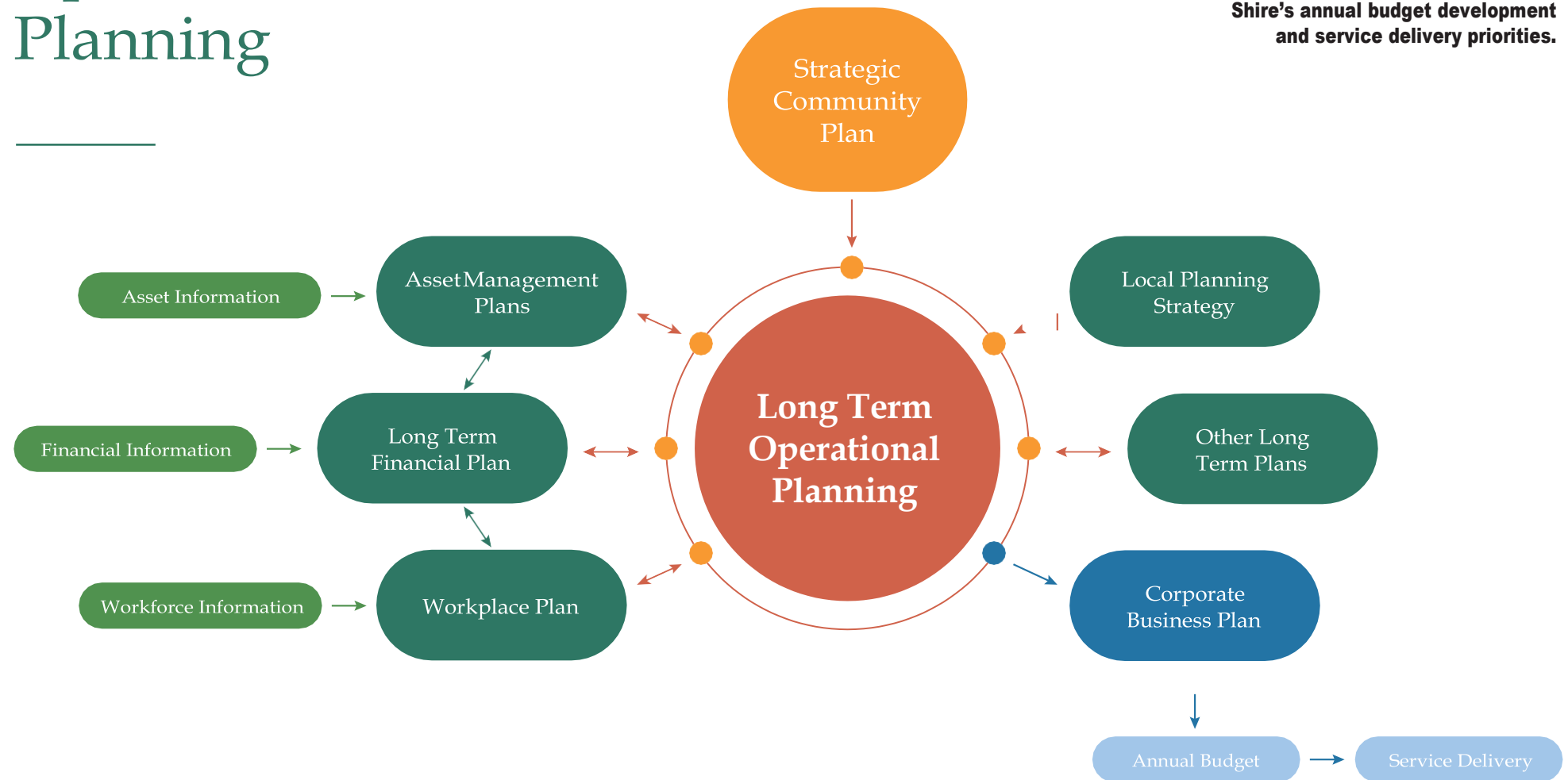
The core components of the Corporate Business Plan include a four-year delivery program with capital and strategic projects, aligned to the Strategic Community Plan, accompanied by four-year (or greater) financial projections.

The Corporate Business Plan is subject to an annual review by Council and the Shire administration and will be informed by other Council strategic plans such as the Workforce Plan, Long Term Financial Plan, and Asset Management Plans as well as niche plans such as the Tourism Plan, and Arts and Culture Plan as referenced in this document.



Long Term Operational Planning

The purpose of the integrated planning framework is to ensure that Council decisions deliver the best results for the community with the available resources. The Corporate Business Plan is the key driver for the Shire's annual budget development and service delivery priorities.

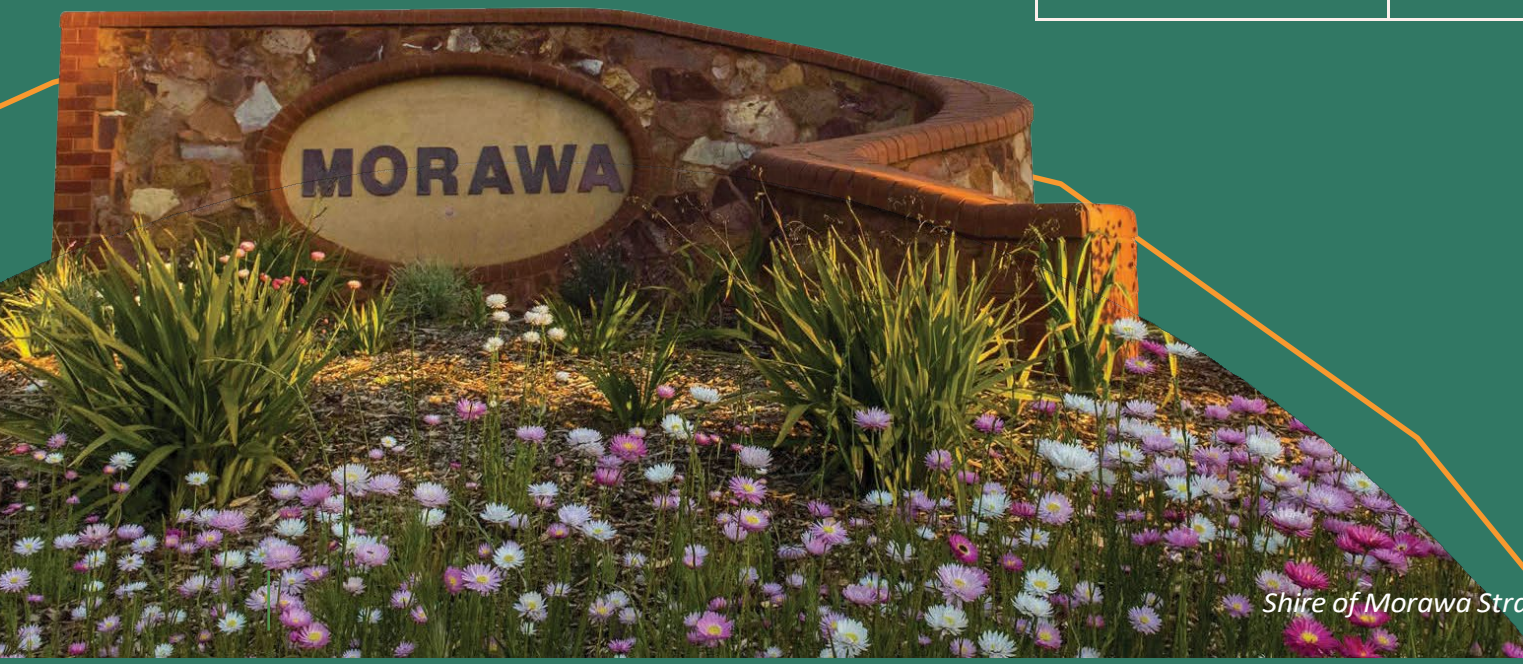


Tracking our Performance

To ascertain whether Morawa is making progress towards the ultimate vision and aspirations set out in this plan it is important to have a clear mechanism with which to monitor progress.

As well as tracking the above statistics and general progress areas, the Shire commits to holding an annual community feedback workshop to provide an update on actions taken by the Shire in pursuit of the community's vision, this also provides the opportunity for community members to suggest ideas for the future and for other groups to provide their updates on what actions they have taken towards the vision and aspirations.

Survey	Deliver	Compare
<ul style="list-style-type: none">• Visitor feedback surveys• Bi-annual community satisfaction survey• Annual business prosperity survey	<ul style="list-style-type: none">• Actions delivered aligned to each focus area• Adoption and implementation as relevant informing plans• Nominate for a tidy town award	<ul style="list-style-type: none">• Bi-annual mid-west population• Quarterly crime statistics• Annual landfill waste diversion rate improving by 10%• Shire's financial health indicators all on target or improving





Shire of Morawa

A **26 Winfield Street,**
Morawa WA 6623

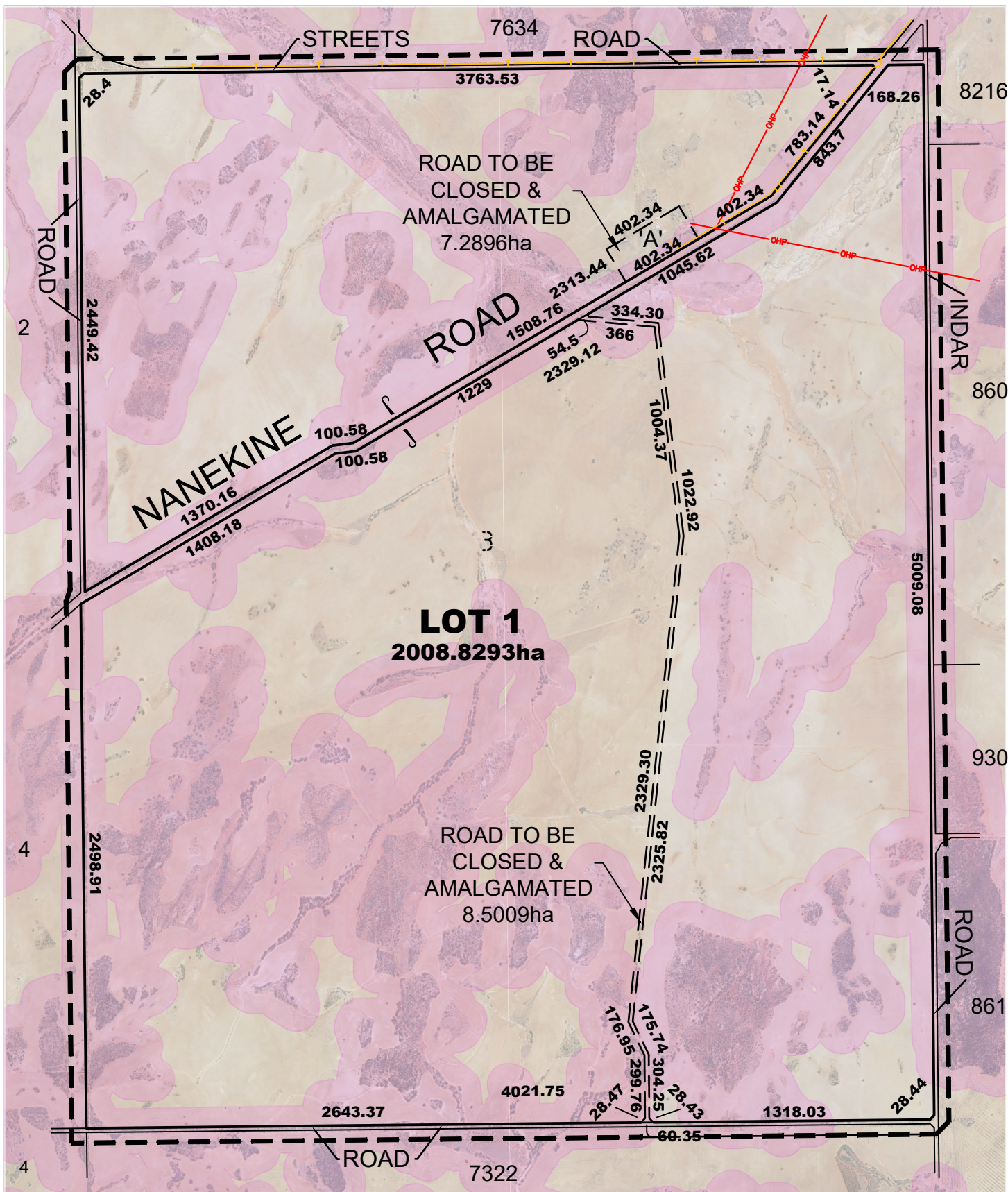
P **08 9971 1204**

morawa.wa.gov.au

Ordinary Council Meeting 19 June 2025

Attachment 1- Nanekine Road Proposed Road Closure

Item 11.1.3- Proposed Road Closure – Nanekine Road



SCALE 1 : 25000
00 500 1000 1500
ALL DISTANCES ARE IN METRES

No. OF EXISTING LOTS : 1
LOT 3 (C/T 2088 / 388) : 1993.0388ha

PROPOSED CLOSED ROAD 1: 8.5009ha
PROPOSED CLOSED ROAD 2: 7.2896ha

TOTAL AREA : 2008.8293ha

No. OF PROPOSED LOTS : 1

EXPLANATORY NOTE

THIS PLAN WAS PREPARED TO ACCOMPANY AN APPLICATION TO CLOSE AND AMALGAMATE A PORTION OF ROAD RESERVE AND IS NOT TO BE USED FOR ANY OTHER PURPOSE OR BY ANY OTHER PERSON. HILLE, THOMPSON & DELFOS ACCEPT NO RESPONSIBILITY FOR ANY LOSS OR DAMAGE CAUSED TO ANY PERSON WHO MAY RELY ON THE INFORMATION ON THIS PLAN FOR A PURPOSE FOR WHICH IT WAS NOT INTENDED.

THE SERVICES SHOWN ON THIS PLAN HAVE BEEN PLOTTED FROM THE RECORDS OF THE RELEVANT AUTHORITIES. PRIOR TO ANY DEMOLITION, EXCAVATION OR CONSTRUCTION ON THE SITE, THE RELEVANT AUTHORITIES SHOULD BE CONTACTED.

AERIAL PHOTO SOURCED FROM LANDGATE - CAPTURED OCTOBER 2015.

LEGEND

- SUBJECT BOUNDARY
- ABUTTING BOUNDARY
- EXISTING BOUNDARY TO BE REMOVED
- APPLICATION AREA



UNSURVEYED EXISTING BUILDINGS & STRUCTURES



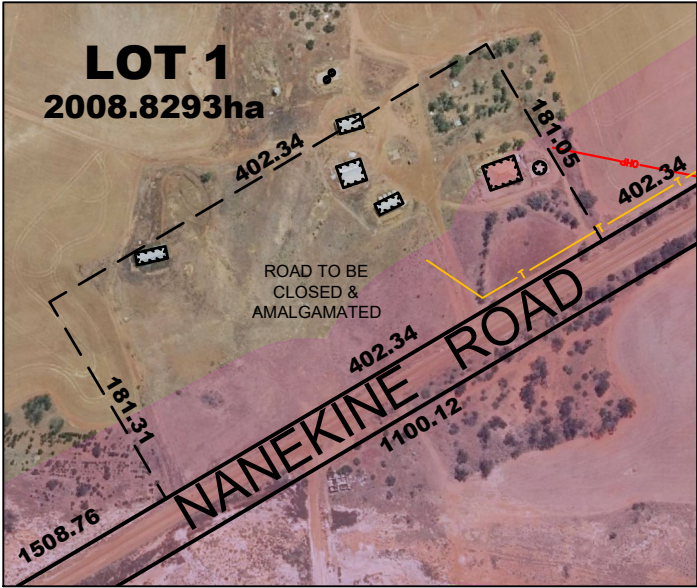
BUSHFIRE PRONE AREAS



OVERHEAD POWER (SOURCED FROM BYDA)



TELSTRA (SOURCED FROM BYDA)



ENLARGEMENT AT 'A'

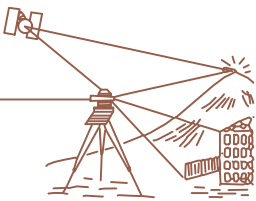
SCALE 1 : 6000
00 120 240 360
ALL DISTANCES ARE IN METRES

REVISIONS

0	21/05/24	ORIGINAL ISSUE	DM
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DESIGNED BY:	BC	10/05/24	AREA FILE: 1164
DRAWN BY:	DM	21/05/24	CONT. INT'VAL: N/A
CHECKED BY:			V DATUM: AHD
APPROVED BY:			H DATUM: MGA94z50
			FIELD Bk: N/A

HTD
SURVEYORS & PLANNERS
HILLE, THOMPSON & DELFOS
24 Durlacher Street, GERALDTON W.A.
PHONE: (08) 9921 3111
EMAIL: htdsurveys@htds.com.au
WEBSITE: http://www.htds.com.au



CLIENT:	JEREMY WASLEY
	LOT 3 on P6277
	PROPOSED ROAD CLOSURE & AMALGAMATION
	NANEKINE ROAD, CANNA - SHIRE OF MORAWA
SCALE 1 : AS SHOWN	DWG No. 18724AS1-1-0
ALL DISTANCES IN METRES	A3

Ordinary Council Meeting 19 June 2025

Attachment 1- Proposed Rates model for 2025- 2026

Attachment 2- Statement of Objectives and Reasons

***Item 11.1.4- Setting of Differential Rates for
2025/26***

SHIRE OF MORAWA

Proposed Rate Categories for 2025-2026

	Actuals for 2024-25				Increase on Revals GRV, Mining and 4% in Yield on UV			
	Rate in the \$	Number of Properties	Rateable Value \$	Actual Income 2024-2025	Rate in the \$	Number of Properties	Rateable Value \$	Projected Income 2024-2025
General Rates								
GRV Residential/Commercial	0.088342	267	3,722,566	328,859	0.091876	265	3,705,874	340,480
UV Rural	0.01893	202	130,942,500	2,479,003	0.016570	201	155,683,000	2,579,231
UV Mining	0.30197	31	944,681	285,269	0.30066	28	988,235	297,127
Sub Total General Rates		500	135,609,747	3,093,131		494	160,377,109	3,216,838
Minimum Rates								
GRV Residential/Commercial	355.00	44	26,840	15,620	369	44	26,840	16,236
UV Rural	355.00	11	112,300	3,905	369	11	133,536	4,059
UV Mining	683.00	13	14,972	8,879	710	13	17,803	9,230
Sub Total Minimum Rates		68	154,112	28,404		68	178,179	29,525
Income Before Discounts				3,121,535	3,246,363			
Early Payment Discount				37,000	37,000			
Total Own Source Revenue (Rates)				3,093,700	3,209,363			
Increase to revenue from 2024-2025					115,663			

Objectives and Reasons for the Differential Rates For the year ending 30 June 2026

In accordance with Section 6.36 of the *Local Government Act 1995*, the Shire of Morawa is required to publish its Objects and Reasons for implementing Differential Rates.

OVERALL OBJECTIVE

Rates are levied on all rateable properties within the boundaries of the Shire of Morawa in accordance with the *Local Government Act 1995*. The overall objective of the proposed rates in the 2025-2026 Budget is to provide the funding requirements of the Shire's services, activities, financing costs and the current and future capital requirements of the shire to achieve a balanced budget.

Council has determined its required rates yield after taking into account all revenue sources, expenditure, and efficiency measures as part of the budget deliberations and has considered the Key Values contained within the Rating Policy Differential Rates (s.6.33) March 2016 released by the Department of Local Government, Sport and Cultural Industries being:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency and administrative efficiency

The key points for the 2025-2026 rating strategy:

- Raise sufficient yield to maintain current services and future infrastructure renewal to meet community expectations, as outlined in the Strategic Community Plan 2022-2032, Strategic Resource Plan 2022-2037, and the draft Corporate Business Plan 2025-2035.
- Maintain the single GRV category for residential, industrial, and commercial to ensure fairness and equity.
- Spread the rates burden across the differential rating categories to effectively reflect an equitable contribution to the maintenance and improvement of Council resources, services, and infrastructure.

In setting the rate in the dollar for each category, Council has taken into consideration the following factors:

- Rates are the main source of revenue for the Shire of Morawa. With grants, interest earnings and other revenue being controlled by others it is important that the current level of rates revenue be maintained if Council is to continue service delivery and renewal of its asset base.
- The Shire has approximately 173 kilometres of sealed roads and 802 kilometres of unsealed gravel roads that need to be maintained and renewed.

- The Shire owns numerous public buildings including, Administration Buildings, Town Halls, Swimming Pool, Recreation Centre, Oval Function Room and Changerooms, Childcare Facilities, Public Toilets, Caravan Park, Medical Centre, Aged and Low Income housing, Staff Housing, Museum, Youth Centre and numerous other facilities. Many of these facilities require substantial upkeep due to their age and minimal maintenance in the past.

Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. The following items have been considered or undertaken:

- Ongoing assessment of the organisational structure
- Review of position descriptions, remuneration and need for the position as vacancies arise
- Consideration of outsourcing and use of short-term contractors for specialised projects
- The recovery of outstanding debts including rates and sundry debtors
- Exploring shared service arrangements
- Ongoing review of service levels
- Continued use of local suppliers whenever possible and appropriate; and
- Conduct full budget reviews each financial year.

Anticipated projects for 2025-2026 include:

- Road Construction projects - \$2,400,000
- Road Maintenance - \$745,000
- Footpath & Kerbing - \$145,000
- Solar Panels – Shire Administration Centre - \$25,000
- Staff Housing Renewals - \$200,000
- CCTV Installations - \$30,000

Property valuations provided by the Valuer-General (Landgate Valuation Services) are used as the basis for the calculation of rates each year. Section 6.33 of the *Local Government Act 1995* provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Morawa. The application of differential rates maintains equity in the rating of properties across the shire. The Valuer General has completed its valuations of properties within the Shire for the 2025-2026 year and these updated figures have been used to determine the required rates needed for the net funding shortfall.

The following table outlines the proposed Differential Rates and Minimum Payments for the shire of Morawa for the 2025-2026 financial year, to be effective from the 1 July 2025.

<i>Rate Type</i>	<i>Rate in the Dollar (Cents)</i>	<i>Minimum Payment</i>
GRV Residential/ Commercial	9.1876	\$369
UV Rural	1.6570	\$369
UV Mining	30.0660	\$710

Land Valuations in Western Australia

The main legislation for the valuation of land relevant to this review are as follows:

- *The Valuation of Land Act 1978*; and
- *The Local Government Act 1995*

The Valuation of Land Act 1978

The *Valuation of Land Act 1978* provides for the valuation of land in Western Australia. The Valuer General is based at Landgate and provides a brochure titled 'The Valuer General's Guide to Rating and Taxing Values' which describes their role in providing valuations to be used by rating and taxing authorities in accordance with the provisions of the *Valuation of Land Act 1978* (the VLA). The VLA empowers the Valuer General to conduct general valuations based on Unimproved Values (UV) and Gross Rental Value (GRV).

More information is available at www.landgate.wa.gov.au

The Local Government Act 1995

The *Local Government Act 1995* sets out the basis on which rates may be raised, including the setting of differential general rates and minimum rates.

Section 6.32 of the Local Government Act 1995 states:

- (1) When adopting the annual budget, a local government —
 - (a) in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either —
 - (i) uniformly; or
 - (ii) differentially;
 and
 - (b) may impose* on rateable land within its district —
 - (i) a specified area rate; or
 - (ii) a minimum payment;
 and
 - (c) may impose* a service charge on land within its district.

* *Absolute majority required.*

- (2) Where a local government resolves to impose a rate, it is required to —
 - (a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and
 - (b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.

Section 6.33 of the local Government Act relates to Differential rates:

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
 - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
 - (b) a purpose for which the land is held or used as determined by the local government; or
 - (c) whether or not the land is vacant land; or
 - (d) any other characteristic or combination of characteristics prescribed.
- (2) Regulations may —
 - (a) specify the characteristics under subsection (1) which a local government is to use; or
 - (b) limit the characteristics under subsection (1) which a local government is permitted to use.
- (3) In imposing a differential general rate, a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

Section 6.35 of the Local Government Act relates to Minimum payments:

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6),

on which a minimum payment is imposed.

Basis of Local Government Rates in Western Australia

Local Government rating is regulated through Sections 6.28 to 6.82 of the *Local Government Act 1995* (the Act). All land within the local government district is rateable land with the exceptions, as specified in Section 6.28 of the Act.

Gross Rental Valuation (GRV)

The *Local Government Act 1995* determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of the annual rates. The Valuer-General determines the GRV for all properties within the Shire of Morawa every five years with a revaluation being undertaken during 2023-24 that will be effective from 1 July 2024. Factors such as age, construction, size, carports, pools and the location influence the rental value for a house or other GRV property. Interim valuations are provided to the Shire on a monthly basis by the Valuer-General for properties where changes have occurred (i.e. construction, subdivision, demolition, additions and/or property rezoning). In such instances the Shire recalculates the rates for the affected properties and issues interim rates notices.

The Shire of Morawa only imposes one GRV category and one GRV minimum rate category which covers residential and commercial properties both occupied and vacant.

GRV Residential/Commercial – No differential rate in this category

The object of the GRV rates and minimum payments is to raise a fair contribution to the operational requirements of the Shire, which include but are not limited to - street lighting, civic precinct, cleaning and maintenance of public facilities, public parks and gardens, sporting facilities, tourist information services, youth centre, medical, refuse collections, roads, aerodrome and caravan park - allowing services to be maintained and where possible improved without incurring additional financial pressure that could affect the long term viability and sustainability of the shire. The rates will continue to provide one of the main income streams for the support of the social and economic wellbeing of the Shire.

The reason the Shire of Morawa does not impose any differential rates in this category is because there is a focus on growth and regeneration and having a flat GRV rate in the dollar assists in trying to attract new business to the town and support those entities that are currently operating here. Most commercial or industrial properties will have a higher GRV and therefore pay proportionately higher rates than a residential property.

This category is expected to contribute 10.99% of the total rate raised during 2025-2026.

Unimproved Valuation (UV)

Rural

Properties that are predominantly of a rural purpose are assigned an Unimproved Value (UV) that is supplied and updated by the Valuer-General on an annual basis.

UV rural means any land that is predominately used for the purpose of grazing, dairying, pig farming, poultry farming, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of these activities.

The object of this rating category reflects the level of rating required to raise the necessary revenue to operate efficiently and provide for rural infrastructure and services in addition to the urban services, programs and infrastructure which are available to be accessed by the properties in this category.

The reason for a lower rate applied to the UV Rural Category, compared to the UV Mining, is to offset the relatively high property valuations in this category but must also reflect the impact these activities have on general infrastructure and facilities including the permanent nature of the business activity, recreation facilities and road infrastructure, which incurs higher maintenance and renewal costs due to its vulnerability to extreme weather conditions which is further increased by extra vehicle movements and activities associated with these properties.

This category is expected to contribute 79.57% of the total rates raised for 2025-2026.

Mining

This rating category covers all Mining Leases, Exploration Licences, Prospecting Licences, Retention Licences, General Purpose Leases, Special Prospecting Licences for Gold and Miscellaneous Licences as defined under the *Mining Act 1978*.

The object of the UV Mining rate is to reflect the impact on utilisation of rural infrastructure (comparative to Rural) by heavy transport and associated higher traffic volumes.

The reasons that the rate in the dollar has been set at a comparatively high amount is to offset the large investment the Shire of Morawa makes in road and drainage infrastructure to service remote mining activities on rural roads throughout the municipality. This category causes higher infrastructure costs for the Shire due to the frequent heavy vehicle use over extensive lengths of Shire roads throughout the year and causes significant damage when there is extreme weather conditions. Mining operators also have the benefit of access to all the establishes shire services and facilities.

It is not uncommon for operators in the mining sector to be present in the district for a short period. Mining activities have a greater short term impact on local roads and waste management services along with additional costs associated with the administration of the tenements than that of any other rate payer category. The mining sector stands to be a beneficiary of the existence and maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them.

This category is expected to contribute 9.44% of the total rates raised for 2025-2026.

Minimum Payments

The setting of minimum payments within rating categories recognises that every property receives some minimum level of benefit from the works and services provided by the shire which is shared by all properties regardless of size, value and use.

A proposed minimum rate of \$369 has been applied to all rating categories except for the UV Mining category. The proposed minimum rate for the UV Mining category is \$710. Again, this is intended to collect rates in proportion to the impact of the sector on the overall works and services provided by the shire in any given year as a result of its activities.

Submissions

If you wish to lodge any submission on this proposal, you are required to do so by 4pm on Monday 14 July 2025. Submissions should be addressed to the Chief Executive Officer, Shire of Morawa, PO Box 14, Morawa WA 6623 and clearly marked Submission – Differential Rating 2025-2026. Submissions can also be submitted via email to ceo@morawa.wa.gov.au or delivered in person to the Shire office in Winfield Street, Morawa, WA 6623.

Michael Cole
Chief Executive Officer

Ordinary Council Meeting 19 June 2025

Attachment 1- Shire of Morawa Sewerage Asset Management Plan 2025 – 2035

Item 11.1.5- Shire of Morawa Sewerage Asset Management Plan 2025 - 2035



SHIRE OF MORAWA

Sewerage Asset Management Plan 2025 – 2035

Prepared for Shire of Morowa
8 May 2025
Project Number: TA24035

DOCUMENT CONTROL

Version	Description	Date	Author	Reviewer	Approver
1.0	First Release – Draft for officer review	13/12/2025	GL	CL	n/a
2.0	Updated info – Draft for officer review	14/04/2025	GL	CL	CL
3.0	Issue for release	08/05/2025	GL	CL	CL

Approval for Release

Name	Position	File Reference
Christian Lancer	Senior Asset Management Consultant	TA24035-1-MorawaAMPWatewater-3.0.docx

Signature

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Executive Summary/ Cover Letter

PURPOSE OF THIS PLAN

The AMP is intended to demonstrate responsible management of infrastructure assets managed by the Shire on behalf of its ratepayers and stakeholders.

The plan defines the services being provided, how the services are provided and what funds are required to provide the services over a 10-year planning period. This plan should be comprehensively revised every four-to-five year, or when significant changes to Council activities are identified.

This plan covers those infrastructure and other assets that provide the following services:

- Sewerage

Asset Category	Dimension	Replacement Value
Sewerage	6.5 Km	\$4,976,000
Total replacement Value		\$4,976,000

LEVEL OF SERVICE & RISK

LEVEL OF SERVICE

Our present funding levels are sufficient to continue providing existing services at current levels in the short to medium term. The assets are scheduled for replacement in approximately 30 years, and a sinking fund has been established. In the long term (10-years) the main service consequences are:

- Increased asset deterioration

LEVEL OF RISK

Our future funding levels are sufficient to continue to manage risks in the long term. The main risk consequences for consideration in the long term are:



User Safety

Deterioration
Of Asset Condition

Financial Liability

Loss of Amenity

Not Achieving
Objectives SetLoss of
Reputation

FUTURE DEMANDS

The main demands for new services are created by:

- Growth in surrounding areas
- Change in population demographic and increase need for new services.

These will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management. Demand management practices include non-asset solutions, insuring against risks and managing failures.

Public consultation

Measurement of current service levels

LIFECYCLE MANAGEMENT PLAN

WHAT WE WILL DO

We plan to provide services for the following:

OPERATION	MAINTENANCE	RENEWAL	UPGRADE
Sewerage to meet service levels set by in annual budgets.			

Council aims to undertake required annual renewals on all assets within **the 5-Year Planning Period**.

WHAT DOES IT COST

Projected outlay required to provide services for the next **10 Years**

The projected outlays necessary to provide the services covered by this Asset Management Plan (AM Plan) includes operations, maintenance, renewal, and upgrade of existing assets.	\$667,610 or \$66,761 (avg, p.a.)
--	--

WHAT WE CAN AFFORD

Estimated available funding for the 10-year period is 10% of the cost to provide the service. This equates to an initial funding surplus of \$nil (balanced) on average per year in the short medium term (5 years). Over the 10-year period there the budget is balanced.

**\$667,610 or
\$66,761 (avg, p.a.)**

Required & Planned Expense Summary	10-Year Planning Period
Ave Annual Required Exp	\$66,761
Ave Annual Planned Exp	\$66,761
Annual Shortfall	\$0
% of Req Exp Planned	100%

Projected expenditure required to provide services in the AM Plan compared with planned expenditure is shown graphically over page.

The Shire's assets are generally in good condition and even though there are funding shortfalls estimated over the ten-year period, there is no immediate funding deficit. Many long-life assets are not due for replacement in the next five years, thus allowing the Shire to develop funding strategies over the long term. However, the planned budgets require ongoing investment from state government grant funding.

WHAT WE CANNOT DO

We are currently allocating sufficient funding to provide all services at the desired service levels over the 10-year planning period with current planned expenditure being % of what is required. Activities that will not be sustainable include:

- No identified gaps

LIFECYCLE MANAGEMENT PLAN (cont...)

MANAGING THE RISKS

There are risks associated with providing the service and not being able to complete all identified activities and projects.

We have identified major risks as:

- **HEALTH AND SAFETY RISKS TO PUBLIC AND STAFF**
- **STEADILY DETERIORATING ASSET PORTFOLIO WITH INCREASING OPERATIONAL RISKS**
- **FAILURE TO SET ASIDE SUFFICIENT FUNDS TO MEET REPLACEMENT NEED IN THE FUTURE**

We will endeavour to manage these risks within available funding by:



Understanding services Council will deliver and what assets are required to facilitate delivery.



Understanding whole of life costs when acquiring or renewing physical assets.



Developing proactive/preventative renewal and maintenance programs and reducing reactive behaviours.

MONITORING AND IMPROVEMENT PROGRAM

The next steps resulting from this asset management plan to improve asset management practices are:

Review available data and complete inspections of pump and electrical assets and update this plan.

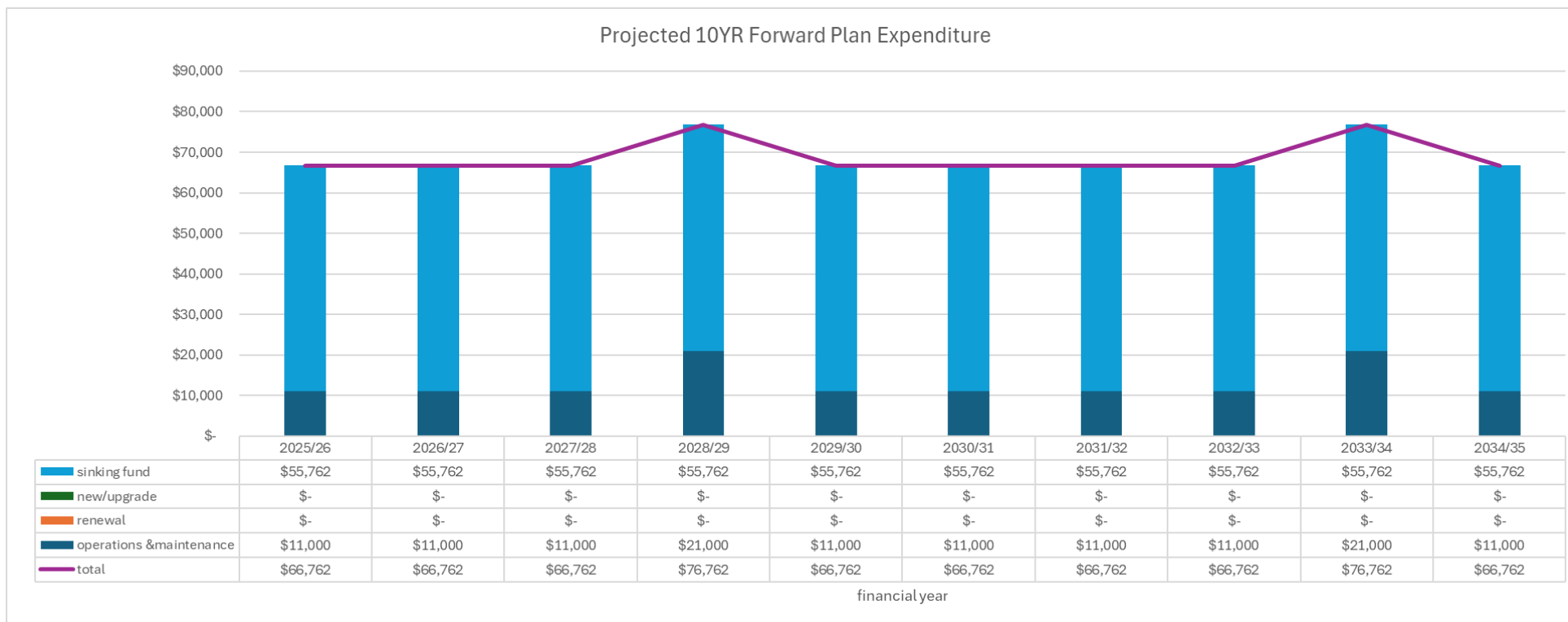
Regularly update asset inventory and condition data

Field sample inspect, review asset useful lives and confirm Very Long-Term plan with the next asset revaluation

Review and update the financial model following the next valuation.

Capture corporate knowledge in works procedures, safety plan and other documentation.

FINANCIAL SUMMARY AND IMPLICATIONS



Note the 5 yearly spikes in operations costs is the cost to sample inspect and value the assets

SEWERAGE ASSET SUMMARY

SERVICE LEVEL OBJECTIVE

Consists of reticulation sewerage to town properties, a discharge pump system and wastewater treatment plant. Objectives are to protect public health and reclaim wastewater for garden reticulation.

- Gross Replacement Cost **\$2,657,000**
- The Shire owns and maintains a sewerage network **6.5 km in length**
- The Shire is operating a sinking fund for the replacement of the assets
- Current operational and maintenance cost per annum \$11,000

ASSET SUMMARY & RISK IDENTIFICATION

The condition of the sewerage network is assumed to be in fair condition based on the age of the network. The actual condition of the asset has not been inspected.

The assets are mostly robust civil assets with long lives. There are some mechanical, pump and pressure main components that might fail if not maintained regularly. The currently adopted useful lives are appropriately conservative in the absence of field data on the aging of the assets

The assets are functioning effectively with no reported failures of service.

Key risks include

- An OSH or Public Health incident due to improper management
- A breakdown of the system causing an interruption of service and need for quick repairs.
- A financial loss at end of life due to not reserving enough funds

Asset Component	Useful Life	Average Age	Average Remaining Life	Average Condition
Reticulation network	80	46	34	n/a
Pump station	25	46	0	n/a
Wastewater Treatment	100	46	54	n/a

FINANCIAL RATIOS

Asset Consumption Ratio **51%**

Consumption Ratio (Sewerage)

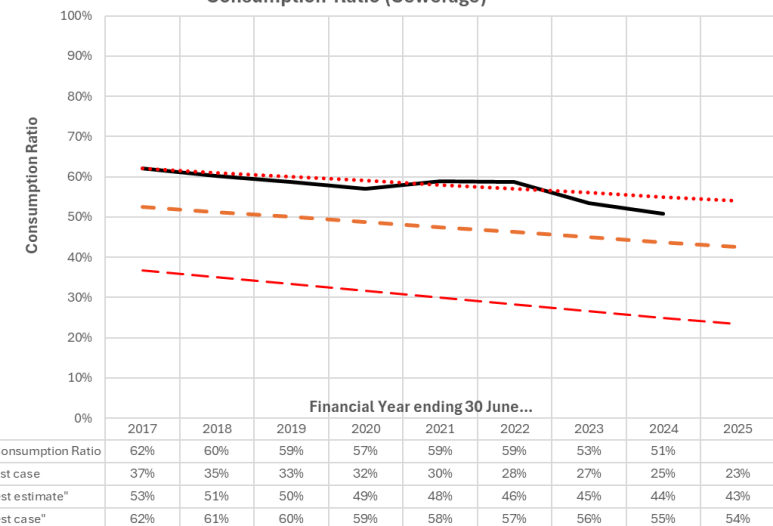


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1 INTRODUCTION

The Shire of Morawa is in the Mid-West region of Western Australia, about 160 kilometres east of Geraldton and about 350 kilometres north of Perth. The Shire covers an area of about 350 sq km and has a population of around 700 people. The Shire is primarily an agricultural area and includes the town of Morawa. Morawa is a service centre for the surrounding area.

The Shire is a Local Government constituted under the provisions of the Local Government Act, 1995. To achieve the Councils vision, the Shire provides services that are delivered by a range of physical assets. This includes services such as transport, recreation and property that is delivered via assets such as roads, parks, and buildings.

The Shire owns assets including roads, drains, paths, parks, buildings, and other assets with a gross replacement cost of around \$101.6 million. The annual budget of the Shire in 2024 was \$7.8 million. (source Annual report 2023/24)

The Shire is one of few Local Governments in Western Australia that provides a sewerage system for the disposal and recycling of wastewater. In most rural parts of Western Australia wastewater is disposed locally using septic or similar systems. In urbanised areas and larger towns wastewater is mostly managed by a state government agency, the Water Corporation.

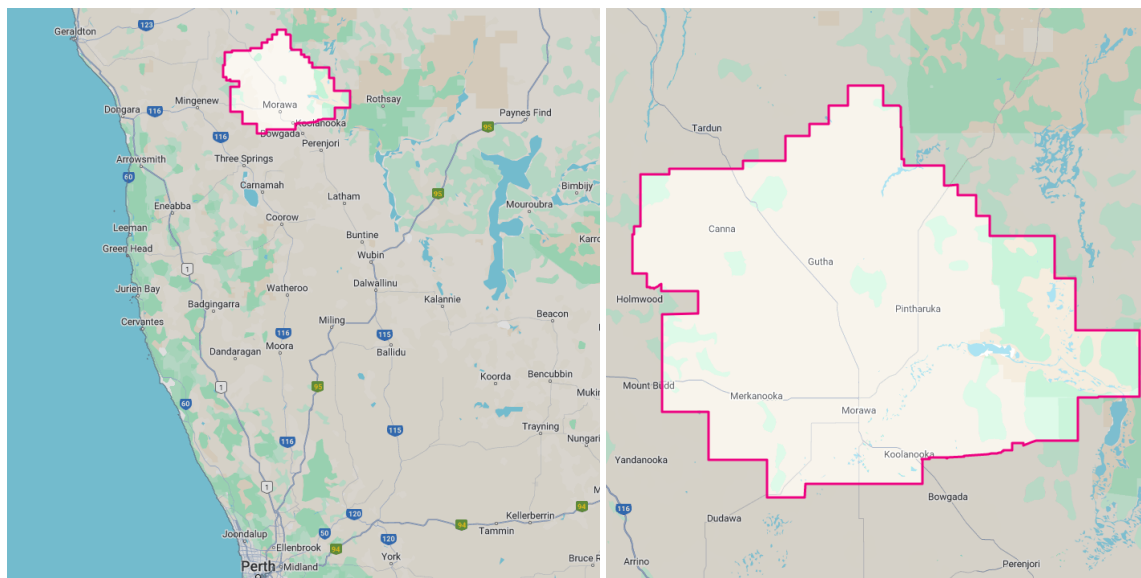


Figure 1-1: The Shire of Morawa Locality

1.1 Background

This is the Shire of Morawa Sewerage Asset Management Plan (AMP). This is a “basic” asset management plan which meets minimum legislative requirements and provides an overview of the Shires sewerage asset portfolio. This asset management plan communicates the actions required for the responsive management of assets (and services provided from assets), compliance with regulatory requirements, and funding needed to provide the required levels of service over a 10-year period. The

asset management plan follows the format for AM Plans recommended in Section 4 of the International Infrastructure Management Manual¹.

This AMP covers the 10-year period from 1 July 2025 to 30 June 2035. The period 1 July 2025 to 30 June 2026 (2025/26 financial year) will also be the next year adopted budget. The AMP also includes a very long range 35-year forecast.

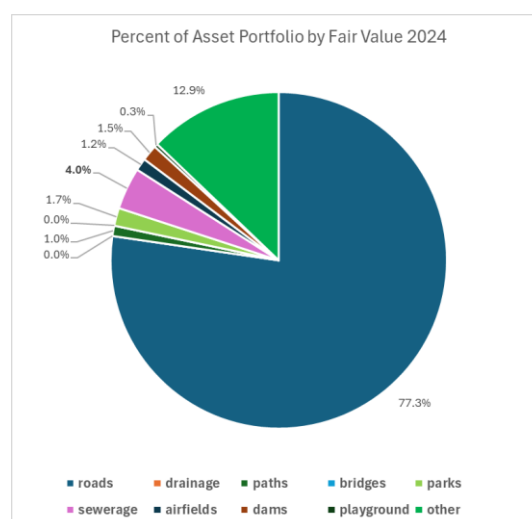
The asset management plan is to be read with the Shires' planning documents. This includes the Asset Management Policy and Asset Management Strategy where these have been developed along with the following associated planning documents:

- Strategic Community Plan 2022-23.
- Corporate Business Plan 2024-34.
- Strategic Resource Plan 2022-32; and
- Annual Budget 2024/25 (current budget).

The infrastructure assets covered by this asset management plan are shown in Table 1-1: Assets Covered by this Plan. These assets are used to provide transportation services to the community.

Table 1-1: Assets Covered by this Plan

Asset Category	Quantity	Gross Replacement Value (\$M)
Roads	Not included	\$85.386
Parks & playground	Not included	\$1.140
Drainage	Not included	unknown
Footpaths	Not included	\$1.502
Bridges	Not included	unknown
Buildings	Not included	unknown
Sewerage	6.48 km pipe + pump station + treatment plant	\$2.657
dams	Not included	\$0.971
airfield	Not included	\$0.635
Other	Not included	\$7.939
Plant and Equipment	Not included	unknown
Gross Replacement Value		\$102.8



¹ IPWEA, 2015, Sec 4.2, Example of an Asset Management Plan Structure, pp 4|37 – 39.

This Plan recognizes the following list of stakeholders pivotal in the successful planning and maintenance of Council wastewater infrastructure. Shown in Table 1-2.

Table 1-2: Key Stakeholders in the AM Plan

Stakeholder Group	Role in Asset Management Plan	Key in AMP Development	Key AMP Audience
Elected Members	<ul style="list-style-type: none"> Represent needs of community/shareholders, Allocate resources to meet the organisation's objectives in providing services while managing risks, Ensure organisation is financially sustainable. 	N	Y
Shire Administration <ul style="list-style-type: none"> Governance Finance Assets & Operations Community Services Customer Service OSH, HR & support services 	<ul style="list-style-type: none"> Responsibility to develop the asset management strategy, plans, procedures and reporting on the status and effectiveness of asset management within the organisation. Implement the Shire's policies, decisions, and local laws. Deliver assets and services in accordance with AMP, budget, and public standards. Public Health Inspections. 	Y	Y
Ratepayers	<ul style="list-style-type: none"> Beneficiaries of the services and assets. Contribute to council rates and funding mechanisms for asset management and service provision. 	Y	Y
Infrastructure Users	<ul style="list-style-type: none"> Recipients of Sewerage Services Sporting field users (recycled water) 	Y	Y
Department of Health	<ul style="list-style-type: none"> Sets and regulates public health standards, health education, and state health strategy Monitor and respond to public health issues. 	N	N
Department of Environmental Regulation	<ul style="list-style-type: none"> Regulate wastewater treatment including environmental and health concerns 	N	Y

1.2 Goals and Objectives of Asset Ownership

Councils exist principally to supply core services which meet the needs of their communities. The purpose of the Shire's assets is to provide a sustainable, safe, and cost-effective infrastructure system. Infrastructure assets facilitate the movement of people, create recreational opportunities, and encourage social and commercial operations. The services delivered by the Shire result from the creation, operation, maintenance, rehabilitation, and replacement of infrastructure assets.

Our goal in managing infrastructure assets is to meet the defined level of service (as amended from time to time) in the most cost effective manner for present and future consumers. The key elements of infrastructure asset management are:

- Providing a defined level of service and monitoring performance,

- Managing the impact of growth through demand management and infrastructure investment,
- Taking a lifecycle approach to developing cost-effective management strategies for the long-term that meet the defined level of service,
- Identifying, assessing, and appropriately controlling risks, and
- Linking to a long-term financial plan which identifies required, affordable expenditure and how it will be financed.²

Key elements of the planning framework are:

- Levels of service – specifies the services and levels of service to be provided,
- Future demand – how this will impact on future service delivery and how this is to be met,
- Life cycle management – how to manage its existing and future assets to provide defined levels of service,
- Financial summary – what funds are required to provide the defined services,
- Asset management practices – how we manage provision of the services,
- Monitoring – how the plan will be monitored to ensure objectives are met,
- Asset management improvement plan – how we increase asset management maturity.

Other references to the benefits, fundamentals principles and objectives of asset management are:

- International Infrastructure Management Manual 2015³
- ISO 55000⁴

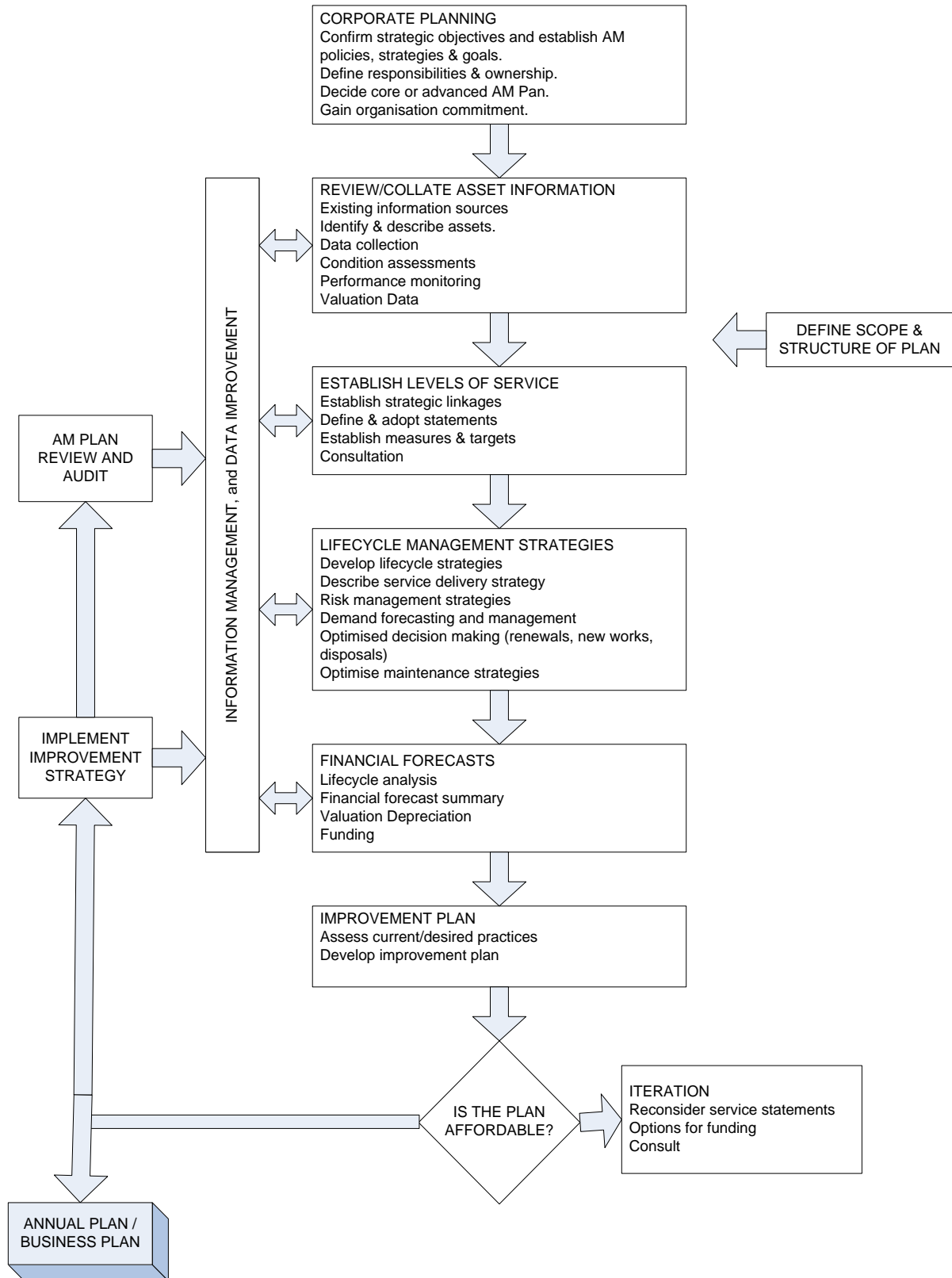
A road map for preparing an asset management plan is shown below in Figure 1-2 over page.

² Based on IPWEA 2015 IIMM, Sec 1.3, p 1 | 8

³ Based on IPWEA 2015 IIMM, Sec 2.1.3, p 2 | 13

⁴ ISO 55000 Overview, principles and terminology

Figure 1-2: Road Map for preparing an Asset Management Plan



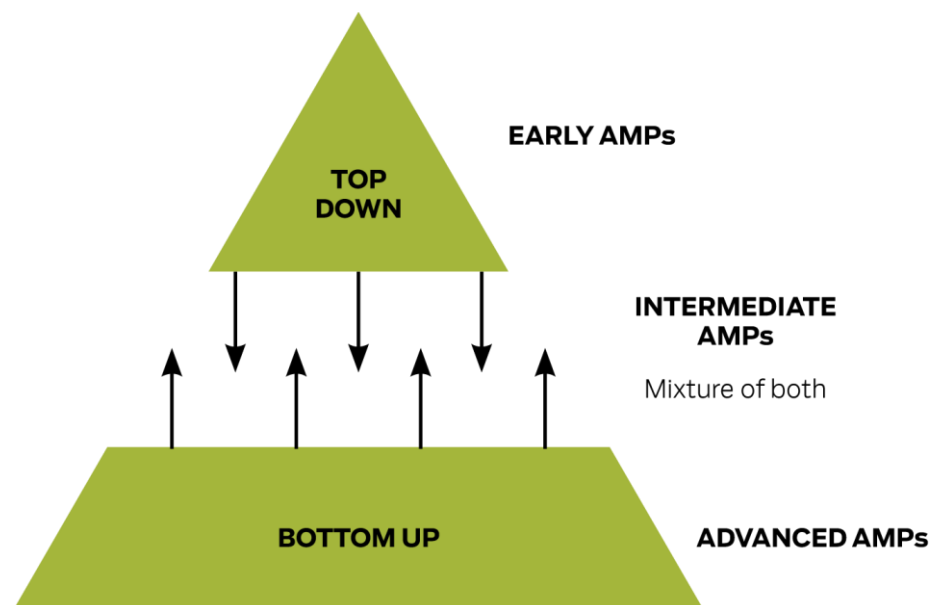
1.3 Core and Advanced Asset Management

This asset management plan is prepared as a 'core' asset management plan over a 10-year planning period in accordance with the International Infrastructure Management Manual⁵. It is prepared to meet minimum legislative and user requirements for sustainable service delivery and long-term financial planning and reporting. Core asset management is a 'top down' approach where analysis is applied at the system or network level.

The intention was to consolidate several previously prepared AMP's and summarise all asset class information in the one plan. Thus, providing an all-encompassing overview of the shires assets classes. It may be determined that future revisions of this asset management plan will move into 'advanced' asset management, using a 'bottom up' approach for gathering detailed asset information for individual assets to support the provision of activities and programs to meet agreed service levels in a financially sustainable manner.

Source: IPWEA, 2020, IIMM, Fig 3.6.1

Figure 1-3: IPWEA Asset Management Maturity Development



⁵ IPWEA, 2015, IIMM.

2 LEVELS OF SERVICE

2.1 Levels of Service Methodology

The establishment of public infrastructure is often done without complete consideration of what service(s) it is intended to support. Levels of service are statements which describe the outputs or objectives an organisation or activity intends to deliver to stakeholders (customers). For asset management purposes they sit between higher level corporate objectives and feed down into other objectives linked to the community's expectations.

Following well-established industry principles, in developing levels of service for its transport network, the Shire considered:

- Links to organisational strategic drivers.
- Stakeholder values (wants and needs); and
- Business context (e.g., legislative drivers).

2.2 Customer Research and Expectations

A key element of mature asset management practices is to understand who the varying stakeholders of assets are and what objectives and values they seek to achieve from them. Smaller Councils often have difficulty collecting this information due to limited resources. The Shire historically conducted biannual surveys to receive customer feedback. This is now addressed with an 'ear to the ground' approach. Standard planning frameworks are used to consult with the community and gather a variety of feedback on matters relevant to asset management.

The standard planning processes provide sufficient level of community engagement relevant to asset service delivery. Planning processes include capital project delivery, grant funding opportunities, repair and maintenance to public buildings, improvements to community facilities, and financial and non-financial assistance to community driven projects.

2.3 Strategic and Corporate Goals

The Shires Strategic Community Plan 2022 – 2032 was adopted in 2022. The Strategic Plan outlines Council's role in supporting the Community Vision, sets out its key performance areas, identifies goals and strategies, sets out the organisation's principles and establishes a clear mission for the organisation. This asset management plan is prepared under the direction of the Shire's vision, mission, goals, and objectives.

Our Vision

Our Vision expresses the intent of the Council and expresses what SC is trying to achieve on behalf of the Community.

“Morawa is a welcoming and inclusive community that embraces what makes it unique, offering livability, variety, and opportunity for all.”

The Shire’s key Strategic objectives areas are identified below:

Figure 2-1 Key Objective Areas



2.4 Customer Values

Service levels are defined in three ways, customer values, customer levels of service and technical levels of service.

Customer Values indicate:

- what aspects of the service is important to the customer?
- whether they see value in what is currently provided and
- the likely trend over time based on the current budget provision



Table 2-1: Expected Customer Values

Service Objective:			
Customer Values	Customer Satisfaction Measure	Current Feedback	Expected Trend Based on Planned Budget
Value for Money	Customer Satisfaction Survey	Some complaints	Better document costs and services
Satisfaction	Customer Satisfaction Survey	Unknown / not measured	Close the gap between customer expectation and actual trending performance
Responsiveness	Customer Service requests	No measurement	Proposed response time to be under 30 days for general issues and 48 hours for urgent matters.

2.5 Legislative Requirements

There are many legislative requirements relating to the management of assets. These are documented in the Appendix A. Further to meeting legislative requirements and standards as part of the Shire's business context, consideration must also be given to the overall function of the transport network in setting levels of service.




2.6 Customer Levels of Service

Service levels are defined in two terms, *customer* levels of service and *technical* levels of service. These are supplemented by organisational measures.

Customer Levels of Service measure how the customer receives the service and whether value to the customer is provided.

Customer levels of service are typically measured/assessed across the three categories listed below:

Table 2-2: Customer Levels of Service Performance Measurement

	Quality / safety	How good is the service? <i>"what is the condition or quality of the service?"</i>
	Function	Is it suitable for its intended purpose? <i>"Is it the right service?"</i>
	Capacity/Use	Is the service over or under used? <i>"Do we need more or less of these assets?"</i>

The customer service levels specified in this plan are based on industry standards and known expectations. Expected customer service levels will be developed in future iterations of this plan.







2.7 Technical Levels of Service

Technical levels of service are how the Council respond to customer (the Communities) requirements. These technical levels of service are typically measured across asset activities and the allocation of

resources to service these activities to best achieve the desired outcomes. This demonstrates effective or ineffective performance.

Technical service measures are linked to the activities and annual budgets covering the activities detailed in Table 2-3.

Table 2-3: Activity Definitions

Activity		Definition
	Operations	Continuously required expenditure which enables the asset to provide benefits to the community such as mowing, street sweeping and lighting power charges.
	Maintenance	Regular repair works to prevent deterioration of the assets' capability, such as pothole filling, minor repairs etc
	Renewal	Works to replace existing assets which are worn, poorly functioning or dated with assets of equivalent capacity or performance. For example, the renewal of an internal wall in a building, renewal of an engine in a grader, resurfacing a road (re-sheeting or resealing) or replacing girders on a bridge.
	Upgrade	The significant upgrade of an asset to produce a higher level of service, such as dualing or widening of a road, extending of a building, installation of reticulation to a dry park etc.
	New	The creation of a new asset, in a location where that asset type has not existed before.
	Asset Disposal	The process of removing and disposing of an asset upon the end of its useful life. For this AMP this is only when an asset is not replaced.

Service and asset managers plan, implement and control technical service levels to influence the customer service levels.⁶

Table 2-5 shows the linkages between what our community expects/requires and how the Shire is respondent to these service requirements. Current performance is defined in terms of the following:

Table 2-4: Service Level Performance Rating

1	High	Meets the activity measure all the time
2	MED	Meets the activity measure most of the time
3	LOW	Does not meet the activity measure
4	UNK	Performance is not known or currently measured

The “Desired” position in the table documents the position being recommended in this AM Plan.

⁶ IPWEA, 2015, IIMM, p 2|28.

Table 2-5: Levels of Service Customer and Technical

CUSTOMER LEVELS OF SERVICE		TECHNICAL LEVELS OF SERVICE					
Level of Service Category	Customer Expectation	Service Activity	Service Activity Objective	Activity Measure Process	Related Asset Class	Current Performance *	Desired for Optimum Lifecycle Cost
Quality / Safety	Asset is in good condition and free from defects	Operational - Defect Inspections	Identify defects that if untreated would impact asset lifecycle	Defect Inspections of pipes conducted on a 5 yearly random sample basis. WWTP mechanical parts annually inspected	Sewerage	High	High
Quality / Safety	Asset is in safe working order and free from hazards	Operational – Hazard Inspections	Identify immediate threats to public safety	Hazard inspections of WWTP conducted weekly. Continuous electronic remote monitoring of effluent levels with alarm.	Sewerage	High	High
Quality / Safety	Asset is fit for purpose, and operating as intended	Operational – Condition Assessments	Identify overall asset condition and determine deterioration of asset relative to its useful life Ensure asset is in good working order	Monitor flows, identify and clear obstructions when identified	Sewerage	High	High
Quality / Safety	Operational use of asset meets legislative requirements or Industry standards	Operational - Compliance Inspections	Uphold regulatory standards. Ensure frequency of inspections meets legislation / standards / guidelines	The asset complies with the DER license including effluent and environmental monitoring. Monthly monitoring of effluent quality and annual license compliance check	Sewerage	High	High
Quality / Safety	Constructed asset is safe and built to standard	Capital Renewal/ Replacement – Design and	Ensure constructed asset is safe and operationally sound. Design and construct asset in accordance with	- All asset designs are approved by appropriate authorities.	Sewerage	High	High

CUSTOMER LEVELS OF SERVICE		TECHNICAL LEVELS OF SERVICE					
Level of Service Category	Customer Expectation	Service Activity	Service Activity Objective	Activity Measure Process	Related Asset Class	Current Performance *	Desired for Optimum Lifecycle Cost
		construct Standards	required standards (minimum or otherwise).	- All construction is overseen by superintendent and signed off by appropriate authorities.			
Function	Return on investment is realised. Asset lasts it's intended life	Preventative Maintenance – Cyclic Servicing	Ensure asset reaches peak performance and is not driven by identification of faults	- Preventative/Cyclic Maintenance schedules are documented. - No activities are performed post scheduled date - All assets disposed at end of useful life and do not fail before	Sewerage	Unknown	High
Function	Asset is not susceptible to adverse weather	Preventative Maintenance – Surface Treatments	Maintain operation during periods of extreme wet and dry weather	Maintain minimum base flows. Monitor and respond to extreme wet weather if required.	Sewerage	High	High
Function	Asset remains in working order and in service for intended duration	Reactive Maintenance – Major Servicing	Rectify of faulty/defective components that form part of a larger functioning asset	Fault rectification response periods are documented, and reported faults are addressed within specified periods.	Sewerage	High	High
Function	Asset is in good condition and free from defects	Reactive Maintenance – Defect Rectification	Repair (damage, dents, faults) to return asset to its condition relative to asset age and current use	Identified / reported defects are addressed within specified periods.	Sewerage	High	High
Function	Asset is in good condition and free from safety hazards	Reactive Maintenance – Hazard Rectification	Repair hazards to return asset to be operationally safe	Reports hazards are addressed within specified periods. Includes biological and environmental hazards.	Sewerage	Not audited for some time	High

CUSTOMER LEVELS OF SERVICE		TECHNICAL LEVELS OF SERVICE					
Level of Service Category	Customer Expectation	Service Activity	Service Activity Objective	Activity Measure Process	Related Asset Class	Current Performance *	Desired for Optimum Lifecycle Cost
Function	Asset is fit for purpose, and functioning as intended	Capital Renewal/ Replacement	Asset is replaced when no longer providing a service to the community. Asset does not remain in service whilst deemed unsafe or unfit	Renew and replace according to specified intervention levels. No assets in service beyond the intervention levels defined in section 4.4.1	Sewerage	High	High
Capacity/Use	Asset meets community demand	Capital Upgrade / New	New assets constructed to meet the demand requirements	<ul style="list-style-type: none"> - Conduct tests on usage patterns/quantities/loads - Monitor for extreme large public events attracting visitors extending over several days 	Sewerage	High	High
Capacity/Use	Asset is accessible to ratepayers in the designated area	Capital Upgrade / New	Provide connections to new dwellings and properties as required	New development or planning approval to trigger review and service offer	Sewerage	High	High

It is important to monitor the service levels regularly as these will change. The current performance is influenced by work efficiency and technology, and customer priorities will change over time. Review and establishment of the agreed position which achieves the best balance between service, risk and cost is essential.

3 FUTURE DEMAND

3.1 Demand Drivers

Drivers affecting demand include things such as population change, regulations, changes in demographics, seasonal factors, vehicle ownership rates, consumer preferences and expectations, technological changes, tourism, economic factors, agricultural practices, environmental awareness, etc.

3.2 Demand Forecasts

Planning around growth and demand is imperative to provide economically sustained services to meet the growing needs of the Shire and its stakeholders into the future. Growth and demand planning allows for the identification and quantification of areas within the Shire that are likely to experience significant pressures.

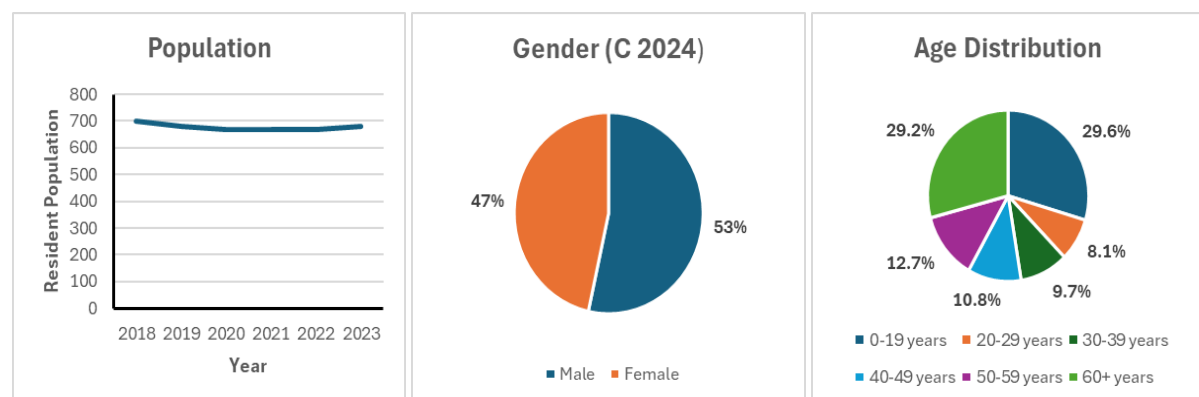
3.3 Demographics

The below statistics and trends are taken from the Australian Bureau of Statistics (ABS) website (2022). They reveal a steady resident population and density over the past 5-years with a slight decline (3%). Gender distribution remains unchanged. The number of children and youth has remained stable. Over the 5-year period the relative proportion of working age population to older population has had a slight decline.

Table 3-1: Resident Population Trends

Description	2018	2020	2023
Estimated resident population	701	668	679
Population density	0.2	0.2	0.2
Median age – persons (years)	41.1	41.9	41.9
Working age population (15-64 years)	433	391	384

Figure 3-1: Morawa Demographic Estimates 2023



3.4 Demand Impact and Demand Management Plan

The impact of demand drivers that may affect future service delivery and use of assets are shown in Table 3-2. Demand for new services will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management. Demand management practices include non-asset solutions, insuring against risks and managing failures. Opportunities identified to date for demand management are also shown in Table 3-2. Further opportunities will be developed in future revisions of this asset management plan.

Table 3-2: Demand Driver, Projections and Management Plan

Demand Driver	Current Position	Projection	Impact on Services	Demand Management Plan
Economic Growth	Existing sewerage is reflective of the current economic activity and community needs.	Continued stable economic activity.	No impact	No impact.
Social – Itinerant Population	The existing sewerage system has excess capacity for the current population and can sustain a small itinerant population for an extended period and a large itinerant population for a short period	No changes projected. If there is a rapid population growth (e.g. new mining camp) monitor and respond	Increased maintenance, for a sustained population increase active management of the system may be required to maintain output water quality	No impact expected.
Social - Population Growth	Population is stable.	No impact	No impact	No impact
Environmental	Assets are constructed to withstand today's known environmental standards	Greater environmental sustainability requirements placed on the construction industry	Increased demand on assets. As a result, increase infrastructure upgrades and increased financial impact on capital projects	Investigate asset types and materials which can be introduced to reduce overall maintenance/operating cost impacts.
Climate Change	Existing assets are becoming increasingly prone to adverse weather conditions.	1) Risk of increase in drought conditions.	1) More pipe blockages. Lower treated effluent water quality. 2) Less treated effluent for recreation grounds reticulation	1) Monitor. Odour problems and increased maintenance costs. 2) Consider water budget for Parks and reserves.

Demand Driver	Current Position	Projection	Impact on Services	Demand Management Plan
		2) Increase in frequency and severity of storms, cyclones, and other inclement weather events	2) Flooding likely to cause pressures on old stormwater drainage assets built with lower capacity standards.	3) Review upgrade opportunities when considering asset renewal/replacement as part of cyclic programs.
Cultural and Heritage Retention	Existing heritage sites require increased investment to maintain and/or upgrade	No impact	No impact	No impact
Funding capacity	Reduced capacity to fund the sewerage system through rates and/or government subsidies, including reluctance	Likely that capital will become more difficult to obtain over life of assets	Inability to replace the system when it wears out.	1) Continue to operate the sinking fund (reserve account) 2) Consider options to transfer responsibility to Water Corporation
Technology	Application of existing technology	Technology improvements influence on quality of management, and efficiency of infrastructure.	Improvements in asset efficiency and management quality	Review options for lower cost modern equivalent systems

3.5 Climate Change Adaptation

The impacts of climate change may have a significant impact on the assets we manage and the services they provide. In the context of the Asset Management Planning process climate change can be considered as both a future demand and a risk.



How climate change impacts on assets will vary depending on the location and the type of services provided, as will the way in which we respond and manage those impacts. The impacts of climate change on asset demand are outlined in the Demand Management Plan (Table 3-2).

The Shire does not currently have a climate change policy; however, this may be developed in the future and issues of climate change addressed in consultation with corporate polices.

3.6 Asset Programs to meet Demand

This plan makes upgrade/new asset forecasts for the next ten-years. New assets constructed/acquired are discussed in Section 5.5. The summary of the cumulative value of new contributed and constructed asset values is shown in Figure 3-2. There is no required new or upgrade work to the portfolio. There is no planned new and upgrade investment.

Figure 3-2: Upgrade and New Assets to meet Demand



Acquiring these new assets will commit ongoing operations, maintenance, and renewal costs for the period that the service provided from the assets is required. These future costs are identified and considered in developing forecasts of future operations, maintenance, and renewal costs in Section 5.

4 LIFECYCLE MANAGEMENT PLAN

The lifecycle management plan details how the Shire plans to manage and operate the assets at the agreed levels of service (defined in Section 3) while managing life cycle costs.

Life Cycle Costing (LCC) is the combination of the capital cost of an asset, operation costs, planned and reactive maintenance costs, minor and required, its anticipated disposal value or cost. LCC is designed to with the ownership of an asset, that is its whole cost, from conception



such as the cost to build a new road, its major component renewal costs and, if demonstrate the whole of life cost associated through to disposal.

4.1 Background Data

4.1.1 Asset Valuations

The Shire's infrastructure transport network is its single largest asset impact. The network is also highly complex and made up of different recorded in the asset register as of 30 June 2023 and covered by this asset management plan is shown below. Assets were last revalued on 30 June 2023, at fair value.

portfolio in terms of value and community components. The value and quantity of assets

Table 4-1: Asset Valuations

Category	Quantity	Unit	Gross Replacement Cost (\$)	Cumulative depreciation (\$)	Fair Value (\$)
Sewerage	6.48	km	\$4,975,600	\$2,318,197	\$2,657,403
Grand Total			\$4,975,600	\$2,318,197	\$2,657,403

Shire's infrastructure assets are required to be revalued every five years to determine gross replacement cost and the value lost through asset deterioration through use.

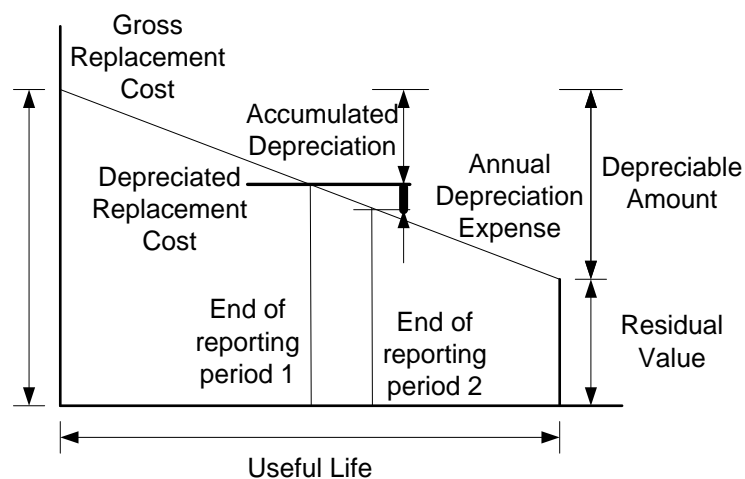


Figure 4-1: Asset Depreciation

4.1.2 Asset Hierarchy

An asset hierarchy provides a framework for structuring data in an information system to assist in collection of data, reporting information and making decisions. The hierarchy includes the asset class and component used for asset planning and financial reporting and service level hierarchy used for service planning and delivery. The indicative asset hierarchy is shown in and the associated service hierarchy for transport assets is shown in Table 4-2.

Figure 4-2: Morawa Asset Hierarchy

Group	Class	Sub Class	Asset
Infrastructure	Roads	various	
	Bridges	various	
	Paths	various	
	Drainage	various	
	Sewerage	Gravity sewerage	Pipes Access Chambers

Group	Class	Sub Class	Asset
			Lot Connections
		Pump station	Civils
			Pumps
			Hydraulic
			Electricals
			Pressure Main
		Wastewater Treatment Plant	Civils
			Pipes
			Access Chambers
			Pumps
			Hydraulic
			Mechanical
			Electricals
	Parks	Secondary water supply	Shire Dam
			Discharge & Chlorinator
			Reticulation
		Other sub classes	various
	Other	various	

Note: Assets covered by this plan are highlighted. The sewerage system discharges to the Shire secondary water supply system which is a part of the Parks asset class.

Table 4-2: Sewerage Asset Service Hierarchy

Asset Type	Service Hierarchy	Service Level Objective
Sewerage	Gravity Sewerage	Discharge system for designated properties from property boundary to pump station. Design and construct in accordance with Western Australian best practice.
	Pump station	Transfer wastewater to the wastewater treatment plant Emergency storage.
	Wastewater Treatment Plant	Primary, secondary, and tertiary treatment of effluent to allow re-use on Shire reserves. Compliance with health code, wastewater license and legal obligations.

4.1.3 Age Profile

Recording the age of infrastructure assets is a valuable practice that enables measurement of performance against service levels. This will facilitate a higher level of confidence in medium and long-term planning and ensure service delivery sustainability.

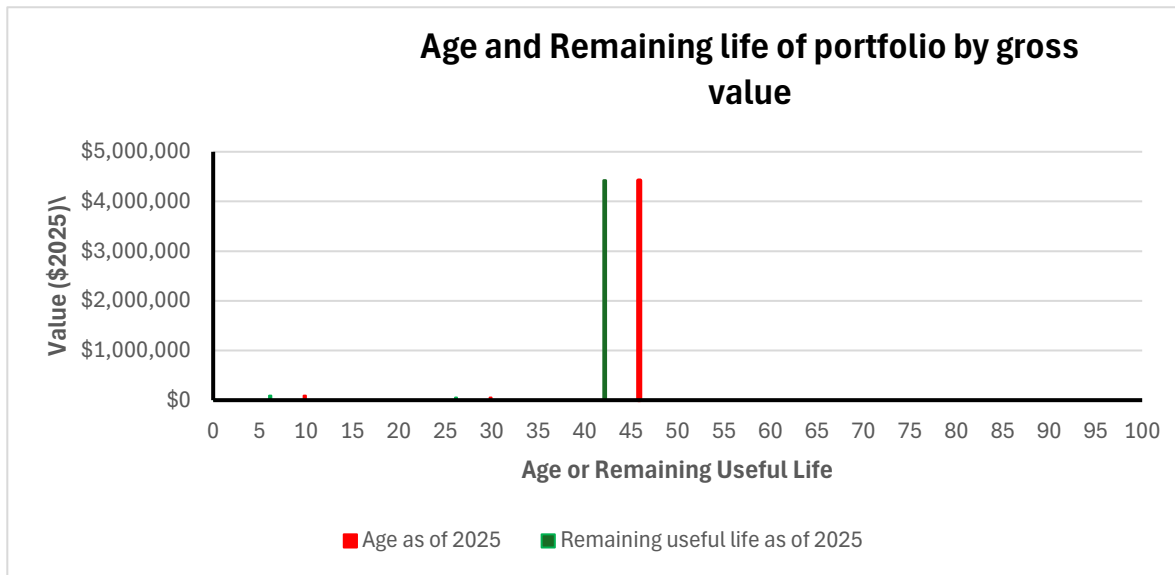
Construction dates of assets have been recorded, and age data is therefore available. Assets were entirely constructed in 1979 and are 46 years old.

Remaining useful life information (median expectation) is estimated based on theoretical useful lives of assets. This estimated is not reliable. Condition data is needed to validate asset remaining life.

There are three main groupings of expected replacement. (i) pumps, mechanicals, and electricals – due now ^a, (ii) pipework – estimate 32 years remaining life, and (iii) civil works – estimate 52 years remaining life. There will be variance for different components around the prediction. A worst-case scenario could see assets starting to require replacement as early as 10-20 years' time.

^a Paper records show pumps and electricals are due replacement, but it seems likely they have been replaced within the last 20 years and the database not updated

Figure 4-3: Asset Age Profile



4.2 Asset Condition

The Shire undertakes condition rating of many of its infrastructure assets to determine their remaining useful life and to prioritise future capital works. By undertaking regular inspections, the Shire is also able to understand at what rate assets are deteriorating and is then able to monitor the effectiveness of maintenance and renewal activities in reaching the expected useful life of assets.

A condition assessment has not been completed previously.

4.2.1 Simple Condition Grading Model

Across all asset classes condition is measured using a simple 1 – 5 grading system as detailed in Table 4-3. However, some asset classes such as roads, undergo detailed condition assessments which capture individual defects and distresses impacting road performance. These observations are used to calculate an overall condition score.

Table 4-3: Simple Condition Grading Model

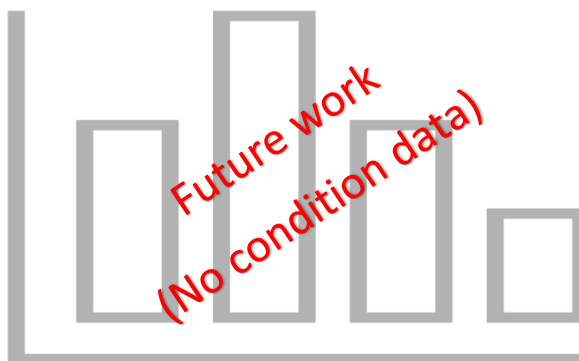
Condition Grading	Description of Condition
1	Excellent: only planned maintenance required
2	Good: minor maintenance required plus planned maintenance
3	Fair: significant maintenance required
4	Poor: significant renewal/rehabilitation required
5	Very Poor: physically unsound and/or beyond rehabilitation

4.2.2 Condition Results

The Shire has not collected condition data on sewerage assets.

It is inferred from the age, visible assets, and continued function of the assets that most sewerage assets are in Fair Condition

Figure 4-4: Asset Condition Summary by Current Replacement Cost (CRC)



4.2.3 Known Service Deficiencies

Assets are provided to meet design standards where these are available. Locations where deficiencies in service performance are known are detailed in Table 4-4.

Table 4-4: Known Service Performance Deficiencies

Date Noted	Location	Service Deficiency	Identified Action
		None identified	

4.3 Operations and Maintenance Plan

The Shire's operational objective is to ensure that the infrastructure assets achieve the required levels of service at the lowest long-term cost. Whilst the generation of the associated budget has been based on historical cost, the Shire has identified that there is a need to link budget to defined operation levels of service. This will be done at a future date and has been listed as improvement action.

4.3.1 Operations and Maintenance Activities

Council will operate and maintain assets to provide the defined level of service to approved budgets in the most cost-efficient manner.

Operations include regular activities to provide services. Examples of typical operational activities include cleaning, street sweeping, asset inspection, and utility costs.

Maintenance includes all actions necessary for retaining an asset as near as practicable to an appropriate service condition including regular ongoing day-to-day work necessary to keep assets operating. Maintenance provides for the care and attention required to maintain asset integrity and serviceability of the asset.

The primary operation and maintenance activities are outlined below. This is a non-comprehensive list, and activities are conducted at various intervals dependent upon the asset class, service expectations, manufacturers recommendation and/or legislative requirements.

Table 4-5: Operations and Maintenance Activities

Operations or Maintenance	Type of Activity	Activity Description	Related Asset Class
Operational	Operational Inspections, refill supply stocks, and cleaning.	Inspect treatment plant, check operations, monitor flows, record inspection (weekly)	Sewerage

Operations or Maintenance	Type of Activity	Activity Description	Related Asset Class
	Condition Inspections	Identify overall asset condition and determine deterioration of asset relative to its useful life. 10% sample every 6 years	Sewerage
	Defect Inspections	Investigate reported and found threats to public safety, and defects that if untreated would impact asset lifecycle.	Sewerage
	Compliance Inspections	Typically related to upholding regulatory standards. Frequency of inspections determined by legislation / standards / guidelines	Sewerage
	Emergency Works	Attend to blockages or spills, flush lines	All Infrastructure assets
Reactive Maintenance	CCTV Inspections	Using closed circuit television techniques, inspect pipe and pit deterioration. As required	Sewerage
Preventative Maintenance	Minor Servicing and lubrication	Cyclic asset servicing and regulated intervals. Ensure peak performance and is not driven by identification of faults	Sewerage
	Sludge removal	Empty sludge from ponds to drying beds.	Sewerage
	Major Servicing	Service of pumps and mechanical parts. Check and test electricals and controls. Annually	Sewerage
	Defect rectification and repair	Repairs to components as required	Sewerage

4.3.2 Operations and Maintenance Expenditure

Historical levels of maintenance/operational expenditure have provided the "default" current level of service for infrastructure maintenance. However, these levels of service have never been formally documented, nor reviewed for their performance. There is a desire to move away from the current reactive practices and to develop a range of planned maintenance levels of service, against which resources and timing can be determined. This has been listed as an improvement action.

Table 4-6: Historical Operations and Maintenance Expenditure

Year	Operations & Maintenance Expenditure	Unusual activity
2019/20	No data	
2020/21	No data	
2021/22	No data	
2022/23	No data	
2023/24	No data	
AVERAGE	No Data	

4.3.3 Forecast Operations and Maintenance Expenditure

Future required operations and maintenance expenditure are forecast to remain consistent. Operations and maintenance expenditure are not separated.

Note that the forecast expenditure is based on an estimate of requirements for normal operations. There may be unexpected events requiring a greater expenditure such as an equipment breakdown or pipe blockage. Events requiring emergency response are rare and it is assumed the Shire will make an appropriation if required to address an unexpected event.

Figure 4-5: Operations and Maintenance Summary



See **Error! Reference source not found.** for a larger scale graph of planned expenditure.

The average maintenance costs identified in Figure 4-5: Operations and Maintenance Summary represents the Shires planned operating and maintenance expenditure. The planned budget is baselined without consideration of new/upgrade capital expenditure projects. Forecast (required) operation and maintenance costs incorporate the financial impact (introduction) of new and upgraded assets. New assets introduced into the Councils inventory require additional ongoing maintenance and operation costs. See below the comparison between forecast and budgeted costs.

Table 4-7: Planned vs Required Operating & Maintenance Costs

Average Annual Planned Maint/Op:	\$11,000 pa	Average Funding Gap/annum:	\$nil
Average Annual Required Maint/Op:	\$11,000 pa		

4.4 Renewal Plan

Renewal expenditure is major work which does not increase the asset's design capacity but restores, rehabilitates, replaces, or renews an existing asset to its original service potential. Work over and above restoring an asset to original service potential is upgrade/expansion or new works expenditure resulting in additional future operations and maintenance costs.

Asset renewal and replacement is typically undertaken to either:

- Ensure the reliability of the existing infrastructure to deliver the service it was constructed to facilitate, or
- To ensure the infrastructure is of sufficient quality to meet the service requirements (e.g. roughness of a road).

4.4.1 Intervention Levels & Useful Lives

Assets requiring renewal are identified from visual observations (condition assessments) collected from recent inspections. An intervention level is a condition threshold after which the asset becomes compromised. Ideally an asset would be replaced before becoming compromised depending on funding availability.

The intervention levels may consider multiple condition variables or just a single condition score depending on the complexity of the asset. Useful lives are estimates of the expected period the average asset of that type will provide the required level of service before needing to be renewed. Intervention levels and useful lives are detailed in Table 4-8.

Table 4-8: Asset Renewal Intervention Levels

Asset Type	Service Hierarchy	Intervention Trigger	Intervention Level	Useful Life
Sewerage	Pits	Overall Condition Index	≥ 4.5	80
	Pipes	Overall Condition Index	≥ 4.5	80
	Civil works,	Overall Condition Index	≥ 4.5	80
	Hydraulic, mechanical components	Overall Condition Index	≥ 4.0	60
	Pumps, electricals, control systems	Overall Condition Index	≥ 4.0	30
	Ponds, earthworks	Overall Condition Index	≥ 4.5	120

4.4.2 Critical Assets

Critical assets are those assets which have a high consequence of failure but not necessarily a high likelihood of failure. By identifying critical assets and critical failure modes, investigative activities, maintenance plans and capital expenditure plans can be targeted at the appropriate time.

Operations and maintenances activities may be targeted to mitigate critical assets failure and maintain service levels. These activities may include increased inspection frequency, higher maintenance intervention levels, etc. Critical assets and associated plans are yet to be documented by the Shire.

Component	Critical Risk	Contingency Arrangement
Pipe system	Blockage	Hire tanker and pump, manually transfer wastewater to treatment plant until repairs completed
Pump station	Pump or control system failure	Minimum 2 pumps, alternating and bypass operation. In event of both failing spare pump in store. Else manually pump and transport until fix
Pressure Main	Burst pressure main	Shut down pumps, hire tanker and manually transfer wastewater. Repair urgently.
Wastewater Treatment Plant	Mechanical failure, overflow, biological or other system failure	Emergency overflow storage provisions Pump out and tanker to alternate site or construct a temporary disposal pit in designated location If required assess, report and environmental clean up

4.4.3 Renewal and Replacement Strategies

The Council will plan capital renewal and replacement projects to meet level of service objectives and minimize infrastructure service risks by:

- Planning and scheduling renewal projects to deliver the defined level of service in the most efficient manner,
- Ensuring project scoping for all capital renewal and replacement projects considers the service 'deficiency,' present risk, optimum time for renewal/replacement, project objectives, estimated life cycle costs and evaluate the options against adopted evaluation criteria,
- Using 'low cost' renewal methods (cost of renewal is less than replacement) wherever possible,
- Maintain a current infrastructure risk register for assets and service risks associated with providing services from infrastructure assets and reporting Very High and High risks and residual risks after treatment to management and Council,
- Maintain a current hierarchy of critical assets and capital renewal treatments and timings required,

- Review management of capital renewal and replacement activities to ensure the best value for resources used is obtained.

4.4.4 Renewal and Replacement Standards

Renewal work is carried out in accordance with the Standards and Specifications detailed in the Councils policies and procedures.

4.4.5 Renewal Costs

Historical renewal expenditure has not been required. The Shire operates a sinking fund reserve account recognising that the assets are aging and will require replacement at a future point in time.

Table 4-9: Historical Renewal Expenditure

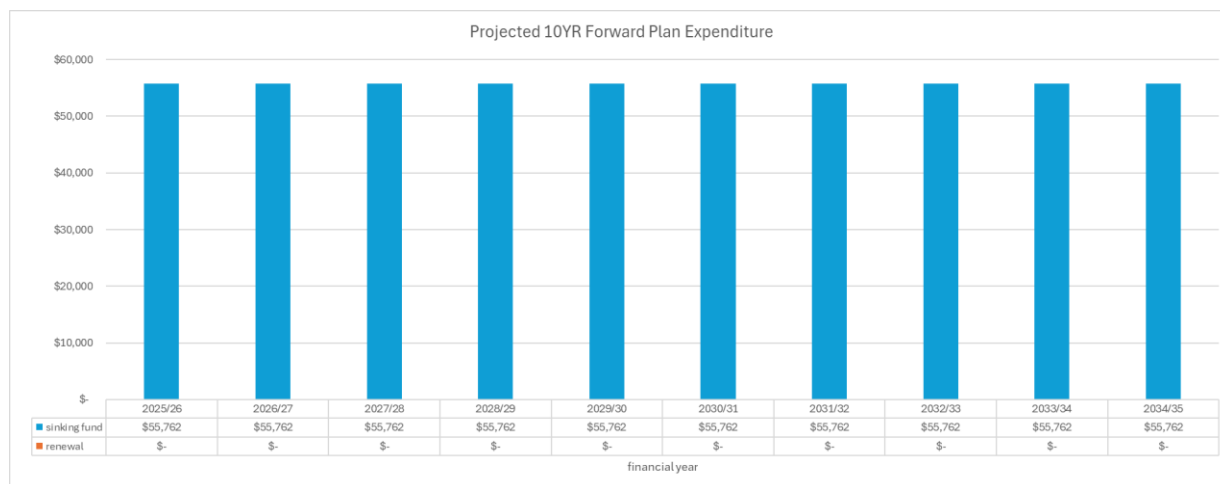
Year	Renewal Expenditure	Transfer to Sinking Fund including interest	Withdrawal from Sinking Fund	Reserve Account Balance at EOFY
2019/20	\$nil	\$51,580	(\$75,000)	\$222,620
2020/21	\$nil	\$50,492	nil	\$273,112
2021/22	\$nil	\$50,466	nil	\$323,579
2022/23	\$nil	\$65,667	nil	\$389,246
2023/24	\$nil	\$71,952	nil	\$461,198
AVERAGE	\$nil	\$54,551		

4.4.6 Forecast Renewal and Replacement Expenditure

Projected future renewal and replacement expenditures are forecast to increase over time when the asset stock increases. The required expenditure is shown in Figure 4-6. Required Renewals are based on asset condition and remaining life, which indicates the year assets are to be replaced. Note that all amounts are derived from current replacement costs calculated in 2023 values. Some programs have been optimised to replace similar assets in proximity to each other in the same year. This is expected to reduce overall project costs.

Plant and equipment renewal requirements were unable to be determined from either age or condition data. Renewals triggers (intervention levels) are currently unknown, and therefore expenditure allocations have been made based on historical expenditure.

Figure 4-6: Projected Capital Renewal and Replacement Expenditure



See **Error! Reference source not found.** for a larger scale graph of planned expenditure

Overdue renewal works as of date of this strategy are identified as “backlog.” Deferred renewal and replacement, i.e. those assets identified for renewal and/or replacement and not scheduled in capital works programs are to be included in the risk analysis process in the risk management plan.

Renewals and replacement expenditure in the capital works program will be accommodated in the long-term financial plan. This is further discussed in Section 5.

Average Annual Planned Renewals:	\$55,761 pa	Average Funding Gap/annum:	Nominally Nil (<\$1,000 pa)
Average Annual Required Renewals:	\$54,551 pa*		

Note* average annual renewal is committed to reserve account until works required.

4.5 Creation/Acquisition/Upgrade Strategies

Capital upgrade and new projects will be planned to meet level of service objectives by:

- Planning and scheduling capital upgrade and new projects to deliver the defined level of service in the most efficient manner,
- Undertake project scoping for all capital upgrade/new projects to identify:
 - the service delivery 'deficiency,' present risk and required timeline for delivery of the upgrade/new asset,
 - the project objectives to rectify the deficiency including value management for major projects,
 - the range of options, estimated capital and life cycle costs for each option that could address the service deficiency, management of risks associated with alternative options, and evaluate the options against evaluation criteria adopted by Council, and
 - select the best option to be included in capital upgrade/new programs,
- Review current and required skills base and implement training and development to meet required construction and project management needs,
- Review management of capital project management activities to ensure Council is obtaining best value for resources used.

Standards and specifications for new assets and for upgrade/expansion of existing assets are the same as those for renewal shown in Section 4.4.4.

4.6 Creation/Acquisition/Upgrade Plan

New works are those works that create a new asset that did not previously exist or works which upgrade or improve an existing asset beyond its existing capacity. They may result from growth, social or environmental needs. Assets may also be acquired at no cost. These additional assets are considered in Section 3.6.

New assets and upgrade/expansion of existing assets are identified from various sources such as community requests, proposals identified by strategic plans or partnerships with others. Candidate proposals are inspected to verify need and to develop a preliminary renewal estimate. Verified proposals are ranked by priority and available funds and scheduled in future works programmes. The priority ranking criteria is detailed below.

The Shire currently accepts community requests for new/upgrade works via the budget request forms. These are considered in the capital planning process and inform the coming years renewal activities and projected expenditure over the 10-year planning period.

Table 4-10: New Assets Priority Ranking Criteria

Criteria	Weighting
Function	40 %

Benefit to the community	40 %
Whole of life costs	20 %
Total	100%

4.6.1 Current Creation/Acquisition/Upgrade Plans

Current plans to acquire or upgrade assets by type is detailed in Table 4-11.

Table 4-11: Acquisition and Upgrade Plans

Asset Type	Relevant Plan
Sewerage	None – no requirements

4.7 Disposal Plan

Disposal includes any activity associated with disposal of a decommissioned asset including sale, demolition, or relocation. Assets identified for decommissioning and disposal are shown in Table 5.5, together with estimated annual savings from not having to fund operations and maintenance of the assets. These assets will be further reinvestigated to determine the required levels of service and see what options are available for alternate service delivery, if any. Any costs or revenue gained from asset disposals will be accommodated in the long-term financial plan.

At present, there are no documented plans for the disposal (through retirement) of any assets.

5 FINANCIAL SUMMARY

This section contains the financial requirements resulting from all the information presented in the previous sections of this asset management plan. The financial projections will be improved as further information becomes available on desired levels of service and current and projected future asset performance.

5.1 Financial Statements and Projections

The financial projections are shown in **Error! Reference source not found.**

for projected operating (operations and maintenance) and capital expenditure (renewal and upgrade/expansion/new assets). Note that all costs are shown in 2025 values.

5.1.1 Medium Term (5-year) Financial Planning Period

The initial five-year period represents that expenditure required and planned for in the short term and can be used as context to understand if the requirements are increasing the longer the planning period. This would indicate that the funding gap is increasing as the length of planning period increases which highlights potential issues in sustainability of service delivery.

The projected operations, maintenance and capital renewal expenditure required over the first five years of the planning period is \$11,000 on average per year.

The data shows that pump, mechanical and electrical assets are overdue for replacement with a net estimated cost of \$106,000. However, this may be a data error, and these assets are likely to have been renewed in the recent past.

This estimate does not include a long-term liability to replace all the assets with a cumulative value of in 2023 of \$4.98 Million. The Shire has been contributing to a sinking fund to cover this cost and will need to continue to contribute an additional \$56,000 per annum to meet this expected need.

5.1.2 Long Term (10-year and 35 year) Financial Planning Period

This asset management plan identifies the projected operations, maintenance and capital renewal expenditures required to provide an agreed level of service to the community over a ten-year period.

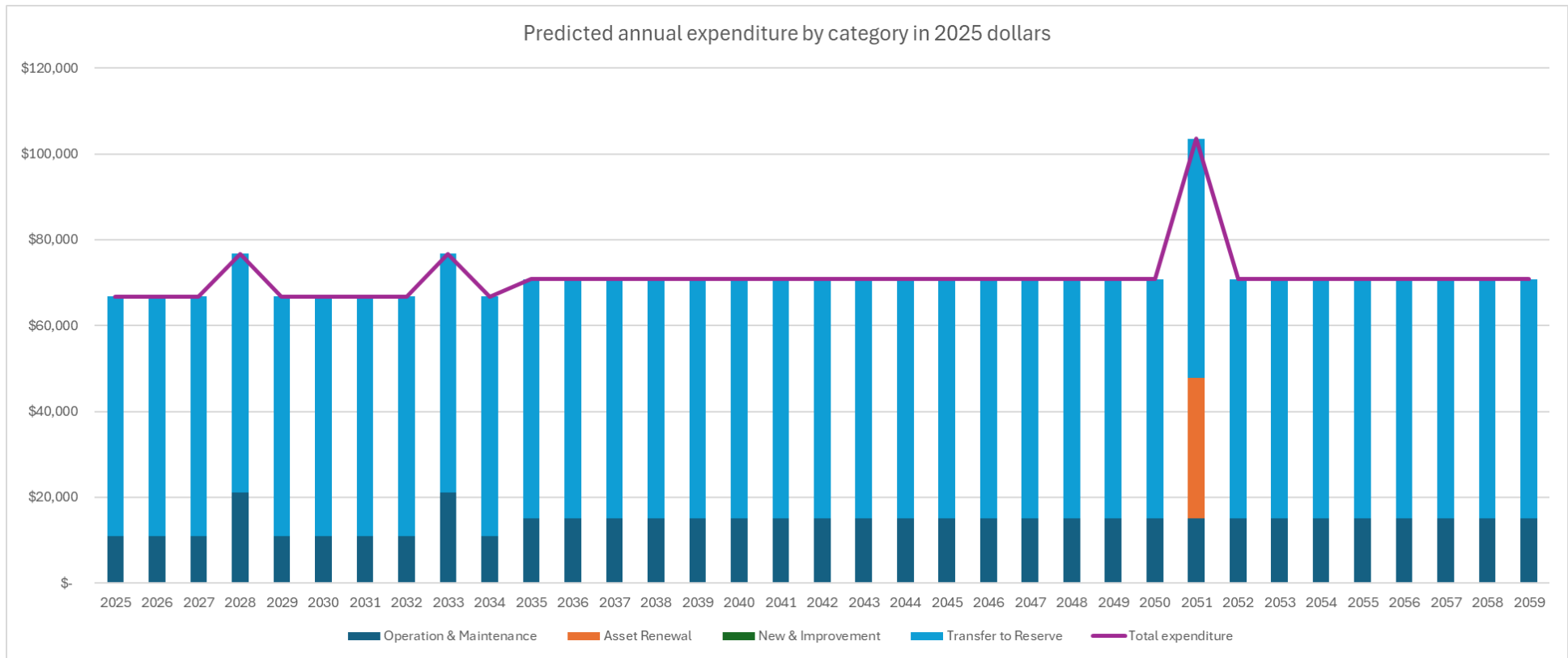
This provides input into 10 years financial and funding plans aimed at providing the required services in a sustainable manner.

These projected expenditures may be compared to budgeted expenditures in the ten-year period to identify any funding shortfall. In a core asset management plan, a gap is due to increasing asset renewals for ageing assets.

A 35-year very long-term projection is shown in Figure 5-1.

Figure 5-1: Very Long Term (35-year) indicating the projected gross asset replacement need of \$2.65 Million in approximately 30 years. The estimate of when this will be required is based on theoretical knowledge only and is indicative.

Figure 5-1: Very Long Term (35-year) projection.



5.1.3 Sustainability of Service Delivery

Certain ratios have been identified as Key Performance Indicators (KPI) to enable local governments to measure and report their asset management sustainability overall more readily. Regulation 50 of the Local Government (Financial Management) Regulations 1996 requires local governments to measure and report to the Department the asset consumption ratio, asset renewal funding ratio and asset sustainability ratio.

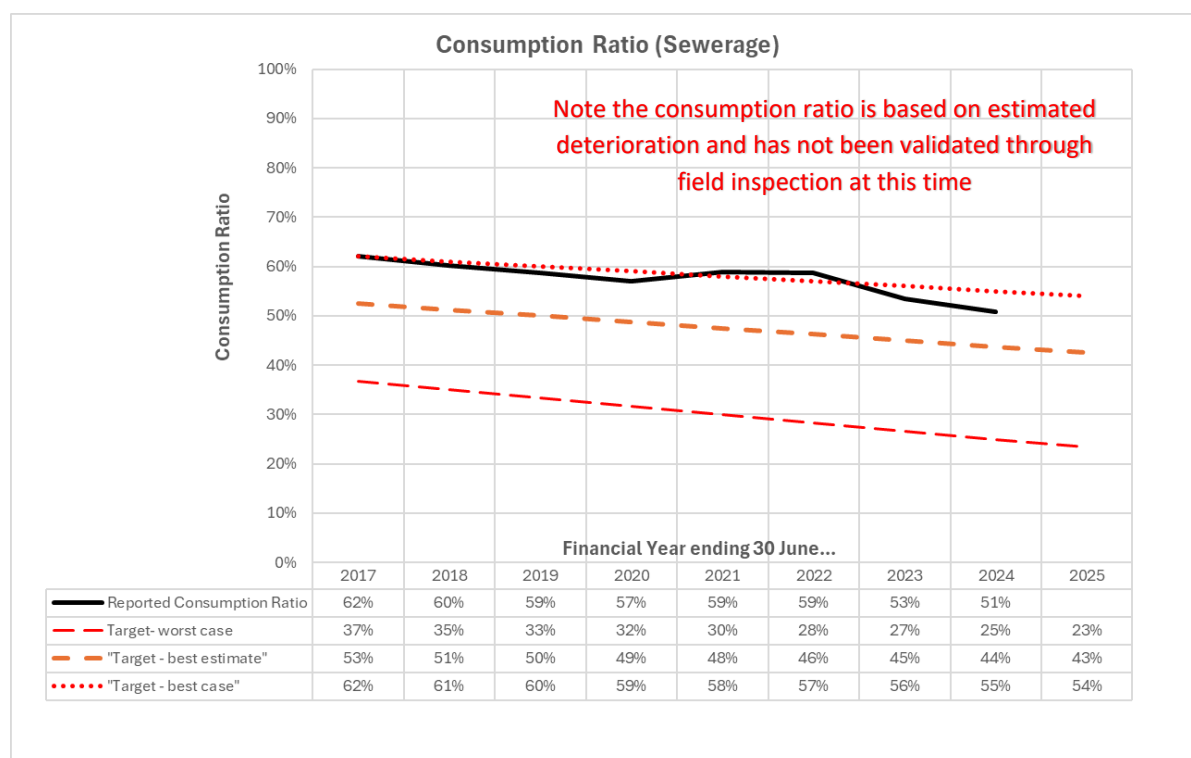
5.1.4 Asset Consumption Ratio

This ratio highlights the aged condition of a local government's stock of physical assets. This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their gross replacement cost.

The Department standard is met if the ratio can be measured and is 50% or greater (0.50 or >). The standard is improving if the ratio is between 60% and 75% (0.60 and 0.75). This standard is not appropriate for this asset class in this instance because Shire constructed the assets in 1979 and does not intend to progressively replace assets until necessary. They are expected to deteriorate over time and be replaced when the consumption ratio reaches around 20%.

A target consumption ratio has therefore been provided to reflect if the assets are tracked to projection. The reported consumption is based on theoretical assessed condition information.

Figure 5-2: Consumption Ratio



5.1.5 Asset Sustainability Ratio

This ratio indicates whether local government is renewing or replacing existing assets at the same rate that its overall stock of assets is wearing out. A ratio greater than 110% indicates that the local government may be over investing in renewal and replacement of its asset base. A ratio of less than 90% indicates that the local government may be investing in renewal and replacement of its asset base.



A more reliable indicator of renewal sustainability is the average ASR over the ten-year period. This allows for peaks and troughs of investment. The average ASR based on forecast asset renewals is 100% if the Sinking Fund is included in the calculation.

5.1.6 Asset Renewal Funding Ratio

This ratio indicates whether the local government has the financial capacity to fund asset renewal as required and can continue to provide existing levels of services in future, without additional operating income.

The standard is met if the ratio is between 75% and 95% (or 0.75 and 0.95). The standard improves if the ratio is between 95% and 105% (or 0.95 and 1.05), and the ASR falls within the range 90% to 110%, and ACR falls within the range 50% to 75%.



The next ten years we expect to have 100% of the funds required for the optimal renewal of assets.

5.1.7 Forecast Costs

The projected operations, maintenance and capital renewal expenditure required over the 10-year planning period is \$677,610 gross in 2025 dollars (\$67,761 per annum). This includes the transfer to the reserve account to offset future replacement costs. There is an additional sum of \$105,000 showing in year 1 of the plan due to old data that needs to be adjusted before the finalization of this plan.

Estimated (budget) operations, maintenance, and capital renewal funding in the LTFP is \$660,000 gross (\$66,000 per annum) and this is expected to be adjusted in the next update of the LTFP to match. This would leave a 10-year funding balance.

Figure 5-3: Projected and LTFP Budgeted Renewal Expenditure

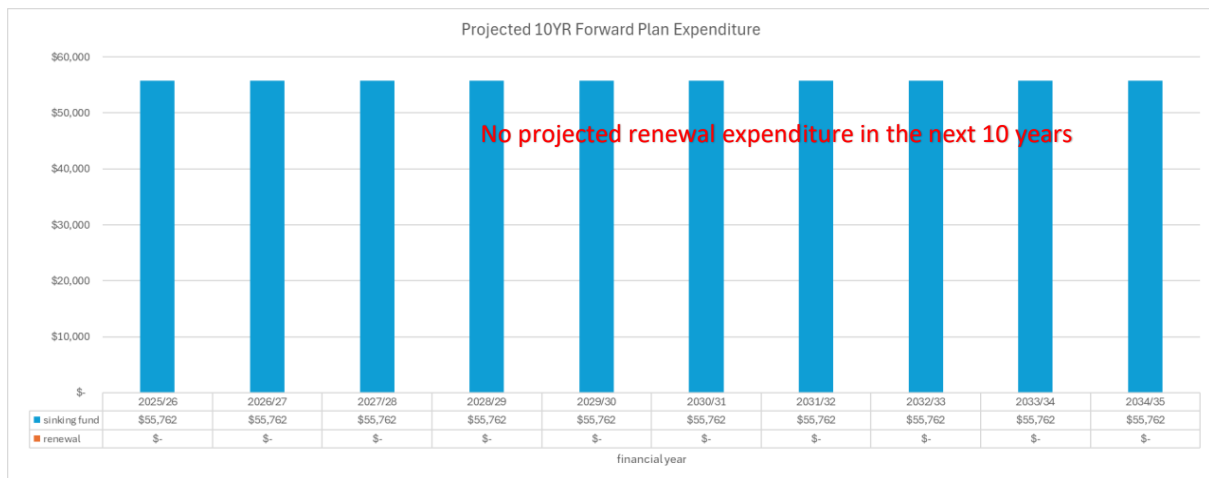


Table 5-1 shows the shortfall between projected renewal and replacement expenditures and expenditure in the long-term financial plan.

Table 5-1: Projected and LTFP Budgeted Renewals and Financing Shortfall

Year	Financial Year	Projected Renewals	LTFP Renewal Budget	Renewal Financing Shortfall	Cumulative Shortfall
1	2025/26	\$55,761	\$55,761	\$nil	\$nil
2	2026/27	\$55,761	\$55,761	\$nil	\$nil
3	2027/28	\$55,761	\$55,761	\$nil	\$nil
4	2028/29	\$55,761	\$55,761	\$nil	\$nil
5	2029/30	\$55,761	\$55,761	\$nil	\$nil
6	2030/31	\$55,761	\$55,761	\$nil	\$nil
7	2031/32	\$55,761	\$55,761	\$nil	\$nil
8	2032/33	\$55,761	\$55,761	\$nil	\$nil
9	2033/34	\$55,761	\$55,761	\$nil	\$nil
10	2034/35	\$55,761	\$55,761	\$nil	\$nil

Providing services in a sustainable manner will require matching of projected asset renewal and replacement expenditure to meet agreed service levels with the corresponding capital works program accommodated in the long-term financial plan.

A gap between projected asset renewal/replacement expenditure and amounts accommodated in the LTFP indicates that further work is required on reviewing service levels in the AM Plan (including revising the LTFP) before adopting the asset management plan to manage required service levels and funding to manage any funding gap.

We will manage the ‘gap’ by developing this asset management plan to provide guidance on future service levels and resources required to provide these services, and review future services, service levels and costs with the community.

Capital renewal forecasts communicated in this Plan are derived from historical financial trends and annual depreciation expense related to each asset class. Contrary to the projected capital renewal forecasts, asset renewal requirements can vary significantly from year to year, unless renewals are

carefully and regularly reviewed. The hostility of changing budgets from year to year can be mitigated by postponing asset renewals (low risk), and/or bringing renewals forward to align with similar asset types and project locations. These planning activities support more consistent budgeting trends.

Refer to Appendix A for the indicative forward works program for infrastructure assets. Asset renewals presented in Appendix A are based on asset condition and have not yet been optimised to align with the forecasted budgets.

5.1.8 Projected Expenditures for Long Term Financial Plan

Table 5-2 shows the projected expenditure for the 10-year long-term financial plan. Expenditure projections are in 2025 real values in 2025.

Table 5-2: Projected Expenditures for Long Term Financial Plan

Year of Plan	Financial Year	Operations	Maintenance	Projected Capital Renewal	Capital Upgrade & New	Disposals
1	2025/26	\$3,000	\$8,000	\$0	\$0	\$0
2	2026/27	\$3,000	\$8,000	\$0	\$0	\$0
3	2027/28	\$3,000	\$8,000	\$0	\$0	\$0
4	2028/29	\$13,000	\$8,000	\$0	\$0	\$0
5	2029/30	\$3,000	\$8,000	\$0	\$0	\$0
6	2030/31	\$3,000	\$8,000	\$0	\$0	\$0
7	2031/32	\$3,000	\$8,000	\$0	\$0	\$0
8	2032/33	\$3,000	\$8,000	\$0	\$0	\$0
9	2033/34	\$13,000	\$8,000	\$0	\$0	\$0
10	2034/35	\$3,000	\$8,000	\$0	\$0	\$0

5.2 Funding Strategy

After reviewing service levels, as appropriate to ensure ongoing financial sustainability projected expenditures identified in Section 5.1.8 will be accommodated in the 10-year long term financial plan.

The Shire is operating a sinking fund (reserve) account to offset the expected replacement of the sewerage system on (or about) 2057/58

5.3 Valuation Forecasts

Asset values are forecast to increase in line with price index. No additional assets are expected to be added to the asset stock from construction and acquisition of assets.

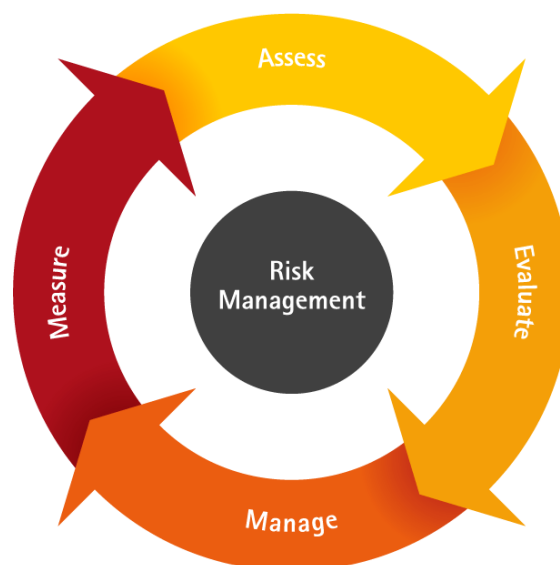
6 RISK MANAGEMENT PLAN

The purpose of infrastructure risk management is to document the results and recommendations resulting from the periodic identification, assessment and treatment of risks associated with providing services from infrastructure, using the fundamentals of International Standard ISO 31000:2009 Risk management – Principles and guidelines.

Risk Management is defined in the International Standards Australia ISO31000:2018 as “coordinated activities to direct and control an organisation with regard to risk.” In an Asset Management application, risk assessment and risk management facilitate the following:

- Management of corporate responsibilities,
- Identification of critical assets and the consequences of asset failures upon the customer and the Shire,
- Identification of potential failures and development of contingency plans,
- Facilitation of decision making through prioritisation of potential actions, and
- Development of Emergency Management procedures and protocols.

Figure 6-1: Risk Management Process Flow



The Shire’s risk management Governance framework is outlined in the Corporate Drive. Council readopted the Risk Management Policy in 2023. This outlines the Governance Framework, Policy and Procedures and sets out the Shires approach to the identification, assessment, management, reporting and monitoring of risks. The Framework is based on the International Standards Australia ISO31000:2018.

Figure 6-2: Risk Management Process and Framework (from DLGSC Guide)

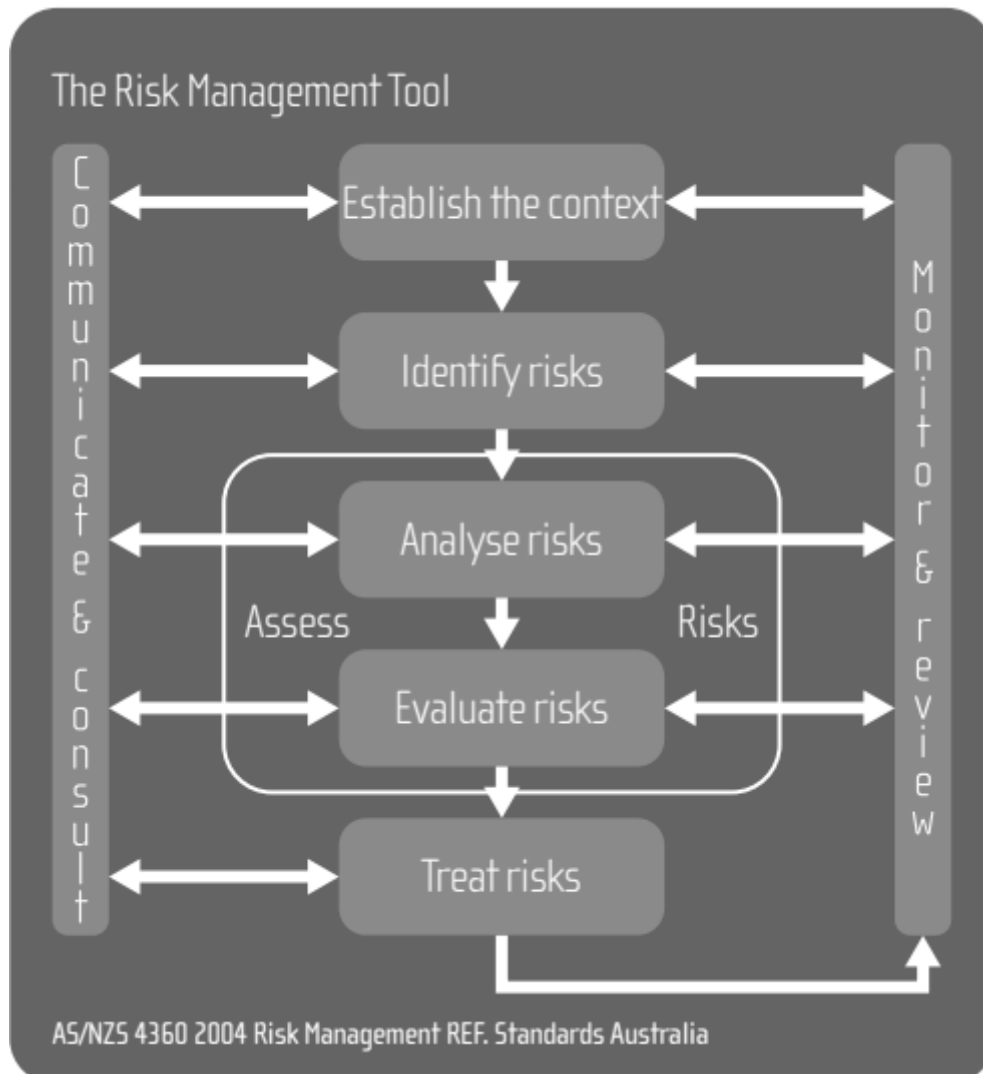


Table 6-1: Critical Risks and Treatment Plans

Risk Details	Risk Assessment			Treatment Strategy	Residual Risk
	Likelihood	Consequence	Risk Rating		
Asset design non-compliant with current legislation or regulations	Unlikely	Moderate	Moderate	<ul style="list-style-type: none"> Undertake regular inspection and maintenance regimes Allocate sufficient funding and resources 	Low
Sewerage System Non-compliant to license and/or public health hazard	Unlikely	Major	Moderate	<ul style="list-style-type: none"> Regular monitoring of flows Provide emergency overflow storage 	Low
All Assets - Unaffordable	Unlikely	Moderate	Moderate	<ul style="list-style-type: none"> Sinking fund established 	Low

Risk Details	Risk Assessment			Treatment Strategy	Residual Risk
	Likelihood	Consequence	Risk Rating		
renewal requirements					
All Assets – Insufficient Maintenance	Possible	Moderate	Moderate	<ul style="list-style-type: none"> Take a risk management approach to prioritising maintenance across asset classes 	Low
Employee exposed to health hazard	Likely	Major	High	<ul style="list-style-type: none"> OSH system and safe work procedure 	Moderate
Loss of corporate knowledge	Almost certain	Moderate	High	<ul style="list-style-type: none"> Continuity plan, train staff Access to specialist knowledge 	Low

Note * The residual risk is the risk remaining after the selected risk treatment plan is operational.

6.1 Key Assumptions Made in Financial Forecasts

This section details the key assumptions made in presenting the information contained in this asset management plan and in preparing forecasts of required operating and capital expenditure and asset values, depreciation expense and carrying amount estimates. It is presented to enable readers to gain an understanding of the levels of confidence in the data behind the financial forecasts.

Key assumptions made in this asset management plan and risks that these may change are shown in Table 6-2.

Table 6-2: Key Assumptions made in AM Plan and Risks of Change

AMP Category	Key Assumptions	Risks of Change to Assumptions
Asset Inventory	That assets will remain in Council's ownership throughout the planning period and that levels of service remain unchanged.	Low
Maintenance	Required maintenance is assumed to take place in accordance with relevant guidelines/standards	Low
Financial Forecasts	Natural disasters, accidents and other unplanned events are not considered in the asset lifecycles	Low
Renewal	That assets will be replaced at the end of their defined intervention levels	Moderate
Renewal	Budgeted Renewal expenditure is based on historical expenditure trends from the last four years and assumes there will be no significant change, aside from the introduction of new assets.	Low
Renewal	Forecast renewal expenditure is based on theoretical asset life only. Asset performance will vary from the theoretical estimate leading to either an over or underestimate of Sinking Fund allocations	High

AMP Category	Key Assumptions	Risks of Change to Assumptions
Financial Forecasts	All expenditure is stated in 2025-dollar values.	Low
Maintenance	Budgeted maintenance expenditure is based on historical expenditure trends from the last four years and assumes there will be no significant change, aside from the introduction of new assets.	Low
Maintenance	Operation and Maintenance expenditure is based on maintaining current service levels and utilisation. Projected Expenditure is derived from historical trends and assumed increases from introduced assets (new / upgrade)	Low
New / Upgrade Assets	New and Upgrade asset projections presented in this plan is taken from historical data and a set of assumptions	Low
Regulations / Standards	It is assumed that regulations/standards relating to infrastructure will remain the same over the planning period	Low
Asset Inventory	It is assumed that the basic mix of assets will not alter significantly over the planning period.	Low

6.2 Forecast Reliability and Confidence

The expenditure and valuations projections in this AM Plan are based on best available data. Currency and accuracy of data is critical to effective asset and financial management. Data confidence is classified on a 5-level scale⁷ in accordance with Table 6-3.

Table 6-3: Data Confidence Grading System

Confidence Grade	Description
A Highly reliable	Data based on sound records, procedures, investigations, and analysis, documented properly, and agreed as the best method of assessment. Dataset is complete and estimated to be accurate $\pm 2\%$
B Reliable	Data based on sound records, procedures, investigations, and analysis, documented properly but has minor shortcomings, for example some of the data is old, some documentation is missing and/or reliance is placed on unconfirmed reports or some extrapolation. Dataset is complete and estimated to be accurate $\pm 10\%$
C Uncertain	Data based on sound records, procedures, investigations, and analysis which is incomplete or unsupported, or extrapolated from a limited sample for which grade A or B data are available. Dataset is complete but up to 50% is extrapolated data and accuracy estimated $\pm 25\%$
D Very Uncertain	Data is based on unconfirmed verbal reports and/or cursory inspections and analysis. Dataset may not be fully complete, and most data is estimated or extrapolated. Accuracy $\pm 40\%$
E Unknown	None or very little data held.

The estimated confidence level for and reliability of data used in this AM Plan is shown in Table 6-4.

⁷ IPWEA, 2015, IIMM, Table 2.4.6, p 2 | 71.

Table 6-4: Data Confidence Assessment for Data used in AM Plan

Data	Confidence Assessment	Comment
Demand drivers	Highly Reliable	
Growth projections	Highly Reliable	
Operations expenditures	Reliable	As the system continues to age costs will rise
Maintenance expenditures	Reliable	As the system continues to age costs will rise
Projected Renewal expenditures.	Indicative	Short term renewal needs highly reliable, Long term and sinking fund allocations ae based on assumed useful lives
Asset values	Reliable	Valuations conducted in 2023 by licensed valuer
Asset useful lives	Not reliable	Assumed in 2023 valuation based on theoretical knowledge. No field validation
Condition modelling	Not reliable	No condition assessments completed
Upgrade/New expenditures	Very reliable	System has excess capacity and expansion not required
Disposal expenditures	Very reliable	No confirmed disposals

7 PLAN IMPROVEMENT AND MONITORING

7.1 Status of Asset Management Practices

7.1.1 Accounting and Financial Data Sources

Due to the various limitations in asset based financial data, an improvement project to define and develop a better recording and reporting structure has been listed. As part of this project, the following areas will also be recorded within this AMP.

- Summary of accounting and financial systems.
- Summary of accountabilities and responsibilities for the financial system.
- An updated summary of applicable accounting standards, regulations, and guidelines.
- Summary of capital and maintenance threshold policy.
- Future changes require to the Shire's accounting and financial systems resulting from this AMP.

7.1.2 Asset Management Data Sources

A summary of the AM systems currently used by the Shire is listed in the below table. This table is currently incomplete and has been listed as an improvement action.

Table 7-1: Asset Management Systems

Business Activity	System	Description	Comments
Asset Register	Excel	Consolidated excel spreadsheet listing all assets	Data from various sources including drawings has been consolidated into the excel spreadsheet.
Financial Management	synergy	Financial transactions are recorded in the Shire financial Management System	Nil
Asset Valuations	Document	Asset valuations are recorded in Shire's corporate financial management system and summarised in Annual reports	Nil
Funding Needs assessment	Excel	The funding needs assessment is in a separate spreadsheet.	Copy, including key assumptions provided

7.2 Improvement Plan

The asset management improvement plan generated from this asset management plan is shown in Table 7-2. Items marked Task No 0 are to be completed prior to adoption and issue of this plan if possible

Table 7-2: Improvement Plan

Task No	Task	Resources Required	Priority	Timeline
1	Save the asset register in a secure system such as RAMM or the Corporate database	CEO	High	Complete 2025
2	Complete a condition inspection including CCTV footage of a sample of sewerage assets and validate the adopted useful lives with next valuation	Works staff	Moderate priority but important	2030
3	Review modern replacement options of the wastewater treatment plant	Specialist	Moderate	2030
4	Review and update the financial model, sinking fund and this AMP in 5 years (next revaluation) based on improvement actions above	CEO	Moderate	2030
5	Test with Water Corporation the possibility to hand over the sewerage system to their management	CEO	Low	2030
6	Continuity plan. Review and update operational plans, maintenance schedules, reporting and Work Health and safety requirements prior to loss of staff in 2025	CEO	High	2025

8 REFERENCES

- IPWEA, 2006, 'International Infrastructure Management Manual', Institute of Public Works Engineering Australasia, Sydney, www.ipwea.org/IIMM.
- IPWEA, 2008, 'NAMS.PLUS Asset Management', Institute of Public Works Engineering Australasia, Sydney, www.ipwea.org/namsplus.
- IPWEA, 2015, 2nd edn., 'Australian Infrastructure Financial Management Manual', Institute of Public Works Engineering Australasia, Sydney, www.ipwea.org/AIFMM.
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- Shire of Morawa, 2022, "Strategic Resource Plan 2022-2032", Shire of Morawa.
- Shire of Morawa, 2024, "Corporate Business Plan 2024-2034", Shire of Morawa.
- Shire of Morawa, 2022, "Strategic Community Plan 2022-2032", Shire of Morawa.
- Shire of Morawa, various, "Annual Reports 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24", Shire of Morawa.

APPENDIX A

Capital – Forward Works Program

Table A-1: Sewerage Renewals by Asset ID#

Asset ID#	Asset	SubAsset	Unit of measure	Quantity at valuation	Gross Replacement Cost at Year 1	Year of first intervention	Backlog	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TWP001	Pipe	Dia0225	m	64.4	\$20,362	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP002	Pipe	Dia0225	m	52.9	\$16,726	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP003	Pipe	Dia0225	m	26	\$8,221	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP004	Pipe	Dia0225	m	25	\$7,905	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP005	Pipe	Dia0225	m	48.9	\$15,461	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP006	Pipe	Dia0225	m	54.8	\$17,327	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP007	Pipe	Dia0150	m	22.5	\$7,114	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP008	Pipe	Dia0150	m	25.9	\$8,189	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP009	Pipe	Dia0150	m	83.6	\$26,433	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP010	Pipe	Dia0150	m	22.2	\$7,019	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP011	Pipe	Dia0150	m	25.4	\$8,031	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP012	Pipe	Dia0225	m	52.8	\$16,694	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP013	Pipe	Dia0225	m	80.5	\$25,453	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP014	Pipe	Dia0150	m	74.7	\$23,619	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP015	Pipe	Dia0150	m	21.5	\$6,798	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP016	Pipe	Dia0150	m	24.2	\$7,652	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP017	Pipe	Dia0150	m	54.5	\$17,232	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP018	Pipe	Dia0150	m	21.5	\$6,798	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP019	Pipe	Dia0150	m	25.5	\$8,063	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP020	Pipe	Dia0150	m	83.6	\$26,433	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP021	Pipe	Dia0150	m	21.8	\$6,893	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP022	Pipe	Dia0150	m	27	\$8,537	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP023	Pipe	Dia0150	m	96.7	\$30,575	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP024	Pipe	Dia0150	m	22.3	\$7,051	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP025	Pipe	Dia0150	m	24.9	\$7,873	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP026	Pipe	Dia0150	m	79.6	\$25,168	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP027	Pipe	Dia0150	m	22	\$6,956	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP028	Pipe	Dia0150	m	24.5	\$7,746	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP029	Pipe	Dia0225	m	51.7	\$16,347	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP030	Pipe	Dia0225	m	86.3	\$27,287	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP031	Pipe	Dia0150	m	72.3	\$22,860	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP032	Pipe	Dia0150	m	27.3	\$8,632	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP033	Pipe	Dia0150	m	75.2	\$23,777	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP034	Pipe	Dia0150	m	80.6	\$25,484	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP035	Pipe	Dia0150	m	80.2	\$25,358	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP036	Pipe	Dia0150	m	80.9	\$25,579	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP037	Pipe	Dia0150	m	23.3	\$7,367	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP038	Pipe	Dia0225	m	54.1	\$17,105	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP039	Pipe	Dia0225	m	73.4	\$23,208	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Asset ID#	Asset	SubAsset	Unit of measure	Quantity at valuation	Gross Replacement Cost at Year 1	Year of first intervention	Backlog	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TWP040	Pipe	Dia0150	m	75.5	\$23,872	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP041	Pipe	Dia0150	m	6.6	\$2,087	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP042	Pipe	Dia0150	m	100	\$31,618	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP043	Pipe	Dia0150	m	99	\$31,302	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP044	Pipe	Dia0150	m	99.5	\$31,460	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP045	Pipe	Dia0150	m	98	\$30,986	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP046	Pipe	Dia0150	m	43.8	\$13,849	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP047	Pipe	Dia0225	m	72.3	\$22,860	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP048	Pipe	Dia0225	m	50	\$15,809	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP049	Pipe	Dia0225	m	23.2	\$7,335	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP050	Pipe	Dia0150	m	49.5	\$15,651	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP051	Pipe	Dia0225	m	91.5	\$28,931	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP052	Pipe	Dia0225	m	78.3	\$24,757	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP053	Pipe	Dia0225	m	37.1	\$11,730	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP054	Pipe	Dia0225	m	48	\$15,177	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP055	Pipe	Dia0150	m	18.3	\$5,786	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP056	Pipe	Dia0150	m	59.1	\$18,686	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP057	Pipe	Dia0150	m	64.8	\$20,489	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP058	Pipe	Dia0150	m	68.1	\$21,532	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP059	Pipe	Dia0150	m	13.2	\$4,174	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP060	Pipe	Dia0150	m	95.2	\$30,101	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP061	Pipe	Dia0150	m	87.1	\$27,540	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP062	Pipe	Dia0150	m	94	\$29,721	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP063	Pipe	Dia0150	m	97.8	\$30,923	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP064	Pipe	Dia0150	m	61.3	\$19,382	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP065	Pipe	Dia0150	m	67.9	\$21,469	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP066	Pipe	Dia0150	m	58	\$18,339	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP067	Pipe	Dia0150	m	67.7	\$21,406	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP068	Pipe	Dia0150	m	11.8	\$3,731	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP069	Pipe	Dia0150	m	62.7	\$19,825	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP070	Pipe	Dia0150	m	67.5	\$21,342	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP071	Pipe	Dia0150	m	22.6	\$7,146	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP072	Pipe	Dia0150	m	67.5	\$21,342	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP073	Pipe	Dia0150	m	89.7	\$28,362	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP074	Pipe	Dia0150	m	13	\$4,110	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP075	Pipe	Dia0150	m	56.6	\$17,896	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP076	Pipe	Dia0150	m	84	\$26,559	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP077	Pipe	Dia0150	m	7.8	\$2,466	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP078	Pipe	Dia0150	m	11.3	\$3,573	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP079	Pipe	Dia0150	m	97.5	\$30,828	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP080	Pipe	Dia0150	m	80.3	\$25,389	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Asset ID#	Asset	SubAsset	Unit of measure	Quantity at valuation	Gross Replacement Cost at Year 1	Year of first intervention	Backlog	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TWP081	Pipe	Dia0150	m	10	\$3,162	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP082	Pipe	Dia0150	m	12.2	\$3,857	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP083	Pipe	Dia0150	m	95	\$30,037	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP084	Pipe	Dia0150	m	83	\$26,243	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP085	Pipe	Dia0150	m	11	\$3,478	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP086	Pipe	Dia0150	m	9	\$2,846	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP087	Pipe	Dia0150	m	99	\$31,302	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP088	Pipe	Dia0150	m	11	\$3,478	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP089	Pipe	Dia0150	m	81	\$25,611	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP090	Pipe	Dia0150	m	11	\$3,478	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP091	Pipe	Dia0150	m	9	\$2,846	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP092	Pipe	Dia0150	m	67.5	\$21,342	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP093	Pipe	Dia0150	m	28.8	\$9,106	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP094	Pipe	Dia0150	m	57.8	\$18,275	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP095	Pipe	Dia0150	m	73.3	\$23,176	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP096	Pipe	Dia0150	m	76.5	\$24,188	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP097	Pipe	Dia0150	m	25.8	\$8,158	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP098	Pipe	Dia0150	m	28.5	\$9,011	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP099	Pipe	Dia0150	m	58.1	\$18,370	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP100	Pipe	Dia0150	m	52.5	\$16,600	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP101	Pipe	Dia0150	m	64.5	\$20,394	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP102	Pipe	Dia0150	m	91.7	\$28,994	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP103	Pipe	Dia0150	m	26.3	\$8,316	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP104	Pipe	Dia0150	m	27.7	\$8,758	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP105	Pipe	Dia0150	m	46	\$14,544	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP106	Pipe	Dia0150	m	62	\$19,603	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP107	Pipe	Dia0150	m	43	\$13,596	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP108	Pipe	Dia0150	m	12.5	\$3,952	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP109	Pipe	Dia0150	m	25.6	\$8,094	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP110	Pipe	Dia0150	m	46.7	\$14,766	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP111	Pipe	Dia0150	m	67.8	\$21,437	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP112	Pipe	Dia0150	m	49.6	\$15,683	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP113	Pipe	Dia0150	m	28.3	\$8,948	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP114	Pipe	Dia0150	m	73	\$23,081	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP115	Pipe	Dia0150	m	11	\$3,478	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP116	Pipe	Dia0150	m	54.5	\$17,232	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP117	Pipe	Dia0150	m	39.1	\$12,363	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP118	Pipe	Dia0150	m	50	\$15,809	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP119	Pipe	Dia0150	m	12	\$3,794	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP120	Pipe	Dia0150	m	88	\$27,824	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP121	Pipe	Dia0150	m	27.5	\$8,695	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Asset ID#	Asset	SubAsset	Unit of measure	Quantity at valuation	Gross Replacement Cost at Year 1	Year of first intervention	Backlog	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TWP122	Pipe	Dia0150	m	25.5	\$8,063	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP123	Pipe	Dia0150	m	54.4	\$17,200	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP124	Pipe	Dia0150	m	16	\$5,059	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP125	Pipe	Dia0150	m	56.5	\$17,864	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP126	Pipe	Dia0150	m	40	\$12,647	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWP127	Pipe	Dia0150	m	25.6	\$8,094	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0082	Node	Dia1200	ea	1	\$3,214	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0002	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0003	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0004	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0005	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0006	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0007	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0008	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0009	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0010	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0011	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0012	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0013	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0014	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0015	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0016	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0017	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0018	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0019	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0020	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0021	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0022	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0023	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0024	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0025	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0026	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0027	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0028	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0029	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0030	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0031	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0032	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0033	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0034	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0035	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Asset ID#	Asset	SubAsset	Unit of measure	Quantity at valuation	Gross Replacement Cost at Year 1	Year of first intervention	Backlog	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TWN0036	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0037	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0038	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0039	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0040	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0041	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0042	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0043	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0044	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0045	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0046	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0047	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0048	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0049	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0050	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0051	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0052	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0053	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0054	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0055	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0056	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0057	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0058	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0059	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0060	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0061	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0062	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0063	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0064	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0065	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0066	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0067	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0068	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0069	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0070	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0071	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0072	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0073	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0074	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0075	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0076	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Asset ID#	Asset	SubAsset	Unit of measure	Quantity at valuation	Gross Replacement Cost at Year 1	Year of first intervention	Backlog	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TWN0077	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0078	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0079	Node	Dia1200	ea	1	\$3,214	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0080	Node	Dia1200	ea	1	\$3,214	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0081	Node	Dia1200	ea	1	\$3,214	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWN0082	Node	Dia1200	ea	1	\$3,214	2051	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0001	pumpstation	Wet Well	ea	1	\$182,108	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0002	pumpstation	Valve Pit	ea	1	\$32,672	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0003	pumpstation	Overflow Tank	ea	1	\$128,547	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0004	pumpstation	pumpset1	ea	1	\$5,624	2023	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0005	pumpstation	pumpset2	ea	1	\$5,624	2023	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0006	pumpstation	Valves and Fittings	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0007	pumpstation	ladders	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0008	pumpstation	overflow pipework	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0009	pumpstation	Control Cabinet	ea	1	\$26,781	2031	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0010	pumpstation	Discharge Pipework	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0011	pumpstation	Fence, chainwire, 1.8m	ea	76	\$19,772	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0012	pumpstation	Miscellaneous Fittings	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0013	pumpstation	PressureMain 1	ea	1	\$321	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWM0014	pumpstation	PressureMain 2	ea	1	\$321	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0001	wwtp	Treatment Pond - primary	ea	5602	\$1,178,357	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0002	wwtp	Treatment Pond - secondary	ea	4420	\$589,174	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0003	wwtp	Treatment Pond - tertiary A	ea	1	\$147	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0005	wwtp	sludge drying bed	ea	1	\$11	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0006	wwtp	Fence, chainwire, 1.8m	ea	1	\$260	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0007	wwtp	connecting pipework, A	ea	1	\$107	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0008	wwtp	connecting pipework B	ea	1	\$107	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0023	wwtp	Grit removal pit	ea	1	\$12,855	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Asset ID#	Asset	SubAsset	Unit of measure	Quantity at valuation	Gross Replacement Cost at Year 1	Year of first intervention	Backlog	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
TWW0022	wwtp	Discharge Tower Pit	ea	1	\$20,353	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0009	wwtp	Primary Pond inlet	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0010	wwtp	Primary Pond outlet	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0011	wwtp	Secondary Pond inlet	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0012	wwtp	Secondary Pond outlet	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0013	wwtp	Tertiary Pond A, inlet	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0014	wwtp	Tertiary Pond A, outlet	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0016	wwtp	Transfer Pump	ea	1	\$32,137	2031	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0004	wwtp	Effluent Overflow Tank	ea	1	\$1	2067	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0020	wwtp	Effluent Chlorinator	ea	1	\$9,213	2031	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TWW0021	wwtp	Flow Meter	ea	1	\$26,245	2031	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Table A-2: Sewerage Capital Funding Source

Funding source	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
municipal	\$66,762	\$66,762	\$76,762	\$66,762	\$66,762	\$66,762	\$66,762	\$76,762	\$66,762	\$70,762
from reserve	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
grant funds	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
total	\$66,762	\$66,762	\$76,762	\$66,762	\$66,762	\$66,762	\$66,762	\$76,762	\$66,762	\$70,762

Table A-3: Sewerage Reserve Account

Activity	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Opening Balance	\$461,198	\$533,102	\$607,522	\$684,548	\$764,269	\$846,780	\$932,180	\$1,020,568	\$1,112,050	\$1,206,734
Transfer to Reserve	\$55,762	\$55,762	\$55,762	\$55,762	\$55,762	\$55,762	\$55,762	\$55,762	\$55,762	\$55,762
Interest on Reserve	\$16,142	\$18,659	\$21,263	\$23,959	\$26,749	\$29,637	\$32,626	\$35,720	\$38,922	\$42,236
Withdrawal from reserve	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Closing Balance	\$533,102	\$607,522	\$684,548	\$764,269	\$846,780	\$932,180	\$1,020,568	\$1,112,050	\$1,206,734	\$1,304,731

Notes

1. All estimates are in 2025 dollars and exclude GST. Income and savings are shown as negatives
2. The asset replacement costs are based on the last revaluation as of 30 June 2023, adjusted for CPI.
3. The works schedule lists only those assets scheduled for replacement in the 10-year period. For a full unconstrained needs assessment of all identified assets see the source excel spreadsheet.
4. This investment plan shows all identified needs (including backlog) being met in the 10-year period.
5. Backlog refers to works that are overdue for completion as at year zero of this plan.
6. Useful lives are based on theoretical source material and have not been verified. On this basis scheduled replacement of the gross civil infrastructure is not scheduled for replacement for at least 10 years and most likely 20+ years. This may vary depending on local conditions, quality of construction and other factors. Sampling of asset condition is recommended to validate the adopted useful lives.
7. Interest on reserve account assumed at 3%.

APPENDIX B

Abbreviations

AAAC	Average Annual Asset Consumption
AM	Asset Management
AM Plan	Asset Management Plan
GRC	Gross Replacement Cost
DA	Depreciable Amount
DRC	Depreciated Replacement Cost
IRMP	Infrastructure Risk Management Plan
LCC	Life Cycle Cost
LTFP	Long Term Financial Plan
MMS	Maintenance Management System
RV	Residual Value

APPENDIX C

Legislative Requirements

Type	Description
Legislation	<ul style="list-style-type: none"> • Legislation, Acts & Regulations • Local Government Act 1995 • Civil Liability Amendment Act 2003 • Environmental Protection Act 1986 • Environment Protection Act (unauthorised discharges) Regulations 2004 • Aboriginal Heritage Act 1972 • Aboriginal Heritage Regulations 1974 • Native Title Act 1999 • Land Administration Act 1997 • Dangerous Goods Safety Act 2004 • Poisons Act 1964 • Health Act 1911 • Wildlife Conservation Act 1950 • Health (Pesticides) Regulations 1956 • Road Traffic Act 1974 • Main Roads Act 1930 • Dividing Fences Act • Occupational Health and Safety Act 1984 • OSH Regulations 1996 • Disability Discrimination Act 1992 • Disability Services Act 1993 • Disability Services Regulations 2004
Standards	<ul style="list-style-type: none"> • Disability Standards for Accessible Public Transport 2002 • AustRoads Guidelines • WA Department of Planning -Liveable Neighbourhoods Edition 2 • Institute of Public Works Engineering Australia - Local Government Guidelines for Subdivisional Development - Edition 2 • AASB 116 Property, Plant and Equipment • AASB 118 Revenue • AASB 119 Employee Benefits • AASB 136 Impairment of Assets • AASB 138 Intangible Assets • AASB 140 Investment Property • AASB 1051 Land Under Roads • Main Roads WA – Codes of practice, standard drawings etc.

Type	Description
	<ul style="list-style-type: none"> • AASB 5 Non-Current Assets Held for Sale and Discontinued Operations • AASB 13 Fair Value Measurement • AS/NZS 4360: 1995 Risk Management • AS/NZS 4360: 2004 – Risk Management • ISO 31000 – Risk Management • ISO 55000 – Asset Management

APPENDIX D

Glossary

Annual service cost (ASC)

1. Reporting actual cost.
The annual (accrual) cost of providing a service including operations, maintenance, depreciation, finance/opportunity, and disposal costs less revenue.
2. For investment analysis and budgeting.
An estimate of the cost that would be tendered, per annum, if tenders were called for the supply of a service to a performance specification for a fixed term. The Annual Service Cost includes operations, maintenance, depreciation, finance/ opportunity and disposal costs, less revenue.

Asset

A resource controlled by an entity because of past events and from which future economic benefits are expected to flow to the entity. Infrastructure assets are a sub-class of property, plant and equipment which are non-current assets with a life greater than 12 months and enable services to be provided.

Asset category

Sub-group of assets within a class hierarchy for financial reporting and management purposes.

Asset class

A group of assets having a similar nature or function in the operations of an entity, and which, for purposes of disclosure, is shown as a single item without supplementary disclosure.

Asset condition assessment

The process of continuous or periodic inspection, assessment, measurement, and interpretation of the resultant data to indicate the condition of a specific asset to determine the need for some preventative or remedial action.

Asset hierarchy

A framework for segmenting an asset base into appropriate classifications. The asset hierarchy can be based on asset function or asset type or a combination of the two.

Asset management (AM)

The combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost-effective manner.

Asset renewal funding ratio (ARFR).

The ratio of the net present value of asset renewal funding accommodated over a 10-year period in a long-term financial plan relative to the net present value of projected capital renewal expenditures identified in an asset management plan for the same period [AIFMM, 2015, Version 1.0, Financial Sustainability Indicator 3, Sec 2.6, p 9].

Average annual asset consumption (AAAC)*

The amount of the asset base consumed during a reporting period (a year). This may be calculated by dividing the depreciable amount by the useful life (or total future economic benefits/service potential) and totalled for each asset OR by dividing the carrying amount (depreciated replacement cost) by the remaining useful life (or remaining future economic benefits/service potential) and totalled for each asset in an asset category or class.

Borrowings

A borrowing or loan is a contractual obligation of the borrowing entity to deliver cash or another financial asset to the lending entity over a specified period or at a specified point in time, to cover both the initial capital provided and the cost of the interest incurred for providing this capital. A borrowing or loan provides the means for the borrowing entity to finance outlays (typically physical assets) when it has insufficient funds of its own to do so, and for the lending entity to make a financial return, normally in the form of interest revenue, on the funding provided.

Capital expenditure

Large (material) expenditure, which has benefits, expected to last for more than 12 months. Capital expenditure includes renewal, expansion, and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

***Capital expenditure - expansion**

Expenditure that extends the capacity of an existing asset to provide benefits, at the same standard as is currently enjoyed by existing beneficiaries, to a new group of users. It is discretionary expenditure, which increases future operations and maintenance costs, because it increases the asset base, but may be associated with additional revenue from the new user group, e.g. extending a drainage or road network, the provision of an oval or park in a new suburb for new residents.

Capital expenditure - new

Expenditure which creates a new asset providing a new service/output that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operations and maintenance expenditure.

Capital expenditure - renewal

Expenditure on an existing asset or on replacing an existing asset, which returns the service capability of the asset up to that which it had originally. It is periodically required expenditure, large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it generally has no impact on revenue but may reduce future operations and maintenance expenditure if completed at the optimum time, e.g. resurfacing or resheeting a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval.

Capital expenditure - upgrade

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operations and maintenance expenditure in the future because of the increase in the asset base, e.g. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility.

Capital funding

Funding to pay for capital expenditure.

Capital grants

Revenue received tied to the specific projects or purposes, which are often for upgrade and/or expansion or new investment proposals.

Capital investment expenditure

Large (material) expenditure, which has benefits, expected to last for more than 12 months (See capital expenditure definition).

Capitalisation threshold

The value of expenditure on non-current assets above which the expenditure is recorded as capital expenditure and below which the expenditure is charged as an expense in the year of acquisition.

Carrying amount

The amount at which an asset is recognised in the balance sheet after deducting any accumulated depreciation / amortisation and accumulated impairment losses.

Component

Specific parts of an asset having independent physical or functional identity and having specific attributes such as different life expectancy, maintenance regimes, risk, or criticality.

Core asset management

Asset management which relies primarily on the use of an asset register, maintenance management systems, top-down condition assessment, simple risk assessment and defined levels of service, to establish alternative treatment options and a long-term cash flow projection.

Cost of an asset

The amount of cash or cash equivalents paid, or the fair value of the consideration given to acquire an asset at the time of its acquisition or construction, including any costs necessary to place the asset into service. This includes one-off design and project management costs.

Critical assets

Those assets that are likely to result in a more significant financial, environment and social cost in terms of impact on organisational objectives.

Deferred maintenance

The shortfall in rehabilitation work undertaken relative to that required to maintain the service potential of an asset.

Depreciable amount

The cost of an asset, or other amount substituted for its cost, less its residual value.

Depreciated replacement cost (DRC)

The gross replacement cost (GRC) of an asset less, where applicable, accumulated depreciation calculated based on such cost to reflect the already consumed or expired future economic benefits of the asset.

Depreciation / amortisation

The systematic allocation of the depreciable amount (service potential) of an asset over its useful life.

Economic life

See useful life definition.

Expenditure

The spending of money on goods and services. Expenditure includes recurrent and capital outlays.

Expenses

Decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or increases in liabilities that result in decreases in equity, other than those relating to distributions to equity participants.

Fair value

The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arm's length transaction.

Financing gap

A financing gap exists whenever an entity has insufficient capacity to finance asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current financing gap means service levels have already or are currently falling. A projected financing gap if not addressed will result in a future diminution of existing service levels.

Gross replacement cost (GRC)

The cost the entity would incur to acquire the asset on the reporting date. The cost is measured by reference to the lowest cost at which the gross future economic benefits could be obtained in the normal course of business or the minimum it would cost, to replace the existing asset with a technologically modern equivalent new asset (not a second hand one) with the same economic benefits (gross service potential) allowing for any differences in the quantity and quality of output and in operating costs.

Heritage asset

An asset with historic, artistic, scientific, technological, geographical, or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

Impairment Loss

The amount by which the carrying amount of an asset exceeds its recoverable amount.

Infrastructure assets

Physical assets that contribute to meeting the needs for access to major economic and social facilities and services, e.g. roads, drainage, footpaths, and cycle ways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed, or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. The components and hence the assets have long lives. They are fixed in place and are often have no separate market value.

Key performance indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection, and customer satisfaction.

Level of service

The parameters or combination of parameters that reflect social, political, economic, and environmental outcomes that the organisation delivers.

Levels of service statements describe the outputs or objectives an organisation or activity intends to deliver to customers.

Life Cycle

The cycle of activities that an asset (or facility) goes through while it remains an identity as a particular asset i.e. from planning and design to decommissioning or disposal.

Life Cycle Cost (LCC)

Total LCC The total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, rehabilitation, and disposal costs.

Average LCC The life cycle cost is average cost to provide the service over the longest asset life cycle. It comprises average operations, maintenance expenditure plus asset consumption expense, represented by depreciation expense projected over 10 years. The Life Cycle Cost does not indicate the funds required to provide the service in a particular year.

Life Cycle Expenditure (LCE)

The Life Cycle Expenditure (LCE) is the average operations, maintenance and capital renewal expenditure accommodated in the long-term financial plan over 10 years. Life Cycle Expenditure may be compared to average Life Cycle Cost to give an initial indicator of affordability of projected service levels when considered with asset age profiles.

Maintenance

All actions necessary for retaining an asset as near as practicable to an appropriate service condition, including regular ongoing day-to-day work necessary to keep assets operating, e.g. road patching but excluding rehabilitation or renewal. It is operating expenditure required to ensure that the asset reaches its expected useful life.

Maintenance may be classified as:

- Planned maintenance

Falls into three categories:

- Periodic – necessary to ensure the reliability or to sustain the design life of an asset.
- Predictive – condition monitoring activities used to predict failure.
- Preventive – maintenance that can be initiated without routine or continuous checking and is not condition based.
- Reactive maintenance

Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

- Specific maintenance

Maintenance work to repair components or replace sub-components that needs to be identified as a specific maintenance item in the maintenance budget.

- Unplanned maintenance

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

Maintenance expenditure *

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure, which was anticipated in determining the asset's useful life.

Materiality

The notion of materiality guides the margin of error acceptable, the degree of precision required, and the extent of the disclosure required when preparing general purpose financial reports. Information is material if its omission, misstatement, or non-disclosure has the potential, individually or collectively, to influence the economic decisions of users taken based on the financial report or affect the discharge of accountability by the management or governing body of the entity.

Modern equivalent asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost-effective, currently available asset which will provide the same stream of services as the existing asset can produce. It allows for technological change, improvements and efficiency in production and installation techniques. The modern equivalent asset is evidenced by renewal strategies in asset management plans and financing in a long-term financial plan covering at least 10 years.

***Net present value (NPV)**

The value of the cash flows associated with an asset, liability, activity, or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from e.g. the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

Non-revenue generating investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue, e.g. parks and playgrounds, footpaths, roads and bridges, libraries, etc.

Operations

Regular activities to provide services such as public health, safety, and amenity, e.g. street sweeping, grass mowing and street lighting.

Operating expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes, e.g. power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation are on the other hand included in operating expenses.

Operating expense

The gross outflow of economic benefits, being cash and non-cash items, during the period arising during ordinary activities of an entity when those outflows result in decreases in equity, other than decreases relating to distributions to equity participants.

Operating expenses

Recurrent expenses continuously required to provide a service, including power, fuel, staff, plant equipment, maintenance, depreciation, on-costs, and overheads.

Operations, maintenance, and renewal financing ratio

Ratio of estimated budget to projected expenditure for operations, maintenance, and renewal of assets over a defined time (e.g. 5, 10 and 15 years).

Operations, maintenance, and renewal gap

Difference between budgeted expenditures in a long-term financial plan (or estimated future budgets in absence of a long-term financial plan) and projected expenditures for operations, maintenance and renewal of assets to achieve/maintain specified service levels, totalled over a defined time (e.g. 5, 10 and 15 years).

Pavement management system (PMS)

A systematic process for measuring and predicting the condition of road pavements and wearing surfaces over time and recommending corrective actions.

PMS Score

A measure of condition of a road segment determined from a Pavement Management System.

Rate of annual asset consumption *

The ratio of annual asset consumption relative to the depreciable amount of the assets. It measures the amount of the consumable parts of assets that are consumed in a period (depreciation) expressed as a percentage of the depreciable amount.

Rate of annual asset renewal *

The ratio of asset renewal and replacement expenditure relative to depreciable amount for a period. It measures whether assets are being replaced at the rate they are wearing out with capital renewal expenditure expressed as a percentage of depreciable amount (capital renewal expenditure/DA).

Rate of annual asset upgrade/new *

A measure of the rate at which assets are being upgraded and expanded per annum with capital upgrade/new expenditure expressed as a percentage of depreciable amount (capital upgrade/expansion expenditure/DA).

Recoverable amount

The higher of an asset's fair value, less costs to sell and its value in use.

Recurrent expenditure

Small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

Recurrent funding

Funding to pay for recurrent expenditure.

Rehabilitation

See capital expenditure - renewal.

Remaining useful life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life provides an estimate of useful life.

Renewal

See capital expenditure - renewal.

Residual value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life. Residual value reflects consideration receivable from an asset at the end of its useful life to the entity and accordingly would not include cost savings from the re-use of in-situ materials.

Revenue generating investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, e.g. public halls and theatres, childcare facilities, sporting and recreation facilities, tourist information facilities, etc.

Risk management

The application of a formal process to the range of values relating to key factors associated with a risk to determine the resultant ranges of outcomes and their probability of occurrence.

Section or segment

A self-contained part or piece of an infrastructure asset.

Service potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

Service potential remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that are still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

Strategic Asset Management Plan

A plan that documents and specifies how the organizational objectives are to be converted into AM objectives, the approach for developing AM Plans and the role of the AM system in supporting the achievement of AM objectives.

Strategic Plan

A plan containing the long-term goals and strategies of an organisation. Strategic plans have a strong external focus, cover major portions of the organisation, and identify major targets, actions and resource allocations relating to the long-term survival, value, and growth of the organisation.

Sub-component

Smaller individual parts that make up a component part.

Useful life

Either:

- (a) the period over which an asset is expected to be available for use by an entity, or
- (b) the number of production or similar units expected to be obtained from the asset by the entity.

It is estimated or expected time between placing the asset into service and removing it from service, or the estimated period over which the future economic benefits embodied in a depreciable asset, are expected to be consumed by the entity.

Valuation

The process of determining the worth of an asset or liability. Assessed asset value which may depend on the purpose for which the valuation is required, i.e. replacement value for determining maintenance levels, market value for lifecycle costing and optimised deprival value for tariff setting.

Value in Use

The present value of future cash flows expected to be derived from an asset or cash generating unit. It is deemed to be depreciated replacement cost (DRC) for those assets whose future economic benefits are not primarily dependent on the asset's ability to generate net cash inflows, where the entity would, if deprived of the asset, replace its remaining future economic benefits.

Source: IPWEA, IIMM & AIFMM 2015, Glossary

Additional and modified glossary items shown *



Assets | Engineering | Environment | Noise | Spatial | Waste

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Ordinary Council Meeting 19 June 2025

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|-----------------------------|---|
| <i>Attachment 1-</i> | <i>11.2.1a Monthly Financial Report as at 31 May 2025</i> |
| <i>Attachment 2-</i> | <i>11.2.1b Bank Reconciliation for the period ending 31 May 2025</i> |
| <i>Attachment 3-</i> | <i>11.2.1c List of Accounts Paid for the period ending 31 May 2025</i> |
| <i>Item 11.2.1-</i> | <i>Monthly Financial Report – May 2025</i> |
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SHIRE OF MORAWA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2025

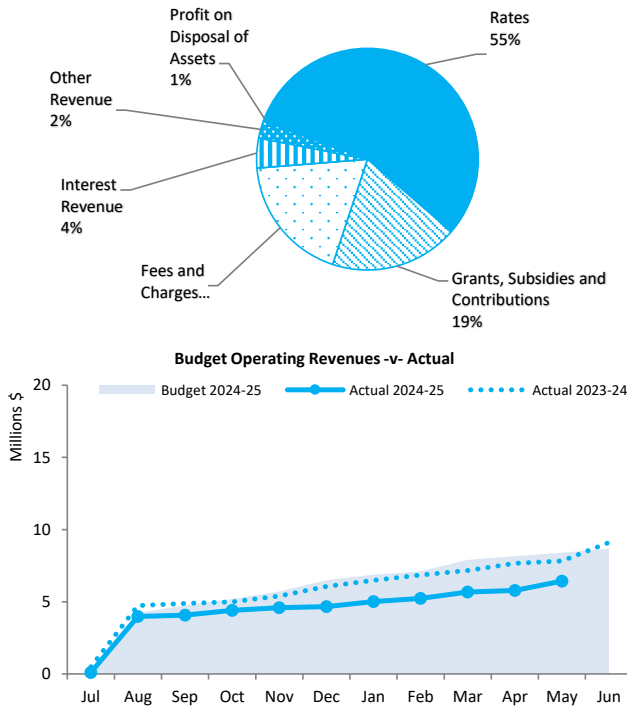
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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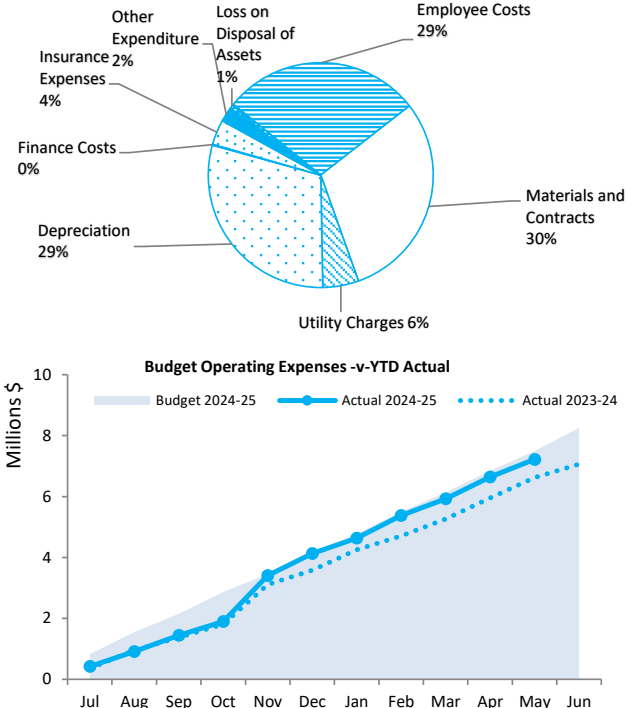
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OPERATING ACTIVITIES

OPERATING REVENUE

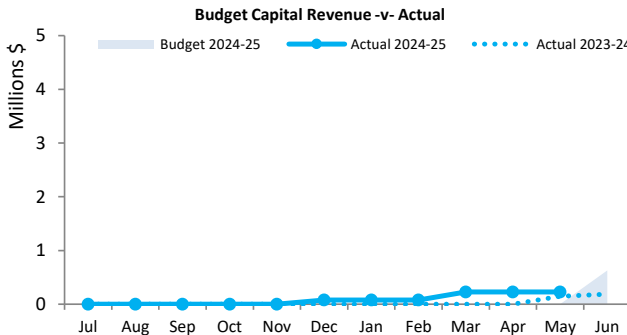


OPERATING EXPENSES

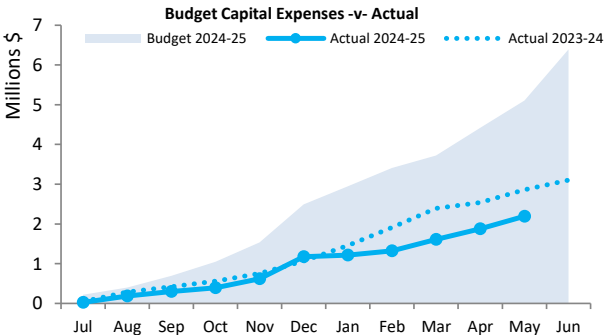


INVESTING ACTIVITIES

CAPITAL REVENUE

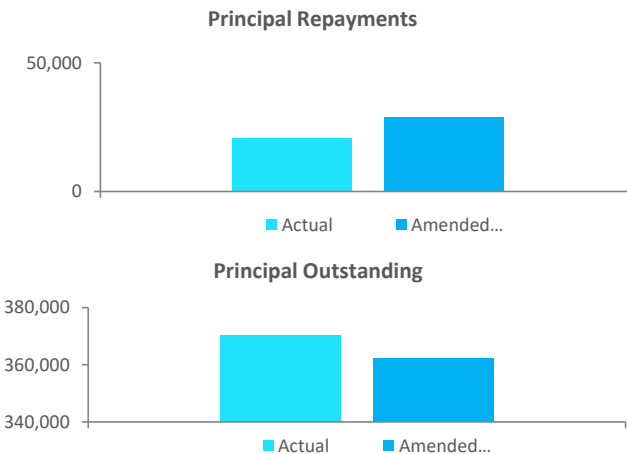


CAPITAL EXPENSES

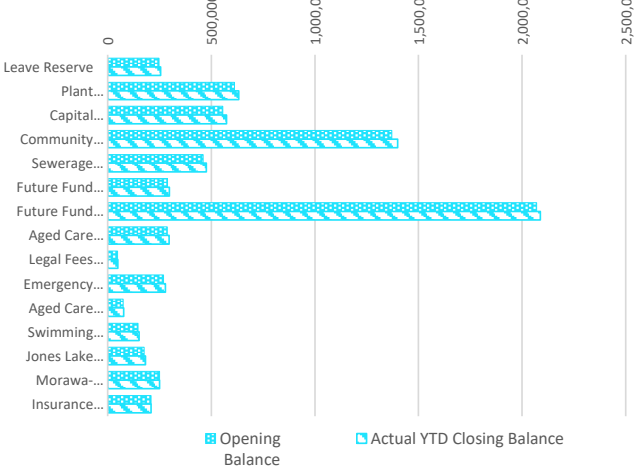


FINANCING ACTIVITIES

BORROWINGS



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)	\$0.94 M	\$2.22 M	\$1.28 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$9.59 M	% of total
Unrestricted Cash	\$2.37 M	24.8%
Restricted Cash	\$7.22 M	75.2%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.43 M	% Outstanding
Trade Payables	\$0.28 M	
0 to 30 Days		95.6%
30 to 90 Days		0.4%
Over 90 Days		4%
Refer to Note 5 - Payables		

Receivables		
	\$0.81 M	% Collected
Rates Receivable	\$0.68 M	83.8%
Trade Receivable	\$0.13 M	% Outstanding
30 to 90 Days		7.2%
Over 90 Days		9%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)		Var. \$ (b)-(a)
(\$0.02 M)	\$0.34 M	\$0.53 M	\$0.19 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$3.07 M	% Variance
YTD Budget	\$3.07 M	(0.1%)
Refer to Note 6 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$1.05 M	% Variance
YTD Budget	\$1.15 M	(8.6%)
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$1.05 M	% Variance
YTD Budget	\$1.05 M	0.2%
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)	(\$4.97 M)	(\$2.19 M)	\$2.77 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	\$2.19 M	% Spent
Amended Budget	\$5.69 M	0.0%
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.83 M	% Received
Amended Budget	\$2.78 M	(70.2%)
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)	(\$0.14 M)	(\$0.17 M)	(\$0.03 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	\$7.22 M	
Interest earned	\$0.15 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 MAY 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 MAY 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	1,663	1,648	(15)	(0.88%)	
General purpose funding - general rates	6	3,084,535	3,088,535	3,088,535	3,080,477	(8,058)	(0.26%)	
General purpose funding - other		725,548	698,998	672,235	546,118	(126,117)	(18.76%)	▼
Law, order and public safety		29,040	25,040	24,800	29,824	5,024	20.26%	
Health		14,850	14,500	11,500	11,774	274	2.38%	
Education and welfare		12,500	34,500	23,277	29,125	5,848	25.12%	
Housing		93,500	93,500	85,657	73,714	(11,943)	(13.94%)	▼
Community amenities		857,487	857,887	840,102	833,092	(7,010)	(0.83%)	
Recreation and culture		100,000	100,281	92,361	84,643	(7,718)	(8.36%)	
Transport		991,720	636,652	534,832	562,884	28,052	5.25%	
Economic services		232,000	232,000	212,564	237,703	25,139	11.83%	▲
Other property and services		88,500	109,959	95,649	110,548	14,899	15.58%	▲
		6,231,780	5,893,602	5,683,175	5,601,551	(81,624)		
Expenditure from operating activities								
Governance		(514,631)	(509,131)	(455,657)	(437,792)	17,865	3.92%	
General purpose funding		(363,417)	(346,417)	(317,113)	(296,396)	20,717	6.53%	
Law, order and public safety		(157,230)	(153,071)	(135,695)	(126,691)	9,004	6.64%	
Health		(184,501)	(191,641)	(175,734)	(160,874)	14,860	8.46%	
Education and welfare		(256,465)	(247,393)	(228,335)	(195,403)	32,932	14.42%	▲
Housing		(268,780)	(280,064)	(257,617)	(211,071)	46,546	18.07%	▲
Community amenities		(943,429)	(909,629)	(782,140)	(691,370)	90,770	11.61%	▲
Recreation and culture		(1,797,391)	(1,858,071)	(1,713,443)	(1,777,352)	(63,909)	(3.73%)	
Transport		(3,248,821)	(2,797,131)	(2,538,671)	(2,477,695)	60,976	2.40%	
Economic services		(816,524)	(804,869)	(742,182)	(678,153)	64,029	8.63%	
Other property and services		(202,753)	(155,453)	(148,101)	(168,159)	(20,058)	(13.54%)	▼
		(8,753,942)	(8,252,870)	(7,494,688)	(7,220,954)	273,734		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	2,341,624	2,152,732	2,147,766	(4,966)	(0.23%)	
Amount attributable to operating activities		(180,538)	(17,644)	341,219	528,363	187,144		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from Capital grants, subsidies and contributions	14	2,784,819	2,784,819	2,710,975	829,262	(1,881,714)	(69.41%)	▼
Proceeds from disposal of assets	7	214,000	214,000	0	228,045	228,045	0.00%	▲
		2,998,819	2,998,819	2,710,975	1,057,307	0		
Outflows from investing activities								
Payments for Infrastructure	9	(3,126,319)	(3,268,757)	(2,938,787)	(1,167,793)	1,770,994	60.26%	▲
Payments for property, plant and equipment	8	(1,763,900)	(2,420,594)	(2,028,926)	(1,025,019)	1,003,907	49.48%	▲
		(4,890,219)	(5,689,351)	(4,967,713)	(2,192,811)	2,774,902		
Amount attributable to investing activities		(1,891,400)	(2,690,532)	(2,256,738)	(1,135,505)	1,121,234		
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)	(26,554)	(20,856)	5,698	21.46%	
Transfer to reserves	11	(674,512)	(674,512)	(113,794)	(150,812)	(37,018)	(32.53%)	▼
		(703,497)	(703,496)	(140,348)	(171,669)	(31,321)		
Amount attributable to financing activities		(288,497)	(288,496)	(140,348)	(171,669)	(31,321)		
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)	341,219	528,363			
Amount attributable to investing activities		(1,891,400)	(2,690,532)	(2,256,738)	(1,135,505)			
Amount attributable to financing activities		(288,497)	(288,496)	(140,348)	(171,669)			
Surplus or deficit after imposition of general rates	1(c)	0	(1)	940,804	2,217,862			

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 MAY 2025

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance \$ (c)-(b)	Variance % (c)-(b)/(b)	Var. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	6	3,084,535	3,088,535	3,088,535	3,080,477	(8,058)	(0.26%)	
Rates excluding general rates	6	9,165	(19,335)	(16,835)	(12,617)	4,218	(25.05%)	
Grants, subsidies and contributions	13	1,593,982	1,241,195	1,153,621	1,053,989	(99,632)	(8.64%)	
Fees and charges		1,084,577	1,082,427	1,045,996	1,048,315	2,319	0.22%	
Interest revenue		326,001	327,201	301,195	244,062	(57,133)	(18.97%)	▼
Other revenue		98,000	138,059	110,663	143,280	32,617	29.47%	▲
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	5,683,175	5,601,551	(81,624)		
Expenditure from operating activities								
Employee costs		(2,422,079)	(2,357,196)	(2,162,179)	(2,066,743)	95,436	4.41%	
Materials and contracts		(3,064,951)	(2,618,712)	(2,348,076)	(2,173,773)	174,303	7.42%	
Utility charges		(399,264)	(404,664)	(370,480)	(372,842)	(2,362)	(0.64%)	
Depreciation		(2,340,527)	(2,340,527)	(2,145,363)	(2,135,445)	9,918	0.46%	
Finance costs		(12,025)	(12,025)	(11,011)	(9,698)	1,313	11.93%	
Insurance expenses		(306,423)	(306,423)	(304,787)	(259,677)	45,110	14.80%	▲
Other expenditure		(179,424)	(184,074)	(152,792)	(154,403)	(1,611)	(1.05%)	
Loss on disposal of assets	7	(29,248)	(29,248)	0	(48,374)	(48,374)	0.00%	▼
		(8,753,941)	(8,252,869)	(7,494,688)	(7,220,954)	273,734		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	2,341,624	2,152,732	2,147,766	(4,966)	(0.23%)	
Amount attributable to operating activities		(180,537)	(17,643)	341,219	528,363	187,144		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	2,784,819	2,784,819	2,710,975	829,262	(1,881,714)	(69.41%)	▼
Proceeds from disposal of assets	7	214,000	214,000	0	228,045	228,045	0.00%	▲
		2,998,819	2,998,819	2,710,975	1,057,307	(1,653,668)		
Outflows from investing activities								
Payments for infrastructure	8	(3,126,319)	(3,268,757)	(2,938,787)	(1,167,793)	1,770,994	(60.26%)	
Payments for property, plant and equipment	8	(1,763,900)	(2,420,594)	(2,028,926)	(1,025,019)	1,003,907	(49.48%)	▲
		(4,890,219)	(5,689,351)	(4,967,713)	(2,192,811)	(532,435)		
Amount attributable to investing activities		(1,891,400)	(2,690,532)	(2,256,738)	(1,135,505)	1,121,234		
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)	(26,554)	(20,856)	5,698	21.46%	
Transfer to reserves	11	(674,512)	(674,512)	(113,794)	(150,812)	(37,018)	(32.53%)	▼
		(703,497)	(703,496)	(140,348)	(171,669)	(31,321)		
Amount attributable to financing activities		(288,497)	(288,496)	(140,348)	(171,669)	(31,321)		
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)	341,219	528,363	187,144	54.85%	
Amount attributable to investing activities		(1,891,400)	(2,690,532)	(2,256,738)	(1,135,505)	1,121,234	(49.68%)	
Amount attributable to financing activities		(288,497)	(288,496)	(140,348)	(171,669)	(31,321)	22.32%	
Surplus or deficit after imposition of general rates	1(c)	0	(1)	940,804	2,217,862			

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 MAY 2025**

	30 June 2024	31 May 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,795,616	9,594,399
Trade and other receivables	551,095	798,161
Inventories	16,779	16,779
Contract assets	78,033	78,033
Other assets	88,960	(29,796)
TOTAL CURRENT ASSETS	11,530,483	10,457,577
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	30,147,842
Infrastructure	62,707,932	62,383,590
TOTAL NON-CURRENT ASSETS	92,784,707	92,609,700
TOTAL ASSETS	104,315,190	103,067,277
CURRENT LIABILITIES		
Trade and other payables	408,651	433,949
Other liabilities	1,070,215	608,003
Borrowings	28,985	8,129
Employee related provisions	235,119	235,119
TOTAL CURRENT LIABILITIES	1,742,970	1,285,198
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	1,692,100
NET ASSETS	102,165,319	101,375,177
EQUITY		
Retained surplus	38,801,873	37,860,919
Reserve accounts	7,067,167	7,217,979
Revaluation surplus	56,296,279	56,296,279
TOTAL EQUITY	102,165,319	101,375,177

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

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 May 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	7,993
Add: Loss on asset disposals	7	29,248	29,248	0	48,374
Add: Depreciation on assets		2,340,527	2,340,527	2,145,363	2,135,445
Total non-cash items excluded from operating activities		2,341,624	2,341,624	2,152,732	2,147,766

(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 May 2024	31 May 2025
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(7,067,167)	(6,940,416)	(7,217,979)
Less: Adjustment for Trust Transactions Within Muni		0	0	(5,821)
Add Back: Component of Leave Liability not Required to be Fun	12	247,340	245,700	255,333
Add: Borrowings	9	28,985	7,971	8,129
Total adjustments to net current assets		(6,790,841)	(6,686,744)	(6,960,338)

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

Current assets				
Cash and cash equivalents	2	10,794,091	8,842,966	9,592,874
Rates receivables	3	473,300	495,468	667,235
Receivables	3	77,795	100,090	130,927
Other current assets	4	183,772	8,639	65,016
Less: Current liabilities				
Payables	5	(407,126)	(72,513)	(426,602)
Borrowings	9	(28,985)	(7,971)	(8,129)
Contract liabilities	12	(1,070,215)	0	(608,003)
Provisions	12	(235,119)	(313,930)	(235,119)
Less: Total adjustments to net current assets	1(b)	(6,790,841)	(6,686,744)	(6,960,338)
Closing funding surplus / (deficit)		* 2,996,671	2,366,003	2,217,862

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	1,237,013		1,237,013		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,140,096		1,140,096		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	297,716	297,716		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	255,333	255,333		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	151,216	151,216		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	632,444	632,444		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	573,206	573,206		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	476,102	476,102		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	899,991	899,991		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	488,642	488,642		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	49,331	49,331		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	278,864	278,864		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	76,710	76,710		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	296,555	296,555		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	182,246	182,246		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		2,374,895	7,217,979	9,592,874	1,525			
Comprising								
Cash and cash equivalents		2,374,895	7,217,979	9,592,874	1,525			
		2,374,895	7,217,979	9,592,874	1,525			

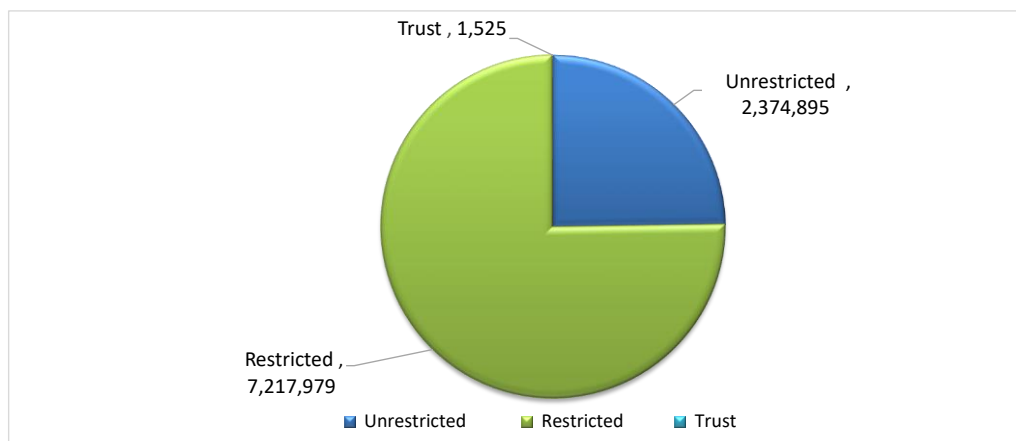
KEY INFORMATION

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.

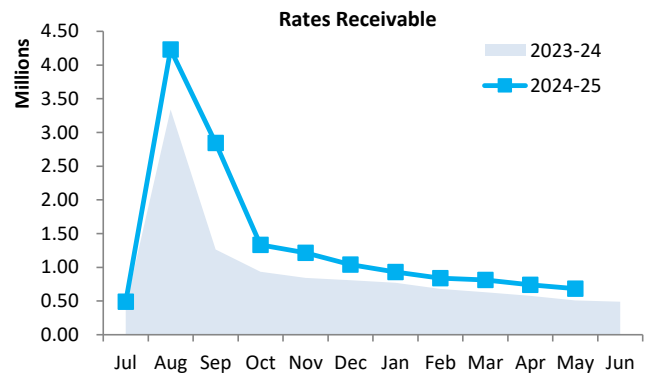
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2024	31 May 2025
	\$	\$
Opening arrears previous years	457,888	489,189
Levied this year	3,442,156	3,732,455
Less - collections to date	(3,410,854)	(3,538,520)
Equals current outstanding	489,189	683,125
Net rates collectable	489,189	683,125
% Collected	87.5%	83.8%

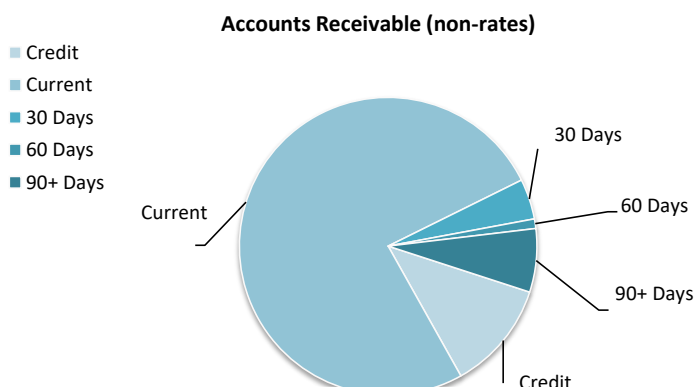


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(14,014)	89,481	5,176	1,230	8,134	90,007
Percentage	(15.6%)	99.4%	5.8%	1.4%	9%	
Balance per trial balance						
Sundry receivable						90,007
GST receivable						59,519
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						130,927

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 May 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	(118,756)	(29,796)
Total other current assets	183,772	0	(118,756)	65,016
Amounts shown above include GST (where applicable)				

KEY INFORMATION

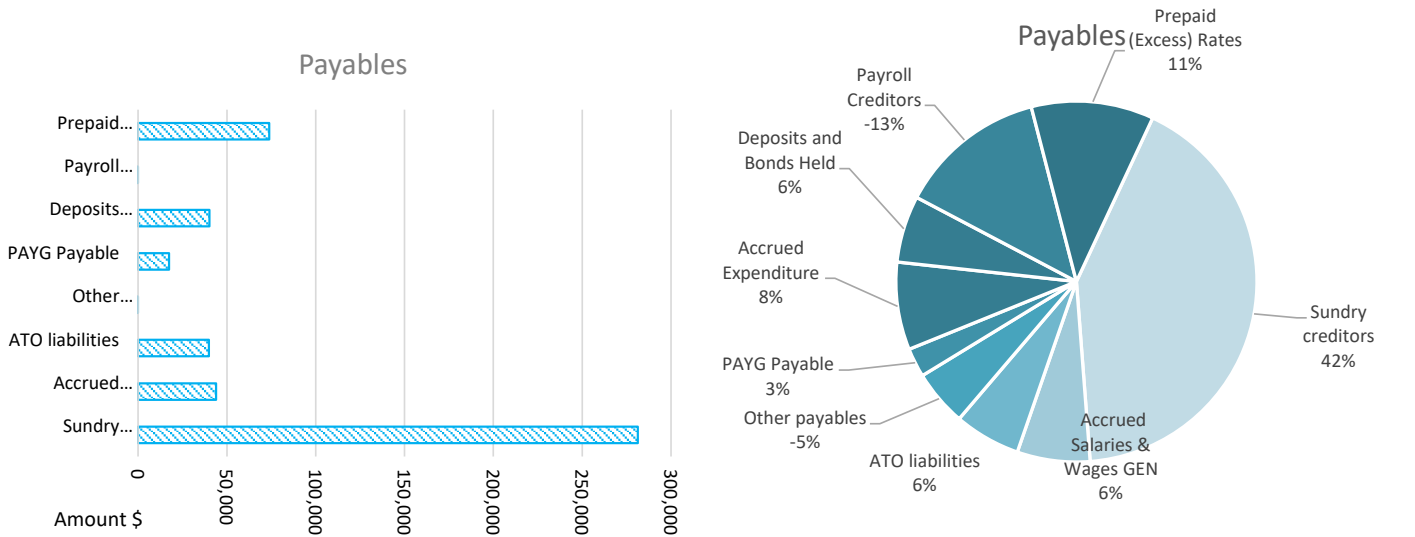
Inventory

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	268,858	1,225	0	11,242	281,325
Percentage	0%	95.6%	0.4%	0%	4%	
Balance per trial balance						
Sundry creditors						281,325
Accrued Salaries & Wages GEN						43,873
ATO liabilities						39,941
Other payables						(33,771)
PAYG Payable						17,522
Accrued Expenditure						52,800
Deposits and Bonds Held						40,260
Payroll Creditors						(89,121)
Prepaid (Excess) Rates						73,773
Total payables general outstanding						426,602
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 MAY 2025

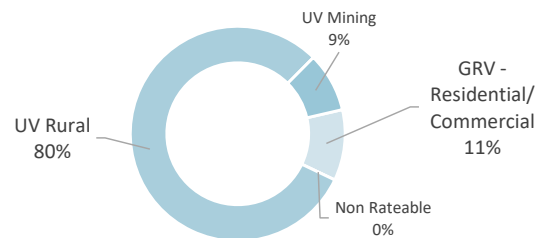
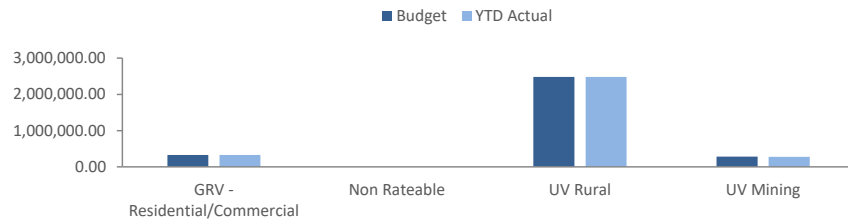
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

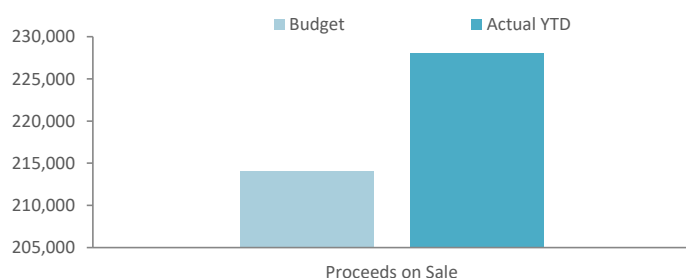
RATE TYPE	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$
General Rate									
Gross rental valuations									
GRV - Residential/Commercial	0.088342	267	3,722,566.00	328,858.93	328,859.00	328,858.84	615	(26)	329,447.76
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	33	30	2,479,066.54
UV Mining	0.301974	31	944,681.00	285,269.10	285,269.00	285,269.09	(9,129)	0	276,140.21
Sub-Total		640	136,098,101.00	3,093,131.44	3,093,131.00	3,093,131.28	(8,481)	4	3,084,654.51
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				0	0				
UV Rural	355	11	112,300	3,905	3,905	3,905	0	0	3,905
UV Mining	683	13	14,972	8,879	8,879	8,879	0	0	8,879
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	(8,481)	4	3,113,414
Discount					(33,000)				(32,936)
Amount from general rates					3,088,535				3,080,477
Rates Written Off					(30,000)				(12,617)
Ex-gratia rates		0	0	0	10,665				0
Total general rates					3,069,200				3,067,860

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)	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 - MO0	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)



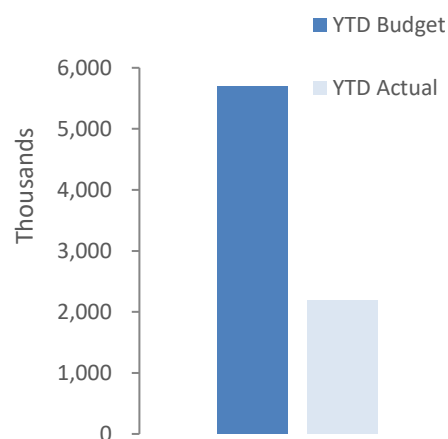
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

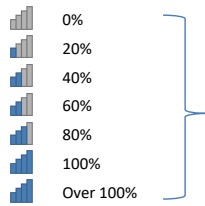
	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions					
		\$	\$	\$	\$
Land and Buildings	900,000	1,532,421	1,227,143	431,497	(795,646)
Plant and equipment	863,900	888,173	801,783	593,522	(208,261)
Infrastructure - roads	2,134,000	2,269,260	2,048,762	905,250	(1,143,512)
Infrastructure - Footpaths	125,000	125,000	114,576	0	(114,576)
Infrastructure - Drainage	405,850	405,850	369,027	13,470	(355,557)
Infrastructure - Parks & Ovals	406,469	392,969	360,744	196,905	(163,839)
Infrastructure - Other	55,000	75,678	45,678	51,813	6,135
Payments for Capital Acquisitions	4,890,219	5,689,351	4,967,713	2,192,811	(2,774,902)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	2,784,819	2,784,819	2,710,975	829,262	(1,881,714)
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	2,256,738	1,135,505	(1,121,234)
Capital funding total	4,890,219	5,689,351	4,967,713	2,192,811	(2,774,902)

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
<u>Buildings</u>						
	Purchase Land &Buildings	(200,000)	(200,000)	(183,315)	(106,938)	76,377
	Recreation Centre - Renewals	(700,000)	(700,000)	(622,216)	(274,450)	347,766
	Admin Office Upgrade/Renewal	0	(282,421)	(188,280)	(1,054)	187,226
		(900,000)	(1,532,421)	(1,227,143)	(431,497)	795,646
<u>Plant & Equipment</u>						
	Purchase Plant & Equipment - Swimming Areas	0	(24,273)	(24,273)	(24,273)	0
	Purchase Plant & Equipment - Road Plant Purchases	(863,900)	(863,900)	(777,510)	(569,249)	208,261
		(863,900)	(863,900)	(801,783)	(593,522)	208,261
<u>Furniture & Equipment</u>						
		0	0	0	0	0
<u>Infrastructure Other</u>						
	Infrastructure Other	(30,000)	(30,000)	0	0	0
	Infrastructure Other - Other Health	(25,000)	(41,700)	(41,700)	(45,669)	(3,969)
	Street Lights - Townsite Roads	0	(3,978)	(3,978)	(3,978)	(0)
		(55,000)	(75,678)	(45,678)	(51,813)	(6,135)
<u>Infrastructure Sewerage</u>						
		0	0	0	0	0
<u>Infrastructure Parks & Ovals</u>						
	Tennis Club - Renewals	0	0	0	(500)	(500)
	Fence Behind Ablutions on Main Street	0	(6,500)	(6,500)	(4,525)	1,975
	Solomon Terrace Redevelopment	(386,469)	(386,469)	(354,244)	(191,880)	162,364
	Purchase Infrastructure parks & Gardens	(20,000)	0	0	0	0
		(406,469)	(392,969)	(360,744)	(196,905)	163,839
<u>Infrastructure Roads</u>						
	Black Spot Evaside Rd Expenditure	(550,000)	(250,000)	(550,000)	(6,470)	543,530
	State Freight Network	(64,000)	(64,000)	(58,663)	(46,741)	11,922
	Norton Road	(150,000)	(450,000)	(149,995)	(82,419)	67,576
	Collins Road	(150,000)	(150,000)	(137,489)	(147,692)	(10,203)
	Koolanooka South Road	(100,000)	(100,000)	(89,991)	(60,312)	29,679
	White Road - Gravel Resheeting	(100,000)	(100,000)	(99,995)	(38,956)	61,039
	White Avenue	0	0	0	0	0
	Morawa Yalgoo Road	(450,000)	(458,844)	(458,840)	(451,229)	7,611
	Nanekine Road	(450,000)	(554,985)	(372,935)	(44,412)	328,523
	Stephens Road	0	(21,431)	(21,431)	(22,950)	(1,519)
	Sign Renewals	(20,000)	(20,000)	(18,326)	(4,069)	14,257
	Townsite Roads	(50,000)	(50,000)	(45,282)	0	45,282
	Kerbing Construction - Townsite Roads	(50,000)	(50,000)	(45,815)	0	45,815
		(2,134,000)	(2,269,260)	(2,048,762)	(905,250)	1,143,512
<u>Infrastructure Footpaths</u>						
	Broad Ave Dual Use Path	(62,500)	(62,500)	(57,288)	0	57,288
	Gill Street Dual Use Path	(62,500)	(62,500)	(57,288)	0	57,288
		(125,000)	(125,000)	(114,576)	0	114,576
<u>Infrastructure Drainage</u>						
	Drainage Construction	(405,850)	(405,850)	(369,027)	(13,470)	355,557
		(405,850)	(405,850)	(369,027)	(13,470)	355,557
		(4,890,219)	(5,677,215)	(4,967,713)	(2,192,811)	2,774,902

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

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 31 May 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.

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	7,993	0	0	0	0	254,709	255,333
Plant Replacement Reserve	612,646	18,251	19,799	200,000	0	(200,000)	0	630,897	632,444
Capital Works Reserve	555,262	15,052	17,944	100,000	0	0	0	670,314	573,206
Community & Economic Development Reserve	1,370,630	42,965	29,361	0	0	0	0	1,413,595	1,399,991
Sewerage Reserve	461,197	11,952	14,904	60,000	0	0	0	533,149	476,102
Future Fund Grants (Interest) Reserve	288,396	58,117	9,320	0	0	(40,000)	0	306,513	297,716
Future Fund (Principal) Reserve	2,069,549	22,728	19,094	0	0	0	0	2,092,277	2,088,642
Aged Care Units (Excl. 1-4) Reserve	287,271	8,260	9,284	10,000	0	0	0	305,531	296,555
Legal Fees Reserve	47,786	1,125	1,544	10,000	0	0	0	58,911	49,331
Emergency Response Reserve	270,134	8,047	8,730	50,000	0	0	0	328,181	278,864
Aged Care Units 1-4 (JVA) Reserve	74,308	2,214	2,401	0	0	0	0	76,522	76,710
Swimming Pool Reserve	146,483	3,768	4,734	20,000	0	0	0	170,251	151,216
Jones Lake Road Rehab Reserve	176,541	4,664	5,705	20,000	0	0	0	201,205	182,246
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	150,812	470,000	0	(415,000)	0	7,326,678	7,217,979

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 May 2025
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	200,000	71,991	(233,725)	38,266
- Capital grant/contribution liabilities	13	870,215	528,783	(829,262)	569,737
Total other liabilities		1,070,215	600,774	(1,062,987)	608,003
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					843,121
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 MAY 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 May 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	228,728	216,180
Grants- FAGS WALGGC - Local Roads	0	0	0	0	121,411	121,411	121,408	69,355
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	21,588	22,748
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	(14,280)	0	2,500	2,500	2,500	14,280
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	(200,000)	0	200,000	200,000	183,348	200,000
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	18,000	(18,000)	0	5,000	7,281	6,666	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	179,752
	200,000.00	71,991	(233,725)	38,266	1,270,732	917,945	895,670	939,692
Contributions								
Education and welfare								
Other Income	0	0	0	0	500	500	451	0
Community amenities								
Drummuster Contribution	0	0	0	0	250	250	250	0
Community Benefit Contribution	0	0	0	0	20,000	20,000	20,000	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	1,650	0
Transport								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	105,200	78,900	5,274
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	75,000	64,430
Road Maintenance Contribution	0	0	0	0	55,000	55,000	41,250	38,434
Other property and services								
Income related to Unclassified	0	0	0	0	500	500	451	0
ATC Work Smart Admin Trainee Contribution	0	0	0	0	0	0	0	1,159
	0	0	0	0	323,250	323,250	257,951	114,297
TOTALS	200,000	71,991	(233,725)	38,266	1,593,982	1,241,195	1,153,621	1,053,989

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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 May 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	(191,880)	113,052	386,469	386,469	354,277	191,880
Transport								
MRWA Grant - RRG - Morawa Yalgoo Road - Widen & Seal 23/24 allocation	0	300,000	(300,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Nanekine Road - Widen & Seal	0	120,000	(44,212)	75,788	300,000	300,000	300,000	44,212
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	(13,470)	124,596	230,110	230,110	230,110	13,470
	370,215	528,783	(554,812)	344,186	2,284,819	2,284,819	2,252,627	554,812
Capital Contributions								
Recreation and culture								
DFES Grant - Replace Roof at Recreation Centre	500,000	0	(274,450)	225,550	500,000	500,000	458,348	274,450
	500,000	0	(274,450)	225,550	500,000	500,000	458,348	274,450
Total Non-operating grants, subsidies and contributions	870,215	528,783	(829,262)	569,737	2,784,819	2,784,819	2,710,975	829,262

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

**NOTE 15
TRUST FUND**

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 May 2025
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	1,525	5,821	0	7,346

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MAY 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				
Interest revenue	(57,133)	(18.97%)	▼ Interest earnings on funds running a little behind budget.	
Other revenue	32,617	29.47%	▲	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 in line with Actuals	
Expenditure from operating activities				
Insurance expenses	45,110	14.80%	▲ Insurance Premiums for Plant & Works currently tracking lower than budgeted.	
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	(1,881,714)	(69.41%)	▼ 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	1,770,994	60.26%	▲ Capital Works currently below budgeted figure see Note 8 for project details.	
Payments for property, plant and equipment	1,003,907	49.48%	▲ Capital Works currently below budgeted figure see Note 8 for project details.	
Financing activities				
Transfer to reserves	(37,018)	(32.53%)	▼ This is Reserve interest earned which is higher than expected	

Shire of Morawa

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

	2024-25 Adopted Budget		2024-25 YTD Actuals		2024-25 Variance	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING						
General Purpose Funding	3,810,083	363,417	3,626,595	296,396	\$183,488	\$67,021
Governance	2,100	514,631	1,648	437,792	\$452	\$76,839
Law, Order, Public Safety	29,040	157,230	29,824	126,691	\$784	\$30,539
Health	14,850	184,501	11,774	160,735	\$3,076	\$23,766
Education & Welfare	12,500	256,465	29,125	195,325	\$16,625	\$61,140
Housing	93,500	268,780	73,714	211,071	\$19,786	\$57,709
Community Amenities	857,487	943,429	833,092	691,249	\$24,395	\$252,180
Recreation & Culture	986,469	1,797,391	550,973	1,776,989	\$435,496	\$20,401
Transport	2,890,070	3,248,821	925,816	2,477,600	\$1,964,254	\$771,221
Economic Services	232,000	816,524	237,703	678,153	\$5,703	\$138,371
Other Property & Services	88,500	202,753	110,548	168,154	\$22,048	\$34,599
TOTAL - OPERATING	9,016,599	8,753,941	6,430,813	7,220,154	\$2,585,786	\$1,533,787
CAPITAL						
General Purpose Funding	0	11,125	0	1,544	\$0	\$9,581
Governance	0	0	0	0	\$0	\$0
Law, Order, Public Safety	0	30,000	0	0	\$0	\$30,000
Health	0	25,000	0	45,669	\$0	-\$20,669
Education & Welfare	0	0	0	0	\$0	\$0
Housing	0	236,890	0	126,911	\$0	\$109,979
Community Amenities	0	96,616	0	22,775	\$0	\$73,841
Recreation & Culture	0	1,142,806	0	512,930	\$0	\$629,876
Transport	200,000	3,805,048	0	1,569,885	\$200,000	\$2,235,163
Economic Services	40,000	123,810	0	57,774	\$40,000	\$66,036
Other Property & Services	175,000	122,421	0	26,992	\$175,000	\$95,429
					\$0	\$0
TOTAL - CAPITAL	415,000	5,593,716	0	2,364,480	\$415,000	\$3,229,235
	9,431,599	14,347,657	6,430,813	9,584,634	(3,000,786)	4,763,023
Less Depreciation Written Back		(2,340,527)		(2,135,445)	\$0	-\$205,082
Less Profit/Loss Written Back	(35,520)	(29,248)	(44,045)	(48,374)	\$8,525	\$19,126
Less Movement in Leave Reserve		(7,369)		(7,993)	\$0	\$624
Plus Proceeds from Sale of Assets	214,000		228,045		\$14,045	\$0
TOTAL REVENUE & EXPENDITURE	9,610,079	11,970,513	6,614,813	7,392,822	-\$2,995,266	4,577,691
Surplus/Deficit July 1st B/Fwd	2,360,434		2,996,671		\$636,237	\$0
	11,970,513	11,970,513	9,611,484	7,392,822	(2,359,029)	4,577,691
Surplus/Deficit C/Fwd		0		2,218,662	\$0	-\$2,218,662
	11,970,513	11,970,513	9,611,484	9,611,484	(2,359,029)	2,359,029

Shire of Morawa
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
31 May 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		237,132		220,351	\$0	-\$55,808
Other General Purpose Funding		87,258		79,981		76,045	\$0	-\$11,213
							\$0	\$0
<u>OPERATING REVENUE</u>								
Rates	3,163,240		3,138,670		3,127,945		\$35,295	\$0
Other General Purpose Funding	646,843		622,100		498,649		\$148,194	\$0
SUB-TOTAL	3,810,083	363,417	3,760,770	317,113	3,626,595	296,396	(183,488)	(67,021)
<u>CAPITAL EXPENDITURE</u>								
Rates		0		0		0	\$0	\$0
Other General Purpose Funding		11,125		0		1,544	\$0	-\$9,581
<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	1,544	0	(9,581)
TOTAL -	3,810,083	374,542	3,760,770	317,113	3,626,595	297,940	(183,488)	(76,602)

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
31 May 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		395,668		379,999	\$0	\$63,132	
Governance General	71,500		59,989		57,793	\$0	\$13,707	
<u>OPERATING REVENUE</u>								
Members of Council	100	750		763				
Governance General	2,000	913		886				
SUB-TOTAL	2,100	514,631	1,663	455,657	1,648	437,792	0	76,839
<u>CAPITAL EXPENDITURE</u>								
Members of Council	0	0	0	0	0	\$0	\$0	
Governance General	0	0	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	0	0	0
TOTAL - PROGRAMME SUMMARY	2,100	514,631	1,663	455,657	1,648	437,792	0	76,839

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
Financial Statement for Period Ended
31 May 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		70,487		79,130	\$0	-\$2,388
Animal Control		76,254		67,195		59,037		40,462	\$0	\$35,792
Other Law, Order & Public Safety		4,234		6,734		6,171		7,100	\$0	-\$2,866
<u>OPERATING REVENUE</u>										
Fire Prevention	25,590		21,590		21,588		27,228		\$1,638	\$0
Animal Control	3,450		3,450		3,212		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	24,800	135,695	29,824	126,691	784	30,539
<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	24,800	135,695	29,824	126,691	784	60,539

Shire of Morawa
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
31 May 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		319		0	\$0	\$350
Preventative Services - Inspections & Admin		41,936		38,423		33,604	\$0	\$8,332
Preventative Services - Pest Control		6,461		5,907		4,996	\$0	\$1,465
Other Health		135,754		131,085		122,135	\$0	\$13,619
<u>OPERATING REVENUE</u>								
Preventative Services - Meat Inspection	350		0		0		\$350	\$0
Preventative Services - Inspections & Admin	2,500		2,500		2,509		\$9	\$0
Preventative Services - Pest Control	0		0		0		\$0	\$0
Other Health	12,000		9,000		9,265		\$2,735	\$0
SUB-TOTAL	14,850	184,501	11,500	175,734	11,774	160,735	(3,076)	23,766
<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		45,669	\$0	-\$20,669
<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	45,669	0	(20,669)
TOTAL - PROGRAMME SUMMARY	14,850	209,501	11,500	217,434	11,774	206,404	(3,076)	3,097

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
31 May 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		6,333		5,428	\$0	\$1,309
Care of Families & Children		70,127		55,044		48,420	\$0	\$21,707
Other Welfare		179,601		166,958		141,477	\$0	\$38,124
<u>OPERATING REVENUE</u>								
Other Education	0		0		0		\$0	\$0
Care of Families & Children	2,000		1,826		2,400		\$400	\$0
Other Welfare	10,500		21,451		26,725		\$16,225	\$0
SUB-TOTAL	12,500	256,465	23,277	228,335	29,125	195,325	16,625	61,140
<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	23,277	228,335	29,125	195,325	16,625	61,140

Shire of Morawa
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
31 May 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		105,014		115,791	\$0	-\$9,151
Other Housing		76,588		74,292		49,887	\$0	\$26,701
Aged Housing		85,551		78,311		45,393	\$0	\$40,158
<u>OPERATING REVENUE</u>								
Staff Housing	21,500		19,701		26,120		\$4,620	\$0
Other Housing	16,000		14,663		15,027		\$973	\$0
Aged Housing	56,000		51,293		32,568		\$23,432	\$0
SUB-TOTAL	93,500	268,780	85,657	257,617	73,714	211,071	(19,786)	57,709
<u>CAPITAL EXPENDITURE</u>								
Staff Housing		216,416		198,352		115,226	\$0	\$101,190
Other Housing		0		0		0	\$0	\$0
Aged Housing		20,474		0		11,685	\$0	\$8,789
<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	198,352	0	126,911	0	109,979
TOTAL - PROGRAMME SUMMARY	93,500	505,669	85,657	455,969	73,714	337,982	(19,786)	167,688

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
31 May 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								
Sanitation - Household Refuse		272,566		249,788		184,191	\$0	\$88,375
Sanitation - Other		295,604		204,713		261,937	\$0	\$33,667
Sewerage		137,547		126,949		104,400	\$0	\$33,147
Urban Stormwater Drainage		9,000		8,239		0	\$0	\$9,000
Town Planning & Regional Development		69,514		63,712		47,516	\$0	\$21,998
Other Community Amenities		159,198		128,739		93,204	\$0	\$65,994
OPERATING REVENUE								
Sanitation - Household Refuse	149,130		148,994		147,261		\$1,869	\$0
Sanitation - Other	303,110		286,058		300,467		\$2,643	\$0
Sewerage	374,345		374,296		371,841		\$2,504	\$0
Urban Stormwater Drainage	0		0		0		\$0	\$0
Town Planning & Regional Development	4,000		3,663		4,265		\$265	\$0
Other Community Amenities	26,902		27,091		9,258		\$17,644	\$0
SUB-TOTAL	857,487	943,429	840,102	782,140	833,092	691,249	(24,395)	252,180
CAPITAL EXPENDITURE								
Sanitation - Household Refuse		24,664		0		5,705	\$0	\$18,959
Sanitation - Other		0		0		0	\$0	\$0
Sewerage		71,952		0		14,904	\$0	\$57,048
Urban Stormwater Drainage		0		0		0	\$0	\$0
Other Community Amenities		0		0		2,166	\$0	-\$2,166
CAPITAL REVENUE								
SUB-TOTAL	0	96,616	0	0	0	22,775	0	73,841
TOTAL - PROGRAMME SUMMARY	857,487	1,040,045	840,102	782,140	833,092	714,024	(24,395)	326,021

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
31 May 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>								
Public Halls and Civic Centres		172,187		159,524		171,100	\$0	\$1,087
Swimming Areas & Beaches		361,773		337,400		318,153	\$0	\$43,620
Other Recreation and Sport		1,086,249		1,029,436		1,077,534	\$0	\$8,715
TV and Radio Re-broadcasting		2,000		1,826		1,145	\$0	\$855
Libraries		27,521		27,549		25,346	\$0	\$2,175
Other Culture		147,661		157,708		183,711	\$0	-\$36,050
<u>OPERATING REVENUE</u>								
Public Halls and Civic Centres	1,700		1,551		156		\$1,544	\$0
Swimming Areas & Beaches	21,000		20,913		15,033		\$5,967	\$0
Other Recreation and Sport	911,969		834,207		484,957		\$427,012	\$0
TV and Radio Re-broadcasting	0		0		0		\$0	\$0
Libraries	0		0		0		\$0	\$0
Other Culture	51,800		48,315		50,827		\$973	\$0
SUB-TOTAL	986,469	1,797,391	904,986	1,713,443	550,973	1,776,989	(435,496)	20,401
<u>CAPITAL EXPENDITURE</u>								
Public Halls and Civic Centres		0		0		0	\$0	\$0
Swimming Areas & Beaches		23,768		24,273		29,007	\$0	-\$5,239
Other Recreation and Sport		1,119,038		994,477		483,924	\$0	\$635,114
TV and Radio Re-broadcasting		0		0		0	\$0	\$0
Libraries		0		0		0	\$0	\$0
Other Culture		0		0		0	\$0	\$0
<u>CAPITAL REVENUE</u>								
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	1,018,750	0	512,930	0	629,876
TOTAL - PROGRAMME SUMMARY	986,469	2,940,197	904,986	2,732,193	550,973	2,289,920	(435,496)	650,277

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
31 May 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		2,335,855		2,282,222	\$0	\$711,893
Plant Purchases		41,660		6,787		28,217	\$0	\$13,443
Transport Licensing		81,753		75,106		69,516	\$0	\$12,237
Aerodromes		131,293		120,923		97,645	\$0	\$33,648
<u>OPERATING REVENUE</u>								
Construction Roads, Bridges and Depots	1,898,350		1,898,350		362,932		\$1,535,418	\$0
Maintenance Roads, Bridges and Depots	939,200		519,082		505,822		\$433,378	\$0
Plant Purchases	35,520		0		44,045		\$8,525	\$0
Transport Licensing	17,000		15,750		13,017		\$3,983	\$0
Aerodromes	0		0		0		\$0	\$0
SUB-TOTAL	2,890,070	3,248,821	2,433,182	2,538,671	925,816	2,477,600	(1,964,254)	771,221
<u>CAPITAL EXPENDITURE</u>								
Construction Roads, Bridges and Depots		2,672,897		2,769,675		980,483	\$0	\$1,692,414
Maintenance Roads, Bridges and Depots		50,000		0		0	\$0	\$50,000
Plant Purchases		1,082,151		777,510		589,047	\$0	\$493,104
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	3,547,185	0	1,569,885	(200,000)	2,235,163
TOTAL - PROGRAMME SUMMARY	3,090,070	7,053,869	2,433,182	6,085,856	925,816	4,047,485	(2,164,254)	3,006,384

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
31 May 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		18,535		10,280	\$0	\$10,014
Tourism & Area Promotion		341,637		303,120		277,701	\$0	\$63,936
Building Control		50,790		46,552		43,383	\$0	\$7,407
Other Economic Services		78,804		72,215		72,522	\$0	\$6,282
Economic Development		324,999		301,760		274,267	\$0	\$50,732
<u>OPERATING REVENUE</u>								
Tourism & Area Promotion	164,900		151,118		160,850		\$4,051	\$0
Building Control	6,300		5,764		9,853		\$3,553	\$0
Other Economic Services	30,000		27,500		26,851		\$3,149	\$0
Economic Development	30,800		28,182		40,149		\$9,349	\$0
SUB-TOTAL	232,000	816,524	212,564	742,182	237,703	678,153	5,703	138,371
<u>CAPITAL EXPENDITURE</u>								
Tourism & Area Promotion		0		0		0	\$0	\$0
Economic Development		123,810		0		57,774	\$0	\$66,036
<u>CAPITAL REVENUE</u>								
Economic Development	40,000		0		0		\$40,000	\$0
SUB-TOTAL	40,000	123,810	0	0	0	57,774	(40,000)	66,036
TOTAL - PROGRAMME SUMMARY	272,000	940,334	212,564	742,182	237,703	735,927	(34,297)	204,407

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
31 May 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		25,421		17,125	\$0	\$10,628
Public Works Overheads		0		(57,992)		276,028	\$0	-\$276,028
Plant Operation Costs		0		3,475		(134,016)	\$0	\$134,016
Stock, Fuels and Oils		0		0		(8,666)	\$0	\$8,666
Administration		0		2,197		2,474	\$0	-\$2,474
Unclassified		175,000		175,000		15,208	\$0	\$159,792
<u>OPERATING REVENUE</u>								
Private Works	37,500		34,375		10,564		\$26,936	\$0
Public Works Overheads	1,000		1,000		13,315		\$12,315	\$0
Plant Operation Costs	42,000		31,500		0		\$42,000	\$0
Stock, Fuels and Oils	1,500		1,375		3,137		\$1,637	\$0
Administration	6,000		7,945		64,529		\$58,529	\$0
Unclassified	500		19,454		19,003		\$18,503	\$0
SUB-TOTAL	88,500	202,753	95,649	148,101	110,548	168,154	22,048	34,599
<u>CAPITAL EXPENDITURE</u>								
Administration		122,421		302,074		26,992	\$0	\$95,429
<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	302,074	0	26,992	(175,000)	95,429
TOTAL - PROGRAMME SUMMARY	263,500	325,174	95,649	450,175	110,548	195,145	(152,952)	130,029

Shire of Morawa

Bank Reconciliation Report

For Period Ending 31 May 2025

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	1,183,369.11	1,140,095.91	1,525.11	5,150,907.78	2,100,000.00
Balance as per General Ledger	1,167,202.37	1,140,095.91	1,525.11	5,150,907.78	2,100,000.00
Outstanding Deposits					
Unallocated Bank Deposits	(\$16,878.74)				
Outstanding Deposits	\$712.00				
Difference	1,167,202.37 0.00	1,140,095.91 0.00	1,525.11 0.00	5,150,907.78 0.00	2,100,000.00 0.00

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19123	02/05/2025	North Midlands Electrical	Heat Pump - Caravan Park	404.03	6
EFT19124	02/05/2025	Rip-It Security Shredding	Collection/Storage documents - Dec, Jan, Feb 2025	313.50	6
EFT19125	02/05/2025	InterFire Agencies	Safety Consumables - Brigades	411.62	6
EFT19126	02/05/2025	Grant Chadwick	Member Sitting Fee's Quarter 3 24/25	2132.00	6
EFT19127	02/05/2025	Karen Jeanette Chappel	President Allowance & Sitting Fee's 3rd Quarter	8795.50	6
EFT19128	02/05/2025	Department of Fire & Emergency Services	2022/23 ESL Income	93.00	6
EFT19129	02/05/2025	Nutrien Ag Solutions	ACDELCO Battery	833.04	6
EFT19130	02/05/2025	WesTrac Equipment Pty Ltd	Latch and Handle	608.95	6
EFT19131	02/05/2025	City of Greater Geraldton	Provision of Building Surveying Services - Jan - March 2025	1144.00	6
EFT19132	02/05/2025	Refuel Australia	9000 Lt Diesel - Depot	15051.60	6
EFT19133	02/05/2025	Canine Control	Ranger Services - 02.04.2025	2180.64	6
EFT19134	02/05/2025	GH Country Courier	Freight Charges	42.24	6
EFT19135	02/05/2025	Marketforce - Omnicom Media Group	Public Notice Advertising - Land Act	344.84	6
EFT19136	02/05/2025	Greenfield Technical Services	Provision of superintendent representative	10267.84	6
EFT19137	02/05/2025	Shire of Perenjori	CESM Shared Costs 1st Jan - 31 March 2025	5784.94	6
EFT19138	02/05/2025	McLeods Lawyers	Deed of Gift of Land: Lot 306 (No.4) Granville Street, Morawa: Boyes to	1477.37	6
EFT19139	02/05/2025	Aerodrome Management Services Pty Ltd	Periodic Compliance Support - April 2025	3177.10	6
EFT19140	02/05/2025	Atom Supply	Supply of Bollards	1771.22	6
EFT19141	02/05/2025	Kenneth Peter Stokes	Deputy President Allowance & Member Sitting Fee's - Quarter 3 24/25	3265.00	6
EFT19142	02/05/2025	Cekas Pest Management P.H.L 2101	Removal of Asbestos - Air Strip	1321.00	6
EFT19143	02/05/2025	Evaside Pty Ltd (The J & L Jewell Family Trust)	Supply 4 Loads of Water	2431.00	6
EFT19144	02/05/2025	Officeworks	Stationery items	330.98	6
EFT19145	02/05/2025	Infinitum Technologies Pty Ltd	Monthly IT Support & licence Charges - April	14739.25	6
EFT19146	02/05/2025	Mitchell and Brown Communications	Quarterly Monitoring Fee - Youth Centre	125.77	6
EFT19147	02/05/2025	Team Global Express	Freight Charges	688.61	6
EFT19148	02/05/2025	Morawa Amateur Swimming Club Inc	Catering x10 people	250.00	6
EFT19149	02/05/2025	Corsign WA Pty Ltd	10x custom signs	3379.20	6
EFT19150	02/05/2025	AFGRI Equipment	Inspect fault with side shift	2138.79	6
EFT19151	02/05/2025	Diana May North	Member Sitting Fee's Quarter 3 24/25	2132.00	6
EFT19152	02/05/2025	Cohesis Pty Ltd	Cleaning Roster App - Payment 2	4125.00	6
EFT19153	02/05/2025	Infinity Skate	Skateboard clinics - 1st & 5th April 2025	1000.00	6
EFT19154	02/05/2025	Dean Brody Clemson	Member Sitting Fee's Quarter 3 24/25	2132.00	6
EFT19155	02/05/2025	LG Best Practices Pty Ltd	Rates Services - January - March 2025	9724.00	6
EFT19156	02/05/2025	Cloud Collections Pty Ltd	Legal Fees	456.28	6

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19157	02/05/2025	Mid West Concert Sound and Lighting	Australia Day 2025 - Sound & Lighting	3300.00	6
EFT19158	02/05/2025	Wallace Plumbing and Gas	Drs Surgery - Water Fountain & Youth Centre Drain	366.00	6
EFT19159	02/05/2025	Delta Cleaning Services Geraldton	Deep Clean - 17 Broad Ave	1956.90	6
EFT19160	02/05/2025	ATC Work Smart	Admin Trainee - 07.04.25 - 20.04.25	887.21	6
EFT19161	02/05/2025	Ocean Air Custom Airconditioning Solutions	Replace Air Con Zone Motors - 45 Solomon Tce	671.00	6
EFT19162	02/05/2025	Pest-A-Kill WA	Ant Treatment - Caravan Park	689.00	6
EFT19163	02/05/2025	Bambury	Caravan Park Linen	619.91	6
EFT19164	02/05/2025	Shipping Containers Leasing Pty Ltd	3 x 40' General Purpose Cargo Containers & Delivery	17754.00	6
EFT19165	02/05/2025	Debbie Collins	Member Sitting Fee's Quarter 3 24/25	2132.00	6
EFT19166	02/05/2025	Winc	Photocopier Usage Charges - April 2025	878.67	6
EFT19167	02/05/2025	Mark Coaker	Member Sitting Fee's Quarter 3 24/25	2132.00	6
EFT19168	09/05/2025	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT19169	16/05/2025	North Midlands Electrical	Supply & Install ATS unit to Doctor Surgery	4412.44	6
EFT19170	16/05/2025	Rip-It Security Shredding	Supply/Collection 240L secure document Bin - March 2025	361.00	6
EFT19171	16/05/2025	McDonalds Wholesalers	Long Life Milk - Caravan park Consumables	73.95	6
EFT19172	16/05/2025	Mid West Auto Group	Replacement Plant Trade - CEO Vehicle	39679.63	6
EFT19173	16/05/2025	Local Government Professionals Australia WA	Report Writing for LG - Workshop May 2025 (B Atkinson)	1235.00	6
EFT19174	16/05/2025	Shire of Mingenew	Reimbursement Damstra Online Platform, January to March 2025	425.16	6
EFT19175	16/05/2025	Total Toilets	Trailer Mounted Portable Toilet Hire - April 2025	1012.52	6
EFT19176	16/05/2025	The West Australian Regional Newspapers	Regional Special Publications - North West Travel Guide 16&17 April	825.00	6
EFT19177	16/05/2025	Porter Consulting Engineers	Claim for work completed to 28 March 2025 - Drainage Modifications	3190.00	6
EFT19178	16/05/2025	Blackwoods Geraldton	CRC Lubricant -Dry Moly x 12	411.84	6
EFT19179	16/05/2025	Batavia Furniture & Bedding	Delivery Charge - Furniture ex Geraldton	687.00	6
EFT19180	16/05/2025	Department of Water and Environmental	Licence Fee - Wastewater Treatment Plant 2025	1732.29	6
EFT19181	16/05/2025	Infinitum Technologies Pty Ltd	Monthly IT Charges - Licenses & support - May 2025	8081.70	6
EFT19182	16/05/2025	Mitchell and Brown Communications	Quarterly Monitoring Fee - Youth Centre	125.77	6
EFT19183	16/05/2025	Corsign WA Pty Ltd	Supply Various Signs for works	633.60	6
EFT19184	16/05/2025	Bob Waddell Consultant	Assistance with Monthly Financials - April 2025	572.00	6
EFT19185	16/05/2025	Cohesis Pty Ltd	Monthly Charge - vCIO Service - May 2025	2200.00	6
EFT19186	16/05/2025	Cloud Collections Pty Ltd	Court Filing Fees - Little	365.00	6
EFT19187	16/05/2025	Brooks Hire	Excavator Hire 28/04/25 to 30/04/25	2932.73	6
EFT19188	16/05/2025	Ocean Air Custom Airconditioning Solutions	Oval Air con Cages & fin replacement	385.00	6
EFT19189	16/05/2025	Southern Cross Broadband Pty Ltd	Monthly Charge - Wireless @ Gym - May 2025	119.00	6
EFT19190	16/05/2025	UniPrint	Custom Take 5 Book's x 100	698.01	6

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19191	16/05/2025	TTFS Group Pty Ltd	Temp Fencing Panels, Blocks, Clamps	9768.00	6
EFT19192	22/05/2025	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT19193	27/05/2025	North Midlands Electrical	Aged Care Bollard Replacement & other electrical maintenance	3125.47	6
EFT19194	27/05/2025	Morawa Medical Centre	Consultations & Immunity for Hep B - Staff	2124.68	6
EFT19195	27/05/2025	Morawa Drapery Store (MJ & BL Thornton Pty	1 Pair Safety work shoes - Waste	149.95	6
EFT19196	27/05/2025	Nutrien Ag Solutions	Blue line couplings x 4	111.32	6
EFT19197	27/05/2025	Landgate	Online Landgate Shop - Copy of Certificate of Title	31.60	6
EFT19198	27/05/2025	Refuel Australia	Fuel Card Purchases - April 2025 - P293 & P622	1736.01	6
EFT19199	27/05/2025	GH Country Courier	Freight Charges ex Geraldton - multiple	190.08	6
EFT19200	27/05/2025	Stewart & Heaton Clothing Co Pty Ltd	Trousers - Brigades Clothing	1385.47	6
EFT19201	27/05/2025	Geraldton Lock and Key	1 key cut for Western power as requested	36.50	6
EFT19202	27/05/2025	Geraldton Floral Studio	2 Large Wreaths & Delivery - Anzac 2025	340.00	6
EFT19203	27/05/2025	Great Southern Fuel Supplies	Fuel card Purchases - April 2025 - Small Plant & P293	722.62	6
EFT19204	27/05/2025	Avon Waste	Waste Collection Services - April 2025	7318.08	6
EFT19205	27/05/2025	Mitchell and Brown Communications	Monthly monitoring fee - Gym	50.00	6
EFT19206	27/05/2025	Harvey Norman Computers Geraldton - The	Purchase of new Mobile, Laptop & Associated hardware	3473.86	6
EFT19207	27/05/2025	Team Global Express	Freight Charges - multiple	1578.78	6
EFT19208	27/05/2025	Bob Waddell Consultant	Assistance with Audit, FBT & April Monthly financials	2244.00	6
EFT19209	27/05/2025	Midmech Pty Ltd	15k Service on Isuzu - MO41 & 200hr Service on Mower	1067.73	6
EFT19210	27/05/2025	LG Best Practices Pty Ltd	Rates Services - January 2025 to March 2025	3696.00	6
EFT19211	27/05/2025	Ikonyx Medical Services Pty Ltd	Quarterly Doctor Vehicle Allowance	5500.00	6
EFT19212	27/05/2025	Brooks Hire	Diesel Fuel on return - Machine hire	341.22	6
EFT19213	27/05/2025	Safety Hub	Renew safetyhub subscription 02.05.25 to 02.05.26	2090.00	6
EFT19214	30/05/2025	North Midlands Electrical	Electrical Maintenance - Evans St & Main St Toilets	597.63	6
EFT19215	30/05/2025	St John Ambulance WA - Morawa Sub Centre	Modular First Aid Kit x 2 - Depot & Pool	558.00	6
EFT19216	30/05/2025	Nutrien Ag Solutions	PLSS Coupling Rural - Gutha Dam	172.76	6
EFT19217	30/05/2025	Refuel Australia	Mobil 15W40 2 x 20L - P261	257.86	6
EFT19218	30/05/2025	Greenfield Technical Services	Nanekine Rd Upgrade - Engineer	2703.25	6
EFT19219	30/05/2025	Mitchell & Brown Retravisio	White good Appliances - Harley St & Barnes	2226.00	6
EFT19220	30/05/2025	Infinitum Technologies Pty Ltd	Task/Ticket - IT Support - Onboarding & Migration to Cloud - Medical	4081.00	6
EFT19221	30/05/2025	Coral Coast Homes And Construction	Rec Centre Roof - Progress Claim 2	248341.76	6

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19222	30/05/2025	Roadshow Films Pty Ltd	2025 Annual Blanket Licence - Youth centre & Town Hall	1320.00	6
EFT19223	30/05/2025	Bookeasy Australia Pty Ltd	Monthly Fee - Booking Software - April 2025	134.31	6
EFT19224	30/05/2025	Cleanpak Total Solutions	Bulk Order Consumables - Caravan Park & Amenities	1012.20	6
EFT19225	30/05/2025	ATC Work Smart	Admin Traineeship - Ordinary Hours	586.28	6
EFT19226	30/05/2025	Communication Systems Geraldton	Attend Mt Campbell to reset & repair ABC JJJ FM service	1674.20	6
Total EFT Payments				515,417.26	
DD10431.1	09/05/2025	Beam Super	Payrun 126 - superannuation batch	10612.71	6
DD10436.1	01/05/2025	Exetel Pty Ltd	Monthly Charge - Corporate Internet - May 2025	975.00	6
DD10436.2	01/05/2025	Water Corporation	Water Use and Service Charge for 12th February 2025 - 9th April 2025	14.70	6
DD10436.3	09/05/2025	Synergy	Electricity Usage and Supply - 18th March 2025 to 14th to April 2025	459.13	6
DD10439.1	22/05/2025	Beam Super	Superannuation on Payrun #127 WE 21/05/2025	11098.17	6
DD10443.1	20/05/2025	Synergy	Electricity supply & Usage 25/2/25 to 29/4/25	389.43	6
DD10458.1	20/05/2025	Synergy	Electricity supply & Usage 25/2/25 to 29/4/25	4554.12	6
DD10458.2	17/05/2025	Telstra Corporation Limited	Telephone usage and services charges, mobiles,dongles,sims April	1224.36	6
DD10459.1	19/05/2025	Synergy	Electricity supply & usage 22/2/25 to 28/4/25	351.51	6
DD10460.1	21/05/2025	Synergy	Electricity supply & usage 26/2/25 to 30/4/25	8782.41	6
DD10462.1	23/05/2025	Synergy	Electricity Supply & Usage Charges - 25 Feb 2025 to 29 Apr 2025	1358.73	6
DD10468.1	26/05/2025	Telstra Corporation Limited	Telephone Usage - Medical Centre up tp 1 May 2025	383.51	6
DD10468.2	26/05/2025	Synergy	Electricity Supply & Usage Charges 25 Feb 2025 to 29 Apr 2025	496.91	6
DD10470.1	22/05/2025	Synergy	Electricity Usage & Supply Charges - 25 Feb 25 to 29 Apr 25	6065.12	6
DD10470.2	22/05/2025	Telstra Corporation Limited	Telephone services & equipment rental - May 2025	34.95	6
Total Direct Debit Payments				46,800.76	
2425-11.16	2/05/2025	ATO	ATO BAS, Payroll Tax & Fuel Credits Jan to March 2025	55,133.39	6
126	7/05/2025	Shire of Morawa	Payroll 126 Deductions	530.00	6
PAYRUN 126	8/05/2025	Shire of Morawa	Net Payroll Journal Payrun 126	63,862.61	6
2425-11.15	19/05/2025	DOT	Being BPAY 12 Month Vehicle Registration	273.80	6
PAYRUN 127	22/05/2025	Shire of Morawa	Net Payroll Journal Payrun 127	65,813.48	6
2425-11.09	30/05/2025	DOT	Transport Direct Debit Payment - May 2025	11,255.85	6
2425-11.11	30/05/2025	NAB	Bank fees - Merchant, BPAY, Connect, Account	270.64	6
	30/05/2025	Centrelink	Centrepay Fee's	10.89	6
	30/05/2025	Shire of Morawa	Caravan Park Refunds/Cancellations	1,481.00	6
	30/05/2025	Shire of Morawa	Gym Toggle & Membership Refunds	206.00	6
Total Bank Transfers/ Payments				198,837.66	

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

Chq/EFT	Date	Name	Description	Amount	Bank
Included in	Fuel Card - 93926029 - MO 0 - P622				
EFT19198	27/05/2025	Refuel	Fuel Card Purchases - Sep, Oct 2024 & April 2025	900.38	6
Included in	Fuel Card - 94937892 - 0 MO - EMCCS - P293				
EFT19203	27/05/2025	Great Southern Fuel Supplies	Fuel Card Purchases - April 2025 - Diesel	668.21	6
EFT19198	27/05/2025	Refuel	Fuel Card Purchases - April 2025	94.79	6
Included in	Fuel Card - Depot - P999				
EFT19203	27/05/2025	Great Southern Fuel Supplies	Fuel Card Purchases - April 2025 - Unleaded	54.41	6
TOTAL Fuel Card				1,717.79	
		NAB	Corporate card purchases in April 2025		
2425-11.17	Coroprate Credit Card - EA				
	2/04/2025	KMART	Youth Week - Various Items	\$205.00	6
	3/04/2025	AUS Post Morawa	Clay Tool Set x 3	\$11.85	6
	3/04/2025	AUS Post Morawa	WWC Application - E Major	\$87.00	6
	7/04/2025	JB Hifi	Apple iPad x 2 - Members	\$1,646.00	6
	7/04/2025	Officeworks	Youth Week - Various Art Items	\$351.58	6
	7/04/2025	Rebel	Youth Week - Various Sport Items	\$219.92	6
	7/04/2025	Spotlight	Youth Week - Various Art Items	\$124.99	6
Sub Total				4,178.44	
2425-11.17	Coroprate Credit Card - CEO				
	31/03/2025	Bunnings	Utility Cart - Caravan Park	149.00	6
	4/04/2025	Kats Rural	Garden hose - 24 Harley St	50.00	6
	4/04/2025	Kats Rural	Garden hose - 18A Evans St	50.00	6
	11/04/2025	Rebel	Various Sport Items - Youth Week	376.88	6
	16/04/2025	ARMA Group	Kleenheat Fee's - Gas Bottles	70.67	6
	16/04/2025	AUS Post Morawa	Student & Teen Gift Cards - Youth Week Prizes	270.00	6
	17/04/2025	Officeworks	STEAM Activiies x 6 - Youth Week	119.88	6
	28/04/2025	Starlink Internet	Internet Fee - Home CEO, as per contract	139.00	6
	29/04/2025	Starlink Internet	Internet Fee - Medical Centre	139.00	6
	29/04/2025	Starlink Internet	Internet Fee - Depot	139.00	6

TOTAL Corporate Credit Card Payment

5,689.87

TOTAL PAYMENTS FOR COUNCIL APPROVAL

766,745.55

Ordinary Council Meeting 19 June 2025

<i>Attachment 1-</i>	<i>Amended List of Payments for period ended 31 December 2024</i>
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<i>Item 11.2.2-</i>	Correction of Minutes
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Shire of Morawa

List of Payments Report

For Period Ending 31 December 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18752	05/12/2024	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT18753	05/12/2024	Geraldton Elders Real Estate WA Pty Ltd - Rent	Payroll Deductions/Contributions	150.40	6
EFT18754	10/12/2024	Morawa District High School	2025/2026 Morawa Shire Scholarship	1,000.00	1
EFT18755	10/12/2024	Morawa Roadhouse - Wildflour Bakery	Catering for Training - Morning Tea/Lunch - 3 days - 14pax	735.00	1
EFT18756	10/12/2024	Morawa Tennis Club	Sinosteel Future Fund Grant - Approved	10,000.00	1
EFT18757	10/12/2024	Sigma Telford Group	4 x 25kg Stabiliser Slow Dissolve - Pool	404.80	1
EFT18758	10/12/2024	Morawa IGA	Various IGA expenses - 15th Nov to 4th Dec 2024	972.90	1
EFT18759	10/12/2024	RedMac Ag Services	Parts Sales Express Shipping Cost - Tractor	256.38	1
EFT18760	10/12/2024	Council Direct Aus Assist Pty Ltd	Subscription for online advertising services	990.00	1
EFT18761	10/12/2024	Brenden Sweeney	Reimbursement - Vehicle Plate Transfer	38.80	1
EFT18762	10/12/2024	Cloud Collections Pty Ltd	Legal Fees & Expenses 3 properties - August 2024	20,938.50	1
EFT18763	10/12/2024	Peter Dix Painting Services	Painting Services - 2 Shire buildings	25,047.00	1
EFT18764	10/12/2024	Bosshealth Group	EHO - Contract Services - October 2024	3,575.00	1
EFT18765	10/12/2024	Everything Branded Pty Ltd	Aus Day 2025 Merchandise	2,959.55	1
EFT18766	10/12/2024	Benjamin Davey - Hire A Hubby	CEO Office Soundproofing, sealing & upgrading	15,637.50	1
EFT18767	10/12/2024	Community Facilitation	Stage 3 - Preparation of Draft Policies	1,320.00	1
EFT18768	10/12/2024	Daimler Trucks Perth	New Plant Purchase - Fuso Canter 918 Crew Cab	148,954.80	1
EFT18769	18/12/2024	Shire of Morawa	Shire Rates Payment A10449	13,235.98	1
EFT18770	18/12/2024	IT Vision Australia Pty Ltd (ReadyTech)	Implementation - Synergy Gateway Bpay	4,092.00	1
EFT18771	18/12/2024	Think Water Geraldton	Parts - Town Dam - Cap & Metric Male Adaptor	95.45	1
EFT18772	18/12/2024	Hitachi Construction Machinery (Australia) Pty	Filters - P250 Loader	157.21	1
EFT18773	18/12/2024	Geraldton Lock and Key	6 padlocks keyed to main gate	660.00	1
EFT18774	18/12/2024	Hille, Thompson & Delfos Surveyors & Planners	Detail Survey - Stokes Rd for RFQ-05-2324	3,487.00	1
EFT18775	18/12/2024	Jardine Lloyd Thompson Pty Ltd (JLT)	Contribution to Regional Risk Coordinator Program	5,500.00	1
EFT18776	18/12/2024	Total Toilets	Trailer Mounted Portable Toilet Hire & Service - Oct 24	3,442.64	1
EFT18777	18/12/2024	Abrolhos Steel	Lengths of Steel for signs	1,055.42	1
EFT18778	18/12/2024	Promocolour Pty Ltd	Graphic printed Tablecloths x 12	1,969.88	1
EFT18779	18/12/2024	Infinitum Technologies Pty Ltd	Monthly IT Services - Sept 2024	10,492.10	1
EFT18780	18/12/2024	Avon Waste	Waste Collection Services - November 2024	7,318.08	1
EFT18781	18/12/2024	AFGRI Equipment	Hose & HY-GARD 20L - P265 Grader	1,778.67	1
EFT18782	18/12/2024	Megan Howlett Premium Business Concepts	Professional HR Services & Development 16 Nov - 16 Dec 2024	5,251.40	1
EFT18783	18/12/2024	Cleanpak Total Solutions	Cleaning Consumables for various areas	676.30	1
EFT18784	18/12/2024	Cloud Collections Pty Ltd	Legal Fee's Debt Collection - November 2024	459.80	1
EFT18785	18/12/2024	Ikonyx Medical Services Pty Ltd	Windscreen Replacement - Ford	1,087.24	1
EFT18786	18/12/2024	Chalice Mining Limited	Refund for Cancelled Accommodation x 2 Chalets	1,760.00	1
EFT18787	18/12/2024	Rowe Contractors	Morawa Yalgoo Rd Upgrade Instalment RFQ-02-2425	148,500.00	1
EFT18788	18/12/2024	Ashton Hargreaves-Tieland	Reimburse Tools bought for Pool Maintenance	84.90	1
EFT18789	18/12/2024	Deana Rigelhof	Reimbursement of Gymnasium Key Bond	30.00	1
EFT18790	18/12/2024	Incite Security	Quarterly Fee - Security Monitoring @ Rec Centre	126.00	1
EFT18791	18/12/2024	Houspect	Building Inspections completed at various Shire properties - Nov 2024	16,358.10	1
EFT18792	23/12/2024	Department of Fire & Emergency Services	ESL Contribution - 2nd Quarter 2024/25	22,284.35	6
EFT18793	23/12/2024	Westrac Equipment Pty Ltd	Supply of Blades, Bolts & Plates for Bobcat	1,150.23	6

Shire of Morawa

List of Payments Report

For Period Ending 31 December 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18794	23/12/2024	Refuel Australia	9000L Diesel @ \$1.7178 per L	15,460.20	6
EFT18795	23/12/2024	Think Water Geraldton	Retic parts & Controller - Parks	1,546.65	6
EFT18796	23/12/2024	Marketforce - Omnicom Media Group	Tender advertisement in newspaper	687.45	6
EFT18797	23/12/2024	Winchester Industries	Supply & Delivery of Cracker Dust 54 tonne	2,702.70	6
EFT18798	23/12/2024	Geraldton Lock and Key	New Lock cylinders for glass & security doors @ Rec Centre	1,458.44	6
EFT18799	23/12/2024	McLeods Lawyers	Reviewing documents & drafting - Sale Contract - 11 Broad Ave	4,810.19	6
EFT18800	23/12/2024	Agwest Machinery	Service parts & blades for Kubota Mower	674.92	6
EFT18801	23/12/2024	RJ & LJ King	Supply & fit 4 tyres - Bobcat P226	3,110.80	6
EFT18802	23/12/2024	Great Southern Fuel Supplies	Unleaded & Diesel Fuel Card Purchases - November 2024	599.84	6
EFT18803	23/12/2024	Office of the Auditor General	Fee for the attest Audit for year ended 30 June 2024	47,630.00	6
EFT18804	23/12/2024	Team Global Express	Freight Charge - Heavy from Gngangara	373.49	6
EFT18805	23/12/2024	Corsign WA Pty Ltd	Fire Signs & Roads Signs - various	4,778.40	6
EFT18806	23/12/2024	NodeOne	Monthly Fee - Wireless @ Gym - December 2024	119.00	6
EFT18807	23/12/2024	AFGRI Equipment	Hydraulic Hoses - Grader	950.04	6
EFT18808	23/12/2024	Cohesis Pty Ltd	Monthly Fee - vCIO Service	2,200.00	6
EFT18809	23/12/2024	RelianSys Pty Ltd	RelianSys Annual Software Access Fees - 19 Jan 25 to 18 Jan 26	2,500.00	6
EFT18810	23/12/2024	Premium Publishers (Vanguard Publishing)	2025 AGO Planner - Participation Fee, half page ad	2,024.00	6
EFT18811	23/12/2024	Ikonyx Medical Services Pty Ltd	Pre Employment Medical x 2	720.50	6
EFT18812	23/12/2024	Wallace Plumbing and Gas	Plumbing Repair - broken water pipe @ Solomon Tce carpark & New RPZD @ Oval	5,098.03	6
EFT18813	23/12/2024	Rangelands Services Pty Ltd	Fencing work @ Old Hospital	25,935.28	6
EFT18814	23/12/2024	Rowe Contractors	Morawa Yalgoo Rd Upgrade - Instalment 3	198,000.00	6
EFT18815	23/12/2024	Totally Workwear Victoria Park	Bulk Uniform Order - Outside Staff & Cleaners - protective clothing	8,779.05	6
EFT18816	23/12/2024	ATC Work Smart	Admin Trainee - Ordinary Hours 47.32	747.47	6
EFT18817	23/12/2024	Michael Cole	Fixed Rate Travel Reimbursement	616.00	6
EFT18818	23/12/2024	CB Traffic Solutions Pty Ltd	Traffic Management for closure on Winfield St - 15/11/24	2,786.31	6
EFT18819	23/12/2024	Winc	Monthly Charge - Photocopier charges, meter read 16/12/2024	340.78	6
EFT18820	23/12/2024	North Midlands Electrical	Community Bus Hire Bond Reimbursement	300.00	6
EFT18821	23/12/2024	Kats Rural	Maintenance Items - Various Areas	4,085.19	6
EFT18822	23/12/2024	Morawa Traders	Chambers - refreshments	178.72	6
EFT18823	23/12/2024	Nutrien Ag Solutions	Blue Line - Town Dam & Retic	696.41	6
EFT18824	23/12/2024	McDonalds Wholesalers	Coffee Sticks & UHT - Caravan Park	218.05	6
EFT18825	23/12/2024	Canine Control	Ranger Services - 3 visits - December 2024	3,270.96	6
EFT18826	23/12/2024	GH Country Courier	Freight Charges - November 2024	333.96	6
EFT18827	23/12/2024	Greenfield Technical Services	MWSFN Program - engineer project management	990.00	6
EFT18828	23/12/2024	Mitchell & Brown Retravisoin	Oven & Rangehood - Rec Centre	3,450.00	6
EFT18829	23/12/2024	Atom Supply	Mechanics Creeper - Safety Equipment	162.50	6
EFT18830	23/12/2024	Novus Autoglass Repairs & Replacement	Supply, Fit & Tint Rear window - Tractor	2,370.00	6
EFT18831	23/12/2024	Koolanooka Farms	Supply 5626 Tonne Gravel - Norton Rd	6,188.60	6

Shire of Morawa

List of Payments Report

For Period Ending 31 December 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18832	23/12/2024	Blackwoods Geraldton	Diesel Transfer Pump	1,134.91	6
EFT18833	23/12/2024	Officeworks	Various Stationary - Admin	180.23	6
EFT18834	23/12/2024	Shire of Irwin	Auschem Training - Catering	55.00	6
EFT18835	23/12/2024	Infinitum Technologies Pty Ltd	Monthly IT Charges - SOM Support/Services - November 2024	9,821.60	6
EFT18836	23/12/2024	Bob Waddell Consultant	Monthly Fee's - Assistance with financial statements	2,288.00	6
EFT18837	23/12/2024	AFGRI Equipment	Filters for Grader & Loader	314.56	6
EFT18838	23/12/2024	Cleanpak Total Solutions	Ice Bags & Fly Spray - Depot	366.65	6
EFT18839	23/12/2024	Australia Post	Postage costs for period end 30/11/24	231.64	6
EFT18840	23/12/2024	Moma Solar Lighting	Solar Light - Aerodrome	3,618.29	6
EFT18841	23/12/2024	MetroCount	Supply Items - Road Maintenance	1,479.50	6
EFT18842	23/12/2024	E & MJ Rosher Pty Ltd	Filters - Small Plant Items	107.75	6

Total EFT Payments

860,551.94

Shire of Morawa

List of Payments Report

For Period Ending 31 December 2024

Chq/EFT	Date	Name	Description	Amount	Bank
DD10254.1	30/12/2024	Beam Super	Payrun 95 superannuation batch procesing	11,771.38	6
DD10257.1	20/12/2024	Beam Super	Superannuation on payrun 98	12,116.43	6
DD10266.1	02/12/2024	Exetel Pty Ltd	Monthly Corporate Internet Charges - Dec 2024	975.00	1
DD10266.2	03/12/2024	Synergy	Electricity Suppy & Usage Charges 23 Aug 2024 to 22 Oct 2024	726.91	1
DD10266.3	05/12/2024	Synergy	Electricity Supply & Usage Charges 27 Aug 2024 to 24 Oct 2024	617.65	1
DD10266.4	05/12/2024	Telstra Corporation Limited	SMS Alert Account - Nov to Dec 2024	253.76	1
DD10268.1	10/12/2024	Synergy	Electricity Supply & Usage Charges 15 Oct 2024 to 18 Nov 2024	351.70	1
DD10268.2	11/12/2024	Synergy	Electricity Supply & Usage Charges 17 Oct 2024 to 20 Nov 2024	3,740.20	1
DD10268.3	17/12/2024	Telstra Corporation Limited	Mobile Admin Usage - November 2024	1,164.36	1
DD10268.4	24/12/2024	Telstra Corporation Limited	Landlines Monthly Charges - Depot/Operations - December 2024	538.71	1
DD10268.5	23/12/2024	Telstra Corporation Limited	Landline Expenses - Dr Residence - December 2024	34.95	1
DD10286.1	02/12/2024	Synergy	Electricity Supply & Usage Charges 19 Sep 2024 to 20 Nov 2024	1,281.23	6
DD10286.2	23/12/2024	Synergy	Electricity Tariff, Street Lighting for period 25 Oct 2024 - 24 Nov 2024	5,496.56	6
DD10288.1	23/12/2024	Water Corporation	Water use & Service charges 10 Oct to 05 Dec 2024	1,142.97	6
DD10291.1	27/12/2024	Water Corporation	Water use & Service charges 10 Oct to 05 Dec 2024	5,488.15	6
DD10291.2	23/12/2024	Water Corporation	Water use & Service charges 10 Oct to 05 Dec 2024	555.47	6
DD10293.1	27/12/2024	Water Corporation	Water use & Service charges 14 Oct to 09 Dec 2024	2,214.06	6
DD10295.1	31/12/2024	Water Corporation	Water use & Service charges - 14 Oct to 09 Dec 2024	17,691.17	6

Total Direct Debit Payments

66,160.66

Shire of Morawa

List of Payments Report

For Period Ending 31 December 2024

Chq/EFT	Date	Name	Description	Amount	Bank
2425-06.02	02/12/2024	Bankwest - Muni Bank	Being Bank Fees (Maintenance,Transaction) December 2024	56.20	1
2425-06.03	03/12/2024	CBA Merchant Fee	CBA Merchant Fee's December 2024	128.50	1
PAY 95	04/12/2024	Shire of Morawa	Payrun 95 - Sundry Debtors	495.00	1
PAY 96	18/12/2024	Shire of Morawa	Payrun 96 - Sundry Debtors	1,151.16	1
	02/12/2024	Shire of Morawa - National Bank	Refund Caravan Park - Code Key	176.00	6
	04/12/2024	Shire of Morawa - National Bank	Refund Caravan Park - Code Key	125.00	6
PAYRUN95	05/12/2024	Shire of Morawa - National Bank	Nett Pay Journal - Pay Run 95	57,382.46	6
	13/12/2024	Shire of Morawa - National Bank	Refund of Gym Toggle	30.00	6
PAYRUN 96	20/12/2024	Shire of Morawa - National Bank	Net Pay Journal - Pay 96 & 98	66,464.00	6
		Shire of Morawa - National Bank	Net Pay Journal - Pay 96 & 98	5,844.22	6
2425-06.22a	16/12/2024	Shire of Morawa - National Bank	Treasury Loan Repayment - Loan 136	12,716.11	6
2425-06.01	31/12/2024	DOT - National Bank	Being Transport Direct Debit Payments 01.12.2024 to 31.12.2024	11,521.45	6
	31/12/2024	Shire of Morawa - National Bank	Being Unallocated items on the Bank statement not in Gledger	-6,669.19	6

Total Bank Transfers/ Payments

149,420.91

Included in	Fuel Card - 94937892 - 0 MO - EMCCS - P293				
	01/12/2024	Great Southern Fuel Supplies	Fuel Diesel Purchases	220.19	
			Fuel Diesel Purchases	173.33	
Included in	Fuel Card - Depot - P999				
	01/12/2024	Great Southern Fuel Supplies	Fuel Card Unleaded purchases - Small Plant	110.20	
			Fuel Card Unleaded purchases - Small Plant	96.12	

TOTAL Fuel Card

599.84

Shire of Morawa

List of Payments Report

For Period Ending 31 December 2024

Chq/EFT	Date	Name	Description	Amount	Bank
2425-06.14	05/12/2024	Bankwest	Corporate card purchases in November 2024		
		Coroprate Credit Card - EMCCS			
	6/11/2024	Adina Perth	Accommodation to Attend the WALGA Annual Event 4-6/11/24	822.78	1
	6/11/2024	SFC PCEC 6189 Perth	Incidentals - Attendance at WALGA Annual Event	8.00	1
	6/11/2024	CPP Convention Centre Perth	Parking to attend the WALGA Annual Event	7.07	1
	7/11/2024	SFC PCEC 6189 Perth	Incidentals - Attendance at WALGA Annual Event	8.00	1
	11/11/2024	Adina Perth	Parking/Food - Attendance WALGA Annual Event	301.58	1
	25/11/2024	Starlink	Starlink - Dr's Surgery - 24/11 - 24/12/24	139.00	1
	25/11/2024	Starlink	Starlink - Depot - 24/11 - 24/12/24	139.00	1
Sub Total				1,425.43	
		Coroprate Credit Card - CEO			
	6/11/2024	Zoom.US	Zoom Standard - Link for Council	22.39	1
	25/11/2024	AMNZPrimeAU Membership	Membership - CEO	9.99	1
	30/11/2024	Bankwest	Foreign Transaction Fee	0.66	1
Sub Total				33.04	
2425-06.23	02/12/2024	NAB	Corporate card purchases in November 2024		
		Coroprate Credit Card - EMCCS			
	4/11/2024	Bunnings	PO 7721 - Various Items	235.14	6
	4/11/2024	Monyash Investments	Refreshments for Meeting	37.00	6
	12/11/2024	Bunnings	Safety Speed & Lead Extensions	142.87	6
	12/11/2024	Kinatiko Ltd	Police Clearance	64.80	6
	15/11/2024	Bindoon Roadhouse	Fuel - 0 MO	91.61	6
	22/11/2024	Keelerhardware	Lockwood Optimum 2pkt Hinged 40mm Backset - Oval	84.11	6
	28/11/2024	NAB	Card Fee	8.00	6
	28/11/2024	Outdoor Supacentre Olympic Park	Bid Daddy Bush Mechanic Toolkit (Gift - Staff)	136.95	6
Sub Total				800.48	
2425-06.23	31/12/2024	NAB	Corporate card purchases in December 2024		
		Coroprate Credit Card - EMCCS			
	2/12/2024	EG Group Sandford St	Fuel - 0 MO	60.67	6
	3/12/2024	eBay Sydney	Fuel - 0 MO	80.00	6
	9/12/2024	Medical Director Haymarket	Medical Director Software - Clinical Subscription	1388.19	6
	20/12/2024	EG Group	Fuel - 0 MO	66.13	6
	24/12/2024	NAB	Card Fee	8.00	6
	27/12/2024	Starlink	Internet for Dr's Surgery	139.00	6
	27/12/2024	Starlink	Internet - Depot	139.00	6
	27/12/2024	NAB	Card Fee	8.00	6
	27/12/2024	Keelerhardware	Lockwood Optimum 2pkt Hinged 40mm Backset - Oval	-84.11	6
					6

Shire of Morawa

List of Payments Report

For Period Ending 31 December 2024

Chq/EFT	Date	Name	Description	Amount	Bank
			Sub Total	<u>1,804.88</u>	
			TOTAL Corporate Credit Card Payment	<u>4,063.83</u>	
			TOTAL PAYMENTS FOR COUNCIL APPROVAL	<u><u>1,080,197.34</u></u>	