



**SHIRE OF MORAWA**  
**ORDINARY COUNCIL MEETING**  
**ATTACHMENTS**

**Monday, 17 June 2024**



WESTERN AUSTRALIA'S  
**WILDFLOWER COUNTRY**

# Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

17 June 2024

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## List of Attachments

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### 11.1 Chief Executive Officer

#### 11.1.2 Shared Medical Services Agreement

*Attachment 1 – 11.1.2a Agreement for Sharing Medical Services Expenses*

### 11.2 Executive Manager Corporate & Community Services

#### 11.2.1 Monthly Financial Report – May 2024

*Attachment 1 – 11.2.1a Monthly Financial Report for the period ending 31 May 2024*

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*Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 May 2024*

#### 11.2.2 Budget Efficiency and Setting of Differential Rates

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*Attachment 2 – 11.2.2b Statement of Objectives and Reasons*

*Attachment 3 – 11.2.2c Draft Statement of Financial Activity 2024-2025*

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## Ordinary Council Meeting 17 June 2024

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***Attachment 1- 11.1.2a Agreement for Sharing Medical Services Expenses***

***Item 11.1.2- Shared Medical Services Agreement***

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# Agreement for sharing medical services expenses

Shire of Morawa

Shire of Perenjori



**McLEODS**

Barristers & Solicitors

Stirling Law Chambers | 220-222 Stirling Highway

CLAREMONT WA 6010

Tel: (08) 9383 3133 | Fax: (08) 9383 4935

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Ref: ND:MORA-44053

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# Details

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## Parties

### **Shire of Morawa**

of 26 Winfield Street, Morawa, Western Australia 6623

### **Shire of Perenjori**

of 56 Fowler Street, Perenjori, Western Australia 6620

## Background

- A The Shire of Morawa and the Shire of Perenjori have shared certain expenses associated with the provision of medical services, in each of their districts, by the Medical Services Provider.
- B The two Shires have agreed to continue these arrangements under the terms of this Agreement.

# Agreed terms

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## 1. Defined terms and interpretation

### 1.1 Defined terms

In this Agreement –

**Agreement** means this document as varied, amended, supplemented, novated or replaced from time to time;

**Apportionment Formula** means the ratio based on the number of weekly Sessions that the Medical Services Provider provides between the Morawa Medical Centre and the Perenjori Medical Centre;

**Claim** means all and any claim, demand, writ, summons, action, suit, prosecution, proceeding, judgment, order, decree, damages, costs (including legal costs), loss and expense of any nature whatsoever;

**Commencement Date** means ~~1 June 2019~~ 1 June 2024;

**Expiry Date** means the date specified in **clause 3** as the date this Agreement ends;

**Force Majeure** means –

- (a) any event or circumstance beyond the reasonable control of a Shire which prevents or impedes the due performance of its obligations under this Agreement and which by the exercise of reasonable diligence that Shire is unable to prevent, including acts of war, acts of terrorism, civil commotion, regional strikes or similar labour disputes, acts of God or other severe weather conditions, legal restraint, governmental interference or regulation; and
- (b) does not include lack of finances, breakdown of any equipment used by a Shire or its contractors unless caused by a Force Majeure event, or contractual commitment made by the Shire to a third party which limits the ability of the Shire to perform under this Agreement;

**Medical Services** means those services -

- (a) ordinarily provided by rural general medical practitioners registered under the *Health Practitioners Regulation National Law (WA) Act 2010*; and
- (b) as specified in the Morawa Medical Services Contract and the Perenjori Medical Services Contract;

**Medical Services Provider** means the medical services provider (or any replacement medical services provider) –

- (a) agreed to be engaged by the Shire of Morawa to provide medical services to the Shire of Morawa at the Morawa Medical Centre under the Morawa Medical Services Contract; and
- (b) agreed to be engaged by the Shire of Perenjori to provide medical services to the Shire of Perenjori at the Perenjori Medical Centre under the Perenjori Medical Services Contract;



**Morawa Medical Centre** means –

- (a) the Shire of Morawa Medical Centre at Lot 201 Caulfield Street, Morawa, Western Australia including the Shire’s Fixtures and Fittings; and
- (b) any additional or replacement medical centre within the district of the Shire of Morawa, as notified in writing by the Shire of Morawa to the Medical Services Provider;

**Morawa Medical Services Contract** means the contract between the Shire of Morawa and the Medical Services Provider to provide the Medical Services to the Shire of Morawa;

**Perenjori Medical Centre** means –

- (a) the Shire of Perenjori Medical Centre at 74 Russell Street, Perenjori, Western Australia including the Shire’s Fixtures and Fittings; and
- (b) any additional or replacement medical centre within the district of the Shire of Perenjori, as notified in writing by the Shire of Perenjori to the Medical Services Provider;

**Perenjori Medical Services Contract** means the contract between the Shire of Perenjori and the Medical Services Provider to provide the Medical Services to the Shire of Perenjori;

**Practice** means the operation of a medical surgery by the Medical Service Provider from the Medical Centre;

**Resolution Institute** means the primary dispute resolution body located at Level 2, 13-15 Bridge Street, Sydney, New South Wales, 2000; telephone (02) 9251 3366; email [infoaus@resolution.institute](mailto:infoaus@resolution.institute);

**Session** means block period of at least 3 hours allocated for appointments with patients during which individual patient appointments may vary from 10 minutes to one hour;

**Shire** means each of the Shire of Morawa and the Shire of Perenjori, and **Shires** means the Shire of Morawa and the Shire of Perenjori;

**Term** means the term of this Agreement as specified in **clause 3**; and

**Written Law** has the same meaning given to that term in the *Interpretation Act 1984*.

## 1.2 Interpretation

In this Agreement -

- (a) words denoting -
  - (i) the singular includes the plural and vice versa; and
  - (ii) a gender or genders include each other gender;
- (b) if a word or phrase is assigned a particular meaning, other grammatical forms of that word or phrase have a corresponding meaning;
- (c) a reference to -

- (i) a person includes a firm, an unincorporated association, an incorporated association, a corporation and a government or statutory body or authority;
  - (ii) a person includes their legal personal representatives, successors and assigns;
  - (iii) a statute, regulation, local law or any other written law, code or policy includes subsidiary legislation or an instrument made under it, and consolidations, amendments, re-enactments or replacements of any of them;
  - (iv) a right includes a benefit, remedy, discretion, authority or power;
  - (v) an obligation includes a warranty or representation, and a reference to a failure to observe or perform an obligation includes a breach of warranty or representation;
  - (vi) provisions or terms of this Agreement, or another document, agreement, understanding or arrangement, include a reference to both express and implied provisions and terms;
  - (vii) time is to local time in Perth, Western Australia;
  - (viii) \$ or dollars is a reference to the lawful currency of Australia;
  - (ix) this Agreement or any other document includes this Agreement or other document as amended or replaced and despite any change in the identity of the parties;
  - (x) writing includes any mode of representing or reproducing words in tangible and permanently visible form, and includes facsimile transmissions or other electronic mail or transmissions;
  - (xi) any thing (including any amount) is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them;
  - (xii) a clause, paragraph, Schedule or Annexure is a reference to a clause, paragraph, Schedule or Annexure to this Agreement; and
- (d) the meaning of general words or phrases is not limited by specific examples introduced by ‘including’, ‘for example’ or similar expressions.

### 1.3 Headings

Headings do not affect the interpretation of this Agreement.

## 2. Condition precedent

- (1) It is a condition precedent to this Agreement that –
- (a) the Morawa Medical Services Contract is executed by the parties to that contract; and
  - (b) the Perenjori Medical Services Contract is executed by the parties to that contract.
- (2) This Agreement will have no effect if the condition precedent under **clause 2(1)** is not satisfied.

## 3. Term of Agreement

### 3.1 Term

- (1) In this clause, **Expiry Date** means the first to occur of –
  - (a) the date that is 5 years after the Commencement Date; and
  - (b) the termination of this Agreement due to breach or default.
- (2) This Agreement commences on the Commencement Date and ends on the Expiry Date, or such other date as may be agreed in writing between the Shires.

### 3.2 Extended term or further agreement

- (1) Before the end of the Term, either Shire may give notice to the other Shire that the Term is due to expire.
- (2) If both Shire agree, they may negotiate –
  - (a) an extension (or other change) to the Expiry Date; or
  - (b) a renewal or replacement of this Agreement either on the same terms or such amended or new terms that the Shires agree.
- (3) Nothing in this Agreement is to be construed as imposing any obligation on either Shire to agree to an extension to the Expiry Date or to a renewal or replacement of this Agreement.

## 4. Mutual obligations

Each Shire agrees to cooperate with the other, and to take whatever action is reasonably practicable, to facilitate the most effective and efficient provision of the Medical Services by the Medical Services Provider for each Shire. This includes upholding the terms and conditions of the shared ICT services between the Shires, as per letter dated 24 November 2023, attached as Addendum 1.

## 5. Sessions

- (1) Each Shire acknowledges that it has agreed with the Medical Services Provider that –
  - (a) as at the Commencement Date, the Medical Services Provider will provide –
    - (i) 7 weekly Sessions at the Morawa Medical Centre under the Morawa Medical Services Contract; and
    - (ii) 3 weekly Sessions at the Perenjori Medical Centre under the Perenjori Medical Services Contract; and
  - (b) from time to time, the Medical Services Provider and a Shire may agree, in writing, to change the number of weekly Sessions for that Shire.
- (2) A Shire must not agree with the Medical Services Provider to change the number of weekly Sessions for that Shire unless it first obtains the written agreement of the other Shire to make that change.

## 6. Residential accommodation

(1) In this clause –

**Residential Accommodation Contribution** means the amount of the Shire of Perenjori’s contribution towards the Residential Accommodation Costs, calculated using the Apportionment Formula; and

**Residential Accommodation Costs** means the costs incurred by the Shire of Morawa in providing residential accommodation, and for paying associated expenses, to the Medical Services Provider.

(2) Each Shire acknowledges that, under the Morawa Medical Services Contract, the Shire of Morawa is responsible for providing residential accommodation, and for paying associated expenses, to the Medical Services Provider.

(3) Unless otherwise agreed in writing by the Shires -

(a) the Shire of Perenjori must pay the Residential Accommodation Contribution to the Shire of Morawa; and

(b) the Residential Accommodation Contribution is to be paid quarterly in arrears, within 30 days of the Shire of Perenjori receiving an invoice from the Shire of Morawa.

## 7. Motor vehicle expenses

(1) Each Shire must contribute, in accordance with the Apportionment Formula, to the motor vehicle expenses of the Medical Services Provider.

(2) The motor vehicle expenses of the Medical Services Provider are to be determined in accordance with the Vehicle Values produced and published by WALGA in respect of the relevant period, as applied to a ~~Ford Everest~~ Toyota RAV4 or equivalent vehicle.

## 8. Costs of replacement medical services provider

(1) In this clause –

**Replacement Expenses** means the expenses incurred in connection with securing a replacement medical services provider – including advertising and recruitment, immigration and relocation costs, and legal and accounting advice.

(2) If, during the Term, the Shires agree that the Medical Services Provider should be replaced, then the Replacement Expenses are to be paid by the Shires in accordance with the Apportionment Formula.

## 9. General provisions

### 9.1 GST

(1) In this clause –

**GST Act** means *A New Tax System (Goods and Services Tax) Act 1999* (Cth);

**GST Law** means the GST Act and any associated legislation including delegated legislation; and

**GST, Registered, supply, tax invoice** and any other expression used that is defined in the GST Law has the same meaning as given to it in the GST Law.

- (2) Unless specifically described in this Agreement as 'GST-inclusive', any consideration to be paid or provided for a supply made under or in connection with this Agreement does not include an amount on account of GST and is 'GST-exclusive'.
- (3) Where, under the GST Law, any supply to be made by a party (**Supplier**) to another party (**Recipient**) under or in connection with this Agreement is subject to GST (other than a supply the consideration for which is specifically described in this Agreement as GST-inclusive), then -
  - (a) the consideration payable or to be provided for that supply under this Agreement as to be increased by, and the Recipient must pay to the Supplier, an amount equal to the GST calculated according to the GST Law;
  - (b) the Recipient must pay that additional GST amount at the same time and in the same manner as the GST-exclusive consideration is paid or provided; and
  - (c) a reference to the consideration payable for a supply includes the value of any non-monetary consideration for the provision.
- (4) If the Supplier is Registered or required to be Registered, the Supplier must provide a GST compliant tax invoice in connection with any supply made by it under the Contract, failing which the Recipient will not be obliged to make any payment for that supply until the invoice is provided.

## 9.2 Confidentiality

Each Shire must ensure that, subject to overriding disclosure requirements (such as those in the *Freedom of Information Act 1992*), documents and other information, that are supplied and clearly identified as confidential, are kept confidential. If required in writing by a Shire, the other Shire must enter into a separate agreement not to disclose to anyone else any confidential matter even after the Expiry Date.

## 9.3 No fetter on discretion

Nothing in this Agreement is to fetter or is to be construed as an attempt to fetter the discretion or the powers of a Shire under any Written Law.

## 9.4 Relationship between the Shires

- (1) Nothing in this Agreement is to be construed so as to constitute a relationship of master and servant or principal and agent as between the Shires, or any relationship of employment or trust between the Shires.
- (2) A Shire must not hold itself or its employees or agents out to be employees or agents of the Shire, and each Shire must indemnify the other Shire and keep the other Shire at all times indemnified against any Claim incurred as a result of doing so.
- (3) For the purposes of subclause (2), the provisions of Part 1F of the *Civil Liability Act 2002* are excluded.

## **9.5 Entire agreement**

- (1) Each Shire acknowledges that it has entered into this Agreement in full reliance on its own enquiries, investigations, examinations and advice and not in reliance on or as a result of any statement, claim, representation or warranty (expressed or implied) made or given by the other Shire or any employee, agent or other person on behalf of the other Shire in respect of any matter whatsoever affecting this Agreement.
- (2) Each Shire agrees that this Agreement constitutes the whole and entire agreement between them and supersedes all previous negotiations and agreements written or oral.

## **9.6 Modification and waiver**

- (1) This Agreement may not be modified, amended or varied except by a document in writing signed by or on behalf of each Shire.
- (2) Any modification to a term or condition of this Agreement, or waiver or relinquishment of the performance of any term or condition of this Agreement, will be effective only if made in writing and executed by or on behalf of the Shire granting the waiver.
- (3) No waiver of any one breach of any term or condition of this Agreement is to operate as a waiver of any other breach of the same or other term or condition of this Agreement.

## **9.7 Notices**

- (1) Any notice, direction or other communication which must or may be given in connection with this Agreement –
  - (a) must be in writing in order to be valid;
  - (b) is sufficient if executed by the Shire giving the notice or on its behalf by any duly authorised employee or solicitor of that Shire;
  - (c) in order to be valid must be given to a Shire as follows -
    - (i) delivered or sent by prepaid post to, or left at, the 'notice details' address of that Shire as set out in subclause (2);
    - (ii) sent to the email address or facsimile number of that Shire as set out in subclause (2); or
    - (iii) delivered or sent to another address, email address or facsimile number as is notified in writing by that Shire to the other Shire from time to time; and
  - (d) if given in accordance with paragraph (c), will be deemed to take effect -
    - (i) in the case of prepaid post, on the second business day after the date of posting;
    - (ii) in the case of facsimile, on receipt of a transmission report from the sending machine confirming successful transmission;
    - (iii) in the case of delivery by hand, on delivery; and
    - (iv) in the case of email at the time or receipt as defined in section 14 of the *Electronics Transactions Act 2011*.

- (2) The following notice details apply for the purposes of subclause (1) -

Shire of Morawa

Postal address PO Box 14, Morawa WA 6623

~~Facsimile number (08) 9971 1284~~

Email address admin@morawa.wa.gov.au

Shire of Perenjori

Postal address PO Box 22, Perenjori WA 6620

Facsimile number (08) 9973 1029

Email address reception@perenjori.wa.gov.au

## 9.8 Dispute resolution

- (1) If a dispute arises between the Shires in connection with this Agreement, the affected Shire must give notice of the dispute to the other Shire identifying the dispute and providing details of it.
- (2) The Shires must endeavour to settle the dispute by mediation to be conducted by a mediator independent of the Shires appointed by agreement of the Shires or failing agreement, by a person appointed by the Chair of Resolution Institute or her or his nominee.
- (3) The Resolution Institute Mediation Rules are to apply to the mediation.
- (4) It is a condition precedent to the right of a Shire to arbitrate or litigate the dispute that it has first complied with the mediation process in this **clause 9.8**.

## 9.9 Force majeure

- (1) Should a Shire be delayed in the performance of this Agreement by an event which that Shire concerned considers is a Force Majeure occurrence, then the Shire delayed must -
  - (a) give written notice to the other Shire immediately giving the full particulars of the event and why it is considered a Force Majeure occurrence; and
  - (b) use its best efforts to remedy the situation.
- (2) On giving a notification under subclause (1), the performance or compliance by a Shire of or with any of the responsibilities or obligations under this Agreement are to be suspended. The suspension is to continue as long as the performance or compliance with that responsibility or obligation under this Agreement is so prevented or hindered. During the suspension, the Shires must consult with each other without delay as to the measures to be taken regarding the continuation of the Medical Services and the implementation of this Agreement. The Shires must agree on a solution equitable to both Shires.
- (3) On cessation of any Force Majeure occurrence, the Shires must take all reasonable measures necessary to minimise the effects of the delay.

- (4) Should the Force Majeure continue for more than 60 consecutive days a Shire may terminate this Agreement with immediate effect by giving the other Shire written notice of termination.
- (5) A Shire is not liable for any delay or failure of performance of the terms and conditions of this Agreement to the extent the delay or failure is attributable to events of Force Majeure which has been notified in accordance with this clause.
- (6) Force Majeure may not be invoked by a Shire if, and to the extent that, any prior default under this Agreement of the Shire concerned caused or contributed to the prevention or impediment of the due performance of its obligations under this Agreement.

#### **9.10 Default and Termination**

If a Shire (**Defaulting Shire**) -

- (a) defaults in the observance or performance of any term or condition of this Agreement to be observed or performed by the Defaulting Shire, and fails to remedy the default (if it is capable of remedy) within 14 days after the other Shire gives notice in writing to the Defaulting Shire specifying the default and requiring the default to be remedied;
- (b) is subject to any execution or process against it; or
- (c) knowingly gives the other Shire information under this Agreement that is false or materially misleading,

then, in any of these cases (but subject to the *Bankruptcy Act 1966* (Cth)) the other Shire may, by notice in writing given to the Defaulting Shire, without prejudice to any other powers, rights, authorities or remedies against the Defaulting Shire under this Agreement or otherwise, terminate this Agreement, but without releasing the Defaulting Shire from liability for any previous breach or failure to observe or perform any term or condition of this Agreement.

#### **9.11 Severability**

In the event of part of this Agreement being or becoming void or unenforceable then that part is to be severed from the Agreement with the intention that the balance of the Agreement is to remain in full force and effect, unaffected by the severance.

#### **9.12 Laws of Western Australia apply**

This Agreement is to be construed and interpreted in accordance with the laws of the State of Western Australia and each Shire agrees to submit to the jurisdiction of the courts of that State and of courts competent to hear appeals from them.



# Signing page

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**EXECUTED by the parties**

20~~19~~24

**THE COMMON SEAL** of the **Shire of Morawa**  
is affixed in the presence of -

\_\_\_\_\_  
Shire President

\_\_\_\_\_  
Chief Executive Officer

**THE COMMON SEAL** of the **Shire of Perenjori**  
is affixed in the presence of -

\_\_\_\_\_  
Shire President

\_\_\_\_\_  
Chief Executive Officer

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**Addendum 1**



REF: OCR232077

Scott Wildgoose,  
Chief Executive Officer,  
Shire of Morawa,  
PO Box 14, Morawa  
WA 6623

24 November 2023

Chief Executive Officer,  
Shire of Perenjori,  
P.O Box 22, Perenjori  
WA 6620

Via email to: [ceo@perenjori.wa.gov.au](mailto:ceo@perenjori.wa.gov.au)

Dear Mr. Paul Anderson,

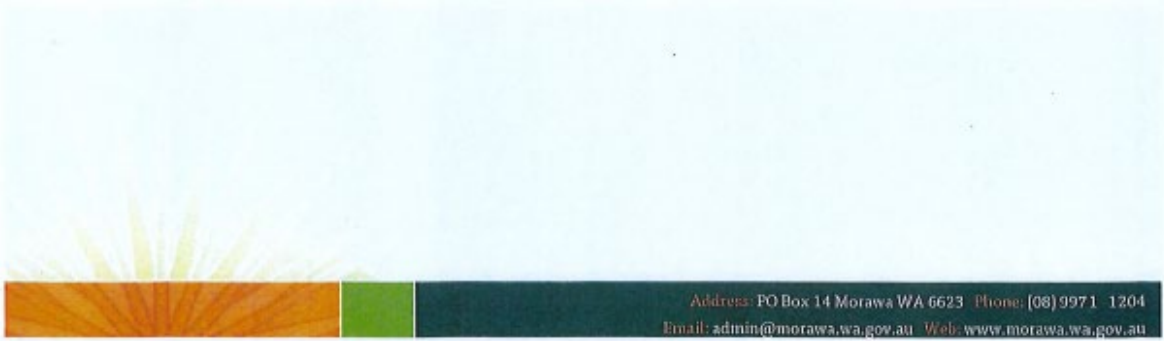
**RE: AMENDMENT PROPOSAL- INCLUSION OF ICT SERVICES IN SHARED MEDICAL SERVICES AGREEMENT**

The Shire of Morawa and the Shire of Perenjori have maintained a mutually beneficial arrangement, jointly shouldering specific expenses related to medical services within our respective Shires.

I am writing to propose acquisition of a shared ICT service provider to cater to the technological needs of both medical centres. The Shire of Perenjori will actively participate in all negotiations regarding the selection of the ICT provider and the establishment of ICT standards. Your involvement in this process is pivotal, ensuring a comprehensive approach in defining the technological framework that will benefit both medical facilities.

It is proposed that both Shires contribute equally, with a 50/50 split, towards the costs associated with implementing and maintaining the improved ICT services for both sites with the Shire of Morawa managing the contractual relationship and agreement with the service provider.

In adherence to clause 9.6 of our current agreement, emphasizing that any modifications to the terms or conditions of our current agreement necessitate formalisation in writing, please consider this letter an official proposal to amend our shared medical services agreement to incorporate ICT services provision with the proportionate formula not to apply to this service and a simple 50/50 cost sharing arrangement to be used.



Address: PO Box 14 Morawa WA 6623 Phone: (08) 9971 1204  
Email: [admin@morawa.wa.gov.au](mailto:admin@morawa.wa.gov.au) Web: [www.morawa.wa.gov.au](http://www.morawa.wa.gov.au)



Please sign below to denote your acceptance of this amendment and the terms of the ICT service provision arrangement moving forward.

Paul Anderson  
Name  
[Signature]  
Signature

Thank you for your attention to this matter.

Yours Sincerely,

[Signature]  
Scott Wildgoose  
Chief Executive Officer

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END

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## Ordinary Council Meeting 17 June 2024

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- Attachment 1- 11.2.1a Monthly Financial Report for the period ending 31 May 2024***
- Attachment 2- 11.2.1b Bank Reconciliation for the period ending 31 May 2024***
- Attachment 3- 11.2.1c List of Accounts Paid for the period ending 31 May 2024***
- Item 11.2.1- Monthly Financial Report – May 2024***
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# SHIRE OF MORAWA

## MONTHLY FINANCIAL REPORT

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INCLUDES THE STATEMENT OF  
FINANCIAL ACTIVITY

FOR THE YEAR ENDING  
30 JUNE 2024





## SHIRE OF MORAWA

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 May 2024

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

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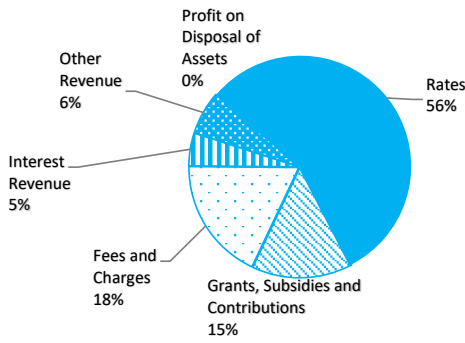


**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 MAY 2024**

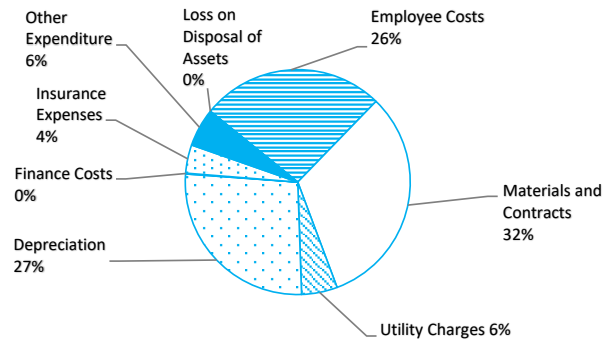
**SUMMARY INFORMATION - GRAPHS**

**OPERATING ACTIVITIES**

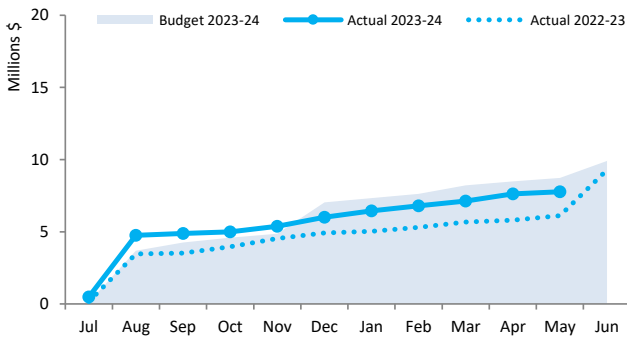
**OPERATING REVENUE**



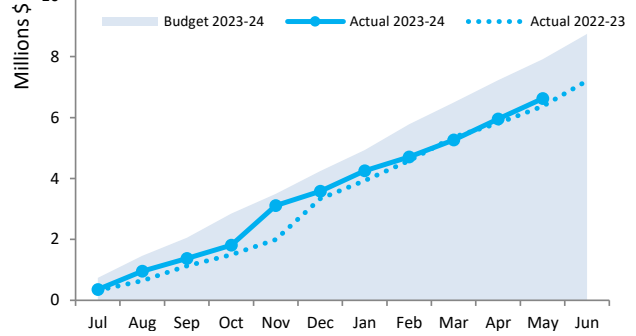
**OPERATING EXPENSES**



**Budget Operating Revenues -v- Actual**

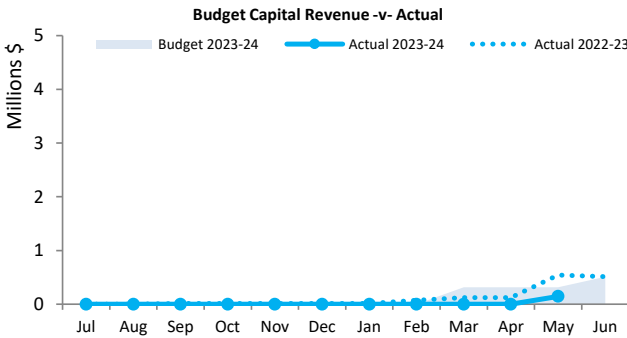


**Budget Operating Expenses -v-YTD Actual**

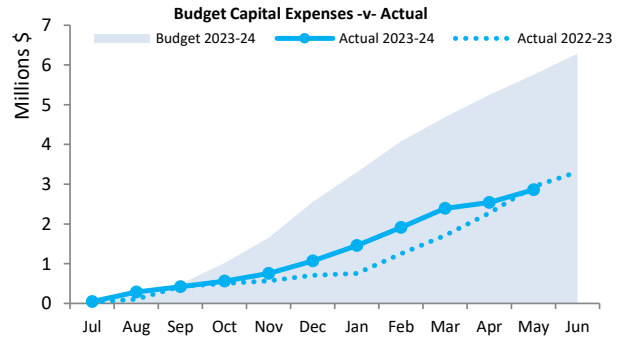


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**



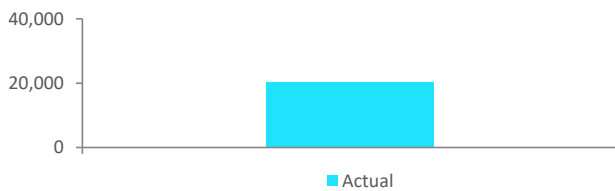
**CAPITAL EXPENSES**



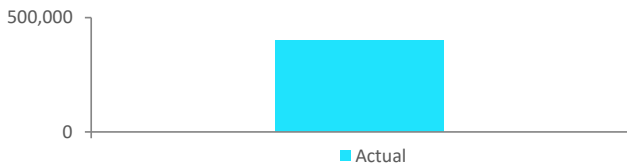
**FINANCING ACTIVITIES**

**BORROWINGS**

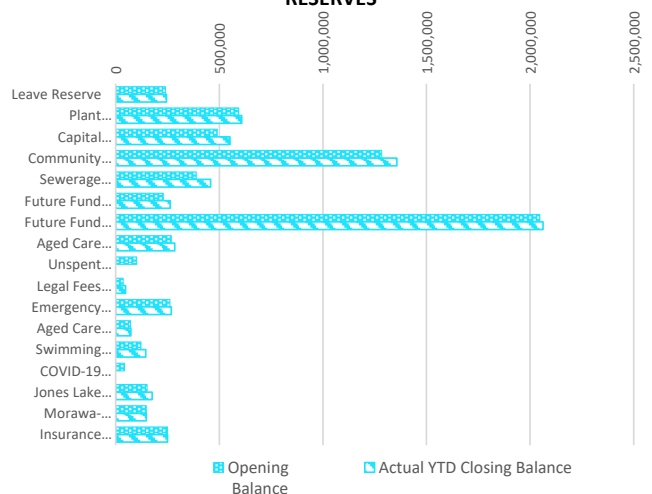
**Principal Repayments**



**Principal Outstanding**



**RESERVES**



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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 MAY 2024**

**EXECUTIVE SUMMARY**

**Funding surplus / (deficit) Components**

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.48 M	\$2.48 M	\$2.48 M	\$0.00 M
Closing	\$0.01 M	(\$0.17 M)	\$2.32 M	\$2.49 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.83 M	% of total
Unrestricted Cash	\$1.89 M	21.4%
Restricted Cash	\$6.94 M	78.6%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.11 M	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		100.0%
30 to 90 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.61 M	% Collected
Rates Receivable	\$0.51 M	86.9%
Trade Receivable	\$0.10 M	% Outstanding
30 to 90 Days		8.5%
Over 90 Days		13.8%

Refer to Note 3 - Receivables

**Key Operating Activities**

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.73 M)	(\$0.47 M)	\$0.31 M	\$0.78 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$2.88 M	
	YTD Budget	\$2.89 M (0.0%)

Refer to Note 6 - Rate Revenue

Grants and Contributions		
	YTD Actual	% Variance
	\$0.76 M	
	YTD Budget	\$0.98 M (22.9%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.94 M	
	YTD Budget	\$0.98 M (3.9%)

Refer to Statement of Financial Activity

**Key Investing Activities**

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.94 M)	(\$5.42 M)	(\$2.86 M)	\$2.57 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.00 M	
	Amended Budget	\$0.07 M (100.0%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$2.86 M	
	Amended Budget	\$5.94 M (51.9%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$2.61 M	
	Amended Budget	\$4.04 M (35.4%)

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)
\$0.09 M	(\$0.01 M)	(\$0.23 M)	(\$0.22 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.02 M
Interest expense	\$0.01 M
Principal due	\$0.40 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$6.94 M
Interest earned	\$0.14 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 10 - Lease Liabilities

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MAY 2024

## 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 2024**

**BY PROGRAM**

	Ref Note	Adopted Budget \$	Amended Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Governance		525	1,425	1,309	1,687	378	28.91%	
General purpose funding - general rates	6	2,889,437	2,889,437	2,889,437	2,892,056	2,619	0.09%	
General purpose funding - other		308,467	406,467	388,651	374,866	(13,785)	(3.55%)	
Law, order and public safety		32,950	34,700	31,787	34,320	2,533	7.97%	
Health		9,050	9,050	6,957	5,126	(1,831)	(26.32%)	
Education and welfare		10,500	17,000	15,377	15,434	57	0.37%	
Housing		96,000	96,000	87,722	76,787	(10,935)	(12.47%)	▼
Community amenities		767,830	779,182	777,826	775,906	(1,920)	(0.25%)	
Recreation and culture		93,500	93,500	88,395	139,009	50,614	57.26%	▲
Transport		1,190,627	1,190,627	871,478	537,245	(334,233)	(38.35%)	▼
Economic services		252,100	261,300	239,763	252,542	12,779	5.33%	
Other property and services		88,500	88,500	81,179	57,372	(23,807)	(29.33%)	▼
		<b>5,739,486</b>	<b>5,867,188</b>	<b>5,479,881</b>	<b>5,162,350</b>			
						(317,531)		
<b>Expenditure from operating activities</b>								
Governance		(545,801)	(551,801)	(466,929)	(352,795)	114,134	24.44%	▲
General purpose funding		(316,323)	(316,323)	(290,025)	(255,530)	34,495	11.89%	▲
Law, order and public safety		(174,139)	(174,139)	(141,218)	(143,819)	(2,601)	(1.84%)	
Health		(196,663)	(196,663)	(177,570)	(135,222)	42,348	23.85%	▲
Education and welfare		(225,990)	(267,990)	(246,348)	(174,979)	71,369	28.97%	▲
Housing		(247,717)	(247,717)	(223,022)	(187,962)	35,060	15.72%	▲
Community amenities		(916,604)	(947,804)	(838,406)	(582,210)	256,196	30.56%	▲
Recreation and culture		(1,515,770)	(1,555,770)	(1,428,435)	(1,410,338)	18,097	1.27%	
Transport		(3,317,171)	(3,552,171)	(3,238,294)	(2,374,760)	863,534	26.67%	▲
Economic services		(732,708)	(732,708)	(673,287)	(597,473)	75,814	11.26%	▲
Other property and services		(201,724)	(201,724)	(190,661)	(405,724)	(215,063)	(112.80%)	▼
		<b>(8,390,610)</b>	<b>(8,744,810)</b>	<b>(7,914,195)</b>	<b>(6,620,812)</b>			
						1,293,383		
Non-cash amounts excluded from operating activities	1(a)	2,143,914	2,143,914	1,965,677	1,773,421	(192,256)	(9.78%)	
<b>Amount attributable to operating</b>		<b>(507,210)</b>	<b>(733,708)</b>	<b>(468,637)</b>	<b>314,958</b>	783,595		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from Capital grants, subsidies and contributions	14	3,489,854	4,040,517	3,253,907	2,609,378	(644,529)	(19.81%)	▼
Proceeds from disposal of assets	7	73,000	73,000	0	0	0	0.00%	
		<b>3,562,854</b>	<b>4,113,517</b>	<b>3,253,907</b>	<b>2,609,378</b>			
						(644,529)		
<b>Outflows from investing activities</b>								
Payments for Infrastructure	9	(3,438,821)	(4,030,084)	(3,702,657)	(2,337,664)	1,364,993	36.87%	▲
Payments for property, plant and equipment	8	(1,781,787)	(1,914,329)	(1,722,072)	(521,795)	1,200,277	69.70%	▲
		<b>(5,220,608)</b>	<b>(5,944,413)</b>	<b>(5,424,729)</b>	<b>(2,859,459)</b>			
						2,565,270		
<b>Amount attributable to investing</b>		<b>(1,657,754)</b>	<b>(1,830,896)</b>	<b>(2,170,822)</b>	<b>(250,082)</b>	1,920,740		
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	11	316,640	436,640	316,640	144,788	(171,852)	(54.27%)	▼
		<b>316,640</b>	<b>436,640</b>	<b>316,640</b>	<b>144,788</b>			
						(171,852)		
<b>Outflows from financing activities</b>								
Repayment of debentures	9	(28,156)	(28,156)	(26,831)	(20,185)	6,646	24.77%	
Transfer to reserves	11	(258,520)	(314,520)	(302,462)	(352,823)	(50,361)	(16.65%)	▼
		<b>(286,676)</b>	<b>(342,676)</b>	<b>(329,293)</b>	<b>(373,008)</b>			
						(43,715)		
<b>Amount attributable to financing activities</b>		<b>29,964</b>	<b>93,964</b>	<b>(12,653)</b>	<b>(228,220)</b>	(215,567)		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
Surplus or deficit at the start of the financial year	1(c)	2,135,000	2,481,613	2,481,613	2,481,613	0	0.00%	
Amount attributable to operating activities		(507,210)	(733,708)	(468,637)	314,958			
Amount attributable to investing activities		(1,657,754)	(1,830,896)	(2,170,822)	(250,082)			
Amount attributable to financing activities		29,964	93,964	(12,653)	(228,220)			
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>10,973</b>	<b>(170,499)</b>	<b>2,318,271</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note ` for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023-24 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 2024

## NATURE DESCRIPTIONS

### REVENUE

#### RATES

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

#### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST REVENUE

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION

Depreciation expense raised on all classes of assets.

#### FINANCE COSTS

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

BY NATURE

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	6	2,889,437	2,889,437	2,889,437	2,892,056	2,619	0.09%	
Rates excluding general rates	6	8,706	(9,294)	(4,419)	(7,989)	(3,570)	80.79%	
Grants, subsidies and contributions	13	1,271,451	1,277,951	982,844	757,417	(225,427)	(22.94%)	▼
Fees and charges		993,020	1,016,222	976,043	938,213	(37,830)	(3.88%)	
Interest revenue		139,020	255,020	235,496	249,969	14,473	6.15%	
Other revenue		427,425	427,425	391,102	332,684	(58,418)	(14.94%)	▼
Profit on disposal of assets	7	10,427	10,427	9,378	0	(9,378)	(100.00%)	
Gain on FV Adjustment of Financial Asstes through P&L		0	0	0	0	0	0.00%	
		<b>5,739,486</b>	<b>5,867,188</b>	<b>5,479,881</b>	<b>5,162,350</b>			
						(317,531)		
<b>Expenditure from operating activities</b>								
Employee costs		(2,103,390)	(2,086,390)	(1,900,178)	(1,749,062)	151,116	7.95%	
Materials and contracts		(3,053,569)	(3,424,369)	(3,058,516)	(2,122,801)	935,715	30.59%	▲
Utility charges		(385,053)	(385,353)	(352,792)	(340,529)	12,263	3.48%	
Depreciation		(2,150,541)	(2,150,541)	(1,971,255)	(1,767,692)	203,563	10.33%	▲
Finance costs		(15,353)	(15,353)	(9,296)	(7,755)	1,541	16.58%	
Insurance expenses		(260,440)	(260,440)	(259,050)	(270,013)	(10,963)	(4.23%)	
Other expenditure		(422,264)	(422,364)	(363,108)	(362,961)	147	0.04%	
		<b>(8,390,610)</b>	<b>(8,744,810)</b>	<b>(7,914,195)</b>	<b>(6,620,812)</b>			
						1,293,383		
Non-cash amounts excluded from operating activities	1(a)	2,143,914	2,143,914	1,965,677	1,773,421	(192,256)	(9.78%)	
<b>Amount attributable to operating activities</b>		<b>(507,210)</b>	<b>(733,708)</b>	<b>(468,637)</b>	<b>314,958</b>			
						783,595		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	3,489,854	4,040,517	3,253,907	2,609,378	(644,529)	(19.81%)	▼
Proceeds from disposal of assets	7	73,000	73,000	0	0	0	0.00%	
		<b>3,562,854</b>	<b>4,113,517</b>	<b>3,253,907</b>	<b>2,609,378</b>			
						(644,529)		
<b>Outflows from investing activities</b>								
Payments for infrastructure	8	(3,438,821)	(4,030,084)	(3,702,657)	(2,337,664)	1,364,993	(36.87%)	
Payments for property, plant and equipment	8	(1,781,787)	(1,914,329)	(1,722,072)	(521,795)	1,200,277	(69.70%)	▲
		<b>(5,220,608)</b>	<b>(5,944,413)</b>	<b>(5,424,729)</b>	<b>(2,859,459)</b>			
						1,276,211		
<b>Amount attributable to investing activities</b>		<b>(1,657,754)</b>	<b>(1,830,896)</b>	<b>(2,170,822)</b>	<b>(250,082)</b>			
						1,920,740		
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	11	316,640	436,640	316,640	144,788	(171,852)	(54.27%)	▼
		<b>316,640</b>	<b>436,640</b>	<b>316,640</b>	<b>144,788</b>			
						(171,852)		
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(28,156)	(28,156)	(26,831)	(20,185)	6,646	24.77%	
Transfer to reserves	11	(258,520)	(314,520)	(302,462)	(352,823)	(50,361)	(16.65%)	▼
		<b>(286,676)</b>	<b>(342,676)</b>	<b>(329,293)</b>	<b>(373,008)</b>			
						(43,715)		
<b>Amount attributable to financing activities</b>		<b>29,964</b>	<b>93,964</b>	<b>(12,653)</b>	<b>(228,220)</b>			
						(215,567)		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,135,000	2,481,613	2,481,613	2,481,613	0	0.00%	
Amount attributable to operating activities		(507,210)	(733,708)	(468,637)	314,958	783,595	(167.21%)	
Amount attributable to investing activities		(1,657,754)	(1,830,896)	(2,170,822)	(250,082)	1,920,740	(88.48%)	
Amount attributable to financing activities		29,964	93,964	(12,653)	(228,220)	(215,567)	1703.68%	
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>10,973</b>	<b>(170,499)</b>	<b>2,318,271</b>			

**KEY INFORMATION**

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

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

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

**STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 MAY 2024**

	<b>30 June 2023</b>	<b>31 May 2024</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	9,688,904	8,835,177
Trade and other receivables	499,237	593,339
Inventories	8,639	8,639
Other assets	20,750	4,229
<b>TOTAL CURRENT ASSETS</b>	<b>10,217,530</b>	<b>9,441,384</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	14,282	14,282
Other financial assets	61,117	61,117
Property, plant and equipment	30,108,789	30,006,796
Infrastructure	61,421,056	62,614,816
<b>TOTAL NON-CURRENT ASSETS</b>	<b>91,605,244</b>	<b>92,697,011</b>
<b>TOTAL ASSETS</b>	<b>101,822,774</b>	<b>102,138,395</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	655,356	114,467
Other liabilities	274,221	0
Borrowings	28,156	7,971
Employee related provisions	313,930	313,930
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,271,664</b>	<b>436,369</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	391,073	391,073
Employee related provisions	38,855	38,855
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>429,928</b>	<b>429,928</b>
<b>TOTAL LIABILITIES</b>	<b>1,701,592</b>	<b>866,297</b>
<b>NET ASSETS</b>	<b>100,121,182</b>	<b>101,272,098</b>
<b>EQUITY</b>		
Retained surplus	37,092,522	38,035,403
Reserve accounts	6,732,381	6,940,416
Revaluation surplus	56,296,279	56,296,279
<b>TOTAL EQUITY</b>	<b>100,121,182</b>	<b>101,272,098</b>

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

## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MAY 2024

## BASIS OF PREPARATION

### BASIS OF PREPARATION

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

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

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

### SIGNIFICANT ACCOUNTING POLICES

#### CRITICAL ACCOUNTING ESTIMATES

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

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

#### GOODS AND SERVICES TAX

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

#### ROUNDING OFF FIGURES

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

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 May 2024



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

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

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>					
		\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(10,427)	(10,427)	(9,378)	0
Less: Movement in liabilities associated with restricted cash		3,800	3,800	3,800	5,728
Add: Depreciation on assets		2,150,541	2,150,541	1,971,255	1,767,692
<b>Total non-cash items excluded from operating activities</b>		<b>2,143,914</b>	<b>2,143,914</b>	<b>1,965,677</b>	<b>1,773,421</b>

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Last Year Closing	This Time Last Year	Year to Date
		30 June 2023	31 May 2023	31 May 2024
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(6,732,381)	(6,030,935)	(6,940,416)
Add Back: Component of Leave Liability not Required to be Fun	12	239,972	239,146	245,700
Add: Borrowings	9	28,156	7,667	7,971
Add: Lease liabilities	10	0	14,443	0
<b>Total adjustments to net current assets</b>		<b>(6,464,253)</b>	<b>(5,769,679)</b>	<b>(6,686,744)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	9,687,207	7,360,088	8,833,652
Rates receivables	3	443,606	454,552	495,468
Receivables	3	55,631	20,100	97,872
Other current assets	4	29,389	35,468	12,868
<b>Less: Current liabilities</b>				
Payables	5	(653,659)	(118,098)	(112,942)
Borrowings	9	(28,156)	(7,667)	(7,971)
Contract liabilities	12	(274,221)	(528,111)	0
Lease liabilities	10	0	(14,443)	0
Provisions	12	(313,930)	(357,043)	(313,930)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,464,253)</b>	<b>(5,769,679)</b>	<b>(6,686,744)</b>
<b>Closing funding surplus / (deficit)</b>		<b>* 2,481,613</b>	<b>1,075,166</b>	<b>2,318,271</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

\* The 30 June 2023 closing surplus differs from the budgeted amounts shown in the SFA due to incompleting and unaudited financials. The above figure may change in future statements up to adoption of the financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
<b>At Call Deposits</b>								
Municipal Cash at Bank	Cash and cash equivalents	798,819		798,819		Bankwest	0.10%	At Call
Muni Business Telenet Saver	Cash and cash equivalents	1,094,017		1,094,017		Bankwest	0.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	262,935	262,935		Bankwest	0.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	245,700	245,700		Bankwest	0.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	145,644	145,644		Bankwest	0.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	608,584	608,584		Bankwest	0.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	551,912	551,912		Bankwest	0.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	458,537	458,537		Bankwest	0.10%	At Call
CAB - Unspent Loans Reserve	Cash and cash equivalents	0	0	0		Bankwest	0.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	856,486	856,486		Bankwest	0.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	462,280	462,280		Bankwest	0.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	47,536	47,536		Bankwest	0.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	268,343	268,343		Bankwest	0.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	73,816	73,816		Bankwest	0.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	285,433	285,433		Bankwest	0.10%	At Call
CAB - COVID-19 Emergency Response Reserve	Cash and cash equivalents	0	0	0		Bankwest	0.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	175,503	175,503		Bankwest	0.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	147,708	147,708		Bankwest	0.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	250,000	250,000		Bankwest	0.10%	At Call
<b>Term Deposits</b>		0						
TD: ... 8410 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		Bankwest	3.50%	2/04/2024
TD: ... 8428 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		Bankwest	3.50%	2/04/2024
TD: ... 8436 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		Bankwest	3.50%	2/04/2024
<b>Trust Deposits</b>								
Trust Bank	Cash and cash equivalents	0			1,525		0.10%	At Call
<b>Total</b>		<b>1,893,236</b>	<b>6,940,416</b>	<b>8,833,652</b>	<b>1,525</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,893,236	6,940,416	8,833,652	1,525			
		<b>1,893,236</b>	<b>6,940,416</b>	<b>8,833,652</b>	<b>1,525</b>			

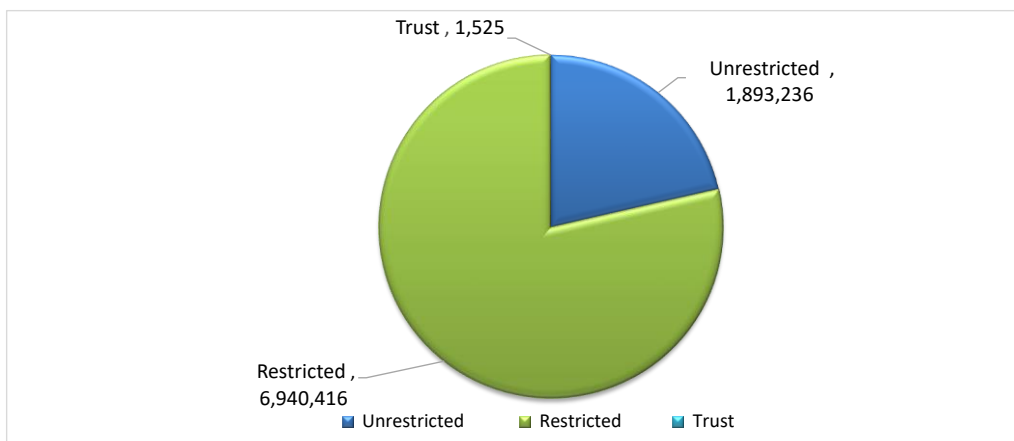
**KEY INFORMATION**

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

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

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

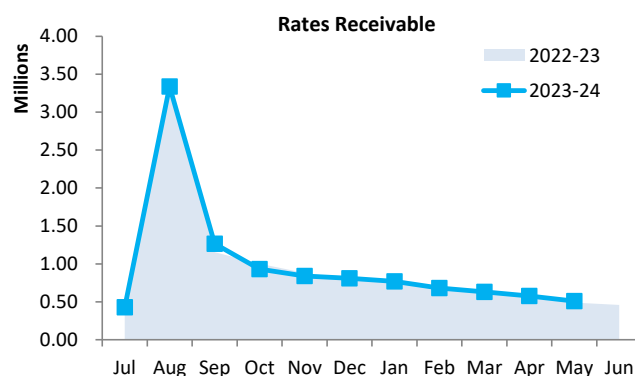
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates receivable	30 June 2023	31 May 2024
	\$	\$
Opening arrears previous years	556,973	457,888
Levied this year	3,052,549	3,440,004
Less - collections to date	(3,151,634)	(3,388,142)
Equals current outstanding	<b>457,888</b>	<b>509,750</b>
<b>Net rates collectable</b>	<b>457,888</b>	<b>509,750</b>
% Collected	87.3%	86.9%

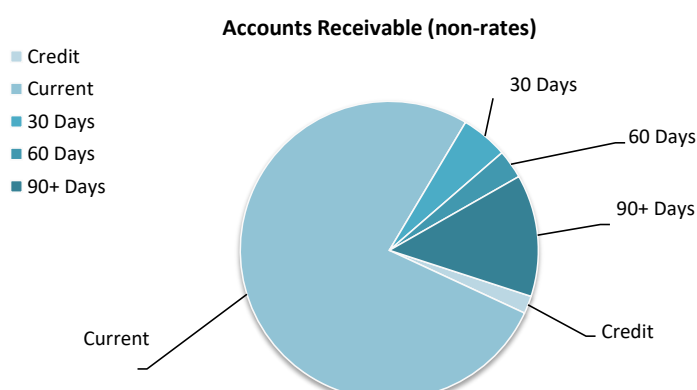


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,238)	49,345	3,277	2,011	8,528	61,923
Percentage	(2.0%)	79.7%	5.3%	3.2%	13.8%	
<b>Balance per trial balance</b>						
Sundry receivable						61,923
GST receivable						58,707
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Rates Pensioner Rebate Allowed/Received						2,253
<b>Total receivables general outstanding</b>						<b>97,872</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 May 2024
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel, Oils and Materials on Hand	8,639	0	0	8,639
<b>Other current assets</b>				
Accrued income	20,750	0	(16,521)	4,229
<b>Total other current assets</b>	<b>29,389</b>	<b>0</b>	<b>(16,521)</b>	<b>12,868</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Inventory**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

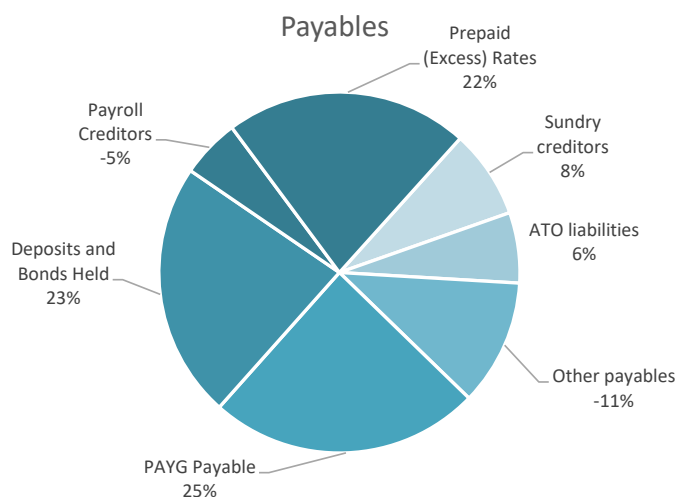
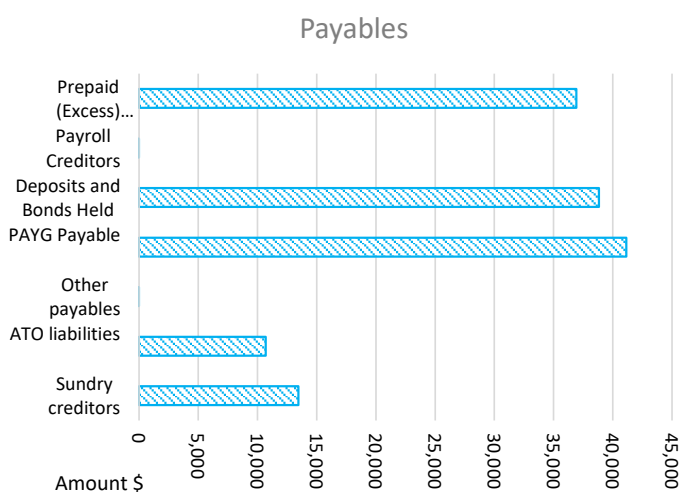
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	13,448	0	0	0	13,448
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						13,448
ATO liabilities						10,687
Other payables						(19,144)
PAYG Payable						41,144
Deposits and Bonds Held						38,840
Payroll Creditors						(8,945)
Prepaid (Excess) Rates						36,912
<b>Total payables general outstanding</b>						<b>112,942</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

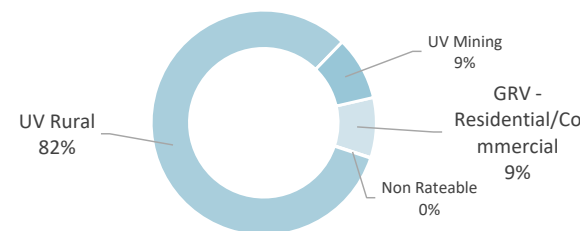
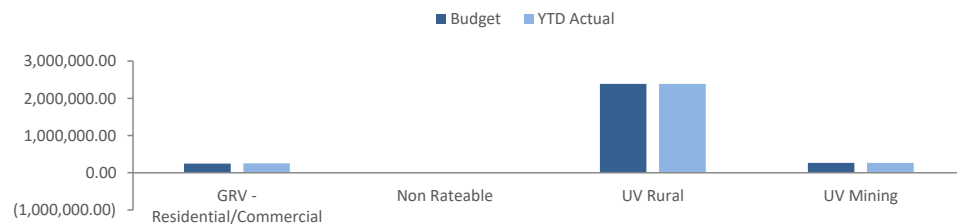
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
GRV - Residential/Commercial	0.088342	268	2,799,272	247,293	0.00	0.00	247,293.00	247,293	1,631	1,610	250,535
Non Rateable	0.000000	137	494,713	0	0.00	0.00	0.00	0	0	(2,380)	(2,380)
<b>Unimproved value</b>											
UV Rural	0.022728	209	105,039,500	2,387,338	0.00	0.00	2,387,338.00	2,387,338	(2,280)	2,627	2,387,685
UV Mining	0.301974	30	873,066	263,643	0.00	0.00	263,643.00	263,643	1,198	41	264,882
<b>Sub-Total</b>		<b>644</b>	<b>109,206,551</b>	<b>2,898,274</b>	<b>0</b>	<b>0</b>	<b>2,898,274</b>	<b>2,898,274</b>	<b>549</b>	<b>1,898</b>	<b>2,900,722</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental valuations</b>											
GRV - Residential/Commercial	339	46	27,993	15,594	0	0	15,594	15,594	50	0	15,644
<b>Unimproved value</b>											
UV Rural	339	7	47,900	2,373	0	0	2,373	2,373	0	0	2,373
UV Mining	683	12	13,674	8,196	0	0	8,196	8,196	0	0	8,196
<b>Sub-total</b>		<b>65</b>	<b>89,567</b>	<b>26,163</b>	<b>0</b>	<b>0</b>	<b>26,163</b>	<b>26,163</b>	<b>50</b>	<b>0</b>	<b>26,213</b>
		<b>709</b>	<b>109,296,118</b>	<b>2,924,437</b>	<b>0</b>	<b>0</b>	<b>2,924,437</b>	<b>2,924,437</b>	<b>599</b>	<b>1,898</b>	<b>2,926,935</b>
Discount							(35,000)				(34,878)
<b>Amount from general rates</b>							<b>2,889,437</b>				<b>2,892,056</b>
Rates Written Off							(19,500)				(18,195)
Ex-gratia rates		0	0	10,206	0.00	0.00	10,206				10,206
<b>Total general rates</b>							<b>2,880,143</b>				<b>2,884,067</b>

**KEY INFORMATION**

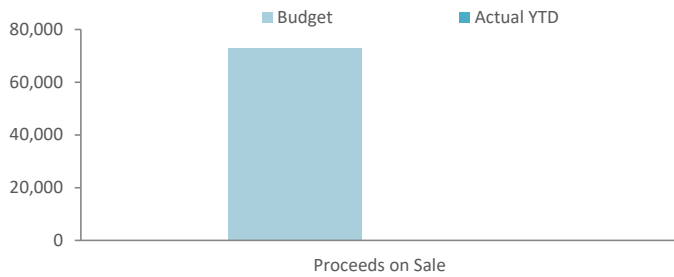
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>	62,573	73,000	10,427	0	0	0	0	0
		<b>62,573</b>	<b>73,000</b>	<b>10,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



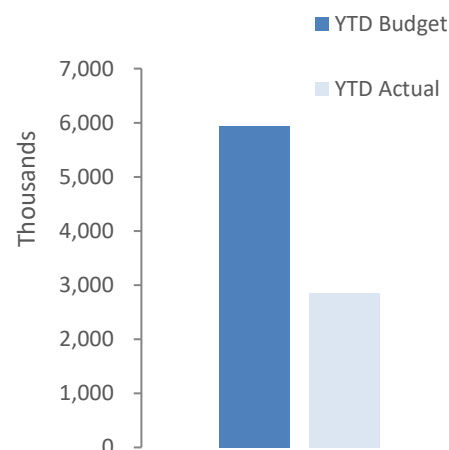
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
		\$	\$	\$	\$
Land and Buildings	1,271,787	1,219,329	1,104,296	<b>355,031</b>	(749,265)
Plant and equipment	510,000	695,000	617,776	<b>166,764</b>	(451,012)
Infrastructure - roads	2,720,000	2,765,000	2,590,391	<b>1,666,656</b>	(923,735)
Infrastructure - Footpaths	74,650	74,650	66,344	<b>70,487</b>	4,143
Infrastructure - Drainage	30,000	168,066	134,452	<b>5,850</b>	(128,602)
Infrastructure - Parks & Ovals	201,640	454,237	376,702	<b>149,898</b>	(226,804)
Infrastructure - Sewerage	30,000	30,000	27,500	<b>0</b>	(27,500)
Infrastructure - Playground Equipment	12,318	12,318	12,318	<b>5,103</b>	(7,215)
Infrastructure - Other	206,857	397,457	366,598	<b>311,372</b>	(55,226)
Infrastructure - Airfields	163,356	128,356	128,352	<b>128,299</b>	(53)
<b>Payments for Capital Acquisitions</b>	<b>5,220,608</b>	<b>5,944,413</b>	<b>5,424,729</b>	<b>2,859,459</b>	<b>(2,565,270)</b>
<b>Capital Acquisitions Funded By:</b>					
		\$	\$	\$	\$
Capital grants and contributions	3,489,854	4,040,517	3,253,907	<b>2,609,378</b>	(644,529)
Other (disposals & C/Fwd)	73,000	73,000	0	<b>0</b>	0
Cash backed reserves					
Plant Replacement Reserve	0	120,000	0	<b>0</b>	0
Future Fund Grants (Interest) Reserve	0	10,000	0	<b>0</b>	0
Unspent Loans Reserve	0	101,640	0	<b>101,640</b>	101,640
Morawa-Yalgoo Road Maintenance Reserve	0	30,000	0	<b>0</b>	0
Insurance Works Reserve	0	175,000	0	<b>0</b>	0
Contribution - operations	<b>1,657,754</b>	<b>1,394,256</b>	<b>2,170,822</b>	<b>105,294</b>	(2,065,528)
<b>Capital funding total</b>	<b>5,220,608</b>	<b>5,944,413</b>	<b>5,424,729</b>	<b>2,859,459</b>	<b>(2,565,270)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

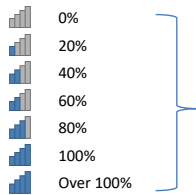
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current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





Capital expenditure total

Level of completion indicators



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

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

	Adopted	Amended			
Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
<b>Buildings</b>					
Land & Buildings Renewal - Other Culture	(8,000)	(4,040)	(4,040)	(4,040)	0
Purchase Land & Buildings	(70,000)	(98,960)	(90,706)	(81,654)	9,052
Old Roads Board Building - Storage, entrance, water tank	(221,430)	(156,430)	(140,787)	(123,217)	17,570
Recreation Centre - Renewals	(700,000)	(700,000)	(622,208)	0	622,208
Purchase Land and Buildings	(20,000)	(20,000)	(17,768)	0	17,768
Caravan Park Disabled Toilets Addition	(152,357)	(139,899)	(139,899)	(140,989)	(1,090)
Admin Office Upgrade/Renewal	(100,000)	(100,000)	(88,888)	(5,132)	83,756
	(1,271,787)	(1,219,329)	(1,104,296)	(355,031)	749,265
<b>Plant &amp; Equipment</b>					
Purchase Plant & Equipment - Road Plant Purchases	(510,000)	(695,000)	(617,776)	(166,764)	451,012
	(510,000)	(695,000)	(617,776)	(166,764)	451,012
<b>Infrastructure Other</b>					
Canna - Fire Water Tank	0	0	0	(40,288)	(40,288)
Gutha - Fire Water Tank	0	0	0	(37,216)	(37,216)
Cemetery Entrance Road & Carpark	(96,857)	(161,857)	(148,945)	(144,319)	4,626
Street Lights - Townsite Roads	(110,000)	(110,000)	(109,995)	(79,260)	30,735
Other Infrastructure - Fire Prevention	0	(125,600)	(107,658)	(10,290)	97,368
	(206,857)	(397,457)	(366,598)	(311,372)	55,226
<b>Infrastructure Sewerage</b>					
Sewerage Upgrade	(30,000)	(30,000)	(27,500)	0	27,500
	(30,000)	(30,000)	(27,500)	0	27,500
<b>Infrastructure Parks &amp; Ovals</b>					
Electric Vehicle Charging Stations	(50,000)	(50,000)	(49,998)	(25,356)	24,642
Netball Courts - Shed Replacement	(101,640)	(101,640)	(101,640)	(81,842)	19,798
Tennis Club - Renewals	0	(35,000)	(30,000)	(7,300)	22,700
Solomon Terrace Redevelopment	0	(217,597)	(145,064)	0	145,064
Fence Behind Ablutions on Main Street	(50,000)	(50,000)	(50,000)	(35,400)	14,600
	0	0	0	0	0
	(201,640)	(454,237)	(376,702)	(149,898)	226,804
<b>Infrastructure Roads</b>					
Morawa Yalgoo Road	(300,000)	(300,000)	(300,000)	(300,000)	0
Morawa Yalgoo Road	(450,000)	(450,000)	(449,996)	(495,633)	(45,637)
Nanekine Road	(450,000)	(450,000)	(449,991)	(371,539)	78,452
Black Spot Evaside Rd Expenditure	0	(45,000)	(36,000)	(18,750)	17,250
State Freight Network	(1,000,000)	(1,000,000)	(888,880)	0	888,880
Gutha West Rd	(100,000)	(100,000)	(99,998)	(76,005)	23,993
White Road - Gravel Resheeting	(100,000)	(100,000)	(99,990)	(122,884)	(22,894)
Norton Road	(100,000)	(100,000)	(88,880)	(139,272)	(50,392)
Collins Road	(100,000)	(100,000)	(88,880)	(95,386)	(6,506)
Sign Renewals	(20,000)	(20,000)	(17,776)	(265)	17,511
Townsite Roads	(50,000)	(50,000)	(45,000)	(46,923)	(1,923)
Kerbing Construction - Townsite Roads	(50,000)	(50,000)	(25,000)	0	25,000
	(2,720,000)	(2,765,000)	(2,590,391)	(1,666,656)	923,735
<b>Infrastructure Footpaths</b>					
Granville Street - Footpath	(74,650)	(74,650)	(66,344)	(70,487)	(4,143)
	(74,650)	(74,650)	(66,344)	(70,487)	(4,143)
<b>Infrastructure Drainage</b>					
Drainage Construction	(30,000)	(168,066)	(134,452)	(5,850)	128,602
	(30,000)	(168,066)	(134,452)	(5,850)	128,602
<b>Infrastructure - Playground Equipment</b>					
Purchase Playground Equipment	(12,318)	(12,318)	(12,318)	(5,103)	7,215
	(12,318)	(12,318)	(12,318)	(5,103)	7,215
<b>Infrastructure Aerodrome</b>					
Aerodrome - Vermin Proof Fence	(163,356)	(128,356)	(128,352)	(128,299)	53
	(163,356)	(128,356)	(128,352)	(128,299)	53
	<b>(5,220,608)</b>	<b>(5,944,413)</b>	<b>(5,424,729)</b>	<b>(2,859,460)</b>	<b>2,565,269</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

## FINANCING ACTIVITIES

## NOTE 9

## BORROWINGS

## Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>										
24 Harley Street - Staff Housing	136	249,285	0	0	7,818	15,789	241,468	233,496	5,375	11,443
<b>Recreation and culture</b>										
Netball Courts Redevelopment	139	169,944	0	0	12,367	12,367	157,577	157,577	2,380	3,910
<b>Total</b>		<b>419,229</b>	<b>0</b>	<b>0</b>	<b>20,185</b>	<b>28,156</b>	<b>399,044</b>	<b>391,073</b>	<b>7,755</b>	<b>15,353</b>
Current borrowings		28,156					7,971			
Non-current borrowings		391,073					391,073			
		419,229					399,044			

All debenture repayments were financed by general purpose revenue.

## Unspent borrowings

Particulars	Date Borrowed	Unspent Balance	Expended During Year	Unspent Balance	
		30/06/2023		31 May 2024	
		\$	\$	\$	
New Shed	139	1 Sep 2020	99,535	0	99,535
			99,535	0	<b>99,535</b>

## 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 2024**

**FINANCING ACTIVITIES  
NOTE 10  
LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 31 May 2024

**KEY INFORMATION**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**OPERATING ACTIVITIES  
NOTE 11  
CASH RESERVES**

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	239,972	4,410	5,728	0	0	0	0	244,382	245,700
Plant Replacement Reserve	594,395	10,925	14,189	0	0	(120,000)	0	485,320	608,584
Capital Works Reserve	490,210	9,010	11,702	50,000	50,000	0	0	549,220	551,912
Community & Economic Development Reserve	1,284,516	31,000	28,821	0	43,150	0	0	1,315,516	1,356,486
Sewerage Reserve	389,246	7,155	9,292	60,000	60,000	0	0	456,401	458,537
Future Fund Grants (Interest) Reserve	230,280	48,420	32,655	0	0	(10,000)	0	268,700	262,935
Future Fund (Principal) Reserve	2,046,821	16,755	15,459	0	0	0	0	2,063,576	2,062,280
Aged Care Units (Excl. 1-4) Reserve	269,011	4,944	6,422	10,000	10,000	0	0	283,955	285,433
Unspent Loans Reserve	101,640	0	0	0	0	(101,640)	(101,640)	(0)	0
Legal Fees Reserve	36,661	675	875	10,000	10,000	0	0	47,336	47,536
Emergency Response Reserve	262,087	4,850	6,256	0	0	0	0	266,937	268,343
Aged Care Units 1-4 (JVA) Reserve	72,095	1,325	1,721	0	0	0	0	73,420	73,816
Swimming Pool Reserve	122,715	2,256	2,929	20,000	20,000	0	0	144,971	145,644
COVID-19 Emergency Response Reserve	43,149	0	0	0	0	0	(43,149)	43,149	0
Jones Lake Road Rehab Reserve	151,877	2,795	3,625	20,000	20,000	0	0	174,672	175,503
Morawa-Yalgoo Road Maintenance Reserve	147,708	0	0	0	0	(30,000)	0	117,708	147,708
Insurance Works Reserve	250,000	0	0	0	0	(175,000)	0	75,000	250,000
	<b>6,732,381</b>	<b>144,520</b>	<b>139,673</b>	<b>170,000</b>	<b>213,150</b>	<b>(436,640)</b>	<b>(144,788)</b>	<b>6,610,261</b>	<b>6,940,416</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**OPERATING ACTIVITIES  
NOTE 12  
OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2024
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		274,221	0	0	(274,221)	0
<b>Total other liabilities</b>		274,221	0	0	(274,221)	0
<b>Provisions</b>						
Provision for annual leave		156,384	0	0	0	156,384
Provision for long service leave		157,547	0	0	0	157,547
<b>Total Provisions</b>		313,931	0	0	0	313,931
<b>Total other current liabilities</b>		<b>588,152</b>	<b>0</b>	<b>0</b>	<b>(274,221)</b>	<b>313,931</b>
<b>Amounts shown above include GST (where applicable)</b>						

**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 benefits**

**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. 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 2024**

**NOTE 13  
GRANTS AND CONTRIBUTIONS**

**Grants, subsidies and contributions revenue**

Provider	Adopted Budget Revenue	Amended Budget Revenue	Amended YTD Budget	Annual Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$
<b>Grants, contributions and subsidies</b>						
<b>General purpose funding</b>						
Grants- FAGS WALGGC - General	80,823	80,823	80,820	80,823	20,298	60,522
Grants- FAGS WALGGC - Local Roads	40,428	40,428	40,428	40,428	4,676	35,752
<b>Law, order, public safety</b>						
Grant - ESL BFB Operating Grant	21,590	21,590	21,588	21,590	1,741	19,847
Grant - YES Cadets	5,360	5,360	2,680	5,360	(2,680)	5,360
<b>Education and welfare</b>						
Grant - Youth Events	5,000	11,500	10,350	11,500	(3,014)	13,364
Other Income	2,000	2,000	1,826	2,000	1,826	0
<b>Community amenities</b>						
Grants Income	20,000	20,000	20,000	20,000	(20,000)	40,000
Drummuster Contribution	250	250	250	250	250	0
Grant Income	200,000	200,000	200,000	200,000	0	200,000
Community Benefit Contribution	20,000	20,000	20,000	20,000	5,000	15,000
Grant DMIRS Income - Charge Up	19,000	19,000	19,000	19,000	(481)	19,481
Event Income - Other Culture	1,000	1,000	913	1,000	913	0
<b>Recreation and culture</b>						
Grant Income - Arts & Culture Plan GEN	25,000	25,000	25,000	25,000	0	25,000
Grant - NAIDOC week	2,000	2,000	0	2,000	(22,727)	22,727
Australia Day Grant	2,000	2,000	1,826	2,000	(13,174)	15,000
<b>Transport</b>						
Grant - Main Roads - Direct	166,000	166,000	166,000	166,000	166,000	0
Street Light Subsidy	5,000	5,000	5,000	5,000	(72)	5,072
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	100,000	75,000	100,000	302	74,698
Flood Damage Reimbursements	500,000	500,000	250,000	500,000	250,000	0
Road Maintenance Contribution	55,000	55,000	41,250	55,000	(164,344)	205,594
<b>Other property and services</b>						
Income related to Unclassified	1,000	1,000	913	1,000	913	0
<b>TOTALS</b>	<b>1,271,451</b>	<b>1,277,951</b>	<b>982,844</b>	<b>1,277,951</b>	<b>225,427</b>	<b>757,417</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**NOTE 14  
CAPITAL GRANTS AND CONTRIBUTIONS**

**Capital grants, subsidies and contributions revenue**

<b>Provider</b>	<b>Adopted Budget Revenue</b>	<b>Amended Budget Revenue</b>	<b>Amended YTD Budget</b>	<b>Annual Budget</b>	<b>Budget Variations</b>	<b>YTD Revenue Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Capital grants and subsidies</b>						
<b>Law, order, public safety</b>						
Grant - Dept Water & Environment	0	175,000	150,000	175,000	6,045	143,955
<b>Community amenities</b>						
Grants - LRCIP GEN	266,041	331,041	248,280	331,041	125,247	123,033
<b>Recreation and culture</b>						
Grant - LRCIP - Old Roads Board Building	258,340	193,340	119,107	193,340	25,000	94,107
Grant - Non Operating Contributions	500,000	500,000	428,574	500,000	(81,426)	510,000
Grant - Income - LRCIP	0	217,597	217,597	217,597	(0)	217,597
<b>Transport</b>						
Grant - Regional Road Group - Road Projects	800,000	800,000	800,000	800,000	(28,993)	828,993
Grant - Roads to Recovery	400,000	400,000	400,000	400,000	106,461	293,539
Grant - Black Spot Income	0	30,000	15,000	30,000	3,000	12,000
Grant - WA Bicycle Network	37,325	37,325	37,325	37,325	0	37,325
MWSGF	1,000,000	1,000,000	500,000	1,000,000	500,000	0
Grant - Airstrip Upgrade	81,678	71,678	65,703	71,678	(5,160)	70,863
Grant LRCI Income - Construction	0	138,066	138,066	138,066	0	138,066
<b>Economic services</b>						
Grant - LRCIP - Tourism & Area Development. GEN	146,470	146,470	134,255	146,470	(5,644)	139,899
	<b>3,489,854</b>	<b>4,040,517</b>	<b>3,253,907</b>	<b>4,040,517</b>	<b>644,529</b>	<b>2,609,378</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**NOTE 15  
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2023	Received	Paid	31 May 2024
	\$	\$	\$	\$
Drug Action Group	660	0	0	<b>660</b>
Youth Fund Raising	865	0	0	<b>865</b>
BRB/BCITF	172	0	(172)	<b>0</b>
	<b>1,697</b>	<b>0</b>	<b>(172)</b>	<b>1,525</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program			Explanation of positive variances		Explanation of negative variances	
	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Housing	(10,935)	(12.47%)	▼			Income budgeted for Aged Care Units 6-8 not yet received to date.
Recreation and culture	50,614	57.26%	▲	Grant Income for an Arts & Culture Plan has been received before expected in the budget. Swimming pool admission income is trending higher than budget expectations.		
Transport	(334,233)	(38.35%)	▼			Road Maintenance Grants & Contributions budgeted for in October 23 not yet received.
Other property and services	(23,807)	(29.33%)	▼			Income from Private Work tracking lower than budgeted.
<b>Expenditure from operating activities</b>						
Governance	114,134	24.44%	▲	The phasing of various Governance expenditure budgets differ from actuals.		
General purpose funding	34,495	11.89%	▲	The phasing of various budgets for the Rates sub program differ from actuals.		
Health	42,348	23.85%	▲	Environmental Health Officer expenditure tracking lower than budgeted and the phasing of various Other Health expenditure budgets differs from actuals.		
Education and welfare	71,369	28.97%	▲		Community Development Officer position not filled for the whole year.	
Housing	35,060	15.72%	▲	Other Housing & Aged Housing expenditure is tracking lower than budgeted.		
Community amenities	256,196	30.56%	▲	Budgeted Town Clean Day expenditure not yet to happen. Domestic Refuse Collection costs under budget.		
Transport	863,534	26.67%	▲	Actual expenditure on budgeted flood damage works is running behind schedule.	Depreciation expense expected to be less than budget following the fair value valuations that occurred as at 30 June 2023.	
Economic services	75,814	11.26%	▲	The phasing of Area Promotion expenditure budgets differs from actuals.		
Other property and services	(215,063)	(112.80%)	▼			The budget phasing of Public Work Overhead recoveries is tracking higher than actual recoveries.
<b>Investing activities</b>						
Proceeds from Capital grants, subsidies and contributions	(644,529)	(19.81%)	▼			Proceeds from Capital grants, subsidies and contributions receivable are tracking lower than budgeted due to phasing.
Payments for Infrastructure	1,364,993	36.87%	▲	Payments for Infrastructure are tracking lower than budgeted due to phasing.		
Payments for property, plant and equipment	1,200,277	69.70%	▲	Payments for property, plant and equipment are tracking lower than budgeted due to phasing.		
<b>Financing activities</b>						
Transfer from reserves	(171,852)	(54.27%)	▼			Transfer to reserves general occur at the end of the year.
Transfer to reserves	(50,361)	(16.65%)	▼			Transfer to reserves general occur at the end of the year.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**NOTE 17  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Change in opening surplus since budget adoption						346,614
03135	Rates Written-off	231105	Operating Revenue			(18,000)	328,614
04230	Other Income - Governance General	231105	Operating Revenue		400		329,014
05124	Grant - Dept Water & Environment	231105	Operating Revenue		5,000		334,014
05152	Other Infrastructure - Fire Prevention	231105	Capital Expenses			(5,000)	329,014
10231	Commercial Rubbish Collection Charges	231105	Operating Revenue		11,352		340,366
11309	Other Expenses - Other Rec & Sport	231105	Operating Expenses			(40,000)	300,366
11653	Land & Buildings Renewal - Other Culture	231105	Capital Expenses		3,960		304,326
09151	Land & Buildings Renewal - Other Culture	231105	Capital Expenses			(3,960)	300,366
13733	Other Income - Economic Development	231105	Operating Revenue		4,000		304,366
11358	Infrastructure - Parks & Ovals GEN	231105	Capital Expenses			(35,000)	269,366
03223	Interest Received - Municipal Account	240316	Operating Revenue		60,000		329,366
03224	Interest Received - Reserve Accounts	240316	Operating Revenue		56,000		385,366
03402	Transfer interest To Legal Reserve	240316	Capital Expenses			(255)	385,111
04101	Council Election Expenses	240316	Operating Expenses			(3,000)	382,111
04103	Refreshments & Receptions	240316	Operating Expenses			(3,000)	379,111
04230	Other Income - Governance General	240316	Operating Revenue		500		379,611
05124	Grant - Dept Water & Environment	240316	Operating Revenue		170,000		549,611
05152	Other Infrastructure - Fire Prevention	240316	Capital Expenses			(120,600)	429,011
05220	Fines And Penalties	240316	Operating Revenue		1,000		430,011
05221	Dog Registration Fees	240316	Operating Revenue		750		430,761
07703	Drs Surgery Operating Exp	240316	Operating Expenses			(5,000)	425,761
07709	Housing Costs Allocated	240316	Operating Expenses		5,000		430,761
08303	Ecec Centre	240316	Operating Expenses			(30,000)	400,761
08613	Grant Expense	240316	Operating Expenses			(12,000)	388,761
08661	Grant Income - Youth	240316	Operating Revenue		6,500		395,261
09151	Purchase Land & Buildings	240316	Capital Expenses			(25,000)	370,261
09355	Trf Interest To Aged Care Units 1-4 (Jva) Reserve	240316	Capital Expenses			(125)	370,136
09356	Trf Interest To Aged Care Units (Excl. 1-4) Reserve	240316	Capital Expenses			(944)	369,192
10102	Landfill Maintenance Costs	240316	Operating Expenses			(15,000)	354,192
10156	Transfer Interest to Rehab Reserve	240316	Capital Expenses			(1,195)	352,997
10205	Waste Management Strategy	240316	Operating Expenses			(15,000)	337,997
10304	Transfer Interest to Sewerage Reserve	240316	Capital Expenses			(1,955)	336,042
10708	Hairdressing Salon Expenditure	240316	Operating Expenses			(1,200)	334,842
10743	Grants - LRCIP	240316	Operating Revenue		65,000		399,842
10752	Infrastructure Other	240316	Capital Expenses			(65,000)	334,842
11140	Grants-Lrcip	240316	Operating Revenue			(65,000)	269,842
11332	Grant Income - Lrcip	240316	Operating Revenue		217,597		487,439
11151	Land & Buildings	240316	Capital Revenue		65,000		552,439
11272	Transfer Interest to Reserve	240316	Capital Expenses			(556)	551,883
11358	Infrastructure - Parks & Ovals	240316	Capital Expenses			(217,597)	334,286
12206	Maint - Depot	240316	Operating Expenses			(25,000)	309,286
12215	Flood Damage	240316	Operating Expenses			(200,000)	109,286
12601	Aerodromes Terminal Building Mtce/Ops	240316	Operating Expenses			(10,000)	99,286
12133	Black Spot Grant Income	240316	Operating Revenue		30,000		129,286
12137	LRCIP Grant Income - Transport	240316	Operating Revenue		138,066		267,352
12633	Aerodrome Grant	240316	Operating Revenue			(10,000)	257,352
12150	Rural Roads Construction	240316	Capital Expenses			(45,000)	212,352
12156	Drainage Construction	240316	Capital Expenses			(138,066)	74,286
12162	Transfer Interest to Road Reserve	240316	Capital Expenses			(650)	73,636
12303	Transfer Interest to Plant Reserve	240316	Capital Expenses			(1,425)	72,211
12350	Plant & Equipment	240316	Capital Expenses			(185,000)	(112,789)
12340	Transfer from Reserve	240316	Capital Revenue		120,000		7,211
12651	Infrastructure	240316	Capital Expenses		35,000		42,211
13743	Income - Business Unit 8	240316	Operating Revenue		5,000		47,211
13333	Building Services Levy (Bsl) - Transactions	240316	Operating Revenue		100		47,311
13334	Construction Traning Fund (Ctf) - Transactions	240316	Operating Revenue		100		47,411
13251	Land & Buildings	240316	Capital Expenses		12,458		59,869
13756	Tf Int to Community Develop Reserve	240316	Capital Expenses			(12,000)	47,869
13758	Trf Int to Morawa Community Future Fund	240316	Capital Expenses			(27,220)	20,649
13759	Trf Interest to Future Fund Reserve	240316	Capital Expenses			(6,655)	13,994
14654	Transfer Interest To Leave Reserve	240316	Capital Expenses			(610)	13,384
14657	Transfer interest to capital works reserve	240316	Capital Expenses			(2,410)	10,974
				<b>0</b>	<b>1,012,783</b>	<b>(1,348,423)</b>	<b>10,974</b>

**Shire of Morawa**  
**SCHEDULE 02 - GENERAL FUND SUMMARY**  
**Financial Statement for Period Ended**  
**31 May 2024**

	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING</b>								
General Purpose Funding	3,197,904	316,323	3,295,904	316,323	3,278,088	290,025	3,266,923	255,530
Governance	525	545,801	1,425	551,801	1,309	466,929	1,687	352,795
Law, Order, Public Safety	32,950	174,139	209,700	174,139	181,787	141,218	178,275	143,819
Health	9,050	196,663	9,050	196,663	6,957	177,570	5,126	135,222
Education & Welfare	10,500	225,990	17,000	267,990	15,377	246,348	15,434	174,979
Housing	96,000	247,717	96,000	247,717	87,722	223,022	76,787	187,962
Community Amenities	1,033,871	916,604	1,110,223	947,804	1,026,106	838,406	898,939	582,210
Recreation & Culture	851,840	1,515,770	1,004,437	1,555,770	853,673	1,428,435	960,713	1,410,338
Transport	3,509,630	3,317,171	3,667,696	3,552,171	2,827,572	3,238,294	1,918,031	2,374,760
Economic Services	398,570	732,708	407,770	732,708	374,018	673,287	392,512	597,473
Other Property & Services	88,500	201,724	88,500	201,724	81,179	190,661	57,372	405,724
<b>TOTAL - OPERATING</b>	<b>9,229,340</b>	<b>8,390,610</b>	<b>9,907,705</b>	<b>8,744,810</b>	<b>8,733,788</b>	<b>7,914,195</b>	<b>7,771,799</b>	<b>6,620,812</b>
<b>CAPITAL</b>								
General Purpose Funding	0	10,420	0	10,675	0	10,616	0	10,875
Governance	0	0	0	0	0	0	0	484
Law, Order, Public Safety	0	0	0	125,600	0	107,658	0	87,793
Health	0	0	0	0	0	0	43,149	0
Education & Welfare	0	0	0	0	0	0	0	0
Housing	0	100,989	0	131,018	0	120,913	0	107,130
Community Amenities	0	213,657	0	281,807	0	265,564	0	237,236
Recreation & Culture	101,640	1,177,455	101,640	1,361,648	101,640	1,190,489	101,639	317,554
Transport	30,000	3,641,706	150,000	3,976,847	30,000	3,679,532	0	2,137,760
Economic Services	10,000	202,657	10,000	236,074	10,000	228,053	0	261,072
Other Property & Services	175,000	160,400	175,000	163,420	175,000	151,197	0	72,562
<b>TOTAL - CAPITAL</b>	<b>316,640</b>	<b>5,507,284</b>	<b>436,640</b>	<b>6,287,089</b>	<b>316,640</b>	<b>5,754,022</b>	<b>144,787</b>	<b>3,232,466</b>
	<b>9,545,980</b>	<b>13,897,894</b>	<b>10,344,345</b>	<b>15,031,899</b>	<b>9,050,428</b>	<b>13,668,217</b>	<b>7,916,586</b>	<b>9,853,278</b>
Less Depreciation Written Back		(2,150,541)		(2,150,541)		(1,971,255)		(1,767,692)
Less Profit/Loss Written Back	(10,427)	0	(10,427)	0	(9,378)	0	0	0
Less Movement in Leave Reserve		(3,800)		(3,800)		(3,800)		(5,728)
Plus Proceeds from Sale of Assets	73,000		73,000		0		0	
<b>TOTAL REVENUE &amp; EXPENDITURE</b>	<b>9,608,553</b>	<b>11,743,553</b>	<b>10,406,918</b>	<b>12,877,558</b>	<b>9,041,050</b>	<b>11,693,162</b>	<b>7,916,586</b>	<b>8,079,858</b>
Surplus/Deficit July 1st B/Fwd	2,135,000		2,481,614		2,481,614		2,481,613	
	<b>11,743,553</b>	<b>11,743,553</b>	<b>12,888,532</b>	<b>12,877,558</b>	<b>11,522,664</b>	<b>11,693,162</b>	<b>10,398,199</b>	<b>8,079,858</b>
Surplus/Deficit C/Fwd		0		10,974		(170,498)		2,318,342
	<b>11,743,553</b>	<b>11,743,553</b>	<b>12,888,532</b>	<b>12,888,532</b>	<b>11,522,664</b>	<b>11,522,664</b>	<b>10,398,199</b>	<b>10,398,199</b>

**Shire of Morawa**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Rates		257,510		257,510		236,125		208,935
Other General Purpose Funding		58,813		58,813		53,900		46,595
<b><u>OPERATING REVENUE</u></b>								
Rates	2,970,133		2,952,133		2,952,867		2,948,446	
Other General Purpose Funding	227,771		343,771		325,221		318,477	
<b>SUB-TOTAL</b>	<b>3,197,904</b>	<b>316,323</b>	<b>3,295,904</b>	<b>316,323</b>	<b>3,278,088</b>	<b>290,025</b>	<b>3,266,923</b>	<b>255,530</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Rates		0		0		0		0
Other General Purpose Funding		10,420		10,675		10,616		10,875
<b><u>CAPITAL REVENUE</u></b>								
Rates	0		0		0		0	
Other General Purpose Funding	0		0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>10,420</b>	<b>0</b>	<b>10,675</b>	<b>0</b>	<b>10,616</b>	<b>0</b>	<b>10,875</b>
<b>TOTAL -</b>	<b>3,197,904</b>	<b>326,743</b>	<b>3,295,904</b>	<b>326,998</b>	<b>3,278,088</b>	<b>300,641</b>	<b>3,266,923</b>	<b>266,405</b>

**Shire of Morawa**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Members of Council		452,801		458,801		408,663		346,371
Governance General		93,000		93,000		58,266		6,424
<b><u>OPERATING REVENUE</u></b>								
Members of Council	25		25		22		77	
Governance General	500		1,400		1,287		1,610	
<b>SUB-TOTAL</b>	<b>525</b>	<b>545,801</b>	<b>1,425</b>	<b>551,801</b>	<b>1,309</b>	<b>466,929</b>	<b>1,687</b>	<b>352,795</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Members of Council		0		0		0		484
Governance General		0		0		0		0
<b><u>CAPITAL REVENUE</u></b>								
Members of Council	0		0		0		0	
Governance General	0		0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>484</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>525</b>	<b>545,801</b>	<b>1,425</b>	<b>551,801</b>	<b>1,309</b>	<b>466,929</b>	<b>1,687</b>	<b>352,279</b>

**Shire of Morawa**  
**SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24		2023-24		2023-24		2023-24	
	Adopted Budget		Amended Budget		YTD Budget		YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Fire Prevention		115,213		115,213		87,241		90,723
Animal Control		54,749		54,749		50,160		50,120
Other Law, Order & Public Safety		4,177		4,177		3,817		2,976
<b><u>OPERATING REVENUE</u></b>								
Fire Prevention	30,950		205,950		178,268		173,162	
Animal Control	2,000		3,750		3,519		5,113	
Other Law, Order & Public Safety	0		0		0		0	
<b>SUB-TOTAL</b>	<b>32,950</b>	<b>174,139</b>	<b>209,700</b>	<b>174,139</b>	<b>181,787</b>	<b>141,218</b>	<b>178,275</b>	<b>143,819</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Fire Prevention		0		125,600		107,658		87,793
Animal Control		0		0		0		0
Other Law, Order & Public Safety		0		0		0		0
<b><u>CAPITAL REVENUE</u></b>								
Fire Prevention	0		0		0		0	
Animal Control	0		0		0		0	
Other Law, Order & Public Safety	0		0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,600</b>	<b>0</b>	<b>107,658</b>	<b>0</b>	<b>87,793</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>32,950</b>	<b>174,139</b>	<b>209,700</b>	<b>299,739</b>	<b>181,787</b>	<b>248,876</b>	<b>178,275</b>	<b>231,612</b>

**Shire of Morawa**  
**SCHEDULE 07 - HEALTH**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Preventative Services - Meat Inspection		350		350		319		0
Preventative Services - Inspections & Admin		41,738		41,738		38,247		22,470
Preventative Services - Pest Control		6,361		6,361		6,012		2,683
Other Health		148,214		148,214		132,992		110,070
<b>OPERATING REVENUE</b>								
Preventative Services - Meat Inspection	350		350		319		0	
Preventative Services - Inspections & Admin	700		700		638		2,391	
Preventative Services - Pest Control	0		0		0		0	
Other Health	8,000		8,000		6,000		2,735	
<b>SUB-TOTAL</b>	<b>9,050</b>	<b>196,663</b>	<b>9,050</b>	<b>196,663</b>	<b>6,957</b>	<b>177,570</b>	<b>5,126</b>	<b>135,222</b>
<b>CAPITAL EXPENDITURE</b>								
Preventative Services - Meat Inspection		0		0		0		0
Preventative Services - Inspections & Admin		0		0		0		0
Preventative Services - Pest Control		0		0		0		0
Other Health		0		0		0		0
<b>CAPITAL REVENUE</b>								
Preventative Services - Meat Inspection	0		0		0		0	
Preventative Services - Inspections & Admin	0		0		0		43,149	
Preventative Services - Pest Control	0		0		0		0	
Other Health	0		0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,149</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>9,050</b>	<b>196,663</b>	<b>9,050</b>	<b>196,663</b>	<b>6,957</b>	<b>177,570</b>	<b>48,275</b>	<b>135,222</b>

**Shire of Morawa**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Other Education		6,731		6,731		6,410		4,931
Care of Families & Children		60,516		90,516		82,940		47,352
Other Welfare		158,743		170,743		156,998		122,697
<b><u>OPERATING REVENUE</u></b>								
Other Education	0		0		0		0	
Care of Families & Children	3,500		3,500		3,201		2,000	
Other Welfare	7,000		13,500		12,176		13,434	
<b>SUB-TOTAL</b>	<b>10,500</b>	<b>225,990</b>	<b>17,000</b>	<b>267,990</b>	<b>15,377</b>	<b>246,348</b>	<b>15,434</b>	<b>174,979</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Other Education		0		0		0		0
Care of Families & Children		0		0		0		0
Other Welfare		0		0		0		0
<b><u>CAPITAL REVENUE</u></b>								
Other Education	0		0		0		0	
Care of Families & Children	0		0		0		0	
Other Welfare	0		0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>10,500</b>	<b>225,990</b>	<b>17,000</b>	<b>267,990</b>	<b>15,377</b>	<b>246,348</b>	<b>15,434</b>	<b>174,979</b>



**Shire of Morawa**  
**SCHEDULE 09 - HOUSING**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>								
Staff Housing		94,361		94,361		82,376		92,353
Other Housing		96,856		96,856		88,891		55,937
Aged Housing		56,500		56,500		51,755		39,672
<b><u>OPERATING REVENUE</u></b>								
Staff Housing	11,000		11,000		10,065		18,491	
Other Housing	17,000		17,000		15,364		15,563	
Aged Housing	68,000		68,000		62,293		42,733	
<b>SUB-TOTAL</b>	<b>96,000</b>	<b>247,717</b>	<b>96,000</b>	<b>247,717</b>	<b>87,722</b>	<b>223,022</b>	<b>76,787</b>	<b>187,962</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Staff Housing		85,789		114,749		105,171		88,876
Other Housing		0		0		0		112
Aged Housing		15,200		16,269		15,742		18,142
<b><u>CAPITAL REVENUE</u></b>								
Staff Housing	0		0		0		0	
Other Housing	0		0		0		0	
Aged Housing	0		0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>100,989</b>	<b>0</b>	<b>131,018</b>	<b>0</b>	<b>120,913</b>	<b>0</b>	<b>107,130</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>96,000</b>	<b>348,706</b>	<b>96,000</b>	<b>378,735</b>	<b>87,722</b>	<b>343,935</b>	<b>76,787</b>	<b>295,092</b>

**Shire of Morawa**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Sanitation - Household Refuse		270,178		285,178		261,373		178,835
Sanitation - Other		301,489		316,489		259,193		60,936
Sewerage		130,056		130,056		119,609		164,039
Urban Stormwater Drainage		9,500		9,500		8,690		0
Town Planning & Regional Development		70,329		70,329		64,449		47,548
Other Community Amenities		135,052		136,252		125,092		130,851
<b>OPERATING REVENUE</b>								
Sanitation - Household Refuse	136,176		136,176		136,040		134,376	
Sanitation - Other	289,370		300,722		300,685		293,368	
Sewerage	290,482		290,482		290,308		286,057	
Urban Stormwater Drainage	0		0		0		0	
Town Planning & Regional Development	7,500		7,500		6,875		1,723	
Other Community Amenities	310,343		375,343		292,198		183,415	
<b>SUB-TOTAL</b>	<b>1,033,871</b>	<b>916,604</b>	<b>1,110,223</b>	<b>947,804</b>	<b>1,026,106</b>	<b>838,406</b>	<b>898,939</b>	<b>582,210</b>
<b>CAPITAL EXPENDITURE</b>								
Sanitation - Household Refuse		21,600		22,795		22,563		23,625
Sanitation - Other		0		0		0		0
Sewerage		95,200		97,155		94,056		69,292
Urban Stormwater Drainage		0		0		0		0
Other Community Amenities		96,857		161,857		148,945		144,319
<b>CAPITAL REVENUE</b>								
<b>SUB-TOTAL</b>	<b>0</b>	<b>213,657</b>	<b>0</b>	<b>281,807</b>	<b>0</b>	<b>265,564</b>	<b>0</b>	<b>237,236</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>1,033,871</b>	<b>1,130,261</b>	<b>1,110,223</b>	<b>1,229,611</b>	<b>1,026,106</b>	<b>1,103,970</b>	<b>898,939</b>	<b>819,446</b>

**Shire of Morawa**  
**SCHEDULE 11 - RECREATION & CULTURE**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Public Halls and Civic Centres		169,776		169,776		156,943		142,307
Swimming Areas & Beaches		332,361		332,361		306,132		277,603
Other Recreation and Sport		845,265		885,265		810,999		867,184
TV and Radio Re-broadcasting		2,000		2,000		1,826		1,137
Libraries		26,104		26,104		23,914		19,389
Other Culture		140,264		140,264		128,621		102,718
<b>OPERATING REVENUE</b>								
Public Halls and Civic Centres	259,840		194,840		120,482		95,808	
Swimming Areas & Beaches	20,000		20,000		19,913		21,807	
Other Recreation and Sport	541,800		759,397		685,363		767,716	
TV and Radio Re-broadcasting	0		0		0		0	
Libraries	200		200		176		0	
Other Culture	30,000		30,000		27,739		75,382	
<b>SUB-TOTAL</b>	<b>851,840</b>	<b>1,515,770</b>	<b>1,004,437</b>	<b>1,555,770</b>	<b>853,673</b>	<b>1,428,435</b>	<b>960,713</b>	<b>1,410,338</b>
<b>CAPITAL EXPENDITURE</b>								
Public Halls and Civic Centres		221,430		156,430		140,787		123,217
Swimming Areas & Beaches		21,700		22,256		22,068		22,929
Other Recreation and Sport		926,325		1,178,922		1,023,594		167,367
TV and Radio Re-broadcasting		0		0		0		0
Libraries		0		0		0		0
Other Culture		8,000		4,040		4,040		4,040
<b>CAPITAL REVENUE</b>								
Public Halls and Civic Centres	0		0		0		0	
Swimming Areas & Beaches	0		0		0		0	
Other Recreation and Sport	101,640		101,640		101,640		101,639	
TV and Radio Re-broadcasting	0		0		0		0	
Libraries	0		0		0		0	
Other Culture	0		0		0		0	
<b>SUB-TOTAL</b>	<b>101,640</b>	<b>1,177,455</b>	<b>101,640</b>	<b>1,361,648</b>	<b>101,640</b>	<b>1,190,489</b>	<b>101,639</b>	<b>317,554</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>953,480</b>	<b>2,693,225</b>	<b>1,106,077</b>	<b>2,917,418</b>	<b>955,313</b>	<b>2,618,924</b>	<b>1,062,352</b>	<b>1,727,891</b>

**Shire of Morawa**  
**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Construction Roads, Bridges and Depots		0		0		0		0
Maintenance Roads, Bridges and Depots		2,862,628		3,087,628		2,811,717		1,975,380
Plant Purchases		12,092		12,092		11,077		5,672
Transport Licensing		355,313		355,313		325,862		294,409
Aerodromes		87,138		97,138		89,638		99,298
<b>OPERATING REVENUE</b>								
Construction Roads, Bridges and Depots	2,237,325		2,405,391		1,890,391		1,309,923	
Maintenance Roads, Bridges and Depots	826,000		826,000		537,250		285,364	
Plant Purchases	10,427		10,427		9,378		0	
Transport Licensing	354,200		354,200		324,850		251,881	
Aerodromes	81,678		71,678		65,703		70,863	
<b>SUB-TOTAL</b>	<b>3,509,630</b>	<b>3,317,171</b>	<b>3,667,696</b>	<b>3,552,171</b>	<b>2,827,572</b>	<b>3,238,294</b>	<b>1,918,031</b>	<b>2,374,760</b>
<b>CAPITAL EXPENDITURE</b>								
Construction Roads, Bridges and Depots		2,958,850		3,142,566		2,923,394		1,828,509
Maintenance Roads, Bridges and Depots		0		0		0		0
Plant Purchases		519,500		705,925		627,786		180,952
Aerodromes		163,356		128,356		128,352		128,299
<b>CAPITAL REVENUE</b>								
Construction Roads, Bridges and Depots	0		0		0		0	
Maintenance Roads, Bridges and Depots	30,000		30,000		30,000		0	
Plant Purchases	0		120,000		0		0	
Aerodromes	0		0		0		0	
<b>SUB-TOTAL</b>	<b>30,000</b>	<b>3,641,706</b>	<b>150,000</b>	<b>3,976,847</b>	<b>30,000</b>	<b>3,679,532</b>	<b>0</b>	<b>2,137,760</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>3,539,630</b>	<b>6,958,877</b>	<b>3,817,696</b>	<b>7,529,018</b>	<b>2,857,572</b>	<b>6,917,826</b>	<b>1,918,031</b>	<b>4,512,521</b>

**Shire of Morawa**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**31 May 2024**

PROGRAMME SUMMARY	2023-24 Adopted Budget		2023-24 Amended Budget		2023-24 YTD Budget		2023-24 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>								
Rural Services		18,401		18,401		16,830		8,007
Tourism & Area Promotion		357,699		357,699		328,166		285,771
Building Control		48,427		48,427		44,374		34,683
Other Economic Services		61,529		61,529		56,375		58,240
Economic Development		246,652		246,652		227,542		210,772
<b>OPERATING REVENUE</b>								
Tourism & Area Promotion	343,470		343,470		314,809		295,912	
Building Control	8,500		8,700		7,953		10,195	
Other Economic Services	25,000		25,000		22,913		57,699	
Economic Development	21,600		30,600		28,343		28,705	
<b>SUB-TOTAL</b>	<b>398,570</b>	<b>732,708</b>	<b>407,770</b>	<b>732,708</b>	<b>374,018</b>	<b>673,287</b>	<b>392,512</b>	<b>597,473</b>
<b>CAPITAL EXPENDITURE</b>								
Tourism & Area Promotion		152,357		139,899		139,899		140,989
Economic Development		50,300		96,175		88,154		120,083
<b>CAPITAL REVENUE</b>								
Economic Development	10,000		10,000		10,000		0	
<b>SUB-TOTAL</b>	<b>10,000</b>	<b>202,657</b>	<b>10,000</b>	<b>236,074</b>	<b>10,000</b>	<b>228,053</b>	<b>0</b>	<b>261,072</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>408,570</b>	<b>935,365</b>	<b>417,770</b>	<b>968,782</b>	<b>384,018</b>	<b>901,340</b>	<b>392,512</b>	<b>858,545</b>

**Shire of Morawa**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**31 May 2024**

<b>PROGRAMME SUMMARY</b>	<b>2023-24</b>		<b>2023-24</b>		<b>2023-24</b>		<b>2023-24</b>	
	<b>Adopted Budget</b>		<b>Amended Budget</b>		<b>YTD Budget</b>		<b>YTD Actuals</b>	
	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>	<b>Income</b>	<b>Expense</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>								
Private Works		26,724		26,724		24,475		5,347
Public Works Overheads		0		0		(10,770)		341,547
Plant Operation Costs		0		0		3,639		96,446
Stock, Fuels and Oils		0		0		0		(22,446)
Administration		0		0		(1,683)		0
Unclassified		175,000		175,000		175,000		11,490
<b><u>OPERATING REVENUE</u></b>								
Private Works	35,000		35,000		32,076		6,007	
Public Works Overheads	1,000		1,000		1,000		3,819	
Plant Operation Costs	38,000		38,000		34,826		42,027	
Stock, Fuels and Oils	1,500		1,500		1,375		606	
Administration	12,000		12,000		10,989		2,698	
Unclassified	1,000		1,000		913		2,215	
<b>SUB-TOTAL</b>	<b>88,500</b>	<b>201,724</b>	<b>88,500</b>	<b>201,724</b>	<b>81,179</b>	<b>190,661</b>	<b>57,372</b>	<b>405,724</b>
<b><u>CAPITAL EXPENDITURE</u></b>								
Administration		160,400		163,420		151,197		72,562
<b><u>CAPITAL REVENUE</u></b>								
Administration	0		0		0		0	
<b>SUB-TOTAL</b>	<b>175,000</b>	<b>160,400</b>	<b>175,000</b>	<b>163,420</b>	<b>175,000</b>	<b>151,197</b>	<b>0</b>	<b>72,562</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>263,500</b>	<b>362,124</b>	<b>263,500</b>	<b>365,144</b>	<b>256,179</b>	<b>341,858</b>	<b>57,372</b>	<b>478,286</b>

**Shire of Morawa**  
**Bank Reconciliation Report**  
For Period Ending 31 May 2024

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
<b>Balance as per Bank Statement</b>	807,829.72	1,094,016.72	1,525.11	4,840,415.99	2,100,000.00
<b>Balance as per General Ledger</b>	798,819.04	1,094,016.72	1,525.11	4,840,415.99	2,100,000.00
<b>Unpresented Payments</b>					
Cheque 12055	-49.00				
Unpresented Payments	-9,236.68				
<b>Outstanding Deposits</b>					
Outstanding Deposits	275.00				
<b>Difference</b>	798,819.04 0.00	1,094,016.72 0.00	1,525.11 0.00	4,840,415.99 0.00	2,100,000.00 0.00

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 May 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT17986	08/05/2024	Rip-It Security Shredding	Monthly Fee - Storage Documents	104.50	1
EFT17987	08/05/2024	Kats Rural	Battery, Coolers, Gas Bottle, Various Maintenance items	675.72	1
EFT17988	08/05/2024	Landgate	Rural UV General Revaluation 2023/2024	4,473.00	1
EFT17989	08/05/2024	Refuel Australia	Purchase 9700L Diesel @ \$1.8643	18,083.71	1
EFT17990	08/05/2024	Think Water Geraldton	Parts - Oval Grounds - Sprinklers & Coil	2,618.50	1
EFT17991	08/05/2024	Canine Control	Ranger Services - Monday 29 April 2024	1,054.47	1
EFT17992	08/05/2024	GH Country Courier	Freight - ex Geraldton, 1 Box	44.22	1
EFT17993	08/05/2024	Bunnings Group Limited	Assorted Plants	172.73	1
EFT17994	08/05/2024	Joblink Midwest (Inc)	Pre-paid Job Pack (10) - Advertising	275.00	1
EFT17995	08/05/2024	Shire of Perenjori	CESM Shared Costs - 01 January to 31 March 2024	3,573.77	1
EFT17996	08/05/2024	Geraldton Floral Studio	Anzac Day Wreath - Native x 2	280.00	1
EFT17997	08/05/2024	CleverPatch	Easter activities & art projects	242.68	1
EFT17998	08/05/2024	Great Southern Fuel Supplies	Fuel Card Purchases for April 2024	381.79	1
EFT17999	08/05/2024	Infinitum Technologies Pty Ltd	AMLIB data extraction - Joining Mid-West Consortia & Monthly IT Support - Medical Centre	4,342.25	1
EFT18000	08/05/2024	Mitchell and Brown Communications	Monthly Fee - Security monitoring @ Youth Centre & Gym	175.77	1
EFT18001	08/05/2024	Element Advisory Pty Ltd	Planning Services - 14 Caulfield Rd	3,157.00	1
EFT18002	08/05/2024	Breeze Connect Pty Ltd	Admin VOIP Phone lines	234.42	1
EFT18003	08/05/2024	Geraldton Auto Wholesalers	New Plant - DMAX Single Cab 4 x 4 & Dual Cab 4 x 2	116,548.30	1
EFT18004	08/05/2024	Daphne's Timeless Treats	Lunch - All staff training/meeting	742.00	1
EFT18005	08/05/2024	Industrial Automation Group Pty Ltd	Repair - Koolanooka Standpipe	935.00	1
EFT18006	08/05/2024	LG Best Practices Pty Ltd	Rates Service - End of Month	2,816.00	1
EFT18007	08/05/2024	Bosshealth Group	Contract Services - EHO	4,629.90	1
EFT18008	08/05/2024	Morawa Pharmacy	Energix-B Ampoule - Staff Immunisations	60.39	1
EFT18009	09/05/2024	Australian Services Union	Payroll Deductions/Contributions	26.50	1
EFT18010	09/05/2024	Department of Human Services	Payroll Deductions/Contributions	18.90	1



**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 May 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18011	21/05/2024	North Midlands Electrical	Electrical Maintenance - Waste Transfer, Admin, Dr Surgery	3,342.64	1
EFT18012	21/05/2024	Morawa Medical Centre	Pre employment medical	305.00	1
EFT18013	21/05/2024	Landgate	Valuation Roll & Mining Tenements	551.35	1
EFT18014	21/05/2024	Refuel Australia	Fuel Card Purchases - April 2024	395.14	1
EFT18015	21/05/2024	Canine Control	Ranger Services - 2 x visits	2,108.94	1
EFT18016	21/05/2024	Jenny Whitmore	Reimbursement for keys cut	7.94	1
EFT18017	21/05/2024	Logo Appointments WA	Seek Ad - Plant Operator (Grader)	330.00	1
EFT18018	21/05/2024	Civic Legal	Professional Legal Fee's - Karara Mining Road User Agreement	11,925.82	1
EFT18019	21/05/2024	Frances Egan	Return of Bond for Facility Hire - Oval Function Room	500.00	1
EFT18020	21/05/2024	Morawa IGA	Various IGA Expenses - April 2024	498.67	1
EFT18021	21/05/2024	Infinitum Technologies Pty Ltd	Monthly IT Charges - Software licences, Server, Network	7,874.21	1
EFT18022	21/05/2024	Avon Waste	Waste Collection Services - April 2024	7,560.75	1
EFT18023	21/05/2024	Bob Waddell Consultant	Monthly Charges - April Financial Statements	948.75	1
EFT18024	21/05/2024	Core Business Australia PTY Ltd	AGRN1021 DRFAWA Supervision - Claim 20	44,880.40	1
EFT18025	21/05/2024	Resonline Pty Ltd	Monthly Fee - Room Manager Software	134.31	1
EFT18026	21/05/2024	Cloud Collections Pty Ltd	A168 - Solicitor Fee, PSSO -Debt Collection	334.40	1
EFT18027	21/05/2024	Powerbrite Pty Ltd Powerbrite	Winfield St Solar Light Replacement	87,148.62	1
EFT18028	21/05/2024	Ikonyx Medical Services Pty Ltd	Quarterly Doctor Payment & AGPAL Accreditation	6,820.00	1
EFT18029	21/05/2024	Rangelands Services Pty Ltd	17 Broad - Fencing replaced & New Cemetery Fence install	17,248.00	1
EFT18030	21/05/2024	Geraldton Gutter Cleaning	Gutter Cleaning - Shire Office & Oval Function Centre	2,000.00	1
EFT18031	21/05/2024	Rowe Contractors	Flood Damage Repair Works 15/04/24 to 27/04/24	85,866.50	1
EFT18032	21/05/2024	Everlon	Plaque - Morawa Supertown	972.40	1
EFT18033	21/05/2024	Bricks4kidz	3 hour session - School Holiday Program	2,980.00	1
EFT18034	21/05/2024	Lyssna Consulting - Karin Grima	CEUF Development of Funding Application	4,500.00	1
EFT18035	21/05/2024	ATC Work Smart	Administration Trainee - Workplace Skills	110.14	1

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 May 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18036	28/05/2024	WesTrac Equipment Pty Ltd	Parts - CAT Grader	380.06	1
EFT18037	28/05/2024	Adage Furniture	Replacement chairs - Town Hall	3,652.00	1
EFT18038	28/05/2024	Total Toilets	Trailer mounted Portable Toilet - April 2024	2,011.74	1
EFT18039	28/05/2024	Fulton Hogan	Sprayseal Nanekine Rd	62,089.72	1
EFT18040	28/05/2024	Officeworks	Stationary & Youth projects	530.14	1
EFT18041	28/05/2024	Brett Atkinson	Reimbursement - Depot Lock & Staff Gift	311.94	1
EFT18042	28/05/2024	Team Global Express	Freight Charges - ex Perth	250.81	1
EFT18043	28/05/2024	NodeOne	Monthly Fee - Wireless @ Gym	119.00	1
EFT18044	28/05/2024	Fleet Fitness	Gym - General Scheduled Equipment Service	1,408.00	1
EFT18045	28/05/2024	Wallace Plumbing and Gas	Plumbing Maintenance - 18A Evans	347.26	1
EFT18046	28/05/2024	Bosshealth Group	EHO - Contract Services May 2024	4,728.90	1
EFT18047	28/05/2024	Glass co	Window repairs - oval ticket box	1,263.50	1
EFT18048	28/05/2024	Australian Services Union	Payroll Deductions/Contributions	26.50	1
EFT18049	30/05/2024	Rip-It Security Shredding	Supply & Collect 240L secure document bin	76.00	1
EFT18050	30/05/2024	Department of Fire & Emergency Services	ESLB 4th Quarter Contribution	5,482.48	1
EFT18051	30/05/2024	Morawa Medical Centre	Pre Employment Medical x 3 recruits	915.00	1
EFT18052	30/05/2024	Canine Control	Ranger Services - x 2 visits	2,108.94	1
EFT18053	30/05/2024	GH Country Courier	Freight - 2x Sofa bed - Chalet's	206.71	1
EFT18054	30/05/2024	Greenfield Technical Services	Design of Upgrade - Nanekine Rd	25,995.75	1
EFT18055	30/05/2024	Mitchell & Brown Retravisoin	Queen Sofa Bed's - Caravan Park Chalet's	4,000.00	1
EFT18056	30/05/2024	Eastman Poletti Sherwood Pty Ltd	Admin Building Roof Upgrade	9,260.67	1
EFT18057	30/05/2024	Aerodrome Management Services Pty Ltd	Quarterly Technical Inspection Mar-May 2024	4,591.08	1
EFT18058	30/05/2024	State Library of WA	Better Beginnings 2023/24	77.00	1
EFT18059	30/05/2024	Rick Ryan	Reimburse - Poly fittings for Canna Dam	66.17	1
EFT18060	30/05/2024	Batavia Furniture & Bedding	Queen Mattress - 17 Solomon Tce	749.00	1
EFT18061	30/05/2024	Mitchell and Brown Communications	Monthly Security Monitoring Fee - Gym	50.00	1
EFT18062	30/05/2024	Team Global Express	Freight charges - 15 May 2024	32.96	1
EFT18063	30/05/2024	Australia Day Council of WA Inc (Auspire)	Gold Membership Subscription 2024/2025 - Auspire	762.00	1
EFT18064	30/05/2024	Megan Howlett Premium Business Concepts	HR Services - March to May 2024	5,621.00	1
EFT18065	30/05/2024	Ikonyx Medical Services Pty Ltd	15 Drug & Alcohol Random Testing	1,567.50	1

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 May 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18066	30/05/2024	Wallace Plumbing and Gas	Backflow Device Testing - Standpipes, Blocked drain & Caravan park maintenance	1,354.00	1
EFT18067	30/05/2024	Bruce Perry Garden Design	Progress Payment No 3 & 4, Town Hall Paving	10,949.29	1
EFT18068	30/05/2024	Edge Workshop	Main St Fencing design - Fizz	19,470.00	1
EFT18069	30/05/2024	Ina Edwardson	Reimburse gate locks for 17 Solomon Tce	71.30	1
EFT18070	30/05/2024	LG Solutions Pty Ltd	Financial templates, Fees & Charges - implementation	17,435.00	1
EFT18071	30/05/2024	ATC Work Smart	Traineeship - Ordinary Hours	110.14	1
EFT18072	30/05/2024	Winc	Photocopier usage charges - Meter read 20/05/2024	539.99	1
<b>Total EFT Payments</b>				<b><u>643,622.05</u></b>	
12058	28/05/2024	Commissioner of State Revenue	Refund of ESL for A322	49.00	1
<b>Total Cheque Payments</b>				<b><u>49.00</u></b>	

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 May 2024

Chq/EFT	Date	Name	Description	Amount	Bank
DD9909.1	09/05/2024	Beam Super	Superannuation batch for payrun 74 WE 08/05/2024	8,602.09	1
DD9921.1	01/05/2024	Water Corporation	Water Use & Service Charge 15 Feb - 12 April 2024	2,612.64	1
DD9921.2	01/05/2024	Exetel Pty Ltd	Monthly Fee - Corporate Internet, May 2024	975.00	1
DD9922.1	02/05/2024	Water Corporation	Water Use & Service Charges 19 Feb - 15 April 2024	2,198.58	1
DD9923.1	03/05/2024	Water Corporation	Water Use & Service Charges 15th Feb to 12th April 2024	11,160.19	1
DD9924.1	09/05/2024	Water Corporation	Water Use & Service Charges 21st Feb to 17th April 2024	131.88	1
DD9924.2	09/05/2024	Synergy	Electricity Supply & Usage Charges 21 Mar - 17 April 2024	2,764.74	1
DD9925.1	07/05/2024	Water Corporation	Water Use & Service Charges 15th Feb to 15th April 2024	15,890.22	1
DD9925.2	07/05/2024	Telstra Corporation Limited	Monthly Telephone Expenses - Tourist Bureau	50.00	1
DD9926.1	10/05/2024	Synergy	Electricity Supply & Usage Charges 19 Mar - 15 April 2024	281.01	1
DD9927.1	06/05/2024	Water Corporation	Water Use & Service Charges 15th Feb - 12th April 2024	677.19	1
DD9934.1	16/05/2024	Synergy	Electricity Supply & Usage 22 Feb 24 - 24 Apr 24	238.82	1
DD9935.1	17/05/2024	Telstra Corporation Limited	Telephone expenses - Mobiles, iPad's, Dongles - April 2024	1,164.36	1
DD9935.2	17/05/2024	Synergy	Electricity Supply & Usage Charges 23 Feb 24 to 26 Apr	6,233.50	1
DD9949.1	22/05/2024	Synergy	Electricity Usage & Supply Charges 27 Feb 2024 to 29	2,219.81	1
DD9950.1	20/05/2024	Synergy	Electricity Usage & Supply Charges 24 Feb 2024 to 29 April 2024	13,738.51	1
DD9951.1	27/05/2024	Telstra Corporation Limited	Telephone Usage & Supply Charges up to 01 May 24	504.39	1
DD9952.1	21/05/2024	Synergy	Electricity Usage & Supply Charges 22 Feb 2024 to 24 Apr 2024	411.38	1
DD9952.2	21/05/2024	Telstra Corporation Limited	Telephone Usage & Service up to 01 May 2024	109.00	1
DD9936.1	23/05/2024	Beam Super	Superannuation batch for payrun 75 WE 22/05/2024	8,842.52	1
<b>Total Direct Debit Payments</b>				<b><u>78,805.83</u></b>	

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 May 2024

Chq/EFT	Date	Name	Description	Amount	Bank
2324-11.04	1/05/2024	Bankwest	Bank Fees ( Counter, Maintenance, Transaction)	71.60	1
	6/05/2024	Shire of Morawa	Gym Toggle Refunds	30.00	1
2324-11.02	6/05/2024	Shire of Morawa	Budgeted reserves transfer 23-24	170,000.00	1
2324-11.05	3/05/2024	CBA	Merchant Fees	301.37	1
	8/05/2024	Shire of Morawa	Payroll Deductions - 74	421.37	1
CORAPPAY7	9/05/2024	Shire of Morawa	Altus Payroll Pay Run 74	50,453.60	1
	22/05/2024	Shire of Morawa	Payroll Deductions - 75	421.37	1
CORAPPAY7	23/05/2024	Shire of Morawa	Altus Payroll Pay Run 75	51,135.36	1
	31/05/2024	Centrelink	Centrelink Fee's May 2024	19.80	1
	31/05/2024	DOT	Transport Debit Payments May 2024	11,643.45	1
	23/05/2024	ATO	BAS Payment for April 2024	21,954.44	1
	28/05/2024	Shire of Morawa	Correction made to G Wani - Termination Pay	363.39	1
<b>Total Bank Transfers/ Payments</b>				<b><u>306,815.75</u></b>	
	<b>Fuel Card - 94937892 - 0 MO - EMCCS - P293</b>				
<b>Included in</b>					
<b>EFT18014</b>	21/05/2024	Refuel Australia	Diesel Fuel Card Purchases - April 2024	395.14	1
<b>EFT17998</b>	08/05/2024	Great Southern Fuel Supplies	Diesel Fuel Card Purchases - April 2024	240.68	1
	<b>Fuel Card - Depot - P999</b>				
<b>Included in</b>					
<b>EFT17998</b>	08/05/2024	Great Southern Fuel Supplies	Unleaded Fuel Card purchases - April 2024	141.11	1
<b>TOTAL Fuel Card</b>				<b><u>776.93</u></b>	

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 May 2024

Chq/EFT	Date	Name	Description	Amount	Bank
J: 2324-11.07	05/05/2024	Bankwest	Corporate card purchases in May 2024		
		<b>Coroprate Credit Card - EMCCS</b>			
	7/04/2024	Starlink Australia Pty	Drs Surgery - New Internet Service	719.00	1
	16/04/2024	Ink Station	Ink Cartridge - Epson	215.70	1
	20/04/2024	Bunnings - Geraldton	Key Blanks 6 x 3.97 for Netball Shed	23.82	1
	22/04/2024	Shire of Morawa	Motor Vehicle Registration Renewal - MO275	259.10	1
	22/04/2024	Shire of Morawa	Motor Vehicle Registration Renewal - MO275	10.30	1
	24/04/2024	Starlink Australia Pty	Drs Surgery - Monthly Internet Fee	139.00	1
			<b>Sub Total</b>	<b>1,366.92</b>	
		<b>Coroprate Credit Card - CEO</b>			
	1/04/2024	BP Augusta 9818	Fuel MO O	114.09	1
	2/04/2024	Kinatico Ltd - CREDIT	Refund Police Clearance - Not Required	(54.90)	1
	5/04/2024	Better Choice Karridal	Fuel MO O	132.37	1
	5/04/2024	Zoom.US	Zoom Standard Pro Monthly Subscription for Council	22.39	1
	30/04/2024	Bankwest	Foreign Transaction Fee	0.66	1
		Bankwest	Credit Card Facility Fee	99.00	1

<b>Sub Total</b>	<b>313.61</b>
<b>TOTAL Corporate Credit Card Payment</b>	<b>1,680.53</b>
<b>TOTAL PAYMENTS FOR COUNCIL APPROVAL</b>	<b>1,030,973.16</b>

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## Ordinary Council Meeting 17 June 2024

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- Attachment 1- 11.2.2a Proposed Rates model for 2024-2025***
- Attachment 2- 11.2.2b Statement of Objectives and Reasons***
- Attachment 3- 11.2.2c Draft Statement of Financial Activity 2024-2025***
- Item 11.2.2- Budget Efficiency and Setting of Differential Rates***
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# SHIRE OF MORAWA

*Attachment 11.2.4a*

## Proposed Rate Categories for 2024-2025

	Actuals for 2023-24				Increase on Revals GRV, Mining and 4% in Yield on UV			
	Rate in the \$	Number of Properties	Rateable Value \$	Actual Income 2023-2024	Rate in the \$	Number of Properties	Rateable Value \$	Projected Income 2024-2025
<b>General Rates</b>								
GRV Residential/Commercial	0.088342	268	2,799,272	247,293	0.088342	267	3,722,566	328,859
UV Rural	0.022728	209	105,039,500	2,387,338	0.018932	202	130,942,500	2,479,003
UV Mining	0.301974	30	873,066	263,643	0.301974	31	944,681	285,269
<b>Sub Total General Rates</b>		507	108,711,838	2,898,274		500	135,609,747	3,093,131
<b>Minimum Rates</b>								
GRV Residential/Commercial	339.00	46	27,993	15,594	355	44	26,840	15,620
UV Rural	339.00	7	47,900	2,373	355	11	112,300	3,905
UV Mining	683.00	12	13,674	8,196	683	13	14,972	8,879
<b>Sub Total Minimum Rates</b>		65	89,567	26,163		68	154,112	28,404
<b>Income Before Discounts</b>				<b>2,924,437</b>				<b>3,121,535</b>
<b>Early Payment Discount</b>				<b>34,878</b>				<b>36,000</b>
<b>Total Own Source Revenue (Rates)</b>				<b>2,889,559</b>				<b>3,085,535</b>
<b>Increase to revenue from 2023-2024</b>								<b>195,976</b>





## Objectives and Reasons for the Differential Rates For the year ending 30 June 2025

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 2024-2025 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 2024-2025 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 Corporate Business Plan 2024-2034.
- 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 implementation of Altus Payroll.
- 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 3 full budget reviews each financial year.

Anticipated projects for 2024-2025 include:

- Road Construction projects - \$2,400,000
- Road Maintenance - \$745,000
- Winfield Street Drainage - \$250,000
- Footpath & Kerbing - \$145,000
- Upgrade Recreation Centre Roof - \$700,000
- Solar Panels – Shire Administration Centre - \$25,000
- Fencing around old Hospital Building - \$25,000
- Staff Housing Renewals - \$100,000
- Deliver regional community precinct public space at Solomon Terrace - \$400,000
- Tennis Court Renewal - \$450,000
- 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 2024-

2025 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 2024-2025 financial year, to be effective from the 1 July 2024.

<b>Rate Type</b>	<b>Rate in the Dollar (Cents)</b>	<b>Minimum Payment</b>
<b>GRV Residential/ Commercial</b>	8.8342	\$355
<b>UV Rural</b>	1.8932	\$355
<b>UV Mining</b>	30.1974	\$683

### **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](http://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 11.04% of the total rate raised during 2024-2025.

## **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 79.54% of the total rates raised for 2024-2025.

### **Mining**

This rating category covers all Mining Leases, Exploration Licences, Prospecting Licences, Retention Licenses, General Purpose Leases, Special Prospecting Licenses 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.

Council has again decided to have no increase to the current rate in the dollar on this category for 2024-2025.

This category is expected to contribute 9.42% of the total rates raised for 2024-2025.

### **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 \$355 has been applied to all rating categories except for the UV Mining category. The proposed minimum rate for the UV Mining category is \$683 (the same as the previous 3 years). 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 9am on Monday 15 July 2024. Submissions should be addressed to the Chief Executive Officer, Shire of Morawa, PO Box 14, Morawa WA 6623 and clearly marked Submission – Differential Rating 2024-2025. Submissions can also be submitted via email to [emccs@morawa.wa.gov.au](mailto:emccs@morawa.wa.gov.au) or delivered in person to the shire office in Winfield Street, Morawa, WA 6623.

**Scott Wildgoose**  
**Chief Executive Officer**

**SHIRE OF MORAWA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>OPERATING ACTIVITIES</b>			
<b>Revenue from operating activities</b>			
	\$	\$	\$
General rates	3,121,535	2,892,056	2,889,437
Rates excluding general rates	9,500	(7,989)	8,706
Grants, subsidies and contributions	1,216,000	888,478	1,271,451
Fees and charges	952,000	938,213	993,020
Interest revenue	303,000	249,969	139,020
Other revenue	155,000	332,684	427,425
Profit on asset disposals	15,000	0	10,427
	<b>5,772,035</b>	<b>5,293,411</b>	<b>5,739,486</b>
<b>Expenditure from operating activities</b>			
Employee costs	(2,368,000)	(1,829,062)	(2,103,390)
Materials and contracts	(2,775,524)	(2,622,801)	(3,053,569)
Utility charges	(455,000)	(340,529)	(385,053)
Depreciation	(1,900,000)	(1,767,692)	(2,150,541)
Finance costs	(12,752)	(7,755)	(15,353)
Insurance	(291,614)	(270,013)	(260,440)
Other expenditure	(168,000)	(362,961)	(422,264)
	<b>(7,970,890)</b>	<b>(7,200,813)</b>	<b>(8,390,610)</b>
Non cash amounts excluded from operating activities	1,888,800	1,773,421	2,143,914
<b>Amount attributable to operating activities</b>	<b>(310,055)</b>	<b>(133,981)</b>	<b>(507,210)</b>
<b>INVESTING ACTIVITIES</b>			
<b>Inflows from investing activities</b>			
Capital grants, subsidies and contributions	4,103,000	1,725,722	3,489,854
Proceeds from disposal of assets	80,000	0	73,000
	<b>4,183,000</b>	<b>1,725,722</b>	<b>3,562,854</b>
<b>Outflows from investing activities</b>			
Payments for property, plant and equipment	(1,135,000)	(521,795)	(1,781,787)
Payments for construction of infrastructure	(3,602,000)	(2,337,664)	(3,438,821)
	<b>(4,737,000)</b>	<b>(2,859,459)</b>	<b>(5,220,608)</b>
<b>Amount attributable to investing activities</b>	<b>(554,000)</b>	<b>(1,133,737)</b>	<b>(1,657,754)</b>
<b>FINANCING ACTIVITIES</b>			
<b>Inflows from financing activities</b>			
Proceeds from new borrowings	150,000	0	0
Transfers from reserve accounts	130,000	144,788	316,640
	<b>280,000</b>	<b>144,788</b>	<b>316,640</b>
<b>Outflows from financing activities</b>			
Repayment of borrowings	(34,620)	(20,185)	(28,156)
Transfers to reserve accounts	(367,000)	(352,823)	(258,520)
	<b>(401,620)</b>	<b>(373,008)</b>	<b>(286,676)</b>
<b>Amount attributable to financing activities</b>	<b>(121,620)</b>	<b>(228,220)</b>	<b>29,964</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>			
<b>Surplus at the start of the financial year</b>	985,675	2,481,613	2,135,000
Amount attributable to operating activities	(310,055)	(133,981)	(507,210)
Amount attributable to investing activities	(554,000)	(1,133,737)	(1,657,754)
Amount attributable to financing activities	(121,620)	(228,220)	29,964
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>0</b>	<b>985,675</b>	<b>0</b>

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