



Corporate & Governance
Directorate

APPENDICES

Item 12.4.1 – 12.4.8

ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 18th December 2024
Commencing at 5.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive – EATON

This document is available in alternative formats such as:
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RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Annual Report 2023-2024 RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 4 - Document Management Processes RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Risk of Council breaching the Local Government Act 1995 – Risk that the 2018/19 Annual Report is not received by Council.	Minor (2)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Loss of reputation through non-compliance or mismanagement of funds	Minor (2)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

(Appendix ORD: 12.4.1B)

RISK ASSESSMENT TOOL

OVERALL RISK EVENT: Paperless Council Meeting Agenda's

RISK THEME PROFILE:

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

4 - Document Management Processes

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	Should there be a network or computer failure, may disrupt the distribution of the Agenda.	Insignificant (1)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Maintains compliance with Local Government Act 1995, as agenda will still be provided in excess of the required 72 hours.	Insignificant (1)	Rare (1)	Low (1 - 4)	Not required.	Insignificant (1)	Rare (1)	Low (1 - 4)
REPUTATIONAL	Shire could be viewed in a negative light for not being environmentally conscious	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.	Not Required - No Risk Identified
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

(Appendix ORD: 12.4.2)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Annual Review of Delegations RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 4 - Document Management Processes RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Local Government Act 1995 compliance requirement to review delegations annually	Major (4)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Notification from Dept. Local Government Non Compliance.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

Delegation	1.2.13 Crossing – Construction, Repair and Removal [DRAFT]
Category	Engineering
Head of power	01. Local Government Act 1995
Delegator	Council
Express power to delegate	Local Government Act 1995: s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996: r.12(1) Crossing from public thoroughfare to private land or private thoroughfare – Sch.9.1 cl.7 (2) r.13(1) Requirement to construct or repair crossing – Sch.9.1 cl.7(3)
Function	<p>1. Authority to approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land [ULP r,12 (1)].</p> <p>2. Authority to determine the specifications for construction of crossings to the satisfaction of the Local Government [ULP r.12(1)(a)].</p> <p>3. Authority to give notice to an owner or occupier of land requiring the person to construct or repair a crossing [ULP r.13(1)].</p> <p>4. Authority to initiate works to construct a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing and recover 50% of the cost of doing so as a debt due from the person [ULP r.13(2)].</p>
Delegates	CEO
Conditions	Nil
Express power to subdelegate	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees
Subdelegates	Assets Officer Director Infrastructure Manager Assets
Subdelegate conditions	Nil
Statutory framework	<p>Local Government (Uniform Local Provisions) Regulations 1996 – prescribe applicable statutory procedures</p> <p>Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the Local Government Act 1995</p> <p>Refer also Delegation under the Template Activities in Thoroughfares and Public Places and Trading Local Law</p>

Policy	Nil Shire of Dardanup Council Policy Infr CP050 – Crossovers – Approvals Standards and Subsidy Shire of Dardanup Council Policy Infr CP029 – Permit Relating to Verge-Crossover Incidental to Building Works
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.

Amendments			
Date	Type	Amendment	References
18 Dec 2024	Amended delegation	The following policies have been included as they are relevant to this delegation - Shire of Dardanup Council Policy Infr CP050 – Crossovers – Approvals Standards and Subsidy Shire of Dardanup Council Policy Infr CP029 – Permit Relating to Verge-Crossover Incidental to Building Works	Adopted by Council at the Shire of Dardanup OCM held 18 December 2024, by resolution ???-24

DRAFT

Delegation	1.2.20 Local Laws [DRAFT]
Category	Administration/Business
Head of power	01. Local Government Act 1995
Delegator	Council
Express power to delegate	Local Government Act 1995: s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	Local Government Act 1995 Section 3.18 <ul style="list-style-type: none"> • Bush Fire Act 1954 Section 48 (cannot be sub delegated) • Cat Act 2011 Section 44 and 45 • Dog Act 1976 Section 10A.A • Public Health Act 2016 Section 21
Function	Authority to administer the Shire's local laws and to do all other things that are necessary or convenient to be done for, or in connection with, performing the functions of the Shire under the Shire's local laws, and to delegate these functions further: <ul style="list-style-type: none"> • Bush Fire Brigades Local Law 2021; • Cemeteries Local Law 2022; • Dust Control Local Law 2011; • Extractive Industries Local Law 2022; • Health Local Laws 2000; • Local Government Property Local Law 2021; • Dogs Local Law 2014; • Parking Local Law 2022; • Parking Amendment Local Law 2023; • Standing Orders Local Law 2014; and • Cats Local Law 2023; • Activities in Thoroughfares and Public Places and Trading Local Law 2007.
Delegates	CEO
Conditions	Nil
Express power to subdelegate	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees
Subdelegates	Director Corporate & Governance Director Infrastructure Director Sustainable Development
Subdelegate conditions	Nil
Statutory framework	Nil

Delegation of authority

Policy	Nil
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.

Amendments			
Date	Type	Amendment	References
14 Dec 2022	Amended delegation	Update of current and transitioning local laws as adopted by Council. Title changes for Subdelegates - Deputy CEO - Deputy CEO/Director Corporate & Governance Director Sustainable Development - Director Special Projects & Community	Adopted by Council at its Ordinary Council Meeting held on the 14th of December 2022
13 Dec 2023	Amended delegation	Parking Local Law and Cat Local Law updated in accordance with Local Laws endorsed by Council	
18 Dec 2024	Amended delegation	Amendment to subdelegates - Position title change from Deputy CEO/ Director Corporate & Governance to Director Corporate & Governance Local Laws updates as endorsed by Council.	Adopted by Council at the Shire of Dardanup OCM held 18 December 2024, by resolution ???-24

Delegation	1.2.27 Approval of Subdivisional Engineering Drawings [DRAFT]
Category	Engineering
Head of power	01. Local Government Act 1995
Delegator	Council
Express power to delegate	Local Government Act 1995: s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	Planning and Development Act – Section 170 Regs cl.83 sched 2 part 10
Function	Authority to approve for construction engineering drawings and specifications.
Delegates	CEO
Conditions	Nil
Express power to subdelegate	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees
Subdelegates	<u>Development Engineer</u> Director Special Projects Director Infrastructure Director Sustainable Development Manager Infrastructure Planning & Design
Subdelegate conditions	Nil
Statutory framework	Nil
Policy	Nil <u>Shire of Dardanup Council Policy Infr CP066 – Guidelines for Subdivisional Development</u> <u>Shire of Dardanup Council Policy Infr CP404 – Shire Acceptance of Bonds</u>
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.

Delegation of authority

Amendments			
Date	Type	Amendment	References
18 Dec 2024	Amended delegation	Amendments to subdelegate list - Director Special Projects removed from subdelegate list Development Engineer added to subdelegate list The following policies were added as they relate to this delegation - Shire of Dardanup Council Policy Infr CP066 – Guidelines for Subdivisional Development Shire of Dardanup Council Policy Infr CP404 – Shire Acceptance of Bonds	Adopted by Council at the Shire of Dardanup OCM held 18 December 2024, by resolution ???-24

DRAFT

Delegation	1.2.31 Payments from the Municipal or Trust Funds [DRAFT]
Category	Financial Management
Head of power	01. Local Government Act 1995
Delegator	Council
Express power to delegate	Local Government Act 1995: s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express power or duty delegated	Local Government (Financial Management) Regulations 1996: r.11 Payments, procedures for making etc. r.12(1)(a) Payments from municipal fund or trust fund, restrictions on making
Function	1. Authority to develop procedures that implement appropriate internal controls and risk mitigation for the authorisation and payment of accounts by any method, including but not limited to; cheques, credit cards, computer encryption devices and passwords, purchasing transaction cards, petty cash systems, etc. 2. Authority to make payments from the municipal or trust funds [r.12(1)(a)].
Delegates	CEO
Conditions	1. Procedures are to be systematically documented and retained in accordance with the Record Keeping Plan, and must include references that enable recognition of statutory requirements and assign responsibility for actions to position titles. 2. Procedures are to be administratively reviewed for continuing compliance and confirmed as 'fit for purpose' and subsequently considered by the Audit and Risk Committee at least once each financial year. [Audit r.17]
Express power to subdelegate	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees
Subdelegates	Manager HR Accountant Director Corporate & Governance Manager Financial Services Manager Information Services
Subdelegate conditions	1. Authority to make payments from the municipal or trust funds [r.12(1)(a)]. 2. Delegates must comply with the Procedures approved by the CEO in accordance with Financial Management Regulation 5. 3. Payments by Cheque and EFT must be approved jointly by two Delegates, one of whom must be the CEO, Deputy Director <u>CEO Corporate & Governance</u> or Manager Financial Services. 4. Delegates that approve the payment must not verify the liability. The verification of incurring the liability via the purchase order, invoice and evidence of goods / service received, must be undertaken independent of the payment approval.

Statutory framework	<p>Local Government Act 1995</p> <p>Local Government (Financial Management) Regulations 1996 - refer specifically r.13 Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</p> <p>Local Government (Audit) Regulations 1996</p> <p>Department of Local Government, Sport and Cultural Industries Operational Guideline No.11 – Use of Corporate Credit Cards</p> <p>Department of Local Government, Sport and Cultural Industries: Accounting Manual</p>
Policy	CnG CP023 CP310 – Use of Corporate Credit Purchasing Card Policy
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – 'Executed Delegations Register'.

Amendments			
Date	Type	Amendment	References
13 Dec 2023	Amended delegation	Reference to Council Policy Added	
18 Dec 2024	Amended delegation	<p>Amendment to subdelegates and subdelegate conditions-</p> <p>Removed Manager HR from subdelegate list</p> <p>Position title change from Deputy CEO/ Director Corporate & Governance to Director Corporate & Governance</p> <p>CnG CP023 – Use of Corporate Credit Card reference updated. Policy CnG CP023 was recently replaced by CnG CP310 Purchasing Card Policy.</p>	Adopted by Council at the Shire of Dardanup OCM held 18 December 2024, by resolution ???-24

Delegation	1.3.1 Determine and Manage Conditions on Approvals to Obstruct a Public Thoroughfare [DRAFT]
Category	Engineering
Head of power	01. Local Government Act 1995
Delegator	CEO
Express power to delegate	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996: r.6(4)(d) Obstruction of public thoroughfare by things placed and left - Sch. 9.1 cl. 3(1)(a)
Function	<p>When determining to grant permission to obstruct a public footpath or thoroughfare under Delegated Authority 1.2.10:</p> <ol style="list-style-type: none"> 1. Authority to determine the sum sufficient to cover the cost of repairing damage to the public thoroughfare resulting from the placement of a thing or a protective structure, on the basis that the local government may retain from that sum the amount required for the cost of repairs by the local government if the damage is not made good by the applicant [ULP r.6(4)(d)]. 2. Authority to determine the requirements for protective structures, during such time as it is considered necessary for public safety and convenience [ULP r.6(5)(b)]. 3. Authority to determine and require in writing, that the person granted permission to obstruct a public thoroughfare repair damage caused by things placed on the thoroughfare and authority to determine if such repairs are to the satisfaction of the local government [ULP r.6(5)(d)].
Delegates	Development Engineer Manager Infrastructure Planning & Design Director Infrastructure
Conditions	<ol style="list-style-type: none"> 1. Decisions under this Delegation must be exercised in alignment with Council's Delegated Authority 1.2.10 Obstruction of Footpaths and Thoroughfares. 2. Actions under this Delegation must comply with the procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996.
Express power to subdelegate	Nil
Subdelegate conditions	Nil

Statutory framework	<p>This delegated authority is effective only in alignment with Delegated Authority 1.2.10 Obstructions of Footpaths and Thoroughfares.</p> <p>Local Government (Uniform Local Provisions) Regulations 1996</p> <p>Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the Local Government Act 1995</p>
Policy	<p>Nil</p> <p>Shire of Dardanup Council Policy Infr CP066 – Guidelines for Subdivisional Development</p> <p>Shire of Dardanup Council Policy Infr CP404 – Shire Acceptance of Bonds</p>
Record keeping	<p>Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.</p>

Amendments			
Date	Type	Amendment	References
18 Dec 2024	Amended delegation	<p>Amendment to Delegates -</p> <p>Addition of Manager Infrastructure Planning & Design and Development Engineer to Delegates list</p> <p>The following policies were added to this Delegation</p> <p>Shire of Dardanup Council Policy Infr CP066 – Guidelines for Subdivisional Development</p> <p>Shire of Dardanup Council Policy Infr CP404 – Shire Acceptance of Bonds</p>	<p>Adopted by Council at the Shire of Dardanup OCM held 18 December 2024, by resolution ???-24</p>

Delegation	5.1.10 Grant Exemption as to number of Dogs Kept at Premises [DRAFT]
Category	Law Enforcement
Head of power	05. Dog Act 1976
Delegator	Council
Express power to delegate	Dog Act 1976 S 10AA Delegation of Local Government Powers and duties
Express power or duty delegated	Dog Act 1976 S26(3) Limitation as to numbers.
Function	<p>Section 26(3) Where by a local law under this Act a local government has placed a limit on the keeping of dogs in any specified area but the local government is satisfied in relation to any particular premises that the provisions of this Act relating to approved kennel establishments need not be applied in the circumstances, the local government may grant an exemption in respect of those premises but any such exemption —</p> <p>(a) maybe made subject to conditions, including a condition that it applies only to the dogs specified in the exemption; and</p> <p>(b) cannot authorise the keeping in or at those premises of —</p> <p>(i) more than 6 dogs that have reached 3 months of age; or</p> <p>(ii) a dog under that age unless it is a pup of a dog whose keeping is authorised by the exemption;</p> <p style="text-align: center;">and</p> <p>(c) maybe revoked or varied at any time.</p>
Delegates	CEO
Conditions	<ol style="list-style-type: none"> The Chief Executive Officer may further delegate (sub-delegate) to employees (s 10AA (3)). Decisions under this delegation must comply with the relevant provisions of the Dog Act 1976 and the Shire of Dardanup Dogs Local Law 2014 including: <ul style="list-style-type: none"> Limits the number of dogs allowable on a property where they are 'ordinarily kept' or 'ordinarily permitted to live', or for a period longer than 3 months, within the Shire of Dardanup to a maximum of four dogs over the age of three months. Fencing at the premises must be adequate and maintained to prevent the dogs from leaving the premises, to the satisfaction of the Chief Executive Officer. Approval/refusal will be granted by the Chief Executive Officer or an Authorised Officer. The approval has effect until: <ul style="list-style-type: none"> The approved applicant ceases to reside at the premises to which the approval has been given; A change in circumstances of the approved dogs, there is non-compliance to the Dog Act 1976, Shire of Dardanup Local Laws or Animal Welfare Act 2002; or Revoked by the Chief Executive Officer or an or an Authorised Officer; Registration for each dog subject of the approved exemption must be current and maintained; and An exemption applies only to the dogs registered and listed in the approval and as such cannot be transferred to another dog.

Express power to subdelegate	<i>Dog Act 1976</i> S10AA Delegation of Local Government Powers and duties
Subdelegates	Director Sustainable Development Manager Development Services Senior Ranger
Subdelegate conditions	Nil.
Statutory framework	Nil.
Policy	Nil.
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.

Amendments			
Date	Type	Amendment	References
18 Dec 2024	New delegation	Adopted at the Ordinary Council Meeting held on the 18th of December 2024 (Res:????)	---

Delegation	9.1.9 Designated Employees as Authorised Persons – Planning and Development (Local Planning Schemes) Regulations 2015 – Entry and Inspection Powers [DRAFT]
Category	Planning
Head of power	09. Planning and Development Act 2005
Delegator	Council
Express power to delegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Part 10 – Division 1 – r79(1) Planning and Development (Local Planning Schemes) Regulations 2015
Express power or duty delegated	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Part 7 r.52 – Power to enter and inspect.
Function	Part 10 – Division 1 - r. 79(2) - An authorised officer may, for the purpose of monitoring whether the local planning scheme is being complied with, at any reasonable time and with any assistance reasonably required — (a) enter any building or land in the Scheme area; and (b) inspect the building or land and anything in or on the building or land
Delegates	CEO
Conditions	Nil.
Express power to subdelegate	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Schedule 2, Part 10 cl.83 – Local government CEO may delegate powers
Subdelegates	Assistant Planning Officer Coordinator Health, Emergency & Ranger Services Director Sustainable Development Manager Development Services Senior Statutory Planner
Subdelegate conditions	Nil.
Statutory framework	Nil.
Policy	Nil.
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.

Amendments			
Date	Type	Amendment	References
18 Dec 2024	New delegation	Adopted at the Ordinary Council Meeting held on the 18th of December 2024 (Res:???)	---

DRAFT

Delegation	9.1.10 Planning and Development Act 2005 - Issue and vary Infringement Notices [DRAFT]
Category	Planning
Head of power	09. Planning and Development Act 2005
Delegator	Council
Express power to delegate	Planning and Development Act 2005 s 234 (1) The chief executive officer of a responsible authority may, in writing, appoint persons or classes of persons to be designated persons for the purposes of section 228, 229, 230 or 231 or for the purposes of 2 or more of those sections.
Express power or duty delegated	Planning and Development Act 2005 s 228, 230 & 231
Function	<p>Section 228 Planning and Development Act 2005</p> <ul style="list-style-type: none"> • Giving of infringement notice <p>Section 230, and 231 Planning and Development Act 2005</p> <ul style="list-style-type: none"> • Extending time to pay modified penalty • Withdrawal of infringement notice
Delegates	CEO
Conditions	<p>Infringements may only be issued by persons authorised for the purposes of section 9.16 of the <i>Local Government Act 1995</i>.</p> <p>Each delegate may exercise these powers only with respect to infringements issued by officers who report directly or indirectly to them.</p>
Express power to subdelegate	Planning and Development Act 2005 S 234 – Local government CEO may delegate powers
Subdelegates	Assistant Planning Officer Coordinator Health, Emergency & Ranger Services Director Sustainable Development Manager Development Services Principal Planning Officer Ranger Senior Ranger Senior Statutory Planner Statutory Planner
Subdelegate conditions	Nil.

Statutory framework	Nil.
Policy	All Shire of Dardanup Local Planning Policies State Planning Policies
Record keeping	Delegates exercising powers given by delegation are to keep records of exercised delegation in the – ‘Executed Delegations Register’.

Amendments			
Date	Type	Amendment	References
18 Dec 2024	New delegation	Adopted at the Ordinary Council Meeting held on the 18th of December 2024 (Res:????)	---

DRAFT

(Appendix ORD: 12.4.4A)



Dardanup AeroModellers Society (Inc.)
Secretary - LARRY ALLEN
46 Millard Street
Eaton. W.A. 6232
Contact: Email lainwa@ozzinet.net
Mobile: 0414 517 140

June 26, 2022

Shire of Dardanup
1 Council Drive
Eaton
W.A. 6232



Michelle Edwards

Building Property Management Officer

I hope you have settled into your new position, and everything is running well.

I am writing to you with reference to our Lease arrangement with the Shire.

The club has scheduled our AGM for the 14th July and I would like to be able to report to the DAMS members on the progress of finalizing a lease, that is if the Shire is still in agreement to negotiate a lease or does the Shire prefer to leave the current situation and allow the club use of the site for our flying activities without a lease?

One of the main questions our club has is: could we get permission to replace the grass runway with a more permanent surface such as concrete, or bitumen or something of a similar construction? This construction would only be possible if the club had a long-term lease and if we could raise enough funds to complete the work.

This could only be considered if the Shire would approve the works and the club had a long-term lease enabling DAMS to investigate means of financing the project.

Looking forward to your reply

Yours faithfully

LARRY ALLEN – Secretary DAMS

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: <i>Dardanup Aeromodellers Society Inc. – Lease Renewal</i> RISK THEME PROFILE: 4 - Document Management Processes RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Failure to establish a Lease Agreement could lead to financial implications to the Shire.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to establish a lease could lead to implications to the Shire.	Minor (2)	Likely (4)	Moderate (5 - 11)	Not required	Not required.	Not required.	Not required.
REPUTATIONAL	Council could be seen in a negative light if they didn't support an established community group that provides recreational opportunities to the community.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.

(Appendix ORD: 12.4.4B)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Register Of Interest - Café and Commercial Space RISK THEME PROFILE: 4 - Document Management Processes 10 - Management of Facilities, Venues, Events and Services RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not leasing these spaces will result in a budget shortfall.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to establish a robust lease agreement could result in undesirable implications to the Council.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council may be seen in a negative light if they failed to capitalise on revenue raising opportunities.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	Not leasing the café and commercial space does not bring in revenue for maintenance of the spaces.	Moderate (3)	Possible (3)	N/A	Not required.	Not required.	Not required.	Not required.

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Chief Executive Officer Vehicle – Novated Lease RISK THEME PROFILE: 5 - Employment Practices RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	By not replacing older vehicles the ANCAP Safety Rating can be obsolete.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Retaining Older Vehicles in the Fleet may result in increased maintenance costs and reduced trade-in values.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	Officers cannot travel to conduct work business due to vehicle unavailability (breakdown).	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Salaries and Allowances Act 1975 determine local government CEO Remuneration within the Band 3 range. The Council Vehicle compliance requirements are in accordance within Exec CP008 – Private Use of Council’s Motor Vehicle by the CEO, and within Employment Contract.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
REPUTATIONAL	Staff operating older vehicles could affect Shire reputation.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	Emissions being emitted by older vehicles.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
PROPERTY	Vehicle/Plant maintenance is budgeted annually for each item of Plant.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required	Not required.	Not required.	Not required.



Monthly Financial Report

For the Period

1 July 2024 to 30 November 2024

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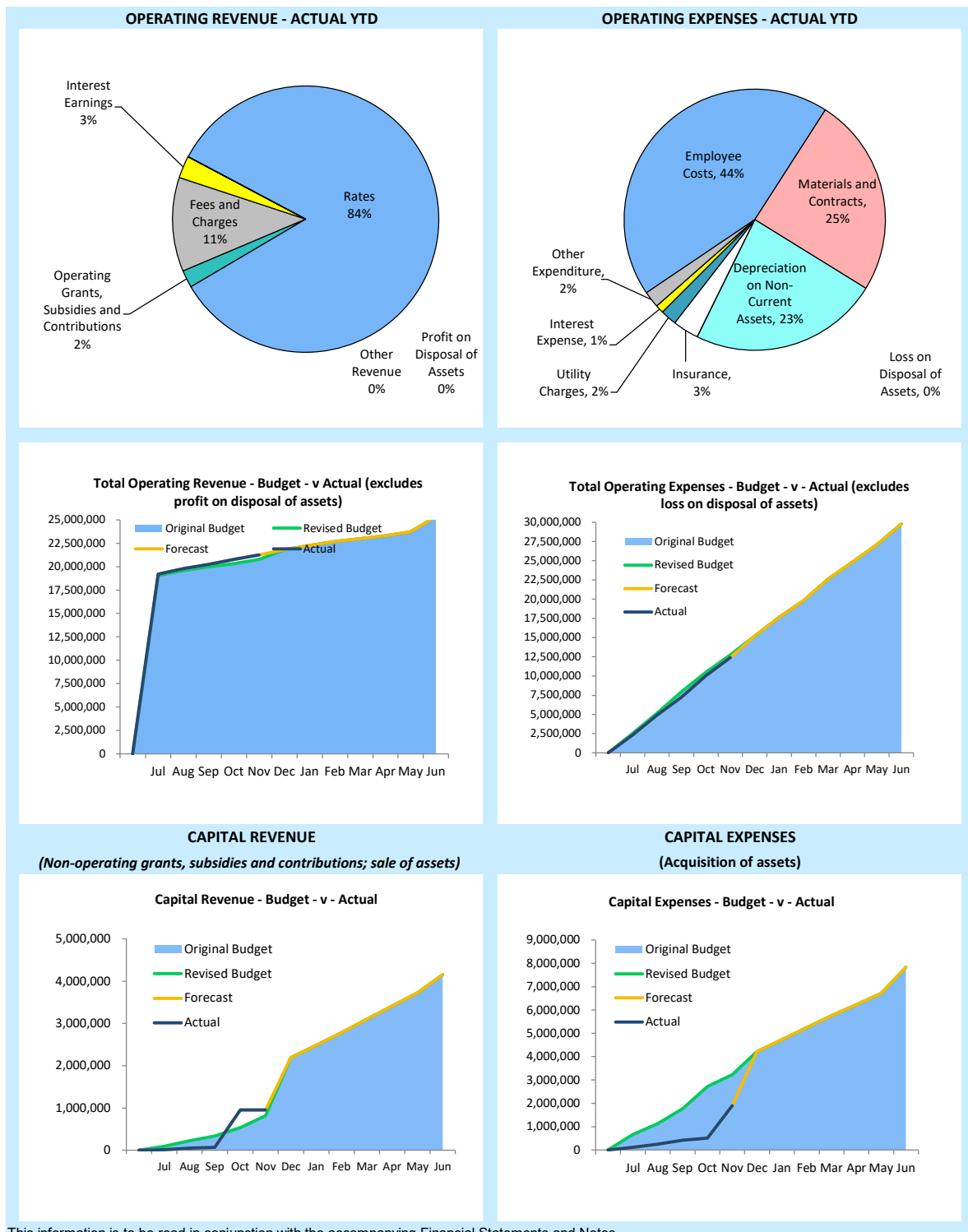
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(Appendix ORD: 12.4.7A)



Monthly Financial Report For the Period Ended 30 November 2024

SUMMARY GRAPHS



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

(Appendix ORD: 12.4.7A)



Statement of Financial Activity by Nature For the Period Ended 30 November 2024 (Covering 5 months or 42% of the year)

	2024/25 Adopted Budget \$	2024/25 Revised Budget \$	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Actual to Revised Budget %	2024/25 Forecast \$	2023/24 Last Year Actual \$
OPERATING ACTIVITIES								
Operating revenue								
Rates	17,146,049	17,146,049	17,052,318	17,167,030	114,712	0.7%	17,146,049	16,132,310
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	2,377,281	2,377,281	615,506	432,877	(182,629)	(29.7%) ▼	2,399,490	2,333,129
Fees and charges	4,188,470	4,193,887	2,810,828	3,096,708	285,880	10.2% ▲	4,281,487	4,244,114
Interest earnings	884,598	884,598	303,387	553,241	249,854	82.4% ▲	884,598	1,243,081
Other revenue	10,914	10,914	2,728	4,422	1,694	0.0%	10,914	17,145
Profit on asset disposal	730,000	730,000	0	0	0	0.0%	730,000	22,418
Total Operating Revenue	25,337,312	25,342,729	20,784,767	21,254,278	469,511	2.3%	25,452,538	23,992,197
Operating expenses								
Employee costs	(13,107,505)	(13,107,505)	(5,483,727)	(5,377,330)	106,397	1.9%	(12,986,999)	(11,810,080)
Materials and contracts	(8,013,850)	(8,013,850)	(3,486,384)	(3,049,627)	436,757	12.5% ▲	(8,403,178)	(6,733,044)
Utility charges	(690,724)	(690,724)	(287,660)	(229,343)	58,317	20.3% ▲	(690,724)	(646,659)
Depreciation on non-current assets	(6,670,135)	(6,670,135)	(2,779,195)	(2,901,453)	(122,258)	(4.4%) ▼	(6,670,135)	(6,780,102)
Finance costs	(523,460)	(523,460)	(194,661)	(211,261)	(16,600)	(8.5%) ▼	(523,460)	(417,984)
Insurance expenses	(412,418)	(412,418)	(262,499)	(396,988)	(134,489)	(51.2%) ▼	(412,418)	(380,356)
Other expenses	(434,682)	(434,682)	(261,811)	(252,361)	9,450	3.6%	(434,682)	(537,805)
Loss on asset disposals	0	0	0	0	0	0.0%	0	(2,955)
Total operating expenditure	(29,852,774)	(29,852,774)	(12,755,937)	(12,418,363)	337,574	2.6%	(30,121,596)	(27,308,985)
Adjustments of non cash items								
(Profit)/Loss on Asset Disposals	(730,000)	(730,000)	0	0	0	0.0%	(730,000)	(19,463)
Movement in non-current assets and liabilities	0	0	0	27,910	27,910	100.0%	0	(34,746)
Movement in contract liabilities held in Reserves	0	0	0	0	0	0.0%	0	(450,231)
Depreciation on Assets	6,670,135	6,670,135	2,779,195	2,901,453	122,258	4.4%	6,670,135	6,780,102
Non-cash amounts excluded from operating activities	5,940,135	5,940,135	2,779,195	2,929,363	150,168	5.4%	5,940,135	6,275,662
Adjusted net operating activities	1,424,673	1,430,091	10,808,025	11,765,279	957,254	8.9%	1,271,078	2,958,874
INVESTING ACTIVITIES								
Capital grants, subsidies & contributions	2,920,564	3,181,530	864,111	185,224	(678,887)	(78.6%) ▼	3,197,309	1,998,499
Proceeds from disposal of assets	1,232,480	1,232,480	15,865	770,000	754,135	4753.5% ▲	1,272,480	114,684
Payments for land and buildings	(1,276,813)	(2,791,902)	(1,494,283)	(1,492,400)	1,883	0.1%	(2,647,929)	(13,253,990)
Payments for transport infrastructure	(3,571,420)	(3,571,420)	(1,626,359)	(252,162)	1,374,197	84.5% ▲	(3,499,849)	(1,977,150)
Payments for parks and reserves infrastructure	(827,371)	(827,371)	(157,958)	(59,583)	98,375	62.3% ▲	(807,498)	(213,829)
Payments for motor vehicles	(1,297,287)	(1,323,772)	(781,976)	0	781,976	100.0% ▲	(1,323,772)	(359,244)
Payments for plant & equipment	(10,000)	(20,414)	(4,165)	0	4,165	100.0%	(20,414)	(11,079)
Payments for furniture & fittings	(851,300)	(851,300)	(354,700)	(97,685)	257,015	72.5% ▲	(851,300)	(129,995)
Amount attributable to investing activities	(3,681,147)	(4,972,169)	(3,539,465)	(946,606)	2,592,859	73.3%	(4,680,973)	(13,832,104)
Non-cash amounts excluded from investing activities								
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0	0	0.0%	0	0
Adjusted amount attributable to investing activities	(3,681,147)	(4,972,169)	(3,539,465)	(946,606)	2,592,859	73.3%	(4,680,973)	(13,832,104)
FINANCING ACTIVITIES								
Proceeds from new debentures	1,600,000	1,600,000	1,600,000	0	(1,600,000)	(100.0%) ▼	1,600,000	1,500,000
Transfers from reserves	7,367,765	8,632,691	4,844,297	3,175,801	(1,668,496)	(34.4%) ▼	8,282,791	17,726,556
Repayment of debentures	(541,020)	(541,020)	(253,665)	(248,739)	4,926	1.9%	(541,020)	(456,556)
Principal portion of lease liabilities	(104,356)	(104,356)	(48,280)	(23,446)	24,834	51.4%	(104,356)	(142,944)
Transfers to reserves	(6,212,485)	(6,212,485)	(1,621,653)	(895,592)	726,061	44.8% ▲	(6,157,506)	(7,347,300)
Amount attributable to financing activities	2,109,904	3,374,830	4,520,699	2,008,025	(2,512,674)	(55.6%) ▼	3,079,909	11,279,756
FUNDING SOURCES								
Surplus/(Deficit) July 1 B/Fwd	652,816	684,593	684,593	684,593	0	0.0%	684,593	278,067
CLOSING FUNDS (A+B+C+D)	506,246	517,344	12,473,852	13,511,290	1,037,438	8.3%	354,606	684,593

KEY INFORMATION

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

▲ indicates a positive impact on the surplus/deficit position. ▼ indicates a negative impact on the surplus/deficit position.

Refer to Note 2 for an explanation of the reasons for the variance.

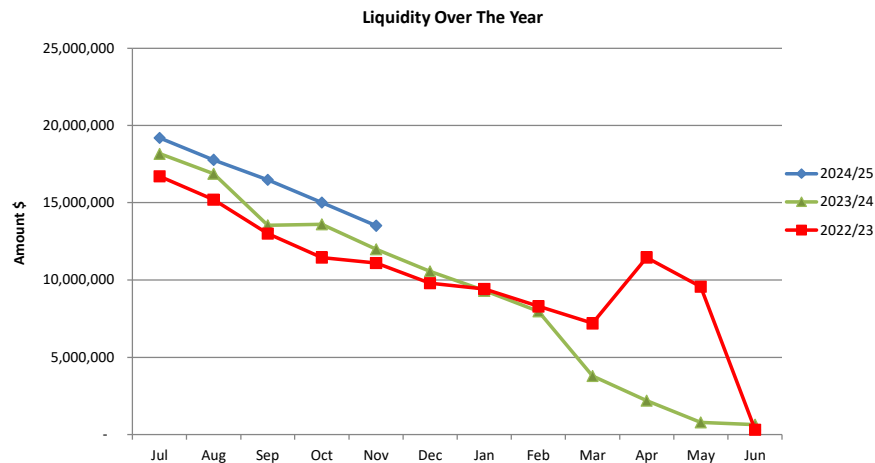
This statement to be read in conjunction with the accompanying Financial Statements and Notes

(Appendix ORD: 12.4.7A)



Statement of Financial Activity by Nature For the Period Ended 30 November 2024 NET CURRENT ASSETS

Note	Year to Date Actual 30-Nov-2024 \$	Same Time Last Year' Actual 30-Nov-2023	Last Year Closing 30-Jun-2024 \$
Represented By:			
CURRENT ASSETS			
Cash and Cash Equivalents	24,604,268	27,368,255	18,240,106
Rates Debtors Outstanding	5,261,886	4,776,281	373,780
Pensioner Rates Rebate	7,483	1,873	29,319
Sundry Debtors	78,323	66,210	207,234
Accrued Revenue	466,560	122,681	316,893
Prepaid Expenses	0	0	176,567
Goods & Services Tax / BAS Refund	90,743	513,390	381,388
Other Receivables	77,317	(2,400)	
Inventories - Land Held for Resale	0	0	
Inventories - Materials	32,002	32,002	32,002
Inventories- Trading Stock - Recreation Centre	8,322	6,781	8,321
Current Assets	30,626,904	32,885,073	19,765,610
LESS CURRENT LIABILITIES			
Payables:			
Sundry Creditors	(126)	0	(445,839)
Goods & Services Tax / BAS Payable	0	0	0
Other Payables	(659,817)	(550,262)	(4,953)
Municipal Bonded Liabilities	(494,730)	(434,786)	(357,730)
Contract Liabilities	(1,911,607)	(1,475,572)	(1,199,611)
Prepaid Revenue - Rates / PPL	(434,346)	(366,580)	(1,070,030)
Accrued Interest on Debentures	(102,280)	(101,879)	(102,280)
Accrued Salaries & Wages	0	0	(238,712)
Other Accrued Expenses	0	0	(28,127)
Borrowings - Debentures	(253,386)	(223,155)	(458,385)
Provisions:			
Staff Leave Provisions	(1,786,365)	(1,710,425)	(1,627,183)
Current Liabilities	(5,642,656)	(4,862,659)	(5,532,850)
Net Current Assets	24,984,248	28,022,414	14,232,760
Less: Restricted Assets / Reserve Funds	(11,936,551)	(16,720,275)	(14,216,760)
Add: Current - Borrowings	253,386	223,155	458,385
Add: Current - Contract Liabilities held in Reserve accounts	126,199	314,769	126,199
Add: Current - Contract Liabilities - Leases	84,009	141,270	84,009
CLOSING FUNDS / NET CURRENT ASSETS	13,511,290	11,981,333	684,593



(Appendix ORD: 12.4.7A)



Statement of Comprehensive Income by Program For the Period Ended 30 November 2024 (Covering 5 months or 42% of the year)

	2024/25 Adopted Budget \$	2024/25 Revised Budget \$	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance Y-T-D		2024/25 Forecast \$	2023/24 Last Year Actual \$
					Actual to Revised Budget \$	Actual to Revised Budget %		
Revenue								
General Purpose Funding	19,486,076	19,486,076	17,347,284	17,570,551	223,267	1.3%	19,498,447	18,640,252
Governance	800	800	325	12	(313)	(96.4%)	800	1,645
Law, Order, Public Safety	339,273	339,273	155,541	157,286	1,745	1.1%	339,273	494,882
Health	29,050	29,050	12,100	23,495	11,395	94.2%	30,050	28,667
Education and Welfare	119,081	119,081	49,610	1,000	(48,610)	98.0%	119,081	22,204
Community Amenities	2,207,583	2,207,583	2,049,637	2,106,381	56,744	2.8%	2,265,183	1,998,342
Recreation and Culture	1,828,147	1,833,564	807,657	979,499	171,842	21.3%	1,848,402	2,102,696
Transport	181,799	181,799	170,578	201,206	30,628	18.0%	181,799	199,104
Economic Services	156,250	156,250	84,040	117,059	33,019	39.3%	165,250	159,460
Other Property and Services	259,253	259,253	107,995	97,789	(10,206)	(9.5%)	274,253	322,527
	<u>24,607,312</u>	<u>24,612,729</u>	<u>20,784,767</u>	<u>21,254,278</u>	<u>469,511</u>	<u>2.3%</u>	<u>24,722,538</u>	<u>23,969,779</u>
Expenses								
General Purpose Funding	(666,627)	(666,627)	(250,465)	(235,034)	15,431	6.2%	(666,627)	(438,190)
Governance	(1,718,718)	(1,718,718)	(723,119)	(681,457)	41,662	5.8%	(1,733,860)	(1,405,063)
Law, Order, Public Safety	(2,460,323)	(2,460,323)	(1,071,205)	(954,700)	116,505	10.9%	(2,460,323)	(2,071,714)
Health	(729,027)	(729,027)	(310,113)	(309,415)	698	0.2%	(729,027)	(616,238)
Education and Welfare	(1,302,733)	(1,302,733)	(513,748)	(494,624)	19,124	3.7%	(1,302,733)	(1,001,896)
Community Amenities	(4,377,747)	(4,377,747)	(1,728,691)	(1,815,154)	(86,463)	(5.0%)	(4,397,747)	(3,772,383)
Recreation & Culture	(10,342,004)	(10,342,004)	(4,390,936)	(4,313,599)	77,337	1.8%	(10,575,684)	(9,468,714)
Transport	(7,405,691)	(7,405,691)	(3,082,149)	(3,378,518)	(296,369)	(9.6%)	(7,405,691)	(7,604,148)
Economic Services	(613,818)	(613,818)	(308,086)	(316,054)	(7,968)	(2.6%)	(613,818)	(543,033)
Other Property and Services	(236,087)	(236,087)	(326,350)	80,193	406,543	124.6%	(236,087)	(384,650)
	<u>(29,852,774)</u>	<u>(29,852,774)</u>	<u>(12,704,862)</u>	<u>(12,418,363)</u>	<u>286,499</u>	<u>2.3%</u>	<u>(30,121,596)</u>	<u>(27,306,029)</u>
Operational Surplus / (Deficit)	(5,245,461)	(5,240,044)	8,079,905	8,835,915	756,010	(9.4%)	(5,399,057)	(3,336,250)
Grants & Contributions for the Development of Assets	2,920,564	3,181,530	864,111	185,224	(678,887)	(78.6%)	3,197,309	1,998,499
Profit on Asset Disposals	730,000	730,000	0	0	0	(100.0%)	730,000	22,418
Loss on Asset Disposals	0	0	0	0	0	0.0%	0	(2,955)
	<u>3,650,564</u>	<u>3,911,530</u>	<u>864,111</u>	<u>185,224</u>	<u>(678,887)</u>	<u>78.6%</u>	<u>3,927,309</u>	<u>2,017,962</u>
NET RESULT	(1,594,897)	(1,328,514)	8,944,016	9,021,139	77,123	0.9%	(1,471,748)	(1,318,288)
Other Comprehensive Income								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
TOTAL COMPREHENSIVE INCOME	<u>(1,594,897)</u>	<u>(1,328,514)</u>	<u>8,944,016</u>	<u>9,021,139</u>	<u>77,123</u>	<u>(0.9%)</u>	<u>(1,471,748)</u>	<u>(1,318,288)</u>

(Appendix ORD: 12.4.7A)



Statement of Financial Position as at 30 November 2024

	This Year \$	30 June 2024 \$
CURRENT ASSETS		
Cash and cash equivalents	24,604,267	18,240,105
Trade and other receivables	5,438,285	991,722
Other financial assets	0	0
Inventories	40,325	40,324
Other assets	466,560	493,459
TOTAL CURRENT ASSETS	30,549,437	19,765,610
NON-CURRENT ASSETS		
Trade and other receivables	159,549	159,549
Other financial assets	83,171	83,171
Property, plant and equipment	61,286,740	62,105,668
Infrastructure	212,236,405	214,260,287
Right-of-use assets	71,097	91,431
TOTAL NON-CURRENT ASSETS	273,836,962	276,700,106
TOTAL ASSETS	304,386,399	296,465,716
CURRENT LIABILITIES		
Trade and other payables	1,613,831	2,247,670
Other liabilities	1,827,599	1,115,602
Lease liabilities	84,009	84,009
Borrowings	253,386	502,125
Employee related provisions	1,786,365	1,627,183
Other provisions	0	0
TOTAL CURRENT LIABILITIES	5,565,189	5,576,589
NON-CURRENT LIABILITIES		
Other Liabilities	0	0
Lease liabilities	11,724	11,724
Borrowings	9,297,809	9,297,809
Employee related provisions	248,091	220,180
Other provisions	195,729	195,729
TOTAL NON-CURRENT LIABILITIES	9,753,353	9,725,442
TOTAL LIABILITIES	15,318,542	15,302,031
NET ASSETS	289,067,857	281,163,685
EQUITY		
Retained surplus	76,929,731	66,745,350
Reserve accounts	11,936,551	14,216,760
Revaluation surplus	200,201,575	200,201,575
TOTAL EQUITY	289,067,857	281,163,685

(Appendix ORD: 12.4.7A)



Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

1. NATURE CLASSIFICATIONS

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. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Grants, subsidies & contributions (other than capital grants, subsidies and contributions)

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

Capital grants, subsidies & 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, and 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, water and neighbourhood surveillance services. Exclude rubbish removal charges.

Interest on Earnings

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

Other Revenue / Income

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

Profit on Asset Disposal

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

EXPENSES

Employee Costs

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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

Insurance

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

Loss on Asset Disposal

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

Depreciation on Non-Current Assets

Depreciation expense raised on all classes of assets. Excluding Land.

Finance Cost

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



Notes to the Statement of Financial Activity
For the Period Ended 30 November 2024

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY

The material variances adopted by the Shire of Dardanup for reporting in the 2024/25 year is 10% or \$50,000, whichever is the greater.
All variances are between Year-to-Date Actual and Year-to-Date Revised Budget values.

	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
OPERATING ACTIVITIES						
Revenue						
Rates	17,052,318	17,167,030	114,712	0.7%		
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	615,506	432,877	(182,629)	(29.7%)	▼ Timing	The 2024/25 Local Government Grants Commission general purpose and local roads grants will be lower due to the 100% advance received in 2023/24 (Budgeted at 75% advance payment in 24/25). Grant revenue for "Make it Space" will be recognized when the funds are spent.
Fees and charges	2,810,828	3,096,708	285,880	10.2%	▲ Permanent/ Timing	Permanent: higher than expected revenue from various fees and charges including \$43,000 DAMA application fees, \$25,000 planning application fees and \$22,000 charges for waste collection. <i>Timing</i> : Increase fees received to date: \$92,000 Eaton Recreation Centre membership & activities.
Interest earnings	303,387	553,241	249,854	82.4%	▲ Permanent	Increase in interest received on bank accounts due to higher expected interest rates.
Other revenue	2,728	4,422	1,694	0.0%		
Profit on asset disposal	0	0	0	0.0%		
Total Operating Revenue	20,784,767	21,254,278	469,511	2.3%		
Operating Expenses						
Employee costs	(5,483,727)	(5,377,330)	106,397	1.9%		
Materials and contracts	(3,486,384)	(3,049,627)	436,757	12.5%	▲ Timing	Material and contracts are related to timing of works and projects carried out in the current year.
Utility charges	(287,660)	(229,343)	58,317	20.3%	▲ Timing	Utilities variance is mainly due to timing of monthly street lighting paid to date; lags one month behind the YTD budget.
Depreciation on non-current assets	(2,779,195)	(2,901,453)	(122,258)	(4.4%)		
Finance costs	(194,661)	(211,261)	(16,600)	(8.5%)		
Insurance expenses	(262,499)	(396,988)	(134,489)	(51.2%)	▼ Timing	50% of annual insurance premium was paid in July and the balance was paid in October whereas the Budget has most of the buildings and bridge insurance cost budgets evenly spread over the year.
Other expenses	(261,811)	(252,361)	9,450	3.6%		
Loss on asset disposals	0	0	0	0.0%		
Total Operating Expenditure	(12,755,937)	(12,418,363)	337,574	(2.6%)		
Net Operating Activities	8,028,830	8,835,915	807,085	10.1%		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 30 November 2024

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
ADJUSTMENTS OF NON CASH ITEMS						
(Profit)/Loss on Asset Disposals	0	0	0	0.0%		
Fair value adjustment to financial assets	0	27,910	27,910	(100.0%)		
Depreciation on non-current assets	2,779,195	2,901,453	122,258	4.4%		
Adjusted Net Operating Activities	10,808,025	11,765,279	957,254	8.9%		
INVESTING ACTIVITIES						
Revenue						
Capital grants, subsidies & contributions	864,111	185,224	(678,887)	(78.6%) ▼	Timing	The recognition of Grants as revenue is linked to specific expenditure incurred on asset acquisition or construction. To date, no significant expenditure has incurred on capital works.
Proceeds from disposal of assets	15,865	770,000	754,135	4753.5% ▲	Timing	The transaction was originally budgeted for December, but it actually occurred in October.
Payments for land and buildings	(1,494,283)	(1,492,400)	1,883	0.1% ▲		
Payments for transport infrastructure assets	(1,626,359)	(252,162)	1,374,197	84.5% ▲	Timing	No significant payments to date on upgrade and renewal of roads, bridges, drainage and pathways capital works.
Payments for parks infrastructure assets	(157,958)	(59,583)	98,375	62.3% ▲	Timing	No significant payments to date for parks infrastructure asset.
Payments for motor vehicles	(781,976)	0	781,976	100.0% ▲	Timing	The purchase of motor vehicles has not yet begun.
Payments for furniture & fittings	(354,700)	(97,685)	257,015	72.5% ▲	Timing	The gym and court equipment for the recreation center, along with the IT equipment for the administration center, have not been purchased yet.
Net investing activities	(3,539,465)	(946,606)	2,592,859	73.3%		
Non-cash amounts excluded from investing activities						
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0.0%		
Adjusted net investing activities	(3,539,465)	(946,606)	2,592,859	73.3%		

(continued next page)



Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

	2024/25 Y-T-D Revised Budget \$	2024/25 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	
FINANCING ACTIVITIES						
Revenue						
Proceeds from new debentures	1,600,000	0	(1,600,000)	100.0%	Timing	The new loan application has not been processed yet.
Transfers from reserves	4,844,297	3,175,801	(1,668,496)	(34.4%) ▼	Timing	Reserve Fund transfers for capital asset acquisition/construction are not yet required.
Repayment of debentures	(253,665)	(248,739)	4,926	1.9%		
Principal portion of lease liabilities	(48,280)	(23,446)	24,834	51.4%		
Transfers to Reserves	(1,621,653)	(895,592)	726,061	44.8% ▲	Timing	Interest earned on Reserve Fund Cash Investment are transferred to reserve when received. Budgeted transfer to reserve figure will be made later in the year.
Total financing activities	4,520,699	2,008,025	(2,512,674)	(55.6%)		
FUNDING SOURCES						
Surplus/(Deficit) July 1 B/Fwd	684,593	684,593	0	0.0%		
CLOSING FUNDS (A+B+C+D)	12,473,852	13,511,290	1,037,438	8.3%		

(Appendix ORD: 12.4.7A)



Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

3. TRUST FUNDS

Funds held at reporting date over which the Shire has no control and which are not included in the financial statements are as follows:

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Ross & Deborah Bevan	42,672.02	0.00	0.00	0.00	0.00	42,672.02
Public Open Space	546,328.68	0.00	0.00	0.00	0.00	546,328.68
Dept Communities Grant - Auspicing for Goodstart Eaton Child Care Centre	4,764.21	0.00	0.00	0.00	0.00	4,764.21
Accrued Interest	0.00	0.00	10,431.04	0.00	0.00	10,431.04
Plus: Outstanding Creditors	0.00	0.00	0.00	0.00	0.00	0.00
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	593,764.91	0.00	10,431.04	0.00	0.00	604,195.95

4. RESERVES - CASH BACKED

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
<i>Council Restricted</i>						
Executive & Compliance Vehicles Reserve	350,572.76	0.00	0.00	0.00	0.00	350,572.76
Plant & Engineering Equipment Reserve	806,403.91	0.00	0.00	0.00	0.00	806,403.91
Eaton Recreation Centre - Equipment Reserve	327,123.67	0.00	0.00	0.00	0.00	327,123.67
Building Maintenance Reserve	685,231.36	630,000.00	0.00	(5,605.00)	0.00	1,309,626.36
Employee Relief Reserve	283,317.08	0.00	0.00	0.00	0.00	283,317.08
Employee Leave Entitlements Reserve	51,160.76	0.00	0.00	0.00	0.00	51,160.76
Refuse Site Environmental Works Reserve	200,178.91	0.00	0.00	0.00	0.00	200,178.91
Information Technology Reserve	826,864.63	0.00	0.00	0.00	0.00	826,864.63
Roadwork Construction & Major Maintenance Reserve	2,223,012.54	0.00	0.00	(139,373.21)	0.00	2,083,639.33
Accrued Salaries Reserve	525,096.04	0.00	0.00	0.00	0.00	525,096.04
Tourism Reserve	12,114.87	0.00	0.00	0.00	0.00	12,114.87
Recycling Education Reserve	58,364.61	0.00	0.00	0.00	0.00	58,364.61
Road Safety Programs Reserve	32,946.20	1,200.00	0.00	0.00	0.00	34,146.20
Council Land Development Reserve	28,487.57	0.00	0.00	0.00	0.00	28,487.57
Carried Forward Projects Reserve	1,438,908.49	0.00	0.00	(216,648.23)	0.00	1,222,260.26
Election Expenses Reserve	35,201.31	0.00	0.00	0.00	0.00	35,201.31
Town Planning Consultancy Reserve	61,923.89	0.00	0.00	0.00	0.00	61,923.89
Parks & Reserves Upgrades Reserve	178,504.68	0.00	0.00	(15,124.35)	0.00	163,380.33
Strategic Planning Studies Reserve	108,106.97	0.00	0.00	0.00	0.00	108,106.97
Pathways Reserve	225,593.72	0.00	0.00	(13,519.17)	0.00	212,074.55
Asset / Rates Revaluation Reserve	268,757.93	0.00	0.00	0.00	0.00	268,757.93
Refuse & Recycling Bin Replacement Reserve	71,715.45	0.00	0.00	0.00	0.00	71,715.45
Sale of Land Reserve	1,393,129.55	0.00	0.00	(1,200,000.00)	0.00	193,129.55
Storm Water Reserve	152,277.59	0.00	0.00	0.00	0.00	152,277.59
	10,344,994.49	631,200.00	0.00	(1,590,269.96)	0.00	9,385,924.53
<i>Statute Restricted</i>						
Contribution to Works Reserve	959,636.26	25,384.58	0.00	(9,852.42)	0.00	975,168.42
Eaton Drive - Access Construction Reserve	38,612.75	10,012.20	0.00	0.00	0.00	48,624.95
Eaton Drive - Scheme Construction Reserve	53,292.22	18,529.40	0.00	0.00	0.00	71,821.62
Fire Control Reserve	11,925.81	0.00	0.00	0.00	0.00	11,925.81
Collie River (Eaton Drive) Bridge Construction Reserve	34,293.01	14,172.55	0.00	0.00	0.00	48,465.56
Unspent Grants Reserve	1,664,249.54	0.00	0.00	(1,506,525.00)	0.00	157,724.54
Swimming Pool Inspection Reserve	9,084.86	0.00	0.00	0.00	0.00	9,084.86
Burekup - Public Open Space	74,733.53	0.00	0.00	0.00	0.00	74,733.53
Unspent Specified Area Rate - Bulk Waste Collection Reserve	74,532.74	0.00	0.00	0.00	0.00	74,532.74
Unspent Specified Area Rate - Eaton Landscaping Reserve	449,739.75	0.00	0.00	(4,191.06)	0.00	445,548.69
Unspent Loans Reserve	501,665.42	0.00	0.00	(64,963.00)	0.00	436,702.42
Dardanup Expansion Developer Contribution Plan Reserve	0.00	0.00	0.00	0.00	0.00	0.00
	3,871,765.89	68,098.73	0.00	(1,585,531.48)	0.00	2,354,333.14
Interest	0.00	196,293.34	0.00	0.00	0.00	196,293.34
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	14,216,760.38	895,592.07	0.00	(3,175,801.44)	0.00	11,936,551.01

(Appendix ORD: 12.4.7A)



Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

5. MUNICIPAL LIABILITIES

Funds held at reporting date for bonds and deposits not required to be held in the Trust Fund and classified as restricted to recognise that they are owed to developers/hirers and others. These are now classified as Municipal Liabilities as follows:

	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Retention Bonds						
Parkridge Group	2,176.90	13,815.10	0.00	0.00	0.00	15,992.00
Winterfall Nominees Pty Ltd	0.00	0.00	0.00	0.00	0.00	0.00
Holland Loop Pty Ltd	0.00	0.00	0.00	0.00	0.00	0.00
T J Coman	8,384.63	0.00	0.00	0.00	0.00	8,384.63
Thompson Surveying Consultants	0.00	0.00	0.00	0.00	0.00	0.00
Anstee Earthmoving Pty Ltd	0.00	0.00	0.00	0.00	0.00	0.00
Ability Support 6 Pty Ltd	34,470.15	0.00	0.00	0.00	0.00	34,470.15
Bethanie Group Inc	0.00	0.00	0.00	0.00	0.00	0.00
Allesac Pty Ltd	77,877.98	107,134.09	0.00	0.00	0.00	185,012.07
Anthony Frank Pantlin		9,700.00	0.00	0.00	0.00	9,700.00
Total - Retention Bonds	122,909.66	130,649.19	0.00	0.00	0.00	253,558.85
Construction Contract Retention						
Kalamunda Electrics	0.00	0.00	0.00	0.00	0.00	0.00
LD Total (Sanpoint Pty Ltd)	0.00	0.00	0.00	0.00	0.00	0.00
Carbone Bros	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Extractive Industry Rehabilitation Bonds						
L G Davidson	1,290.20	0.00	0.00	0.00	0.00	1,290.20
M Denholm	845.24	0.00	0.00	0.00	0.00	845.24
S Catalano	1,340.36	0.00	0.00	0.00	0.00	1,340.36
Bunbury Agricultural Society	2,387.88	0.00	0.00	0.00	0.00	2,387.88
D Busher	1,282.84	0.00	0.00	0.00	0.00	1,282.84
Valli & Co	2,600.14	0.00	0.00	0.00	0.00	2,600.14
Charles Hull Contracting	7,603.41	0.00	0.00	0.00	0.00	7,603.41
J & P Group	135,809.01	0.00	0.00	0.00	0.00	135,809.01
Total - Extractive Industries Bonds	153,159.08	0.00	0.00	0.00	0.00	153,159.08
Sundry Deposits						
Unclaimed Monies	1,829.65	0.00	0.00	0.00	0.00	1,829.65
Bunbury Wellington Group of Councils (BunGeo Group of Councils - BGGC)	56,532.31	3,000.00	0.00		0.00	59,532.31
Youth Advisory Group Donation from Youth Fest	0.00	0.00	0.00	0.00	0.00	0.00
Total - Sundry Deposits	58,361.96	3,000.00	0.00	0.00	0.00	61,361.96
Election Deposits	0.00	0.00	0.00	0.00	0.00	0.00
Key Bonds	620.00	1,000.00	0.00	(600.00)	0.00	1,020.00
Hire Bonds	2,089.50	7,443.00	0.00	(3,900.00)	0.00	5,632.50
Kerb Bonds	4,968.25	0.00	0.00	0.00	0.00	4,968.25
Construction Training Fund	2,921.95	7,101.89	0.00	(5,966.54)	0.00	4,057.30
Building Services Levy	12,699.13	10,272.99	0.00	(12,000.22)	0.00	10,971.90
Development Assessment Panel	0.00	0.00	0.00	0.00	0.00	0.00
Less Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	357,729.53	159,467.07	0.00	(22,466.76)	0.00	494,729.84

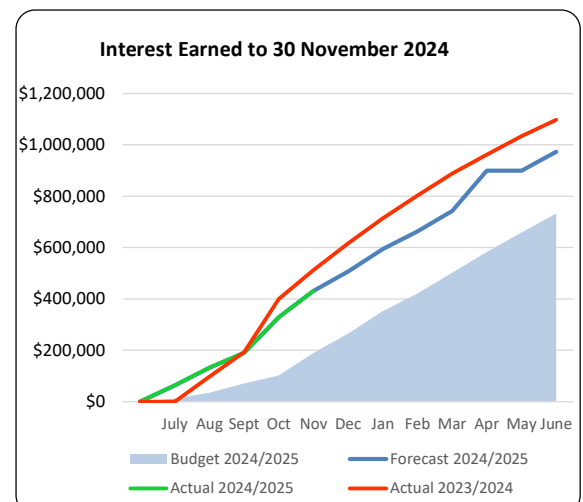
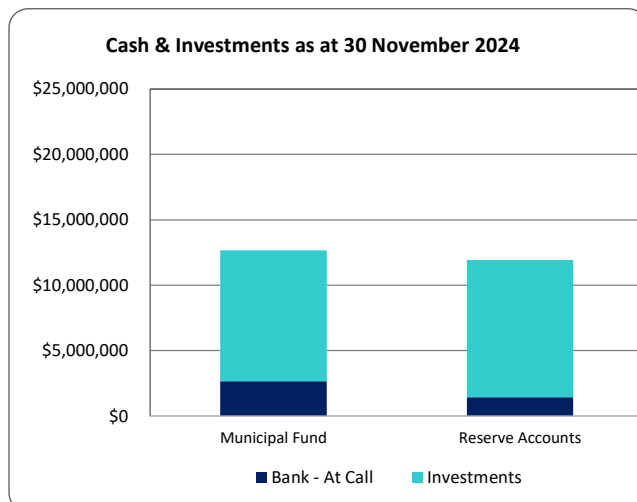
(Appendix ORD: 12.4.7A)



Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCE	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2024-2025
<u>MUNICIPAL FUND</u>								
CBA	Municipal Fund Bank Account	\$ 391,708.80	4.15%					\$39,308.34
CBA	Municipal - Business Online Saver	\$ 2,272,807.01	4.30%					\$37,576.06
CURVE	BOQ	\$ 1,000,000.00	4.95%	180	09/2024	03/2025	\$24,410.96	
CURVE	Bank of China	\$ 4,000,000.00	5.13%	180	09/2024	03/2025	\$101,194.52	
NAB	National Australia Bank	\$ 1,000,000.00	5.00%	152	09/2024	02/2025	\$20,821.92	
NAB	National Australia Bank	\$ 1,000,000.00	5.00%	180	09/2024	03/2025	\$24,657.53	
NAB	National Australia Bank	\$ 1,000,000.00	5.00%	210	09/2024	04/2025	\$28,767.12	
NAB	National Australia Bank	\$ 2,000,000.00	5.00%	243	09/2024	05/2025	\$66,575.34	
	Interest received on matured deposits							
		<u>\$ 12,664,515.81</u>					<u>\$266,427.40</u>	<u>\$76,884.40</u>
<u>TRUST FUND</u>								
CBA	Trust Fund Bank Account	\$ 604,195.95	4.15%					\$10,431.04
		<u>\$ 604,195.95</u>					<u>\$0.00</u>	<u>\$10,431.04</u>
<u>RESERVE ACCOUNTS</u>								
CBA	Reserve Bank Account	\$ 68,738.22	4.15%					\$24,892.38
CBA	Reserve - Business Online Saver	\$ 1,367,812.79	4.30%					\$171,400.96
CURVE	BOQ	\$ 1,500,000.00	4.95%	180	09/2024	03/2025	\$36,616.44	
CURVE	Bank of China	\$ 4,000,000.00	5.13%	180	09/2024	03/2025	\$101,194.52	
NAB	National Australia Bank	\$ 1,000,000.00	5.00%	152	09/2024	02/2025	\$20,821.92	
NAB	National Australia Bank	\$ 1,000,000.00	5.00%	180	09/2024	03/2025	\$24,657.53	
NAB	National Australia Bank	\$ 1,000,000.00	5.00%	210	09/2024	04/2025	\$28,767.12	
NAB	National Australia Bank	\$ 2,000,000.00	5.00%	243	09/2024	05/2025	\$66,575.34	
	Interest received on matured deposits							
		<u>\$ 11,936,551.01</u>					<u>\$278,632.88</u>	<u>\$196,293.34</u>
Total Interest Received								<u>\$283,608.78</u>





Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

6. STATEMENT OF INVESTMENTS (continued)

Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$ 10,000,000.00
Trust Fund Investment Portfolio	\$ -
Reserve Fund Investment Portfolio	\$ 10,500,000.00
	<u>\$ 20,500,000.00</u>

Investment Policy - Portfolio Risk Exposure

Council's investment policy provides a framework to manage the risks associated with financial investments.

Portfolio - Terms of Maturity

Limits are placed on the term to maturity thereby reducing the impact of any significant change in interest rate markets and to provide liquidity.

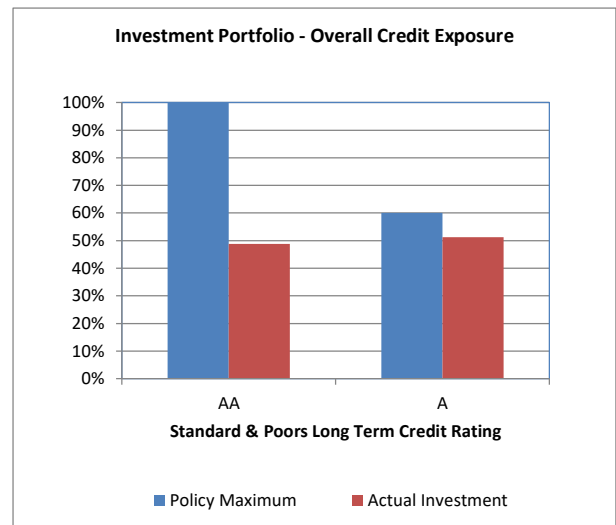
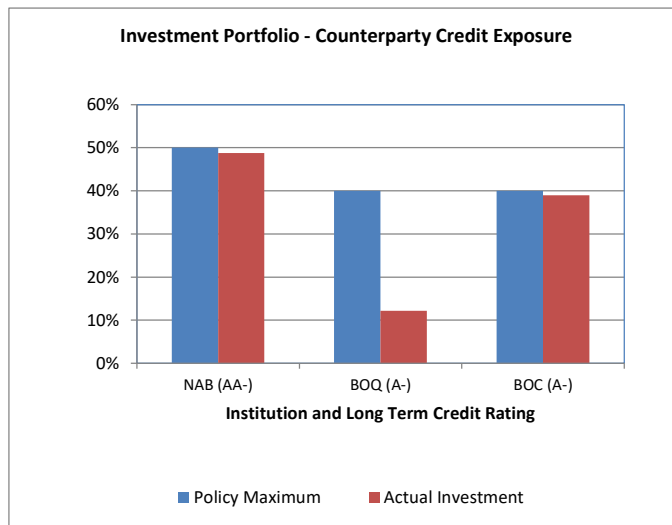
Counterparty Credit Exposure

Exposure to an individual authorised deposit-taking institution (ADI) counterparty will be restricted by their credit rating so that single entity exposure is limited.

Overall Credit Exposure

To control the credit quality on the entire portfolio, limits are placed on the percentage exposed to any particular credit rating category.

The following charts demonstrate the current portfolio diversity and risk compliance with the policy framework.



(Appendix ORD: 12.4.7A)



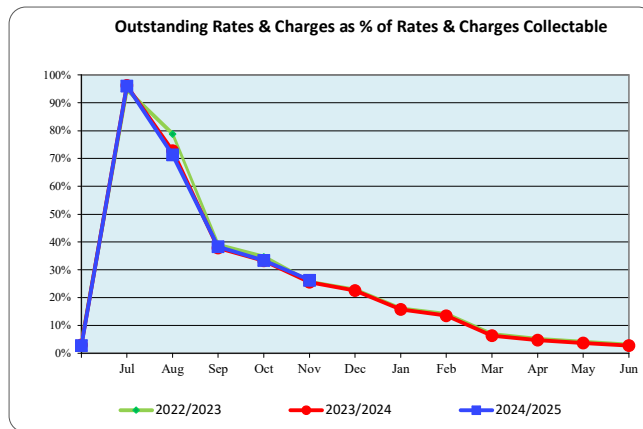
Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

7. Accounts Receivable as at 30 November 2024

Rates and Charges Outstanding

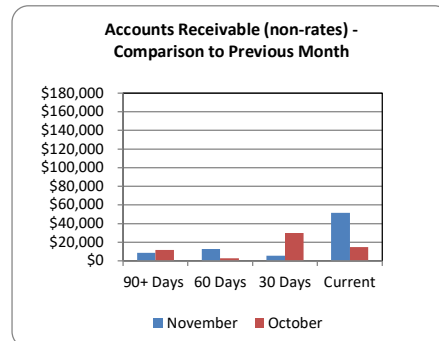
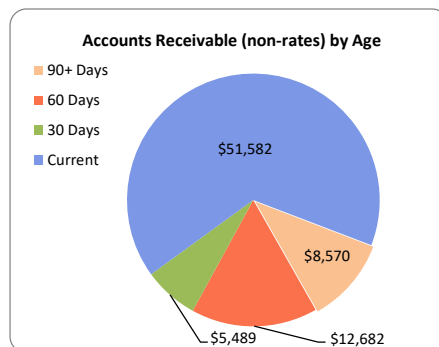
2024/25 annual rates were raised on 31 July 2024 and are due by 11 September 2024 for payment in full or for the first of four instalments. The final instalment is due 19 March 2025.

As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$5,421,436. This equates to 26.28% of rates and charges collectable and is at a similar position to previous years. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



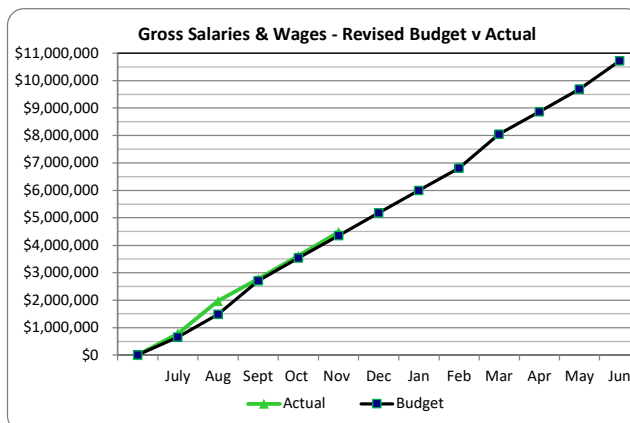
Sundry Debtors Outstanding (non-rates)

As at the reporting date, the total outstanding Sundry Debtors amount to \$78,323. There are no significant outstanding debts.



8. Salaries and Wages to 30 November 2024

At the reporting date, total salaries and wages expenditure is \$4,485,113 (41.85%) of the annual budget of \$10,717,922 for the 2024/25 financial year.



(Appendix ORD: 12.4.7A)



Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

9. RATING INFORMATION

RATE TYPE	Rate in	Number of properties	Rateable value	2024/25 Budget rate revenue	2024/25 Budget interim rates	2024/25 Budget back rates	2024/25 Budget total revenue	2024/25 Actual total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
	\$		\$	\$	\$	\$	\$		\$	\$
Differential general rate or general rate										
Gross rental valuations										
Residential (including residential vacant)	0.115710	4,473	81,214,396	9,397,317	163,181	0	9,560,498	9,515,502	8,813,594	8,813,594
Commercial (including commercial vacant)	0.113990	60	14,966,396	1,706,020	0	0	1,706,020	1,702,172	1,625,008	1,625,008
Industrial (including industrial vacant)	0.114260	73	10,050,752	1,148,399	0	0	1,148,399	1,137,874	1,033,133	1,033,133
Rural residential (including rural residential vacant)	0.115270	399	9,394,102	1,082,858	0	0	1,082,858	1,075,582	991,808	991,808
Accommodation	0.115890	2	439,400	50,922	0	0	50,922	50,922	82,351	100,359
UV Rural (including UV1, UV2, UV3 and Mining)	0.005633	507	356,109,893	2,005,967	0	0	2,005,967	181,980		
				0	0	0	0	1,824,748	1,884,140	1,884,140
				0	0	0	0	87,129		
				0	0	0	0			
Sub-Totals		5,514	472,174,940	15,391,483	163,181	0	15,554,664	15,575,910	14,430,034	14,448,042
Minimum payment										
	\$									
Gross rental valuations										
Residential (including residential vacant)	1,625.00	511	5,114,424	830,375	0	0	830,375	516,750	809,343	809,343
Commercial (including commercial vacant)	1,722.00	7	46,010	12,054	0	0	12,054	8,610	13,927	13,928
Industrial (including industrial vacant)	1,722.00	46	475,350	79,212	0	0	79,212	12,054	66,543	66,543
Rural residential (including rural residential vacant)	1,722.00	79	642,206	136,038	0	0	136,038	20,664	117,610	117,610
Accommodation	1,722.00	0	0	0	0	0	0	0		
UV Rural (including UV1, UV2, UV3 and Mining)	1,722.00	128	19,868,357	220,416	0	0	220,416	12,054		
0				0	0	0	0	173,922	198,482	198,482
0				0	0	0	0	34,440	26,246	26,246
0				0	0	0	0	494,726		
Sub-Totals		771	26,146,346	1,278,095	0	0	1,278,095	1,273,220	1,232,151	1,232,152
		6,285	498,321,286	16,669,578	163,181	0	16,832,759	16,849,130.00	15,662,185	15,680,194
Concession on general rates							(20,596)	(18,414)	(27,553)	(8,531)
Rates write-off								(411)	(125)	
Total amount raised from general rates							16,812,163	16,830,305	15,634,507	15,671,663
Specified area rates - bulk waste collection	0.001735			147,869			147,869	149,299	110,918	112,447
Specified area rates - Eaton landscaping	0.002006			186,017			186,017	187,427	268,148	276,345
Total specified area and ex gratia rates							333,886	336,726	379,066	388,792
Interim Back Rates										
Total rates							17,146,049	17,167,031	16,013,573	16,060,455



**Notes to the Statement of Financial Activity
For the Period Ended 30 November 2024**

10. INFORMATION ON BORROWINGS

Debenture Repayments

		Principal Opening Balance 01 July 2024	New Loans 2024/25		Principal Repayments 2024/25		Interest Repayments 2024/25		Principal Outstanding 30 November 2024	
Particulars	Loan No.		Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Community Amenities										
Wanju/Waterloo Industrial Park										
Developer Contribution Plans	70	536,190	0	0	(36,539)	(73,340)	(3,862)	(11,149)	499,652	462,850
Waste Bins (3 Bin System)	71	232,873	0	0	(22,304)	(44,821)	(2,223)	(5,476)	210,569	188,052
Recreation and Culture										
Glen Huon Oval Club Rooms	69	790,946	0	0	(23,742)	(47,940)	(15,186)	(35,328)	767,203	743,006
Eaton Oval Club Rooms	72	678,174	0	0	(11,295)	(22,854)	(15,789)	(35,930)	666,879	655,320
Transport										
Depot Land	66	253,729	0	0	(34,094)	(68,881)	(5,163)	(11,379)	219,636	184,848
Economic Services										
Gravel Pit Land - Panizza Road	61	0	0	0	0	0	0	0	0	0
Other Property and Services										
Library / Adminstration Centre (#1)	73	5,808,022	0	0	(99,179)	(200,548)	(128,221)	(294,220)	5,708,842	5,607,474
Library / Adminstration Centre (#2)	74	1,500,000	0	0	(21,585)	(46,192)	(39,558)	(83,501)	1,478,415	1,453,808
		9,799,934	0	0	(248,739)	(504,576)	(210,002)	(476,983)	9,551,195	9,295,358

All debenture repayments are financed by general purpose revenue.

(Appendix ORD: 12.4.7A)



Notes to the Statement of Financial Activity For the Period Ended 30 November 2024

11. BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Revised Budget Running Balance \$
	Budget Adoption		Opening Surplus (Budgeted)				506,246
	Permanent Changes		Adjustment to Opening year end Surplus (30/6/24) from \$652,816 to \$684,594.		31,778.00		538,024
0522501.48	Grant Revenue - Capital ESL MUN	28/08/2024 - 219-24	Non-operating Revenue		187,500		725,524
J05009	Increase from \$0 to \$212,650 for Ferguson BFB Building	28/08/2024 - 219-24	Asset Acquisition			(212,650)	512,874
0522501.48	Grant Revenue - Capital ESL MUN	28/08/2024 - 219-24	Non-operating Revenue		9,468		522,342
0531001	Plant & Equipment - Fire Prevention - FESA provided MUN	28/08/2024 - 219-24	Asset Acquisition			(10,414)	511,928
J14322	Increase from \$554,402 to \$631,400 for purchase of Generator	25/09/2024 - 245-24	Asset Acquisition			(76,998)	434,930
	Reallocation of \$13,000 for in kind contribution for purchase of Generator to						
J14325	J14322	25/09/2024 - 245-24	Operating Expense		13,000		447,930
0524501.48	Grant Revenue - OLPS (Taxable) MUN	25/09/2024 - 245-24	Non-operating Revenue		63,998		511,928
1143011	Transfer from Reserve - Sale of Land Reserve MUN	23/10/2024 - 271-24	Non-operating Revenue		1,200,000		1,711,928
J13007	Increase from 0 to \$1.2M in relation to purchase of Lot 100 Martin Pelusey Rd Waterloo.	23/10/2024 - 271-24	Asset Acquisition			(1,200,000)	511,928
	Increase on Budget from \$641,508 to \$679,949 and Forcast from \$422,666 to \$461,107 due to over budget expenditure for Refurbishment of ERC Accessible Toilets and Change room.	23/10/2024 - 277-24	Asset Acquisition			(38,441)	473,487
1141001	Transfer from Reserve - Building Maintenance Reserve MUN	23/10/2024 - 277-24	Non-operating Revenue		38,441		511,928
1444007	Increase Transfer from Reserve Budget & Forecast from \$316,101 to \$342,586	20/11/2024 - 294-24	Non-operating Revenue		26,485		538,413
1036002	Increase Vehicle Budget & Forecast from \$156,864 to \$162,161	20/11/2024 - 294-24	Asset Acquisition			(5,297)	533,116
1134007	Increase Vehicle Budget & Forecast from \$46,440 to \$51,737	20/11/2024 - 294-24	Asset Acquisition			(5,297)	527,819
1432001	Increase Vehicle Budget & Forecast from \$285,864 to \$296,458	20/11/2024 - 294-24	Asset Acquisition			(10,594)	517,225
1434001	Increase Vehicle Budget & Forecast from \$83,592 to \$88,889	20/11/2024 - 294-24	Asset Acquisition			(5,297)	511,928
	Increase Fees & Charges Budget & Forecast from \$32,180.25 to \$37,597.25						
1123003	by \$5,417 a pro rata figure annual lease \$13,000 x 5/12 portion of 35(Lot 101) Martin Pelusey Road.	20/11/2024 - 296-24	Operating Revenue		5,417		517,344
							517,344
					1,576,087	(1,564,988)	517,344

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT:		Monthly Statement of Financial Activity for the Period Ended on the 30 th of November 2024						
RISK THEME PROFILE:		3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)						
RISK ASSESSMENT CONTEXT:		Operational						
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Insignificant (1)	N/A	N/A	Not required	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required	Not required.	Not required.	Not required.

(Appendix ORD: 12.4.7B)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Schedule of Paid Accounts as at the 30 th of November 2024 RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 6 - Community Engagement RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	: No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

(Appendix ORD: 12.4.8)