



Shire of Dardanup  
Corporate & Governance  
Directorate

# APPENDICES

Item 12.4.1 – 12.4.6

## ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 20<sup>th</sup> of November 2024  
Commencing at 5.00pm

At

Shire of Dardanup  
ADMINISTRATION CENTRE EATON  
1 Council Drive - EATON

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~ Large Print  
~ Electronic Format [disk or emailed]  
Upon request.



## RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** Setting of Meeting Dates 2025

**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	Non-compliance with meeting procedures could lead to penalties being imposed on the Shire.	Minor (2)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	If decisions are made without full information being available and considered, it can result in considerable reputational loss. Non-compliance of advertising meeting dates will impact on the Shire's business reputation.	Minor (2)	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: 12.4.1)**

RISK ASSESSMENT TOOL								
<b>OVERALL RISK EVENT:</b> <i>RFT-F0408132 Purchase of Hyundai Santa Fe (5) 2024-25</i> <b>RISK THEME PROFILE:</b> 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) <b>RISK ASSESSMENT CONTEXT:</b> Strategic								
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 obsoleted.	Moderate (3)	Likely (4)	Moderate (5 - 11)	Ensure that older vehicles are removed from the fleet and replaced with newer vehicles.	Insignificant (1)	Unlikely (2)	Low (1 - 4)
FINANCIAL IMPACT	Retaining Older Vehicles in the Fleet raised maintenance costs and reduces trade-in values.	Minor (2)	Possible (3)	Moderate (5 - 11)	Ensure vehicles purchased in the budgeted year to ensure older vehicles are moved out of the fleet.	Insignificant (1)	Unlikely (2)	Low (1 - 4)
SERVICE INTERRUPTION	Officers cannot travel to conduct work business due to vehicle unavailability (breakdown)	Moderate (3)	Possible (3)	Moderate (5 - 11)	Ensure vehicles purchased in the budgeted year	Insignificant (1)	Unlikely (2)	Low (1 - 4)
LEGAL AND COMPLIANCE	Compliance to Council Policy CP203 Light Vehicle Fleet Policy, AP009 Light Vehicle Fleet -All Employees Administration Policy	Moderate (3)	Possible (3)	Moderate (5 - 11)	Compliance in Vehicle Type for Employee Benefit Vehicles	Insignificant (1)	Unlikely (2)	Low (1 - 4)
REPUTATIONAL	Staff operating older vehicles could affect Shire reputation.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Ensure vehicles purchased in the budgeted year	Insignificant (1)	Unlikely (2)	Low (1 - 4)
ENVIRONMENT	Emissions being emitted by older vehicles.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Ensure that older vehicles are removed from the fleet and replaced with newer vehicles	Insignificant (1)	Unlikely (2)	Low (1 - 4)
PROPERTY	Vehicle/Plant maintenance is	Minor (2)	Unlikely (2)	Low (1 - 4)	Annual Budgeted Plant maintenance and costs.	Insignificant (1)	Unlikely (2)	Low (1 - 4)



CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATEMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
	budgeted annually for each item of Plant.							

## RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** *Determine Tender F0407895 for the Eaton Drive and Hamilton Road Modifications Cudliss Street Intersection*

**RISK THEME PROFILE:**

- 1 - Asset Sustainability Practices
- 2 - Business and Community Disruption

- 4 - Document Management Processes
- 13 - Project Management

**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	Moving vehicle accident in/around worksite resulting in serious injury or fatality.	Catastrophic (5)	Likely (4)	Extreme (20 - 25)	Traffic Management Plan to be supplied and implemented by the Contractor (any traffic management subcontractor shall be suitably qualified and competent)  Communication to be released to the public to encourage them to avoid the area during the works.	Catastrophic (5)	Unlikely (2)	Moderate (5 - 11)
HEALTH	Plant / machinery accident in/around worksite resulting in serious injury or fatality.	Catastrophic (5)	Likely (4)	Extreme (20 - 25)	Contractor to supply plant and machinery in good working order, equipped with the appropriate signals and delineation.  Operators to undertake work safely, as per Safety Management Plan and SWMS. This includes individual accreditations and use of appropriate PPE.	Catastrophic (5)	Unlikely (2)	Moderate (5 - 11)
HEALTH	Accident on worksite whilst undertaking duties, resulting in serious injury or fatality.	Catastrophic (5)	Possible (3)	High (12 - 19)	Workers to undertake work safely, as per Safety Management Plan and SWMS. This includes individual accreditations and use of appropriate PPE.	Catastrophic (5)	Unlikely (2)	Moderate (5 - 11)
HEALTH	Worker strikes a below ground service line on worksite whilst undertaking duties, resulting in serious injury or fatality.	Catastrophic (5)	Possible (3)	High (12 - 19)	Contractor to undertake a Dial B4 you Dig enquiry prior to any works on site. Any services in the proximity of the works to be located and clearly defined.	Catastrophic (5)	Rare (1)	Moderate (5 - 11)

**(Appendix ORD: 12.4.3)**

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
<b>FINANCIAL IMPACT</b>	Overall project cost exceeds budget.	Major (4)	Almost Certain (5)	Extreme (20 - 25)	Assess Tender submissions against available budget. If required, excess expenditure to be raised with Executive and options considered prior to engaging a contractor  Monitoring of costs and variations throughout project to ensure cash flows meet projected expenditure rates.	Major (4)	Possible (3)	High (12 - 19)
<b>SERVICE INTERRUPTION</b>	Project commences, the road is open and exposed to external impacts such as bad weather.	Major (4)	Possible (3)	High (12 - 19)	Planning to assist in determining the appropriate time of year to undertake works.  Contractor availability required within timeframes.	Moderate (3)	Possible (3)	Moderate (5 - 11)
<b>LEGAL AND COMPLIANCE</b>	Procurement non-compliance when procuring goods and/or services, possible litigation.	Moderate (3)	Likely (4)	High (12 - 19)	Shire of Dardanup Procurement Policy and procedures to be strictly adhered throughout the project.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)
<b>LEGAL AND COMPLIANCE</b>	Record Keeping non-compliance	Moderate (3)	Possible (3)	Moderate (5 - 11)	All officers involved in the project to understand and maintain adequate records as per the State Records Act and Shire of Dardanup procedures.  Council's in-house records system (TARDIS) to be used effectively throughout the project.  All offices to receive in-house training in the effective use of TARDIS.	Moderate (3)	Rare (1)	Low (1 - 4)
<b>LEGAL AND COMPLIANCE</b>	Shire officer acts in breach of a contract between a supplier of goods and services and the Shire of Dardanup.	Major (4)	Unlikely (2)	Moderate (5 - 11)	Officers to be aware of, and understand the terms of the contract between parties involved in the project.	Major (4)	Rare (1)	Low (1 - 4)

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	The Shire's reputation is negatively affected by operations causing public embarrassment, moderate news profiles.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Communication Plan to be implemented to inform stakeholders of project operations, as per Communication Plan.	Minor (2)	Unlikely (2)	Low (1 - 4)
ENVIRONMENT	Operations negatively affect the environment in the projects immediate vicinity. For example fuel spillage, excess dust, noise pollution, excess vibrations etc.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Contractor to remain environmentally conscious throughout the project.  Environmental officer to be consulted if required.  All contractor plant and equipment to be in good working condition and to be utilised in a way that makes the least impact on the environment.  "Sustainability" to be included in the Tender assessment weighting.	Minor (2)	Unlikely (2)	Low (1 - 4)
PROPERTY	By not realigning the road, the further impacts on road users.	Moderate (3)	Possible (3)	Moderate (5 - 11)	By completing the programmed works provides better traffic flow for all road users.	Insignificant (1)	Unlikely (2)	Low (1 - 4)

(Appendix ORD: 12.4.3)

RISK ASSESSMENT TOOL								
<b>OVERALL RISK EVENT:</b> <i>Lease of (Lot 101) 35 Martin-Pelusey Road</i> <b>RISK THEME PROFILE:</b> 4 - Document Management Processes  <b>RISK ASSESSMENT CONTEXT:</b> 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.	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 lease could lead to implications to the Shire.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council would be seen in a negative light if there was a breach of the Local Government Act were to incur.	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	Failure to lease the land may incur ongoing maintenance expenses	Moderate (3)	Possible (3)	N/A	Not required.	Not required.	Not required.	Not required.

# PUBLIC NOTICE

## PROPOSED DISPOSITION OF LAND BY LEASE

Pursuant to S3.58(3) of the Local Government Act 1995, Public Notice is hereby given that the Shire of Dardanup proposes to dispose of the following property by lease:

<b>Property</b>	Lot 101 the subject of diagram 91662 being part of the land in Volume 2095 Folio 54 – 35 Martin-Pelusey Road, 337,560 sqm
<b>Lessee</b>	PM & RD Nicolaou
<b>Market Valuation</b>	\$5,960plus GST
<b>Rental</b>	\$13,000 plus GST
<b>Lease Terms</b>	3 Year Lease

### Submissions

Written submissions on the proposed disposition are invited. Any enquiries regarding this proposed disposition can be directed to the Building Property Management Officer, Michelle Edwards on [Michelle.Edwards@dardanup.wa.gov.au](mailto:Michelle.Edwards@dardanup.wa.gov.au).

Submissions should be addressed to the Chief Executive Officer and may be delivered to the Shire of Dardanup, 1 Council Drive, Eaton, WA 6223, or emailed to [records@dardanup.wa.gov.au](mailto:records@dardanup.wa.gov.au) by 4.00pm on Thursday 14<sup>th</sup> November 2024.

**ANDRÉ SCHÖNFELDT**  
Chief Executive Officer

## RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** *Determine Tender F0393408 for the Eaton Drive and Glen Huon Boulevard Signalised Intersection*

**RISK THEME PROFILE:**

- 1 - Asset Sustainability Practices
- 2 - Business and Community Disruption

- 4 - Document Management Processes
- 13 - Project Management

**RISK ASSESSMENT CONTEXT:** Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
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HEALTH	Accident on worksite whilst undertaking duties, resulting in serious injury or fatality.	Catastrophic (5)	Possible (3)	High (12 - 19)	Workers to undertake work safely, as per Safety Management Plan and SWMS. This includes individual accreditations and use of appropriate PPE.	Catastrophic (5)	Unlikely (2)	Moderate (5 - 11)
HEALTH	Worker strikes a below ground service line on worksite whilst undertaking duties, resulting in serious injury or fatality.	Catastrophic (5)	Possible (3)	High (12 - 19)	Contractor to undertake a Dial B4 you Dig enquiry prior to any works on site. Any services in the proximity of the works to be located and clearly defined.	Catastrophic (5)	Rare (1)	Moderate (5 - 11)

Appendix ORD: 12.4.5)

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
<b>FINANCIAL IMPACT</b>	Overall project cost exceeds budget.	Major (4)	Almost Certain (5)	Extreme (20 - 25)	Assess Tender submissions against available budget. If required, excess expenditure to be raised with Executive and options considered prior to engaging a contractor  Monitoring of costs and variations throughout project to ensure cash flows meet projected expenditure rates.	Major (4)	Possible (3)	High (12 - 19)
<b>SERVICE INTERRUPTION</b>	Project commences, the road is open and exposed to external impacts such as bad weather.	Major (4)	Possible (3)	High (12 - 19)	Planning to assist in determining the appropriate time of year to undertake works.  Contractor availability required within timeframes.	Moderate (3)	Possible (3)	Moderate (5 - 11)
<b>LEGAL AND COMPLIANCE</b>	Procurement non-compliance when procuring goods and/or services, possible litigation.	Moderate (3)	Likely (4)	High (12 - 19)	Shire of Dardanup Procurement Policy and procedures to be strictly adhered throughout the project.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)
<b>LEGAL AND COMPLIANCE</b>	Record Keeping non-compliance	Moderate (3)	Possible (3)	Moderate (5 - 11)	All officers involved in the project to understand and maintain adequate records as per the State Records Act and Shire of Dardanup procedures.  Council's in-house records system (TARDIS) to be used effectively throughout the project.  All offices to receive in-house training in the effective use of TARDIS.	Moderate (3)	Rare (1)	Low (1 - 4)
<b>LEGAL AND COMPLIANCE</b>	Shire officer acts in breach of a contract between a supplier of goods and services and the Shire of Dardanup.	Major (4)	Unlikely (2)	Moderate (5 - 11)	Officers to be aware of, and understand the terms of the contract between parties involved in the project.	Major (4)	Rare (1)	Low (1 - 4)



CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
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REPUTATIONAL	The Shire's reputation is negatively affected by operations causing public embarrassment, moderate news profiles.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Communication Plan to be implemented to inform stakeholders of project operations, as per Communication Plan.	Minor (2)	Unlikely (2)	Low (1 - 4)
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PROPERTY	By not realigning the road, the further impacts on road users.	Moderate (3)	Possible (3)	Moderate (5 - 11)	By completing the programmed works provides better traffic flow for all road users.	Insignificant (1)	Unlikely (2)	Low (1 - 4)

RISK ASSESSMENT TOOL								
<b>OVERALL RISK EVENT:</b>		Monthly Statement of Financial Activity for the Period Ended on the 31 <sup>st</sup> of October 2024						
<b>RISK THEME PROFILE:</b>		3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)						
<b>RISK ASSESSMENT CONTEXT:</b>		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: 12.4.6A)



**Monthly Financial Report**

**For the Period**

**1 July 2024 to 31 October 2024**

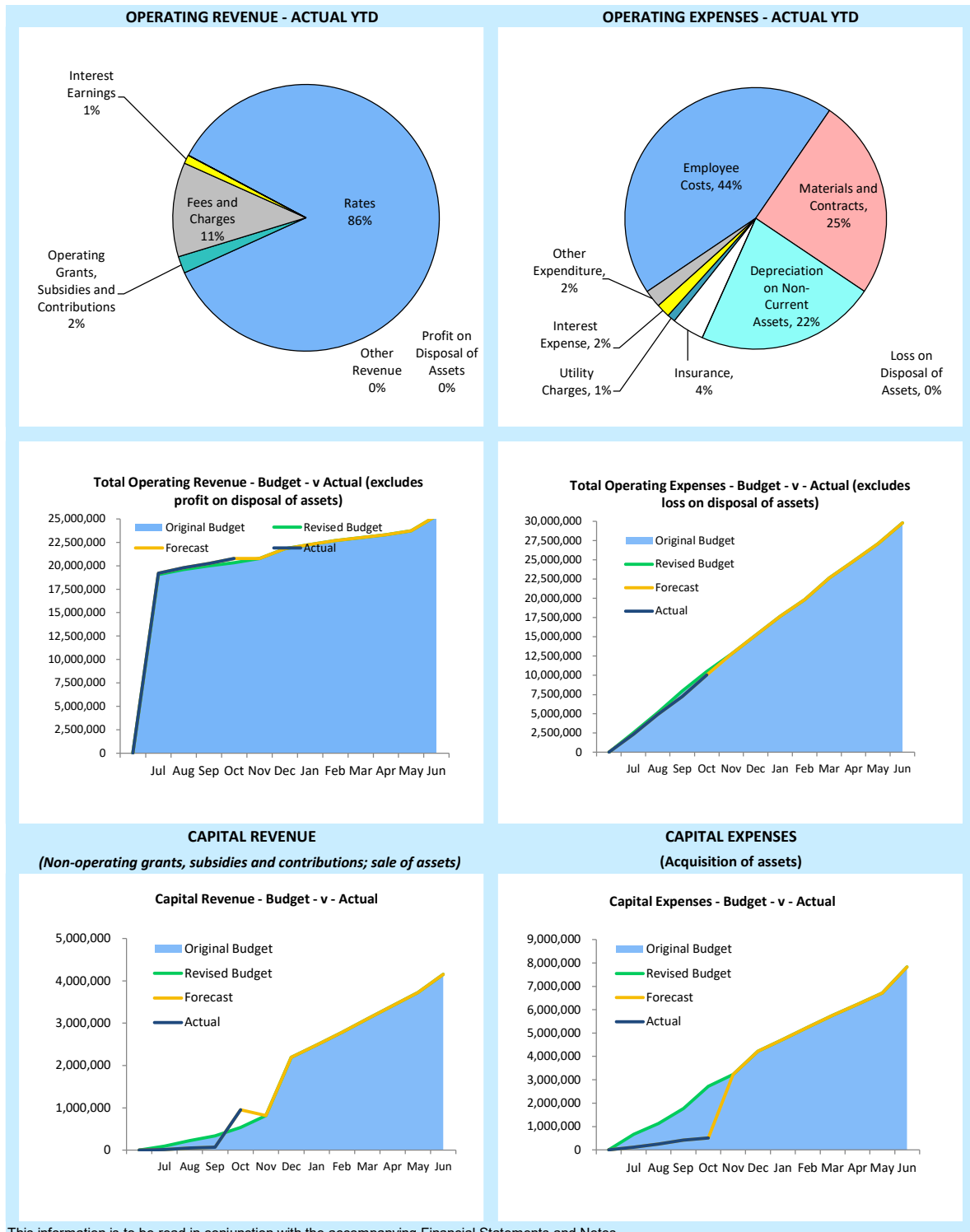
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**Monthly Financial Report  
For the Period Ended 31 October 2024**

**SUMMARY GRAPHS**



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



**Statement of Financial Activity by Nature  
For the Period Ended 31 October 2024  
(Covering 4 months or 34% 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 \$
<b>OPERATING ACTIVITIES</b>								
<b>Operating revenue</b>								
Rates	17,146,049	17,146,049	17,038,928	17,099,701	60,773	0.4%	17,146,049	16,132,310
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	2,377,281	2,377,281	460,810	413,659	(47,151)	(10.2%)	2,389,490	2,333,129
Fees and charges	4,188,470	4,188,470	2,635,220	2,823,573	188,353	7.1%	4,276,070	4,244,114
Interest earnings	884,598	884,598	197,835	439,191	241,356	122.0% ▲	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
<b>Total Operating Revenue</b>	<b>25,337,312</b>	<b>25,337,312</b>	<b>20,335,521</b>	<b>20,780,547</b>	<b>445,026</b>	<b>2.2%</b>	<b>25,437,121</b>	<b>23,992,197</b>
<b>Operating expenses</b>								
Employee costs	(13,107,505)	(13,107,505)	(4,490,577)	(4,389,690)	100,887	2.2%	(13,011,999)	(11,810,080)
Materials and contracts	(8,013,850)	(8,013,850)	(2,857,324)	(2,479,334)	377,990	13.2% ▲	(8,368,178)	(6,733,044)
Utility charges	(690,724)	(690,724)	(230,128)	(162,498)	67,630	29.4% ▲	(690,724)	(646,659)
Depreciation on non-current assets	(6,670,135)	(6,670,135)	(2,223,356)	(2,223,384)	(28)	(0.0%)	(6,670,135)	(6,780,102)
Finance costs	(523,460)	(523,460)	(185,494)	(167,492)	18,002	9.7%	(523,460)	(417,984)
Insurance expenses	(412,418)	(412,418)	(240,507)	(396,988)	(156,481)	(65.1%) ▼	(412,418)	(380,356)
Other expenses	(434,682)	(434,682)	(239,086)	(217,914)	21,172	8.9%	(434,682)	(537,805)
Loss on asset disposals	0	0	0	0	0	0.0%	0	(2,955)
<b>Total operating expenditure</b>	<b>(29,852,774)</b>	<b>(29,852,774)</b>	<b>(10,466,472)</b>	<b>(10,037,299)</b>	<b>429,173</b>	<b>4.1%</b>	<b>(30,111,596)</b>	<b>(27,308,985)</b>
<b>Adjustments of non cash items</b>								
(Profit)/Loss on Asset Disposals	(730,000)	(730,000)	0	0	0	0.0%	(730,000)	(19,462)
Movement in non-current assets and liabilities	0	0	0	21,954	21,954	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	2,223,356	2,223,384	28	0.0%	6,670,135	6,780,102
Non-cash amounts excluded from operating activities	5,940,135	5,940,135	2,223,356	2,245,338	21,982	1.0%	5,940,135	6,275,663
<b>Adjusted net operating activities</b>	<b>1,424,673</b>	<b>1,424,674</b>	<b>12,092,405</b>	<b>12,988,585</b>	<b>896,180</b>	<b>7.4%</b>	<b>1,265,661</b>	<b>2,958,875</b>
<b>INVESTING ACTIVITIES</b>								
Capital grants, subsidies & contributions	2,920,564	3,181,530	519,619	185,224	(334,395)	(64.4%) ▼	3,197,309	1,998,499
Proceeds from disposal of assets	1,232,480	1,232,480	12,692	770,091	757,399	5967.5% ▲	1,272,480	114,684
Payments for land and buildings	(1,276,813)	(2,791,902)	(1,436,426)	(197,633)	1,238,793	86.2% ▲	(2,647,929)	(13,253,990)
Payments for transport infrastructure	(3,571,420)	(3,571,420)	(1,345,201)	(190,521)	1,154,680	85.8% ▲	(3,472,431)	(1,977,150)
Payments for parks and reserves infrastructure	(827,371)	(827,371)	(51,912)	(52,013)	(101)	(0.2%)	(807,498)	(213,829)
Payments for motor vehicles	(1,297,287)	(1,297,287)	(817,939)	0	817,939	100.0% ▲	(1,297,287)	(359,244)
Payments for plant & equipment	(10,000)	(20,414)	(3,332)	0	3,332	100.0%	(20,414)	(11,079)
Payments for furniture & fittings	(851,300)	(851,300)	(283,760)	(71,779)	211,981	74.7% ▲	(851,300)	(129,995)
<b>Amount attributable to investing activities</b>	<b>(3,681,147)</b>	<b>(4,945,684)</b>	<b>(3,406,259)</b>	<b>443,369</b>	<b>3,849,628</b>	<b>113.0%</b>	<b>(4,627,070)</b>	<b>(13,832,104)</b>
<b>Non-cash amounts excluded from investing activities</b>								
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0	0	0.0%	0	0
<b>Adjusted amount attributable to investing activities</b>	<b>(3,681,147)</b>	<b>(4,945,684)</b>	<b>(3,406,259)</b>	<b>443,369</b>	<b>3,849,628</b>	<b>113.0%</b>	<b>(4,627,070)</b>	<b>(13,832,104)</b>
<b>FINANCING ACTIVITIES</b>								
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	8,606,206	3,337,380	1,975,801	(1,361,579)	(40.8%) ▼	8,228,888	17,726,556
Repayment of debentures	(541,020)	(541,020)	(193,899)	(190,615)	3,284	1.7%	(541,020)	(456,556)
Principal portion of lease liabilities	(104,356)	(104,356)	(44,390)	(16,560)	27,830	62.7%	(104,356)	(142,944)
Transfers to reserves	(6,212,485)	(6,212,485)	(1,621,653)	(875,009)	746,644	46.0% ▲	(6,157,506)	(7,347,300)
<b>Amount attributable to financing activities</b>	<b>2,109,904</b>	<b>3,348,345</b>	<b>3,077,438</b>	<b>893,618</b>	<b>(2,183,820)</b>	<b>(71.0%)</b>	<b>3,026,006</b>	<b>11,279,756</b>
<b>FUNDING SOURCES</b>								
Surplus/(Deficit) July 1 B/Fwd	652,816	684,594	684,594	684,594	0	0.0%	684,594	278,067
<b>CLOSING FUNDS (A+B+C+D)</b>	<b>506,246</b>	<b>511,928</b>	<b>12,448,178</b>	<b>15,010,166</b>	<b>2,561,988</b>	<b>20.6%</b>	<b>349,190</b>	<b>684,594</b>

**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.

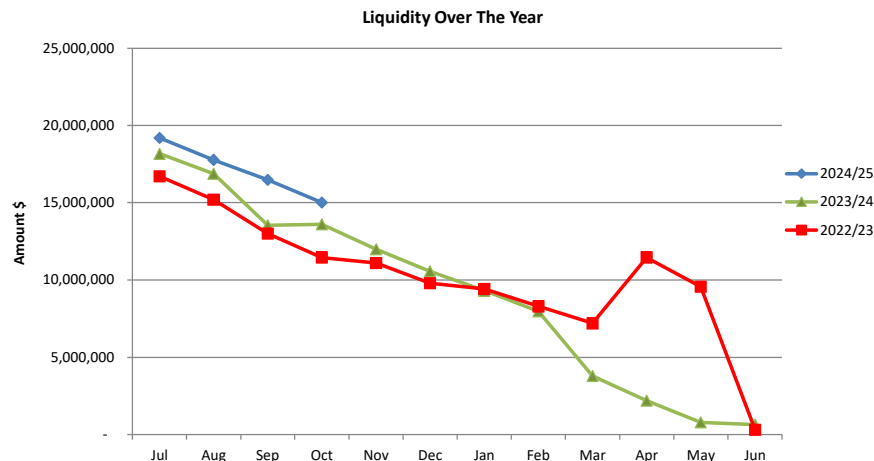
Refer to Note 2 for an explanation of the reasons for the variance.

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



Statement of Financial Activity by Nature  
For the Period Ended 31 October 2024  
NET CURRENT ASSETS

Note	Year to Date Actual 31-Oct-2024 \$	Same Time Last Year' Actual 31-Oct-2023	Last Year Closing 30-Jun-2024 \$
Represented By:			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	25,894,351	29,177,086	18,240,106
Rates Debtors Outstanding	6,701,361	6,233,701	373,780
Pensioner Rates Rebate	18,084	3,743	29,319
Sundry Debtors	59,277	134,431	207,234
Accrued Revenue	384,221	104,386	316,893
Prepaid Expenses	0	0	176,567
Goods & Services Tax / BAS Refund	27,483	272,787	381,388
Other Receivables	77,467	(300)	
Inventories - Land Held for Resale	0	0	
Inventories - Materials	32,002	32,002	32,002
Inventories- Trading Stock - Recreation Centre	8,323	6,781	8,322
<b>Current Assets</b>	<b>33,202,569</b>	<b>35,964,617</b>	<b>19,765,611</b>
<b>LESS CURRENT LIABILITIES</b>			
Payables:			
Sundry Creditors	0	(155,224)	(445,839)
Goods & Services Tax / BAS Payable	0	0	0
Other Payables	(659,127)	(549,480)	(4,953)
Municipal Bonded Liabilities	(460,424)	(428,080)	(357,730)
Contract Liabilities	(1,932,967)	(1,561,538)	(1,199,611)
Prepaid Revenue - Rates / PPL	(342,256)	(284,809)	(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	(311,510)	(259,173)	(458,385)
Provisions:			
Staff Leave Provisions	(1,789,590)	(1,703,666)	(1,627,183)
<b>Current Liabilities</b>	<b>(5,598,153)</b>	<b>(5,043,849)</b>	<b>(5,532,850)</b>
<b>Net Current Assets</b>	<b>27,604,416</b>	<b>30,920,768</b>	<b>14,232,761</b>
Less: Restricted Assets / Reserve Funds	(13,115,968)	(18,034,663)	(14,216,760)
Add: Current - Borrowings	311,510	259,173	458,385
Add: Current - Contract Liabilities held in Reserve accounts	126,199	318,597	126,199
Add: Current - Contract Liabilities - Leases	84,009	141,270	84,009
<b>CLOSING FUNDS / NET CURRENT ASSETS</b>	<b>15,010,166</b>	<b>13,605,145</b>	<b>684,594</b>



# [Appendix ORD: 12.4.6B]



## Statement of Comprehensive Income by Program For the Period Ended 31 October 2024 (Covering 4 months or 34% 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 \$
<b>Revenue</b>								
General Purpose Funding	19,486,076	19,486,076	17,115,311	17,356,548	241,237	1.4%	19,498,447	18,640,252
Governance	800	800	260	0	(260)	(100.0%)	800	1,645
Law, Order, Public Safety	339,273	339,273	119,260	139,229	19,969	16.7%	339,273	494,882
Health	29,050	29,050	9,680	23,339	13,659	141.1%	30,050	28,667
Education and Welfare	119,081	119,081	39,688	0	(39,688)	100.0%	119,081	22,204
Community Amenities	2,207,583	2,207,583	2,027,073	2,063,985	36,912	1.8%	2,265,183	1,998,342
Recreation and Culture	1,828,147	1,828,147	693,976	806,857	112,881	16.3%	1,832,985	2,102,696
Transport	181,799	181,799	170,145	200,787	30,642	18.0%	181,799	199,104
Economic Services	156,250	156,250	73,732	109,087	35,355	48.0%	165,250	159,460
Other Property and Services	259,253	259,253	86,396	80,715	(5,681)	(6.6%)	274,253	322,527
	24,607,312	24,607,312	20,335,521	20,780,547	445,026	2.2%	24,707,121	23,969,779
<b>Expenses</b>								
General Purpose Funding	(666,627)	(666,627)	(203,184)	(199,712)	3,472	1.7%	(666,627)	(438,190)
Governance	(1,718,718)	(1,718,718)	(597,653)	(569,283)	28,370	4.7%	(1,733,860)	(1,405,063)
Law, Order, Public Safety	(2,460,323)	(2,460,323)	(879,991)	(780,645)	99,346	11.3%	(2,460,323)	(2,071,714)
Health	(729,027)	(729,027)	(256,611)	(254,803)	1,808	0.7%	(729,027)	(616,238)
Education and Welfare	(1,302,733)	(1,302,733)	(421,960)	(407,165)	14,795	3.5%	(1,302,733)	(1,001,896)
Community Amenities	(4,377,747)	(4,377,747)	(1,349,763)	(1,440,955)	(91,192)	(6.8%)	(4,397,747)	(3,772,383)
Recreation & Culture	(10,342,004)	(10,342,004)	(3,564,182)	(3,457,813)	106,369	3.0%	(10,565,684)	(9,468,714)
Transport	(7,405,691)	(7,405,691)	(2,466,721)	(2,536,049)	(69,328)	(2.8%)	(7,405,691)	(7,604,148)
Economic Services	(613,818)	(613,818)	(268,257)	(275,708)	(7,451)	(2.8%)	(613,818)	(543,033)
Other Property and Services	(236,087)	(236,087)	(417,290)	(115,167)	302,123	72.4%	(236,087)	(384,650)
	(29,852,774)	(29,852,774)	(10,425,612)	(10,037,299)	388,313	3.7%	(30,111,596)	(27,306,029)
<b>Operational Surplus / (Deficit)</b>	<b>(5,245,461)</b>	<b>(5,245,461)</b>	<b>9,909,909</b>	<b>10,743,248</b>	<b>833,339</b>	<b>(8.4%)</b>	<b>(5,404,474)</b>	<b>(3,336,250)</b>
Grants & Contributions for the Development of Assets	2,920,564	3,181,530	519,619	185,224	(334,395)	(64.4%)	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)
	3,650,564	3,911,530	519,619	185,224	(334,395)	64.4%	3,927,309	2,017,962
<b>NET RESULT</b>	<b>(1,594,897)</b>	<b>(1,333,931)</b>	<b>10,429,528</b>	<b>10,928,472</b>	<b>498,944</b>	<b>4.8%</b>	<b>(1,477,165)</b>	<b>(1,318,288)</b>
<b>Other Comprehensive Income</b>								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(1,594,897)</b>	<b>(1,333,931)</b>	<b>10,429,528</b>	<b>10,928,472</b>	<b>498,944</b>	<b>(4.8%)</b>	<b>(1,477,165)</b>	<b>(1,318,288)</b>



## Statement of Financial Position as at 31 October 2024

	This Year \$	30 June 2024 \$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	25,894,350	18,240,105
Trade and other receivables	6,806,206	991,722
Other financial assets	0	0
Inventories	40,325	40,324
Other assets	384,221	493,459
<b>TOTAL CURRENT ASSETS</b>	<b>33,125,101</b>	<b>19,765,610</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	159,549	159,549
Other financial assets	83,171	83,171
Property, plant and equipment	61,398,832	62,105,668
Infrastructure	212,784,407	214,260,287
Right-of-use assets	50,763	91,431
<b>TOTAL NON-CURRENT ASSETS</b>	<b>274,476,722</b>	<b>276,700,106</b>
<b>TOTAL ASSETS</b>	<b>307,601,823</b>	<b>296,465,716</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,486,619	2,247,670
Other liabilities	1,848,958	1,115,602
Lease liabilities	84,009	84,009
Borrowings	311,510	502,125
Employee related provisions	1,789,590	1,627,183
Other provisions	0	0
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,520,686</b>	<b>5,576,589</b>
<b>NON-CURRENT LIABILITIES</b>		
Other Liabilities	0	0
Lease liabilities	11,724	11,724
Borrowings	9,297,809	9,297,809
Employee related provisions	242,134	220,180
Other provisions	195,729	195,729
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>9,747,396</b>	<b>9,725,442</b>
<b>TOTAL LIABILITIES</b>	<b>15,268,081</b>	<b>15,302,031</b>
<b>NET ASSETS</b>	<b>292,333,742</b>	<b>281,163,685</b>
<b>EQUITY</b>		
Retained surplus	79,016,199	66,745,350
Reserve accounts	13,115,968	14,216,760
Revaluation surplus	200,201,575	200,201,575
<b>TOTAL EQUITY</b>	<b>292,333,742</b>	<b>281,163,685</b>





## Notes to the Statement of Financial Activity For the Period Ended 31 October 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 31 October 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
<b>OPERATING ACTIVITIES</b>						
<b>Revenue</b>						
Rates	17,038,928	17,099,701	60,773	0.4%		
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	460,810	413,659	(47,151)	(10.2%)		
Fees and charges	2,635,220	2,823,573	188,353	7.1%		
Interest earnings	197,835	439,191	241,356	122.0%	▲ 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%		
<b>Total Operating Revenue</b>	<b>20,335,521</b>	<b>20,780,547</b>	<b>445,026</b>	<b>2.2%</b>		
<b>Operating Expenses</b>						
Employee costs	(4,490,577)	(4,389,690)	100,887	2.2%		
Materials and contracts	(2,857,324)	(2,479,334)	377,990	13.2%	▲ Timing	Material and contracts are related to timing of works and projects carried out in the current year.
Utility charges	(230,128)	(162,498)	67,630	29.4%	▲ 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	(2,223,356)	(2,223,384)	(28)	(0.0%)		
Finance costs	(185,494)	(167,492)	18,002	9.7%		
Insurance expenses	(240,507)	(396,988)	(156,481)	(65.1%)	▼ 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	(239,086)	(217,914)	21,172	8.9%		
Loss on asset disposals	0	0	0	0.0%		
<b>Total Operating Expenditure</b>	<b>(10,466,472)</b>	<b>(10,037,299)</b>	<b>429,173</b>	<b>(4.1%)</b>		
<b>Net Operating Activities</b>	<b>9,869,049</b>	<b>10,743,248</b>	<b>874,199</b>	<b>8.9%</b>		

(continued next page)



Notes to the Statement of Financial Activity  
For the Period Ended 31 October 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
<b>ADJUSTMENTS OF NON CASH ITEMS</b>						
(Profit)/Loss on Asset Disposals	0	0	0	0.0%		
Fair value adjustment to financial assets	0	21,954	21,954	(100.0%)		
Depreciation on non-current assets	2,223,356	2,223,384	28	0.0%		
<b>Adjusted Net Operating Activities</b>	<b>12,092,405</b>	<b>12,988,585</b>	<b>896,180</b>	<b>7.4%</b>		
<b>INVESTING ACTIVITIES</b>						
<b>Revenue</b>						
Capital grants, subsidies & contributions	519,619	185,224	(334,395)	(64.4%) ▼	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	12,692	770,091	757,399	5967.5% ▲	Timing	
Payments for land and buildings	(1,436,426)	(197,633)	1,238,793	86.2% ▲	Timing	The variance is attributed to \$1.2M acquisition of Lot 100, Martin Pelusey Road was part of the Budget amendment per CR 31/10/2024 - 271-24 but pending settlement to date.
Payments for transport infrastructure assets	(1,345,201)	(190,521)	1,154,680	85.8% ▲	Timing	No significant payments to date on upgrade and renewal of roads, bridges, drainage and pathways capital works.
Payments for parks infrastructure assets	(51,912)	(52,013)	(101)	(0.2%)		
Payments for motor vehicles	(817,939)	0	817,939	100.0% ▲	Timing	Purchases of motor vehicles are not yet started.
Payments for furniture & fittings	(283,760)	(71,779)	211,981	74.7% ▲	Timing	Recreation centre gym and court equipment, administration centre IT equipment are not yet purchased.
<b>Net investing activities</b>	<b>(3,406,259)</b>	<b>443,369</b>	<b>3,849,628</b>	<b>113.0%</b>		
<b>Non-cash amounts excluded from investing activities</b>						
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0.0%		
<b>Adjusted net investing activities</b>	<b>(3,406,259)</b>	<b>443,369</b>	<b>3,849,628</b>	<b>113.0%</b>		

(continued next page)



Notes to the Statement of Financial Activity  
For the Period Ended 31 October 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	
<b>FINANCING ACTIVITIES</b>						
<b>Revenue</b>						
Proceeds from new debentures	1,600,000	0	(1,600,000)	0.0%		
Transfers from reserves	3,337,380	1,975,801	(1,361,579)	(40.8%) ▼	Timing	Reserve Fund transfers for capital asset acquisition/construction are not yet required.
Repayment of debentures	(193,899)	(190,615)	3,284	1.7%		
Principal portion of lease liabilities	(44,390)	(16,560)	27,830	62.7%		
Transfers to Reserves	(1,621,653)	(875,009)	746,644	46.0% ▲	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.
<b>Total financing activities</b>	<b>3,077,438</b>	<b>893,618</b>	<b>(2,183,820)</b>	<b>(71.0%)</b>		
<b>FUNDING SOURCES</b>						
Surplus/(Deficit) July 1 B/Fwd	684,594	684,594	0	0.0%		
<b>CLOSING FUNDS (A+B+C+D)</b>	<b>12,448,178</b>	<b>15,010,166</b>	<b>2,561,988</b>	<b>20.6%</b>		



Notes to the Statement of Financial Activity  
For the Period Ended 31 October 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	8,308.94	0.00	0.00	8,308.94
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
<b>TOTAL</b>	<b>593,764.91</b>	<b>0.00</b>	<b>8,308.94</b>	<b>0.00</b>	<b>0.00</b>	<b>602,073.85</b>

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
	\$	\$	\$	\$	\$	\$
<b>Council Restricted</b>						
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	0.00	0.00	1,393,129.55
Storm Water Reserve	152,277.59	0.00	0.00	0.00	0.00	152,277.59
	<b>10,344,994.49</b>	<b>631,200.00</b>	<b>0.00</b>	<b>(390,269.96)</b>	<b>0.00</b>	<b>10,585,924.53</b>
<b>Statute Restricted</b>						
Contribution to Works Reserve	959,636.26	13,384.58	0.00	(9,852.42)	0.00	963,168.42
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
	<b>3,871,765.89</b>	<b>56,098.73</b>	<b>0.00</b>	<b>(1,585,531.48)</b>	<b>0.00</b>	<b>2,342,333.14</b>
Interest	0.00	187,710.09	0.00	0.00	0.00	187,710.09
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>14,216,760.38</b>	<b>875,008.82</b>	<b>0.00</b>	<b>(1,975,801.44)</b>	<b>0.00</b>	<b>13,115,967.76</b>



Notes to the Statement of Financial Activity  
For the Period Ended 31 October 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:

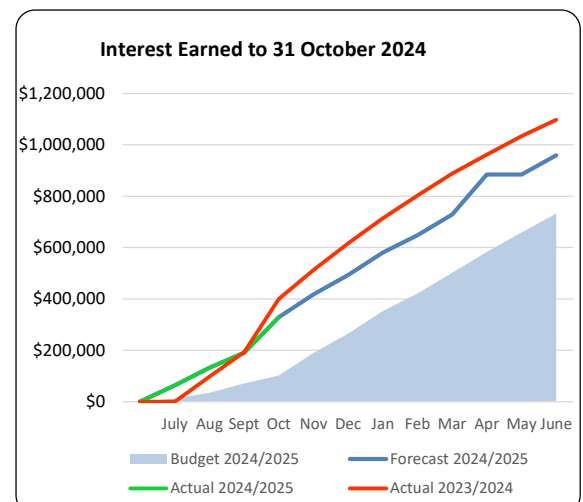
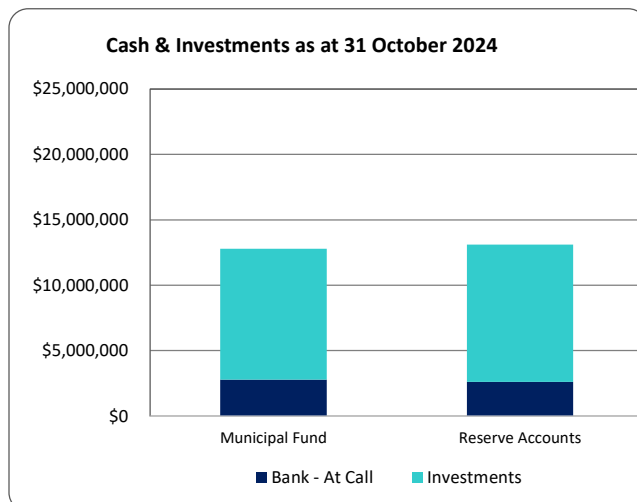
	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
<b>Retention Bonds</b>						
Parkridge Group	2,176.90	13,815.10	0.00	0.00	0.00	15,992.00
Winterfall Nominees Pty Ltd	0.00	0.00	0.00	0.00	0.00	0.00
Holland Loop Pty Ltd	0.00	0.00	0.00	0.00	0.00	0.00
T 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	65,821.63	0.00	0.00	0.00	143,699.61
Anthony Frank Pantlin		9,700.00	0.00	0.00	0.00	9,700.00
<b>Total - Retention Bonds</b>	<b>122,909.66</b>	<b>89,336.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>212,246.39</b>
<b>Construction Contract Retention</b>						
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
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Extractive Industry Rehabilitation Bonds</b>						
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
<b>Total - Extractive Industries Bonds</b>	<b>153,159.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>153,159.08</b>
<b>Sundry Deposits</b>						
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
<b>Total - Sundry Deposits</b>	<b>58,361.96</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,361.96</b>
<b>Election Deposits</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Key Bonds</b>	620.00	760.00	0.00	(480.00)	0.00	900.00
<b>Hire Bonds</b>	2,089.50	3,593.00	0.00	(2,550.00)	0.00	3,132.50
<b>Kerb Bonds</b>	4,968.25	0.00	0.00	0.00	0.00	4,968.25
<b>Construction Training Fund</b>	2,921.95	4,728.57	0.00	(5,966.54)	0.00	1,683.98
<b>Building Services Levy</b>	12,699.13	10,272.99	0.00	0.00	0.00	22,972.12
<b>Development Assessment Panel</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Less Outstanding Debtors</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>357,729.53</b>	<b>111,691.29</b>	<b>0.00</b>	<b>(8,996.54)</b>	<b>0.00</b>	<b>460,424.28</b>



Notes to the Statement of Financial Activity  
For the Period Ended 31 October 2024

6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCE	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2024-2025
<b>MUNICIPAL FUND</b>								
CBA	Municipal Fund Bank Account	\$ 610,405.81	4.15%					\$36,266.89
CBA	Municipal - Business Online Saver	\$ 2,164,776.25	4.30%					\$29,545.30
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>\$ 12,775,182.06</u>					<u>\$266,427.40</u>	<u>\$65,812.19</u>
<b>TRUST FUND</b>								
CBA	Trust Fund Bank Account	\$ 602,073.85	4.15%					\$8,308.94
		<u>\$ 602,073.85</u>					<u>\$0.00</u>	<u>\$8,308.94</u>
<b>RESERVE ACCOUNTS</b>								
CBA	Reserve Bank Account	\$ 102,477.31	4.15%					\$24,263.03
CBA	Reserve - Business Online Saver	\$ 2,513,490.45	4.30%					\$163,447.06
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>\$ 13,115,967.76</u>					<u>\$278,632.88</u>	<u>\$187,710.09</u>
<b>Total Interest Received</b>								<u><b>\$261,831.22</b></u>





Notes to the Statement of Financial Activity  
For the Period Ended 31 October 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.

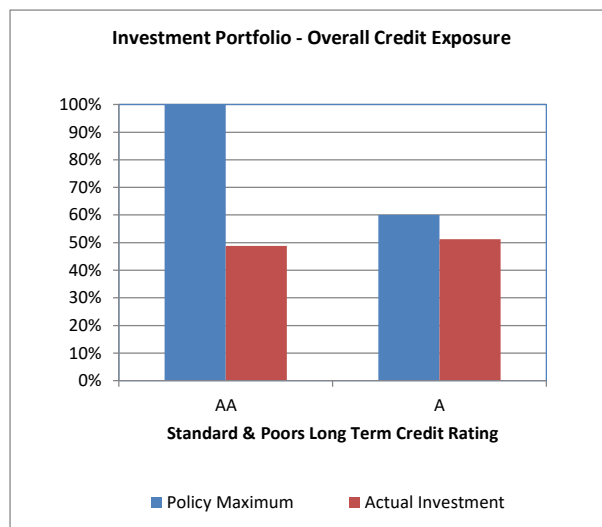
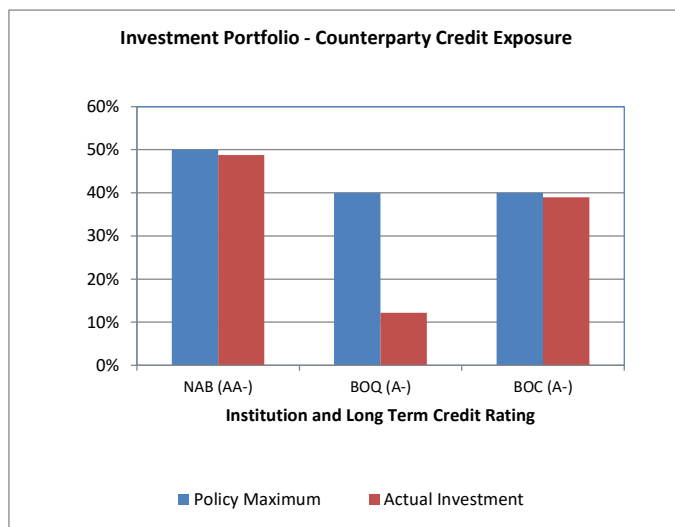
**Counterparty Credit Exposure**

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.







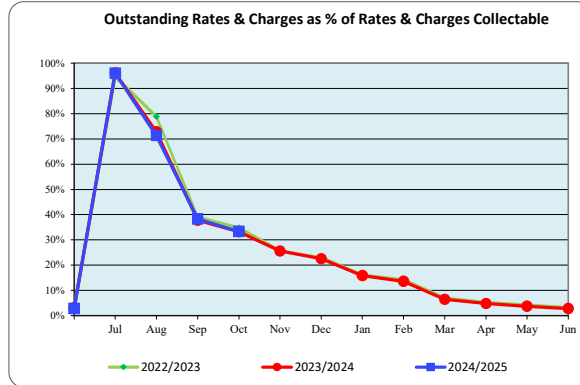
Notes to the Statement of Financial Activity  
For the Period Ended 31 October 2024

7. Accounts Receivable as at 31 October 2024

Rates and Charges Outstanding

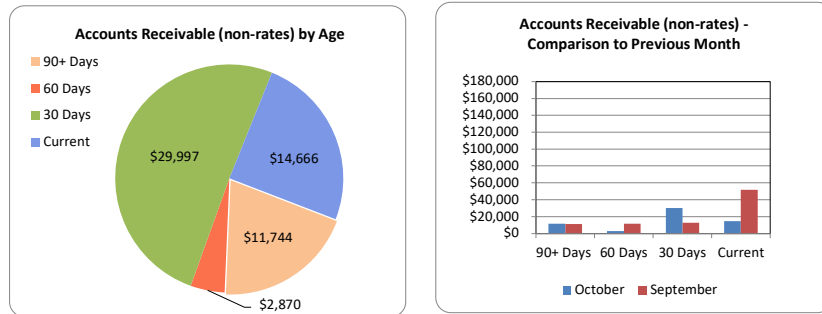
2024/25 annual rates were raised on 31 July 2024 and are due by 11 September 2024 for payment in full or for the first of four instalments. The final instalment is due 19 March 2025.

As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$6,860,911. This equates to 33.39% 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.



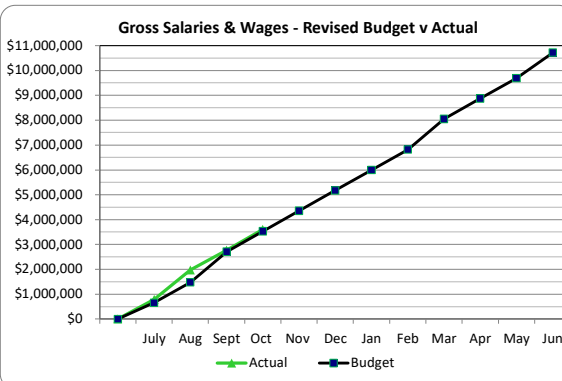
Sundry Debtors Outstanding (non-rates)

As at the reporting date, the total outstanding Sundry Debtors amount to \$59,277. There are no significant outstanding debts.



8. Salaries and Wages to 31 October 2024

At the reporting date, total salaries and wages expenditure is \$3,611,939 (33.70%) of the annual budget of \$10,717,922 for the 2024/25 financial year.





Notes to the Statement of Financial Activity  
For the Period Ended 31 October 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
	\$		\$	\$	\$	\$	\$		\$	\$
<b>Differential general rate or general rate</b>										
<b>Gross rental valuations</b>										
Residential (including residential vacant)	0.115710	4,473	81,214,396	9,397,317	163,181	0	9,560,498	9,448,908	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			
<b>Sub-Totals</b>		5,514	472,174,940	15,391,483	163,181	0	15,554,664	15,509,315	14,430,034	14,448,042
<b>Minimum payment</b>										
	\$									
<b>Gross rental valuations</b>										
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		
<b>Sub-Totals</b>		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	16,782,535.00	15,662,185	15,680,194
Concession on general rates							(20,596)	(18,414)	(27,553)	(8,531)
Rates write-off								(393)	(125)	
Total amount raised from general rates							16,812,163	16,763,728	15,634,507	15,671,663
Specified area rates - bulk waste collection	0.001735			147,869			147,869	149,021	110,918	112,447
Specified area rates - Eaton landscaping	0.002006			186,017			186,017	186,952	268,148	276,345
Total specified area and ex gratia rates							333,886	335,973	379,066	388,792
Interim Back Rates										
<b>Total rates</b>							17,146,049	17,099,701	16,013,573	16,060,455



Notes to the Statement of Financial Activity  
For the Period Ended 31 October 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 31 October 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	0	(73,340)	0	(11,149)	536,190	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	0	(46,192)	0	(83,501)	1,500,000	1,453,808	
		9,799,934	0	0	(190,615)	(504,576)	(166,583)	(476,983)	9,609,319	9,295,358	

All debenture repayments are financed by general purpose revenue.



**Notes to the Statement of Financial Activity  
For the Period Ended 31 October 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 \$
	<b>Budget Adoption</b>		Opening Surplus (Budgeted)				506,246
	<b>Permanent Changes</b>		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	31/08/2024 - 219-24	Non-operating Revenue		187,500		725,524
J05009	Upgrades to Ferguson Bush Fire Brigade	31/08/2024 - 219-24	Asset Acquisition			(212,650)	512,874
0522501.48	Grant Revenue - Capital ESL MUN	31/08/2024 - 219-24	Non-operating Revenue		9,468		522,342
0531001	Plant & Equipment - Fire Prevention - FESA provided MUN	31/08/2024 - 219-24	Asset Acquisition			(10,414)	511,928
J14322	Administration Building/Library Project - Land & Buildings	30/09/2024 - 245-24	Asset Acquisition			(76,998)	434,930
J14325	Staff Design Costs - Other Building Construction	30/09/2024 - 245-24	Operating Expense		13,000		447,930
0524501.48	Grant Revenue - OLPS (Taxable) MUN	30/09/2024 - 245-24	Non-operating Revenue		63,998		511,928
1143011	Transfer from Reserve - Sale of Land Reserve MUN	31/10/2024 - 271-24	Non-operating Revenue		1,200,000		1,711,928
J13007	Land Purchase MUN	31/10/2024 - 271-24	Asset Acquisition			(1,200,000)	511,928
J11801	Construction - Recreation Centre	31/10/2024 - 277-24	Asset Acquisition			(38,441)	473,487
1141001	Transfer from Reserve - Building Maintenance Reserve MUN	31/10/2024 - 277-24	Non-operating Revenue		38,441		511,928
							511,928
					<b>1,512,407</b>	<b>(1,538,503)</b>	<b>511,928</b>

RISK ASSESSMENT TOOL								
<b>OVERALL RISK EVENT:</b> Schedule of Paid Accounts as at the 31 <sup>st</sup> of October 2024 <b>RISK THEME PROFILE:</b> 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) <b>RISK ASSESSMENT CONTEXT:</b> 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.