



# UNCONFIRMED MINUTES

## ORDINARY MEETING OF COUNCIL

held on

**Tuesday, 16 April 2019**



WESTERN AUSTRALIA'S  
**WILDFLOWER COUNTRY**

*'This meeting is being recorded on audio tape and to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of Morawa Meeting Procedures Local Law 2012 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.'*

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**Item 1 Opening of Meeting**

The President declared the meeting open at 5.35pm.

**Item 2 Acknowledgement of Traditional Owners and Dignitaries**

The President acknowledged the traditional custodians, the Yamatji people, and recognised the contribution of Yamatji elders past, present and future, in working together for the future of Morawa.

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**Item 3 Recording of Attendance****3.1 Attendance****Council**

President Karen Chappel  
Deputy President Dean Carslake  
Councillor Darren Agar  
Councillor Jane Coaker  
Councillor Debbie Collins  
Councillor Shirley Katona  
Councillor Ken Stokes

**Staff**

Chief Executive Officer	Chris Linnell
Executive Manager Corporate & Community Services	Jenny Goodbourn
Acting Development & Administration Manager	Grace French
Principal Works Supervisor	Paul Buist
Executive Assistant to CEO	Sandy Adams

**Members of the Public****3.2 Attendance by Telephone / Instantaneous Communications**

Nil

**3.3 Apologies**

Nil

**3.4 Approved Leave of Absence**

Nil

**3.5 Disclosure of Interests**

Nil

**Item 4 Applications for Leave of Absence**

Nil

**Item 5 Response to Previous Questions**

Nil

**Item 6 Public Question Time**

*Important note:*

*'This meeting is being recorded on audio tape and to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of Morawa Meeting Procedures Local Law 2012 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.*

*Members of the public are also reminded that in accordance with section 6.17(4) of the Shire of Morawa Meeting Procedures Local Law 2012 mobile telephones must be switched off and not used during the meeting.'*

**6.1 Public Question Time**

Nil

**6.2 Public Statement Time**

Nil

**6.3 Petitions/Deputations/Presentations/Submissions**

Nil

**Item 7 Questions from Members without Notice**

Nil

**Item 8 Announcements by Presiding Member without Discussion****8.1 St Paul's Lutheran Church**

On Sunday, 7 April St Paul's Lutheran Church Morawa held its 60th Anniversary and Closure Service.

Cr Carslake and I attended this service. Though tinged with sadness the service was filled with joy and grace. About 100 past and present members returned to celebrate this occasion. The first stone for the church building was laid on November 9, 1958. On April 5, 1959 St Paul’s Lutheran Church Morawa was dedicated with nearly 200 people in attendance. The first wedding was that of Marjorie Heinrich & John Wolter on 11 April, 1959. The first baptism was in June 1959 – that of Sue Williams.

St Paul’s Lutheran Church is part of Morawa’s history, the building was put on the Morawa District Historical Society Register of Heritage Buildings in 1995.

Morawa may not have a Lutheran church anymore, but we and will always have a strong Lutheran spirit in our community.

I wish to quote from Pastor Matthew Bishop’s sermon at this service:

*“As amazing as this place here – St Pauls Lutheran Church Morawa - has been for feeding our faith, God is doing a new thing.  
 What God is on about here is that we don’t erode faith in favour of nostalgia.  
 While the past can instruct, it can also enslave.  
 So what we do is remember in a healthy way.”*

**8.2 President’s meetings for the month of March 2019**

Date	Meeting	Details of Meeting
Wed 6	WALGA	Honours Panel Meeting
Thu 7	Local Government Advisory Board	
Tue 12	Morawa Shire	Briefing Session
Wed 20	Desert Blue Connect Board	
Thu 21	Northern Country Zone	
Thu 21	Morawa Shire	Morawa Sinosteel Future Fund
Thu 21	Morawa Shire	Ordinary Council Meeting
Mon 25	Cultural Precinct	Tour and Presentation - 2pm and 6pm
Tue 26	Shire of Perenjori	Medical Services Agreement
Wed 27	WALGA State Council	
Wed 27	WALGA	Governance and Organisational Policy
Fri 29	Yalgoo	Opening of Core Stadium
Fri 29	FESA (Morawa)	Award Ceremony with Minister Logan

**Item 9 Declarations of All Members to have Given Due Consideration to All Matters Contained in the Business Paper before the Meeting**

The following Elected Members declared that they had given due consideration to all matters contained in the Agenda:

- President Karen Chappel
- Deputy President Dean Carslake
- Councillor Darren Agar
- Councillor Jane Coaker

- Councillor Debbie Collins
- Councillor Shirley Katona
- Councillor Ken Stokes

**Item 10 Confirmation of Minutes of Previous Meeting**

**10.1 Confirmation of Minutes of the Ordinary Council Meeting held on 21 March 2019**

**OFFICER RECOMMENDATION/RESOLUTION**

**190401 Moved: Cr Stokes Seconded: Cr Collins**

**That Council confirm that the Minutes of the Ordinary Council Meeting held on 21 March 2019 are a true and correct record.**

***CARRIED BY SIMPLE MAJORITY 7/0***

*Disclaimer*

*Members of the public are cautioned against taking any action on Council decisions, on items in this agenda in which they may have an interest, until formal notification in writing from the Shire has been received. Decisions made at this meeting can be revoked pursuant to the Local Government Act 1995.*



**Item 11 Reports of Officers****11.1 Chief Executive Officer****11.1.3 Integrated Planning and Reporting – April 2019**

**Author:** Chief Executive Officer

**Authorising Officer:** Chief Executive Officer

**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

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**OFFICER RECOMMENDATION/RESOLUTION**

**190402 Moved: Agar Seconded: Cr Carslake**

**That Council receive the Integrated Planning and Reporting (IPR) update for the month of April 2019.**

***CARRIED BY SIMPLE MAJORITY 7/0***

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**PURPOSE**

All local governments are currently required to produce a plan for the future under S5.56 (1) of the *Local Government Act 1995*. To ensure there is a regular and open flow of information between the local government administration, the Council and the community the following monthly update is provided.

**DETAIL**

The information provided is generated from the Shire's IPR software Envisio informs Council and the public of the current outcomes relating to the objectives of the Shire's Strategic Community Plan 2018-2028 and the Corporate Business Plan 2018-2022.

**LEVEL OF SIGNIFICANCE**

Low significance - report is presented to Council for information purposes.

**CONSULTATION**

Nil

**LEGISLATION AND POLICY CONSIDERATIONS**

Local Government Act 1995 S5.56 (1)  
Local Government (Administration) Regulations 1996

**FINANCIAL AND RESOURCES IMPLICATIONS**

Budgeted in the 2018/2019 financial year.

**RISK MANAGEMENT CONSIDERATIONS**

Nil

**CONCLUSION**

That Council receive the IRP update.

**ATTACHMENTS**

*Attachment 1 – 11.1.1a IRP March 2019*

**11.1.2 Amendment of Restricted and Prohibited Burning Times**

**Author:** Rick Ryan, Community Emergency Services Manager

**Authorising Officer:** Chief Executive Officer

**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

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**OFFICER RECOMMENDATION/RESOLUTION**

**190403 Moved: Cr Collins Seconded: Cr Agar**

That Council resolve to amend the 2019/2020 Restricted and Prohibited Burning times for the Shire of Morawa as follows:

- 1. Restricted Burning Period: 1 October – 15 March**
- 2. Prohibited Burning Period: 15 October – 28 February**
- 3. Authorise the CEO to formally request the alteration of the Shire's Restricted and Prohibited Burning Periods and seek a declaration from the Department of Fire & Emergency Services and advise any other body as required.**

***CARRIED BY SIMPLE MAJORITY 7/0***

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**PURPOSE**

This report recommends amendments to the restricted and prohibited burning times for the Shire of Morawa.

**DETAIL**

At the Bush Fire Advisory Committee meeting held on 15 March 2019 it was moved that the Shire's restricted and prohibited burning times be brought in line with surrounding shires:

**RESOLUTION**

*Moved: Richard Sasse  
Seconded: Glenn Tapscott*

*That the Restricted Burning Time be 1 October to 15 March and the Prohibited Burning Time be 15 October to 28 February, to be endorsed by Council at their Ordinary Council Meeting in April 2019.*

***CARRIED 9/0***

The month of February is still hot and dry with many of the days being Very High or Above Fire Danger. This will also assist with reducing risks to the Shire and the community of Morawa.

Presently within the Shire of Morawa the following dates apply:

- Restricted Burning Period 15 October – 15 March
- Prohibited Burning Period 15 October – 31 January

The proposed amendment is:

- Restricted Burning Period 1 October – 15 March
- Prohibited Burning Period 15 October - 28 February

Should the need arise to extend or shorten the restricted or prohibited burning times this can be done (by up to 14 days), due to unseasonal weather conditions.

### **LEVEL OF SIGNIFICANCE**

Amending the restricted and prohibited burning time will bring the Shire in line with other shires, thereby minimising confusion amongst the community and reducing to the community.

### **CONSULTATION**

- Shire of Morawa CEO
- Bush Fire Advisory Committee
- Chief Bush Fire Control Officer
- Community Emergency Services Manager
- Department of Fire and Emergency Services

### **LEGISLATION AND POLICY CONSIDERATIONS**

- Bush Fires Act 1954 s17

(8) Where, under subsection (7), a local government makes a variation to the prohibited burning times in respect of its district or a part of its district the following provisions shall apply —

(a) the local government —

- (i) shall, by the quickest means available to it and not later than 2 days before the first day affected by the variation, give notice of the variation to any local government whose district adjoins that district;
- (ii) shall, by the quickest means available to it, give particulars of the variation to the FES Commissioner and to any Government department or instrumentality which has land in that district under its care, control and management and which has requested the local government to notify it of all variations made from time to time by the local government under this section or section 18;
- (iii) shall, as soon as is practicable publish particulars of the variation in that district;

(b) the Minister, on the recommendation of the FES Commissioner, may give notice in writing to the local government directing it —

- (i) to rescind the variation; or
- (ii) to modify the variation in such manner as is specified in the notice;

- (c) on receipt of a notice given under paragraph (b) the local government shall forthwith —
    - (i) rescind or modify the variation as directed in the notice; and
    - (ii) publish in that district notice of the rescission or particulars of the modification, as the case may require.
  - (9) For the purposes of subsection (8) —  
*publish* means to publish in a newspaper circulating in the district of the local government, to broadcast from a radio broadcasting station that gives radio broadcasting coverage to that district, to place notices in prominent positions in that district, or to publish by such other method as the FES Commissioner may specify in writing.
- Shire of Morawa Strategic Community Plan

**3.3.1 Advocate and support the maintenance of adequate police and emergency services.**

**FINANCIAL AND RESOURCES IMPLICATIONS**

Nil

**RISK MANAGEMENT CONSIDERATIONS**

High – due to weather conditions in February and the potential risk to lives and assets.

**CONCLUSION**

That the Restricted and Prohibited Burning Times for the Shire of Morawa be amended.

**ATTACHMENTS**

Nil

**11.1.3 Amendment Local Law**

**Author:** Niel Mitchell, Consultant

**Authorising Officer:** Chief Executive Officer

**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

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**OFFICER RECOMMENDATION/RESOLUTION**

**190404 Moved: Cr Carslake Seconded: Cr Coaker**

With regard to the Amendment Local Law, Council resolve that:

- 1. Pursuant to section 3.12(3) and (3a) of the Local Government Act 1995, and all other legislation enabling it, Statewide and local public notice be given that Council intends to make an Amendment Local Law for the purpose of amending various local laws to comply with undertakings given to the Parliamentary Joint Standing Committee on Delegated Legislation.**
- 2. In accordance with section 3.12(3) of the Local Government Act, the relevant Ministers be advised of the proposed local laws.**

***CARRIED BY ABSOLUTE MAJORITY 7/0***

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**PURPOSE**

To consider the draft local law for advertising and for public comment, being the commencement of the formal process required by the Local Government Act.

The purpose of this report is:

- To allow the Presiding Person to give notice to the meeting of the proposal to make a new local law, amending various existing local laws.
- For Council to approve the proposed local law for public comment.
- For Council to give notice of the purpose and effect of the proposed local law.
- To allow for advertising of the proposed local laws for public comment.

**DETAIL**

The proposed local law is in response to undertakings given to the Parliamentary Joint Standing Committee on Delegated Legislation, and to correct errors.

The proposed local law is set out in the attachment to this report – *Attachment 1*. In making a new local law, Council must comply with the provisions of section 3.12 of the Local Government Act (the Act), and any specific requirements of other legislation.

The *Local Government (Functions and General) Regulations* (Regulation 3) states that for the purpose of section 3.12(2) of the Act, the person presiding at a council meeting is to give notice of the purpose of the local law by ensuring that the purpose and effect of the proposed local law is included in the agenda for that purpose and that the minutes of the meeting of the council include the purpose and effect of the proposed local law.

The local laws affected by the proposed Amendment Local Law are:

- Amenity Local Law 2018
- Bushfire Brigades Local Law 2018
- Cemeteries Local Law 2018
- Dogs Local Law 2018
- Extractive Industries Local Law 2018
- Fencing Local Law 2018
- Public Places and Local Government Property Local Law 2018

As required by section 3.12 the Local Government Act 1995, the next steps include:

- Statewide public notice required inviting submissions
- Local public notice required inviting submissions
- Minister/s to be advised immediately after advertising for public comment –
  - Minister for Local Government
  - Minister for Emergency Services
- supporting documentation required to be sent to Minister/s–
  - minutes of resolution of intent to adopt;
  - copy of advert of intent to adopt;
  - copy of the proposed local laws.

Notices are to invite the public to comment on the proposed local law, with submissions being open for a period of not less than 6 weeks. Internal submissions may also be made during this time.

The advertisement will be placed once Council has resolved its intent to make the local laws.

After the submission period is closed, Council is required to consider any submissions received. Minor amendments not affecting the intent of the provisions can be made, but if significant changes are needed, the proposal must be readvertised.

If finally adopted, the proposed local law is then published in the Government Gazette, and comes into effect on the date specified. The Gazettal copy and other documentation is then sent to the Parliamentary Joint Standing Committee on Delegated Legislation to review, which may then disallow or require changes, even though having been gazetted.

## **LEVEL OF SIGNIFICANCE**

It is considered to be of high significance, since if the local laws are not amended, Parliament may resolve to disallow the local laws.

**CONSULTATION**

Nil

**LEGISLATION AND POLICY CONSIDERATIONS**

Local Government Act 1995 –

- 3.12 – Procedure for making local laws
  - (2) Notice of purpose and effect of local law to be given by the person presiding
  - (3) Statewide public notice required, and copies to Minister/s immediately after notice given, minimum 6 weeks notice
  - (3a) Local Public notice also required to be givenAfter notice period, all submissions to be considered, and local law may then be made by absolute majority
- Publication in Government Gazette required
- (7) Parliament to be advised within 10 working days of Gazettal
- s.3.13 – Significant changes require recommencement of proposal
- s.3.14 – Unless otherwise provided for, local laws come into effect 14 days after Gazettal
- s.3.15 – local public notice of the final adoption/making of a local law to be given

Interpretations Act 1984 –

- s.42(2) – after publication in the Government Gazette, Parliament may disallow within 14 sitting days of receipt

Shire of Morawa Local Laws

**FINANCIAL AND RESOURCES IMPLICATIONS**

Nil

**RISK MANAGEMENT CONSIDERATIONS**

It is considered to be of high significance, since if the local laws are not amended, Parliament may resolve to disallow the local laws.

**CONCLUSION**

The Council is required to make this Local Law as per the undertakings required by the Joint Standing Committee on Delegated Legislation.

**ATTACHMENTS**

*Attachment 1 – 11.1.3a Draft Amendment Local Law*



**11.2 Executive Manager Corporate & Community Services**

**COUNCIL RESOLUTION**

**190405      Moved: Cr Stokes      Seconded: Cr Coaker**

**That Items 11.2.1, 11.2.2 and 11.2.3 be moved en bloc.**

***CARRIED BY SIMPLE MAJORITY 7/0***

**11.2.1      Reconciliations – March 2019**

**Author:**                      Senior Finance Officer

**Authorising Officer:**      Executive Manager Corporate & Community Services

**Disclosure of Interest:**    The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

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**OFFICER’S RECOMMENDATION/RESOLUTION – moved en bloc**

**That Council receive the bank reconciliation report for 31 March 2019.**

---

**PURPOSE**

Local Government (Financial Management) Regulation 34 (1) (a) states that a Local Government must prepare financial statements monthly.

**DETAIL**

The information provided is obtained from the bank reconciliations carried out for Municipal Bank/Reserve Bank and Trust Bank to ensure all transactions have been accounted for.

**LEVEL OF SIGNIFICANCE**

Low significance - report is presented to Council for information purposes only.

**CONSULTATION**

Nil

**LEGISLATION AND POLICY CONSIDERATIONS**

Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

Section 3 – Finance 3.11 Risk Management Controls

Section 3 – Finance 3.4.3 Investment Policy – Delegated Authority

**FINANCIAL AND RESOURCES IMPLICATIONS**

As presented

**RISK MANAGEMENT CONSIDERATIONS**

As per Policy Section 3 – Finance 3.11 Risk Management Controls

**CONCLUSION**

The Shire of Morawa's financial position is as follows:

**BANK BALANCES AS AT 31 March 2019**

<b>Account</b>	<b>2019</b>
Municipal Account #	\$1,080,251.51
Trust Account	\$20,824.61
Money Market at call (Reserve) Account	\$3,592,355.91
WA Treasury O/night Facility (Super Towns) Account	\$00.00
Reserve Term Deposit (Community Development)	\$505,445.21
Reserve Term Deposit (Future Funds 1)	\$808,712.33
Reserve Term Deposit (Future Funds 2)	\$808,712.33

**BANK RECONCILIATION BALANCES**

The Bank Reconciliation Balances for 31 March 2019 with a comparison for 31 March 2018 is as follows:

<b>Account</b>	<b>2018</b>	<b>2019</b>
Municipal Account #	\$957,127.24	\$1,080,251.51
Trust Account	\$15,980.75	\$20,824.61
Reserve Account	\$5,537,997.86	\$5,715,225.78

**RESERVE ACCOUNT**

The Reserve Funds of \$5,715,225.78 as at 31 March 2019 were invested in:

- Bank of Western Australia \$3,592,355.91 in the Money Market at Call Account
- \$0 in the WA Treasury O/Night Facility
- Term Deposit (Future Funds 1) \$808,712.33
- Term Deposit (Future Funds 2) \$808,712.33
- Term Deposit (Community Development Fund) \$505,445.21

Breakdown for March 2019 with a comparison for March 2018 is as follows:

	<b>2018</b>	<b>2019</b>
Leave Reserve	\$283,392.69	\$211,748.75
Plant Reserve	\$912,781.47	\$1,027,631.64
Building Reserve	\$100,778.54	\$122,523.08
Economic Development Reserve	\$110,184.44	\$111,834.22
Community Development Reserve	\$1,207,993.00	\$1,235,929.01
Sewerage Reserve	\$218,040.41	\$221,305.16
Unspent Grants and Contributions Reserve	\$26,331.06	\$26,725.32
Business Units Reserve	\$82,619.11	\$104,092.74
Morawa Future Funds Reserve	\$2,136,209.76	\$2,130,266.31
Morawa Community Future Funds Reserve	\$126,239.47	\$197,583.90
Refuse Transfer Station Reserve	\$27.18	\$27.21
Aged Care Units Reserve - Units 6-9	\$9,204.58	\$9,342.41
S/Towns Revitalisation Reserve	\$37,567.91	\$0.00
Legal Fees Reserve	\$20,338.58	\$25,702.26
Road Reserve	\$142,785.50	\$144,923.44
Aged Care Units Reserve - Units 1-4	\$68,508.75	\$69,534.54
Aged Care Units Reserve – Unit 5	\$54,995.41	\$55,819.16
Swimming Pool Reserve	\$0.00	\$20,236.63
<b>TOTAL</b>	<b>\$5,537,997.86</b>	<b>\$5,715,225.78</b>

### **TRANSFER OF FUNDS**

- *\$69,454.22 from Future Funds Reserve to Morawa Future Funds Interest Reserve being 85% of interest earned in 2017-18.*

**Investment Transfers**

- \$808,712.33 from Future Funds to Term Deposit Future Funds1 for 120 days @ 2.65% interest – Matures 14 June 2019
- \$808,712.33 from Future Funds to Term Deposit Future Funds2 for 120 days @ 2.65% interest – Matures 14 June 2019
- \$505,445.21 from Community Development Fund for 120 days @ 2.65% interest – Matures 14 June 2019

**ATTACHMENTS**

Nil

**11.2.2 Accounts Due for Payment – March 2019**

**Author:** Senior Finance Officer

**Authorising Officer:** Executive Manager Corporate & Community Services

**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

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**OFFICER'S RECOMMENDATION/RESOLUTION – moved en bloc**

That Council endorses the list of accounts paid by the Chief Executive Officer under delegated authority, represented by:

- **Municipal EFT Payment Numbers EFT11639 to EFT11737 inclusive, amounting to \$382,470.27**
- **Municipal Cheque Payments Numbered 11936 to 11957 amounting to \$47,848.34**
- **Municipal Direct Debit Payments Numbers DD6434.1 to DD6436.5 amounting to \$18,072.07**
- **Payroll for March 2019**  
**06/03/2019 - \$ 49,099.70**  
**20/03/2019 - \$ 48,128.06**
- **Credit Card Payment March 2019**  
**\$1,337.30**

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**PURPOSE**

A list of accounts is attached for all payments made for the month of March 2019.

**DETAIL**

Local Government (Financial Management) Regulations 1996 – Reg 13.

The Local Government has delegated to the CEO the exercise of power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to prepare each month showing for each account paid since the last such list was prepared.

**LEVEL OF SIGNIFICANCE**

Low significance - report is presented to Council for information purposes only.

**CONSULTATION**

Nil

**LEGISLATION AND POLICY CONSIDERATIONS**

Local Government (Financial Management) Regulations 1996 – Reg 13

Section 3 – Finance 3.6 Use of Corporate Credit Cards Policy

**FINANCIAL AND RESOURCES IMPLICATIONS**

As per *Attachment 1*

**RISK MANAGEMENT CONSIDERATIONS**

As per Policy Section 3 – Finance 3.11 Risk Management Controls

**CONCLUSION**

Nil

**ATTACHMENTS**

*Attachment 1* - 11.2.2a List of accounts due and submitted

**11.2.3 Monthly Financial Statements – March 2019**

**Author:** Senior Finance Officer

**Authorising Officer:** Executive Manager Corporate & Community Services

**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

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**OFFICER'S RECOMMENDATION/RESOLUTION – moved en bloc**

**That Council receive the Statement of Financial Activity for the period ending 31 March 2019.**

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**PURPOSE**

Local Government (Financial Management) Regulation 34(1) (a) states that a Local Government must prepare financial statements monthly.

**DETAIL**

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget under regulation 22 (1) (d), for that month with the following detail:

- The annual budget estimates.
- The operating revenue, operating income and all other income and expenses.
- Any significant variations between year to date income and expenditure and the relevant budget provisions to the end of the reporting period.
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period.
- Provide likely financial projections to 30 June 2019 for those highlighted significant variations and their effect on the end of year result.
- Include an operating statement.
- Any other required supporting notes.

**LEVEL OF SIGNIFICANCE**

Low significance - report is presented to Council for information purposes only.

**CONSULTATION**

Nil

**LEGISLATION AND POLICY CONSIDERATIONS**

Local Government (Financial Management) Regulations 1996

**FINANCIAL AND RESOURCES IMPLICATIONS**

As presented

**RISK MANAGEMENT CONSIDERATIONS**

Nil

**CONCLUSION**

To provide timely advice to Council. This report is based on the 2018/19 Budget adopted by Council on 23 August 2018, and the budget review adopted by council on 21 March 2019

The report contains the budget amounts, actual amounts of expenditure, revenue and income to the end of the month. It shows the material differences between the adopted budget, amended budget and actual amounts for the purpose of keeping council abreast of the current financial position and the variances are explained on the last two pages of the report.

**ATTACHMENTS**

*Attachment 1* – 11.2.3a March Monthly Financial Activity Report

A copy of the schedules are available if required.



## 11.3 Economic Development Manager

### 11.3.1 Morawa Sinosteel Future Fund Applications

**Author:** Economic Development Manager

**Authorising Officer:** Chief Executive Officer

**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

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#### OFFICER RECOMMENDATION/RESOLUTION

190406      Moved: Cr Carslake      Seconded: Cr Katona

That with regard to the recommendation of the Morawa Sinosteel Future Fund meetings of 21 March 2019 and 11 April 2019, Council resolve to:

1. Support the following applications:

- (a) MSFFG1 Morawa District Historical Society Inc
- (b) MSFFG2 Morawa Darts Association
- (c) MSFFG3 RadioMAMA
- (d) MSFFG4 Morawa District High School P&C Association
- (e) MSFFG5 Morawa Community Resources Centre

2. Decline the following applications:

- (a) MSFFG6 Morawa Speedway Association
- (b) MSFFG7 Ngala Brightstars

***CARRIED BY SIMPLE MAJORITY 7/0***

---

#### PURPOSE

To endorse the Morawa Sinosteel Future Fund Committee recommendation to Council regarding the applications made for funding during February 2019.

#### DETAIL

The Morawa Sinosteel Future Fund was set up by Sinosteel to assist community organisations by providing financial support for:

- 1. Activities or endeavours that will provide community or welfare benefit to persons who are ordinarily resident in the area, or
- 2. Facilities or services that improve the welfare, culture or amenity of persons ordinarily

resident in the area.

A Deed of Agreement (the Deed) was entered into by Sinosteel and the Shire of Morawa. Each year 85% of the interest made on this amount is available to support the local community as per the Deed – *Attachment 1*. As per the Deed, the Morawa Sinosteel Future Fund Committee is required to recommend all funding approvals to Council for endorsement.

**LEVEL OF SIGNIFICANCE**

Low impact - Funds are available in the Morawa Sinosteel Future Fund Account

**CONSULTATION**

- Morawa Sinosteel Future Fund Committee

**LEGISLATION AND POLICY CONSIDERATIONS**

Morawa Sinosteel Future Fund Deed of Agreement.

All Morawa Sinosteel Future Fund Grant applications requiring quotes for items or works must comply with the Shire of Morawa’s Purchasing Policy.

**FINANCIAL AND RESOURCES IMPLICATIONS**

All grants will be awarded in line with the Morawa Sinosteel Future Fund defined guidelines and within available funding parameters.

The current pool of fund available in the interest reserve is \$126,630.40, with the interest accrued in 2017/18 financial year being \$69,454.22. Therefore providing a current total of \$196,084.62 in Interest Reserve.

**RISK MANAGEMENT CONSIDERATIONS**

There are minimal risk considerations with this recommendation.

**CONCLUSION**

Council endorse the recommendations of the Morawa Sinosteel Future Fund Committee.

**ATTACHMENTS**

*Attachment 1* – 10.1a Deed of Agreement

**Item 12 Reports of Committees**

**COUNCIL RESOLUTION**

190407 Moved: Cr Coaker Seconded: Cr Collins

That Council receives the minutes of the Audit Committee meeting of 16 April 2019.

*CARRIED BY SIMPLE MAJORITY 7/0*

**Item 13 Motions of Which Previous Notice Has Been Given**

Nil

**Item 14 New Business of an Urgent Nature**

Nil

**Item 15 Matters for Which the Meeting May Be Closed (Confidential Items)**

Nil

**Item 16 Closure**

**16.1 Date of Next Meeting**

The next ordinary meeting of Council will be held on Thursday, 16 May 2019 commencing at 5.30pm.

**16.2 Closure**

There being no further business, the President declared the meeting closed at 5:43pm

..... Presiding Member



# ATTACHMENTS

## ORDINARY MEETING OF COUNCIL

to be held on

**Tuesday, 16 April 2019**

**at 5.30pm**



*'This meeting is being recorded on audio tape and to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of Morawa Meeting Procedures Local Law 2012 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.'*

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11.2.3a	Monthly Financial Statements – March 2019 .....	16
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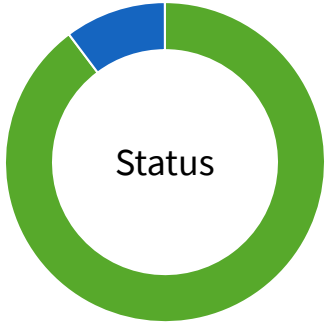


# Shire of Morawa - full monthly report

Report Created On: Apr 01, 2019

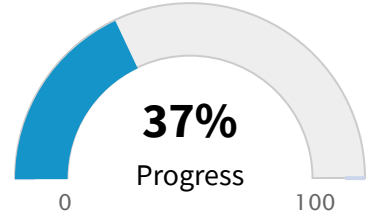
<b>28</b> Strategy	<b>1</b> Action
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## Overall Summary



● On Track	89.74
● Completed	10.26

%  
89.74  
10.26



## Plan Summary

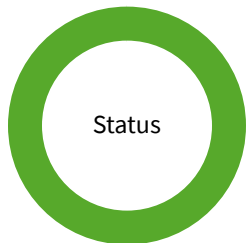


**Strategy 1.1.1**



Progress 2%

Owner: Grace French



● On Track

% | #  
100.0 | 1

Action: 1

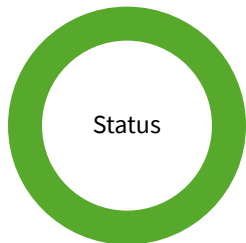
Make land available for commercial and industrial uses, including the progression of stage 1 industrial. Key Partners #LANDCORP Source: Strategic Community Plan 2018 to 2028

**Strategy 1.2.1**



Progress 15%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 1

Action: 1

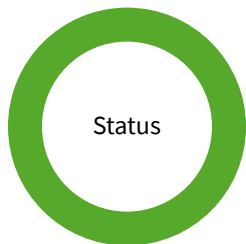
Continue to liaise with CBH to upgrade and extend grain handling and storage facilities. Key Partners #CBH Source: Strategic Community Plan 2018 to 2028

**Strategy 1.2.2**



Progress 35%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 1

Action: 1

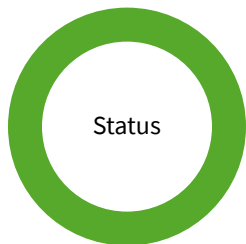
Promote Morawa as an attractive place to live and work with appropriate promotional videos suitable for different platforms, including social networking. Key Partners #MWDC #DRD Source: Strategic Community Plan 2018 to 2028

**Strategy 1.2.4**



Progress 15%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 1

Action: 1

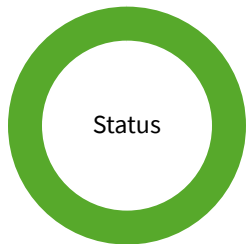
Engage with resource and mining companies to invest in the region and commit to local employment and buying local. Source: Strategic Community Plan 2018 to 2028

**Strategy 1.2.5**



Progress 18%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 2

Action: 2

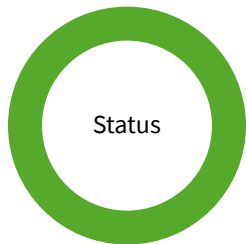
Develop a Shire based Economic Development Strategy aligned with NMEDS and Regional BluePrint, supporting the Regen Morawa plan.

**Strategy 1.2.6**



Progress 25%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 3

Action: 3

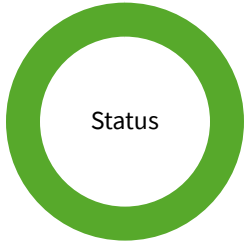
Explore any new initiatives from Morawa Regeneration Project Key Partners #MWDC Source: Strategic Community Plan 2018 to 2028

**Strategy 1.3.2**



Progress 61%

Owner: Grace French



● On Track

% | #  
100.0 | 1

Action: 1

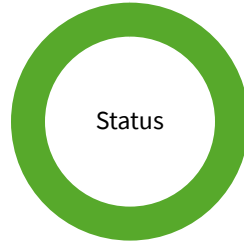
Advocating for improved telecommunication options and solutions. Key Partners #MWDC #DRD #NMLGA #MWDC Source: Strategic Community Plan 2018 to 2028

**Strategy 1.4.1**



Progress 30%

Owner: Grace French



● On Track

% | #  
100.0 | 1

Action: 1

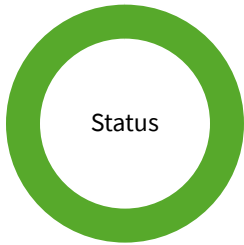
Advocate and partner with Water Corp for the provision of adequate water capacity, quality and supply. Key Partners #WC Source: Strategic Community Plan 2018 to 2028

**Strategy 1.4.2**



Progress 9%

Owner: Grace French



● On Track

% | #  
100.0 | 1

Action: 1

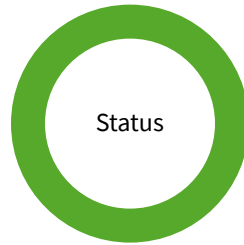
Investigate and promote Morawa as the ideal location to partner to explore green technologies to become independent of grid for power supplies. Key Partners #MWDC #DRD Source: Strategic Community Plan 2018 to 2028

**Strategy 1.6.1**



Progress 50%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 1

Action: 1

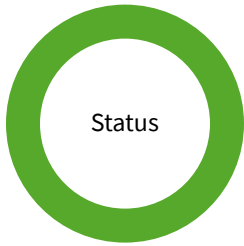
Continue to implement and fund Façade Enhancement and Policy 2.3 Heritage Colours – but through the entire Shire subject to high level community engagement. Source: Strategic Community Plan 2018 to 2028

**Strategy 1.6.3**



Progress 40%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 1

Action: 1

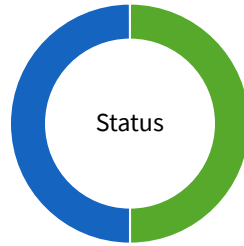
Explore the concept, including the costs and benefits of establishing a tourism, community and cultural precinct at the old Shire Council Chambers and Town Hall. Source: Corporate business plan 2018 summary Key Partners #MWDC #DRD

**Strategy 1.6.4**



Progress 60%

Owner: Grace French



● On Track

● Completed

% | #  
50.0 | 1  
50.0 | 1

Action: 2

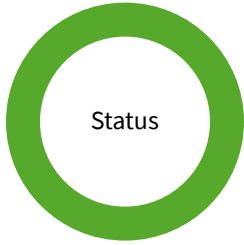
Encourage local residents to improve presentation of their properties including removal of those dilapidated and beyond useful life or heritage value. Source: Corporate business plan 2018 summary

**Strategy 1.7.2**



Progress 65%

Owner: Paul Buist



● On Track

% | #  
100.0 | 2

Action: 2

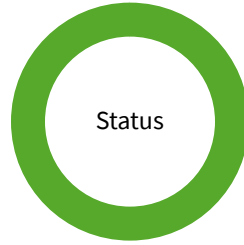
Maintenance and renewal of roads, and ancillary infrastructure is undertaken in accordance to Shire Asset Management Plan. Key Partners #MRWA Source: Strategic Community Plan 2018 to 2028

**Strategy 1.7.4**



Progress 61%

Owner: Paul Buist



● On Track

% | #  
100.0 | 1

Action: 1

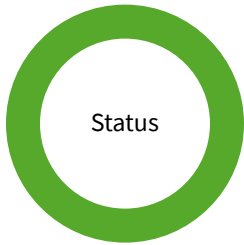
Control roadside vegetation. Source: Corporate business plan 2018 summary Key Partners #MRWA

**Strategy 1.7.5**



Progress 38%

Owner: Paul Buist



● On Track

% | #  
100.0 | 1

Action: 1

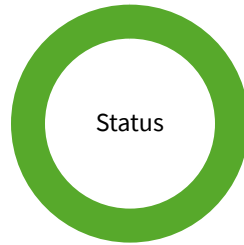
Develop Footpath Development and Asset Management Plan Key Partners #MRWA Source: Corporate business plan 2018 summary

**Strategy 1.8.2**



Progress 33%

Owner: Grace French



● On Track

% | #  
100.0 | 2

Action: 2

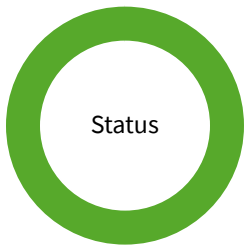
Investigate options and facilitate the development of a broader range of affordable and quality tourism accommodation Source: Corporate business plan 2018 summary

**Strategy 2.1.3**



Progress 2%

Owner: Grace French



● On Track

% | #  
100.0 | 1

Action: 1

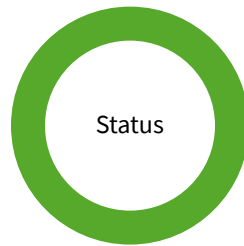
Investigate opportunities for co-locating alternative energy opportunities. Key Partners #DER #DOH Source: Corporate business plan 2018 summary (Confirm assignment to edma?)

**Strategy 2.2.3**



Progress 14%

Owner: Grace French



● On Track

% | #  
100.0 | 1

Action: 1

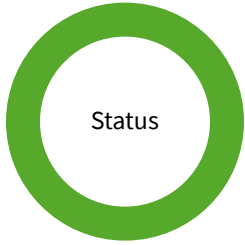
Support and promote environmental management practices. Source: Strategic Community Plan 2018 to 2028

**Strategy 3.4.1**



Progress 9%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 1

Action: 1

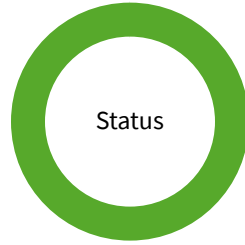
Continue to support Morawa Biennial Arts Awards and Exhibition.Key Partners #DCA Source: Strategic Community Plan 2018 to 2028

**Strategy 3.4.2**



Progress 25%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 1

Action: 1

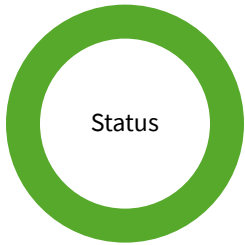
Work with the community to develop and promote a community events calendar and plan with a unique or iconic event. Source: Strategic Community Plan 2018 to 2028

**Strategy 3.5.2**



Progress 45%

Owner: Chris Linnell



● On Track

% | #  
100.0 | 1

Action: 1

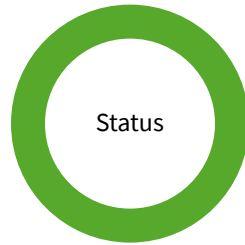
Continue to implement the Recreation Master Plan to ensure Morawa recreation assets are sub-regional centre standard. Key Partners #DSR Source: Strategic Community Plan 2018 to 2028

**Strategy 4.1.3**



Progress 20%

Owner: Chris Linnell



● On Track

% | #  
100.0 | 1

Action: 1

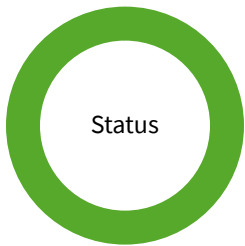
Develop and implement community development, governance and marketing strategies in the Growth Plan.Key Partners #MWDC #DRD Source: Strategic Community Plan 2018 to 2028

**Strategy 4.2.2**



Progress 60%

Owner: Jenny Goodbourn



● On Track

% | #  
100.0 | 1

Action: 1

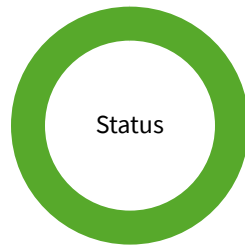
Support leaderships / youth development programs through the Morawa Youth Centre.Key Partners #DC #DSA #DCA Source: Strategic Community Plan 2018 to 2028

**Strategy 4.3.2**



Progress 8%

Owner: Ellie Cuthbert



● On Track

% | #  
100.0 | 2

Action: 2

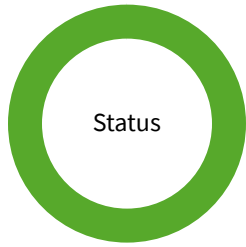
Undertake annual customer satisfaction and feedback surveys. Source: Strategic Community Plan 2018 to 2028

**Strategy 4.3.3**



Progress 35%

Owner: Jenny Goodbourn



● On Track

%	#
100.0	2

Action: 2

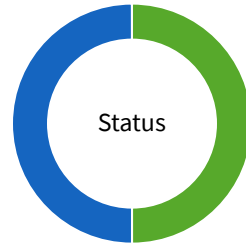
Maintain a high standard of customer service and record keeping.  
Source: Strategic Community Plan 2018 to 2028

**Strategy 4.6.1**



Progress 99%

Owner: Grace French



● On Track

● Completed

%	#
50.0	1
50.0	1

Action: 2

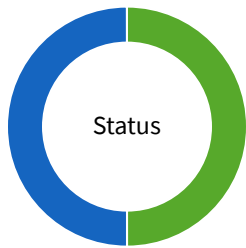
Continue to provide staff training and development. Key Partners #DLGSCI, WALGA  
Source: Strategic Community Plan 2018 to 2028

**Strategy 4.6.2**



Progress 51%

Owner: Chris Linnell



● On Track

● Completed

%	#
50.0	1
50.0	1

Action: 2

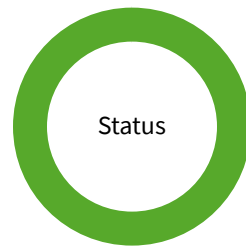
Provide quality affordable rental housing for staff. Key Partners #DOH  
Source: Strategic Community Plan 2018 to 2028

**Strategy 4.6.4**



Progress 0%

Owner: Chris Linnell



● On Track

%	#
100.0	1

Action: 1

Develop a staff attraction and retention strategy. Key Partners #WALGA  
Source: Strategic Community Plan 2018 to 2028

**LOCAL GOVERNMENT ACT 1995  
BUSH FIRES ACT 1954  
CEMETERIES ACT 1986  
DOG ACT 1976**

**SHIRE OF MORAWA**

**AMENDMENT LOCAL LAW 2019**

Under the powers conferred by the *Bush Fires Act 1976*, *Cemeteries Act 1986*, *Dog Act 1976*, *Local Government Act 1995* and under all other powers enabling it, the Council of the Shire of Morawa resolved on \_\_\_\_\_ to adopt the following local law.

**1. Citation**

This local law may be cited as the *Shire of Morawa Amendment Local Law 2019*.

**2. Commencement**

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

**3. Amenity Local Law 2018 amended**

The *Shire of Morawa Amenity Local Law 2018* published in the *Government Gazette* on 13 November 2018 is amended –

- (a) in clause 2.3 delete clause 2.3(2) and replace with –
  - (2) An owner or occupier of land who keeps a miniature horse shall only keep a sterilised miniature horse, and retain written proof of its sterilisation
- (b) in clause 2.4 delete clause 2.4(2) and replace with –
  - (2) An owner or occupier of land where a miniature pig is kept shall –
    - (a) only keep a sterilised miniature pig and retain written proof of its sterilisation; and
    - (b) maintain documentary evidence that the miniature pig's veterinary treatment against roundworm and tapeworm is current.
- (c) in clause 2.6 delete clause 2.6(4) and replace with –
  - (4) A person approved under subclause (2) who keeps pigeons, or permits pigeons to be kept, shall do so in accordance with the Code of Practice – Pigeon Keeping, subject to the provisions of this local law.
- (d) in clause 2.7 delete clause 2.7(b) and replace with –
  - (b) there is a floor beneath the roofed area of the aviary or cage which is constructed of smooth, impervious material with a minimum 2% gradient to the front of the aviary or cage;
- (e) in clause 4.7 delete clause 4.7(4) and replace with –
  - (4) A sea container used in accordance with subclause (3) –
    - (a) shall not be on the land for more than 6 consecutive months nor for more than 6 months within any 12 month period, without the approval of the local government; and
    - (b) shall be removed within five working days of –
      - (i) completion of works,
      - (ii) expiry of 6 consecutive months; or
      - (iii) such other time as approved by the local government.
- (f) in clause 5.1 deleted clause 5.1(2)(a) and replace with –
  - (a) use floodlights or other exterior lights only during the hours specified in the notice;

**4. Bush Fire Brigades Local Law 2018 amended**

In clause 3.5 of the *Shire of Morawa Bush Fire Brigades Local Law 2018* published in the *Government Gazette* on 6 August 2018 delete clause 3.5(e) and replace with –

- (e) to report annually to the local government the office bearers of the bush fire brigade in

the form of Form 12 of the *Bush Fires Regulations 1954*; and

## 5. Cemeteries Local Law 2018 amended

The *Shire of Morawa Cemeteries Local Law 2018* published in the *Government Gazette* on 13 November 2018 is amended –

- (a) in clause 1.5 delete the definitions for **grant of right of burial** and **pre-need certificate**;
- (b) delete clause 2.3;
- (c) delete clause 2.4;
- (d) delete clause 2.5 and replace with –

### **2.5 Board may enter into an agreement for maintenance**

The Board may enter into an agreement with the holder of a grant of right of burial under clause 2.3 for the maintenance of an area of a cemetery at the expense of the holder.

- (e) delete clause 3.5(2);
- (f) in clause 5.4 delete clause 5.4(2)(a) and replace with –
  - (a) placed within the perimeter of an authorised gravesite at a depth of at least 600 millimetres;
- (g) in clause 9.12 delete clause 9.12(1) and replace with –
  - (1) A person shall not allow or cause to be displayed any offensive materials, wording, symbols or images of any kind, whether as a sign, on a memorial or otherwise visible.

## 6. Dogs Local Law 2018 amended

In Schedule 1 of the *Shire of Morawa Dogs Local Law* published in the *Government Gazette* on 13 November 2018 delete clause 5(e) and replace with –

- (e) if the person in item (d) is not the applicant, written evidence that the person is a person in charge of the dogs. and

## 7. Extractive Industries Local Law 2018

The *Shire of Morawa Extractive Industries Local Law 2018* published in the *Government Gazette* on 6 August 2018 is amended –

- (a) in clause 3.2 –
  - (i) delete clause 3.2(2)(f) and replace with –
    - (f) evidence that the requirements of clause 3.1(1) and (4) have been carried out;
  - (ii) delete clause 3.2(2)(j) and replace with –
    - (j) evidence that an application for a clearing permit has been lodged with the Department of Water and Environmental Regulation if that is required under section 51C(a) of the *Environmental Protection Act 1986*; and
- (b) in clause 4.1 delete clause 4.1(b) and replace with –
  - (b) the applicant has made an application for licence in accordance with subclause 3.2;
- (c) in clause 4.6 delete clause 4.6(6) and replace with –
  - (6) Where the local government renews, or refuses to renew, a licence under subclause (5), it shall notify the licensee and owner of the excavation site in writing.
- (d) in clause 4.7 delete clause 4.7(6) and replace with –
  - (6) Where the local government approves, or refuses to approve, a licence variation under subclause (5), it shall notify the licensee and owner of the excavation site in writing.
- (e) in clause 4.8 –
  - (i) delete clause 4.8(2)(c)(iii) and replace with –
    - (iii) a certificate of currency in the name of the proposed transferee for a public liability insurance policy in accordance with clause 7.1; and
  - (ii) delete clause 4.8(4) and replace with –
    - (4) Where the local government approves, or refuses to approve, the transfer of a licence under subclause (3), it shall notify the licensee and owner of the excavation site in writing.
- (f) in clause 6.3 delete clause 6.3(1)(b) and replace with –

- (b) provide a certificate of currency in the name of the licensee of the current public liability insurance policy required under clause 7.1.

## 8. Fencing Local Law 2018 amended

The *Shire of Morawa Fencing Local Law 2018* published in the *Government Gazette* on 6 August 2018 is amended –

- (a) in clause 1.5, insert in alphabetical order –
  - secondary setback area** means the area between the building line of a lot and a side boundary of that lot which adjoins a thoroughfare;
- (b) in clause 5.3 delete clause 5.3(2)(b) and replace with –
  - (b) if the fence is within 3000mm of the boundary of the lot; or
- (c) in clause 6.1 delete clause 6.1(2)(b) and replace with –
  - (b) provide two copies of a plan and specifications of the proposed fence:
- (d) in clause 6.2 –
  - (i) in clause 6.2, delete the word “its” in the first line; and
  - (ii) delete clauses 6.2(5) and (6) and replace with –
    - (5) If an authorised person approves an application for approval, he or she is to give written notice of the approval and any conditions applied, to the applicant.
    - (6) If an authorised person refuses to approve an application for approval, he or she is to give written notice of that refusal and the reasons for the decision to the applicant.
- (e) delete clause 7.1 and replace with –
  - 7.1 Objections and review**
  - Where the local government or an authorised person makes a decision whether to grant, renew, vary or cancel any licence, permit, approval or other means of authorisation under this local law, an affected person has a right of objection and appeal under Division 1 of Part 9 of the *Local Government Act 1995*.
- (f) delete clause 8.3 and replace with –
  - 8.3 Modified Penalties**
  - (1) An offence against a clause specified in Schedule 4 is a prescribed offence for the purposes of section 9.16(1) of the Act.
  - (2) The amount of the modified penalty for a prescribed offence is that specified adjacent to the clause in Schedule 4.

## 9. Public Property and Local Government Places Local Law 2018 amended

The *Shire of Morawa Public Places and Local Government Property Local Law 2018* published in the *Government Gazette* on 13 November 2018 is amended –

- (a) in clause 1.6 delete the definitions of **costs**, **owner or occupier** and **UAV** and insert in alphabetical order –
  - costs** means all expenses directly associated with reinstatement or replacement, and includes administrative expenses, associated with reinstatement or replacement;
  - occupier** has the meaning given to it in section 1.4 of the Act but does not include the local government;
  - owner** has the meaning given to it in section 1.4 of the Act but does not include the local government;
  - UAV** means unmanned aircraft, other than a balloon or kite, as defined by the *Civil Aviation Safety Regulations 1998* (Commonwealth);
- (b) in clause 4.8 delete clause 4.8(1)(a) and replace with –
  - (a) subject to subclause (3), the local government property is designated as a road, access way, or car park;
- (c) delete clause 6.2(1)(g);
- (d) in clause 6.7 –
  - (i) delete clause 6.7(3)(b)(ii) and replace with –
    - (ii) where there is no footpath, a pedestrian has safe and clear access of a minimum width of 2000 millimetres along that part of the verge immediately adjacent to the kerb;
  - (ii) delete clause 6.7(3)(b)(iv) and replace with –



- (iv) it is not of a thorny, poisonous or hazardous nature;
- (e) in clause 12.3 delete clause 12.3(d) and replace with –
- (d) specify the time within which the work or action is to be undertaken.
- (f) in Schedule 1 delete items 27 and 52 and replace with –

27	6.2(1) (h),(i),(j), (k),(l),(m), (n),(o),(p)	Unauthorised activity in a thoroughfare causing inconvenience	100
52	9.17	Failure to produce licence for inspection when required	100

Dated \_\_\_\_\_

The Common Seal of the Shire of Morawa was affixed by authority of a resolution of Council in the presence of –

K.J. CHAPPEL, President

C.P.M. LINNELL, Chief Executive Officer

11.2.2a - Attachment 1

List of Accounts Paid for March 2019

Chq/EFT	Date	Name	Description	Amount
EFT11639	01/03/2019	Morawa Drapery Store	Uniforms	\$ 475.80
EFT11640	01/03/2019	Refuel Australia	Fuel	\$ 1,980.00
EFT11641	01/03/2019	S & K Electrical Contracting Pty Ltd	Maintenance and Repairs	\$ 165.55
EFT11642	01/03/2019	Geraldton Toyota	Repairs and Maintenance	\$ 398.73
EFT11643	01/03/2019	Cramer & Neill	Maintenance and Repairs	\$ 354.71
EFT11644	01/03/2019	Bob Waddell & Associates Pty Ltd	Consultant Services	\$ 132.00
EFT11645	01/03/2019	Central West Pump Service	Maintenance and Repairs	\$ 115.50
EFT11646	01/03/2019	Logo Appointments	Contractor Charges	\$ 2,943.60
EFT11647	01/03/2019	Covs Parts Pty Ltd	Maintenance and Repairs	\$ 343.72
EFT11648	01/03/2019	Central Regional TAFE	Training for Staff	\$ 643.59
EFT11649	01/03/2019	Safe Roads WA	Road Maintenance	\$ 34,355.75
EFT11650	01/03/2019	Carolyn Harvey	Catering for Thank A Volunteer Sundowner	\$ 750.00
EFT11651	01/03/2019	Colliers	Commercial Rent	\$ 423.85
EFT11652	06/03/2019	Australian Services Union	Payroll deductions	\$ 77.70
EFT11653	06/03/2019	Department of Human Services	Payroll deductions	\$ 613.13
EFT11654	08/03/2019	Department of Fire & Emergency Services	ESL Levy Quarter 3	\$ 13,642.48
EFT11655	08/03/2019	BOC Limited	Delivery Charges	\$ 14.63
EFT11656	08/03/2019	J.R. & A. Hersey Pty Ltd	Protective Clothing and Materials	\$ 390.39
EFT11657	08/03/2019	Moore Stephens	Audit Certification 2018	\$ 3,135.00
EFT11658	08/03/2019	Midwest Chemical & Paper Distributors	Cleaning Chemicals	\$ 806.00
EFT11659	08/03/2019	Landgate	Land Enquiry	\$ 25.70
EFT11660	08/03/2019	Canine Control	Ranger Services 28.02.19	\$ 1,001.39
EFT11661	08/03/2019	Marketforce	Advertising - Employment	\$ 488.82
EFT11662	08/03/2019	Courier Australia	Freight	\$ 21.51
EFT11663	08/03/2019	Cramer & Neill	Air Con Repairs	\$ 989.18
EFT11664	08/03/2019	Bob Waddell & Associates Pty Ltd	Assistance With Annual Budget	\$ 99.00
EFT11665	08/03/2019	Bunnings Group Limited	Material for Repairs	\$ 281.85
EFT11666	08/03/2019	Mitchell & Brown	Purchase Of Bar Fridge	\$ 268.00
EFT11667	08/03/2019	Geraldton Mower & Repairs Specialists	Purchase of Auger	\$ 2,006.80
EFT11668	08/03/2019	Logo Appointments	Contracting Services W/E 23.02.19	\$ 2,502.06
EFT11669	08/03/2019	Novus Autoglass Repairs & Replacement	Vehicle Repairs - Windscreen	\$ 306.00
EFT11670	08/03/2019	Alinta Sales Pty Ltd	Power Usage Feb19	\$ 86.65
EFT11671	08/03/2019	Coates Hire	Plant Hire 25.01.19-25.02.19	\$ 6,412.00
EFT11672	08/03/2019	IGA Morawa	IGA Purchases Feb19	\$ 443.58
EFT11673	08/03/2019	DJ REV CB	Holiday Workshop	\$ 2,200.00
EFT11674	08/03/2019	Zone Medical Pty Ltd	Purchase of Vaccine Fridge	\$ 4,174.50
EFT11675	08/03/2019	Incite Security	Monitoring Service Fee Mar-May19	\$ 117.00
EFT11676	08/03/2019	Colliers	Commercial Office Rent March 2019	\$ 423.85
EFT11677	11/03/2019	Dean's Contracting WA Pty Ltd	Flood damage supervision Feb-Mar19	\$ 24,323.31
EFT11678	11/03/2019	BPH	Flood Damage Feb-Mar19	\$ 180,750.41
EFT11679	14/03/2019	Ricochet Circus and Entertainment	Youth Centre Program	\$ 3,300.00
EFT11680	14/03/2019	Star Track Express	Freight	\$ 200.73
EFT11681	14/03/2019	Morawa Traders	Various Purchases Feb-19	\$ 672.26
EFT11682	14/03/2019	Landmark Operations Limited	Gas Bottle	\$ 259.99
EFT11683	14/03/2019	WesTrac Equipment Pty Ltd	Materials For Roller	\$ 582.89
EFT11684	14/03/2019	Purcher International Pty Ltd	Materials for Tip Truck	\$ 513.00
EFT11685	14/03/2019	Refuel Australia	Fuel Purchases Feb-19	\$ 872.38
EFT11686	14/03/2019	Think Water Geraldton	Maintenance Materials For Pool	\$ 243.25
EFT11687	14/03/2019	Bob Waddell & Associates Pty Ltd	Consultant Services	\$ 66.00
EFT11688	14/03/2019	Logo Appointments	Contractor Hire	\$ 8,538.53
EFT11689	14/03/2019	Great Southern Fuel Supplies	Fuel Purchases Feb19	\$ 664.29
EFT11690	14/03/2019	Aceway Nominees Pty Ltd T/as City Toyota	Service Of CEO Vehicle	\$ 340.00
EFT11691	14/03/2019	Avon Waste	Waste Collection February 2019	\$ 5,925.40
EFT11692	14/03/2019	Harvey Norman Electrics Geraldton	Air conditioner	\$ 1,698.00
EFT11693	14/03/2019	HI-Power Diesel	Vehicle Repairs	\$ 529.00
EFT11694	14/03/2019	Pat's Mobile Mechanical	Service to Roller	\$ 310.42
EFT11695	14/03/2019	Darren Stuart Agar	Sitting Fees October - December 2018	\$ 2,000.00
EFT11696	14/03/2019	Candice Murphy	White Goods For Staff Housing	\$ 850.00
EFT11697	21/03/2019	Australian Services Union	Payroll deductions	\$ 77.70
EFT11698	21/03/2019	Department of Human Services	Payroll deductions	\$ 509.99
EFT11699	26/03/2019	Ron Cole Management Trust T/A Huecoat Paint Co.	Maintenance Materials	\$ 178.56
EFT11700	26/03/2019	Star Track Express	Freight Charges	\$ 302.13
EFT11701	26/03/2019	Kats Rural	Maintenance Materials	\$ 528.39

EFT11702	26/03/2019	Moore Stephens	Staff Training	\$	2,048.20
EFT11703	26/03/2019	Landmark Operations Limited	Sewerage Maintenance	\$	906.40
EFT11704	26/03/2019	WesTrac Equipment Pty Ltd	Parts and Repairs	\$	485.30
EFT11705	26/03/2019	Purcher International Pty Ltd	Parts And Repairs	\$	576.58
EFT11706	26/03/2019	Refuel Australia	Purchase of Bulk Fuel	\$	14,996.10
EFT11707	26/03/2019	S & K Electrical Contracting Pty Ltd	Maintenance To Staff Housing	\$	422.07
EFT11708	26/03/2019	Canine Control	Ranger Services	\$	1,001.39
EFT11709	26/03/2019	GH Country Courier	Freight Charges	\$	64.68
EFT11710	26/03/2019	Marketforce	Advertising	\$	378.03
EFT11711	26/03/2019	Courier Australia	Freight Charges	\$	98.47
EFT11712	26/03/2019	Burgess Rawson (WA) Pty Ltd	Rental Charges - Solomon Terrace	\$	137.50
EFT11713	26/03/2019	Greenfield Technical Services	2017 Flood Damage	\$	9,284.00
EFT11714	26/03/2019	Geraldton Trophy Centre and Engraving Centre	Honour Board Engraving	\$	41.00
EFT11715	26/03/2019	Geraldton Mower & Repairs Specialists	Equipment Parts and Repairs	\$	173.50
EFT11717	26/03/2019	Logo Appointments	Contract Services	\$	5,242.66
EFT11718	26/03/2019	CleverPatch	Materials For Youth Program	\$	262.77
EFT11719	26/03/2019	Covs Parts Pty Ltd	Building Maintenance Materials	\$	944.00
EFT11720	26/03/2019	Bucher Municipal Pty Ltd	Parts for Repairs	\$	8,777.23
EFT11721	26/03/2019	Tamika Lynette Dawson	LGIS Staff Initiatives	\$	1,100.00
EFT11722	26/03/2019	Herrings Coastal Plumbing & Gas	Supply and Install Parts	\$	331.14
EFT11723	26/03/2019	Woodlands Distributors & Agencies Pty Ltd	Dog Waste Bags	\$	130.90
EFT11724	26/03/2019	IGA Morawa	IGA Purchases	\$	403.09
EFT11725	26/03/2019	MEEDAC Incorporated	Morawa Tip Attendant	\$	5,100.00
EFT11726	26/03/2019	Morawa Rural Pty Ltd	Parts And Repairs	\$	2,233.20
EFT11727	26/03/2019	Element Advisory Pty Ltd	Local Planning Strategy Documents	\$	951.50
EFT11728	26/03/2019	Five Star	Printer Services	\$	473.79
EFT11729	26/03/2019	HI-Power Diesel	Repairs To Community Bus	\$	1,327.85
EFT11730	26/03/2019	Steve Hunter Air-conditioning	Aircon for Shire Building	\$	550.00
EFT11731	26/03/2019	Carolyn Harvey	Catering for Staff Farwell	\$	290.00
EFT11732	26/03/2019	Revolutions Geraldton (The Baldock Family Trust)	Materials For Bike Week	\$	186.57
EFT11733	26/03/2019	WINC Australia	Stationery Supplies - Shire Office	\$	283.58
EFT11734	26/03/2019	Central West Concrete PTY LTD	Memorial Park Maintenance	\$	2,397.12
EFT11735	27/03/2019	Cheryl Walton	Reimbursement	\$	125.00
EFT11736	27/03/2019	Wolfe Innovations	Furniture For Staff Housing	\$	1,900.00
EFT11737	27/03/2019	Candice Murphy	Refund of Housing Bond - 17 Solomon Terrace	\$	1,000.00
<b>Total of EFT Payments for March 2019</b>				<b>\$</b>	<b>382,470.27</b>
11936	01/03/2019	Water Corporation	Water Charges Dec - Feb- Various Locations	\$	1,665.35
11937	01/03/2019	Synergy	Electricity Charges Dec - Feb- Various Locations	\$	15,493.35
11938	01/03/2019	Telstra Corporation Limited	Telephone Charges	\$	721.81
11939	01/03/2019	Australian Communications and Media Authority	Licence renewal notice	\$	621.00
11941	08/03/2019	Building and Construction Industry Training Fund	BCITF Commission	\$	8.25
11942	08/03/2019	Building Commission	BUILDING Commission	\$	5.00
11943	08/03/2019	Synergy	Electricity Charges Dec - Feb- Various Locations	\$	14,475.05
11944	08/03/2019	Telstra Corporation Limited	Telephone charges	\$	0.21
11945	08/03/2019	Morawa Licensed Post Office Emmlee's	Postage Charges Feb19	\$	61.08
11946	08/03/2019	McLeods Barristers and Solicitors	Legal Services - Incorporated Association	\$	105.38
11947	14/03/2019	Shire of Morawa	Petty Cash Recoup Jan-Feb19	\$	324.70
11948	14/03/2019	Synergy	Electricity Charges Dec - Feb- Various Locations	\$	499.00
11949	14/03/2019	Telstra Corporation Limited	Telephone Charges Feb19	\$	489.36
11950	14/03/2019	McLeods Barristers and Solicitors	Legal Services - Extractive Industries Licence	\$	2,686.75
11951	26/03/2019	Main Roads WA	Heavy Vehicle Permit	\$	50.00
11952	26/03/2019	Shire of Morawa	Vehicle Registration	\$	513.45
11953	26/03/2019	Synergy	Electricity Charges Dec - Feb- Various Locations	\$	4,183.50
11954	26/03/2019	Telstra Corporation Limited	Telephone Charges - Council Account	\$	2,261.18
11955	26/03/2019	City of Greater Geraldton	Library Regional Meeting	\$	66.00
11956	26/03/2019	Morawa Licensed Post Office Emmlee's	Post Box Renewal	\$	35.00
11957	26/03/2019	McLeods Barristers and Solicitors	Legal Services - Contract Renewal	\$	3,582.92
<b>Total of Cheque Payments for March 2019</b>				<b>\$</b>	<b>47,848.34</b>
DD6434.1	01/03/2019	Westnet Pty Ltd	Internet Services March 2019	\$	224.75
DD6440.1	05/03/2019	Bankwest	Credit Card Charges Feb2019	\$	1,337.30
DD6459.1	05/03/2019	BOQ Finance	Contract of the photocopier	\$	265.91
DD6414.1	06/03/2019	WA Local Government Superannuation Plan	Payroll deductions	\$	6,803.65
DD6414.2	06/03/2019	Australian Super	Superannuation contributions	\$	574.54
DD6414.3	06/03/2019	BT FINANCIAL GROUP	Superannuation contributions	\$	318.97

DD6414.4	06/03/2019	MLC Super Fund	Superannuation contributions	\$	431.21
DD6414.5	06/03/2019	LGIA Super	Superannuation contributions	\$	327.65
DD6436.1	20/03/2019	WA Local Government Superannuation Plan	Payroll deductions	\$	6,388.44
DD6436.2	20/03/2019	Australian Super	Superannuation contributions	\$	321.82
DD6436.3	20/03/2019	BT FINANCIAL GROUP	Superannuation contributions	\$	318.97
DD6436.4	20/03/2019	MLC Super Fund	Superannuation contributions	\$	431.21
DD6436.5	20/03/2019	LGIA Super	Superannuation contributions	\$	327.65
				<b>Total of Direct Debits for March 2019</b>	<b>\$ 18,072.07</b>
06/03/2019 Payroll			Payroll PPE 06/03/2019	\$	49,099.70
21/03/2019 Payroll			Payroll PPE 20/03/2019	\$	48,128.06
				<b>Total of Payroll for March 2019</b>	<b>\$ 97,227.76</b>

**BankWest Credit Card Purchases for March 2019**

**Chirs Linnel - CEO**

Date	Supplier	Description of Purchase	Amount
18/02/2019	TryBookings - Town of Victoria Park	LG Chief Officer Group Conference	\$ 715.30
			Card Total \$ 715.30

**Jenny Goodbourn - Executive Manager Corporate and Community**

Date	Supplier	Description of Purchase	Amount
29/01/2019	Australian Financial Security Authority	Bankruptcy Search	\$ 15.00
21/02/2019	Australia Post - Morawa	Annual Renewal of Post Box	\$ 58.00
21/02/2019	Office Works	Rexel Shredder - Admin Office	\$ 549.00
			Card Total \$ 622.00

**Credit Card Total for March 2019 \$ 1,337.30**

**Fuel Purchases for March 2019**

<b>EFT11685</b>	<b>14/03/2019</b>	<b>Refuel Australia</b>	<b>Fuel Purchases Feb-19</b>	<b>\$</b>	<b>872.38</b>
		Honda CRV	Executive Manager Development and Administration	\$	116.37
		Rav 4	Executive Manager Corporate & Community Services	\$	116.16
		Rav 4	Doctor	\$	447.35
		Kluger	CEO	\$	197.30
<b>EFT11689</b>	<b>14/03/2019</b>	<b>Great Southern Fuel Supplies</b>	<b>Fuel Purchases Feb19</b>	<b>\$</b>	<b>664.29</b>
		Rav 4	Economic Development Manager	\$	409.89
		Honda CRV	Executive Manager Development and Administration	\$	40.70
		Nissen Patrol	Works Manager	\$	28.70
		Kluger	CEO	\$	185.00

Total of EFT Payments for March 2019	\$	382,470.27
Total Of Cheque Payments for March 2019	\$	47,848.34
Total of Direct Debit Payments for March 2019	\$	18,072.07
Total of Payroll for March 2019	\$	97,227.76
Total of Credit Card for March	\$	1,337.30
<b>Total Payments for March 2019</b>	<b>\$</b>	<b>546,955.74</b>



**SHIRE OF MORAWA**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 31 March 2019**

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**Items of Significance**

The material variance adopted by the Shire of Victoria Plains for the 2018/19 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 2.

	%				
	Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>					
Lots 558 & 559 Yewers Street	18%	30,000	22,500	5,329	17,171
Aged Housing Water Connection	16%	40,000	28,000	6,599	21,401
Refuse Transfer Station - Canna	0%	25,000	0	0	0
Town Hall Kitchen Upgrade	98%	100,000	100,000	97,711	2,289
Plant & Equipment - Other Health	0%	40,000	40,000	0	40,000
Purchase Plant & Equipment - Other Community Amenities	0%	110,000	110,000	0	110,000
Stephens Road 17/18	100%	2,350	1,755	2,350	(595)
Purchase Plant & Equipment - Road Plant Purchases	0%	370,000	370,000	0	370,000
Canna North East Road	0%	110,000	82,476	0	82,476
Burma Road - R2R	0%	95,064	71,289	0	71,289
Neates Road 17/18	81%	117,082	117,082	94,284	22,798
Nanekine Road 18/19	7%	425,500	425,500	30,164	395,336
Morawa Yalgoo Road 2018/19	135%	269,000	268,997	362,829	(93,832)
Sewerage Upgrade	0%	90,000	28,000	0	28,000
Playground Equipment	0%	15,000	0	0	0
Mowawa Bush Trail Project	123%	5,000	5,000	6,160	(1,160)
Interpretive Signage Stage 2	8%	15,000	10,500	1,178	9,322
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	71%	4,028,802	3,053,162	2,874,114	(179,048)
Non-operating Grants, Subsidies and Contributions	47%	788,082	760,578	366,513	(394,065)
	67%	4,816,884	3,813,740	3,240,627	(573,113)
Rates Levied	97%	1,837,285	1,840,285	1,781,367	(58,918)

*% Compares current ytd actuals to annual budget*

<b>Financial Position</b>		<b>Prior Year 31</b>	<b>Current Year</b>
		<b>March 2018</b>	<b>31 March 2019</b>
Adjusted Net Current Assets	99%	\$ 1,550,979	\$ 1,532,855
Cash and Equivalent - Unrestricted	117%	\$ 940,139	\$ 1,099,735
Cash and Equivalent - Restricted	103%	\$ 5,537,998	\$ 5,692,356
Receivables - Rates	100%	\$ 633,892	\$ 630,893
Receivables - Other	40%	\$ 147,696	\$ 59,061
Payables	214%	\$ 72,191	\$ 154,579

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 March 2019  
Prepared by: Bob Waddell (Local Government Consultant)  
Reviewed by: Bob Waddell (Local Government Consultant)

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

#### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

### **SIGNIFICANT ACCOUNTING POLICES**

#### **GOODS AND SERVICES TAX**

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

#### **CRITICAL ACCOUNTING ESTIMATES**

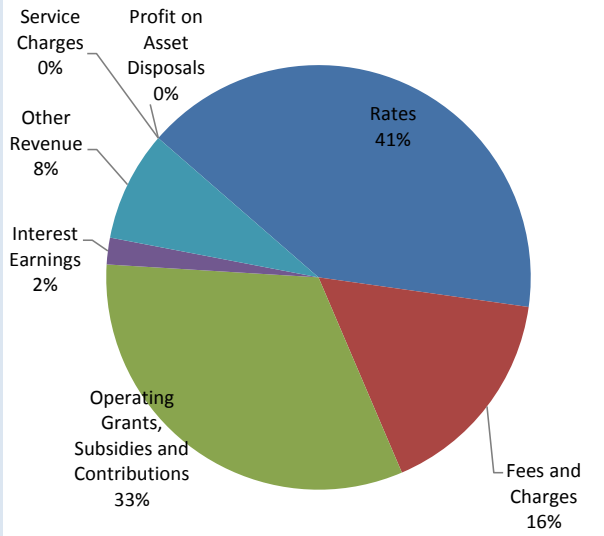
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

#### **ROUNDING OFF FIGURES**

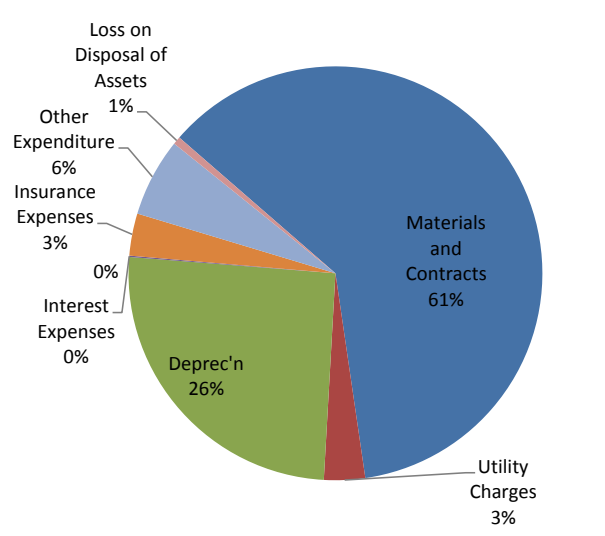
All figures shown in this statement are rounded to the nearest dollar.



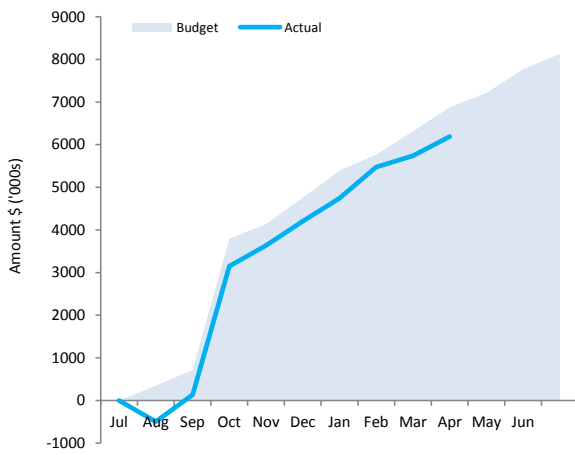
**OPERATING REVENUE**



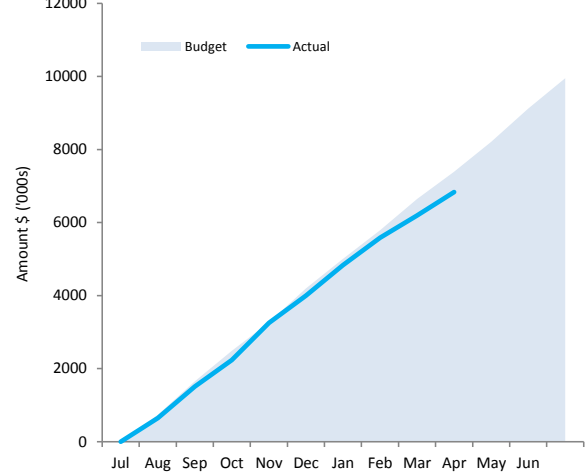
**OPERATING EXPENSES**



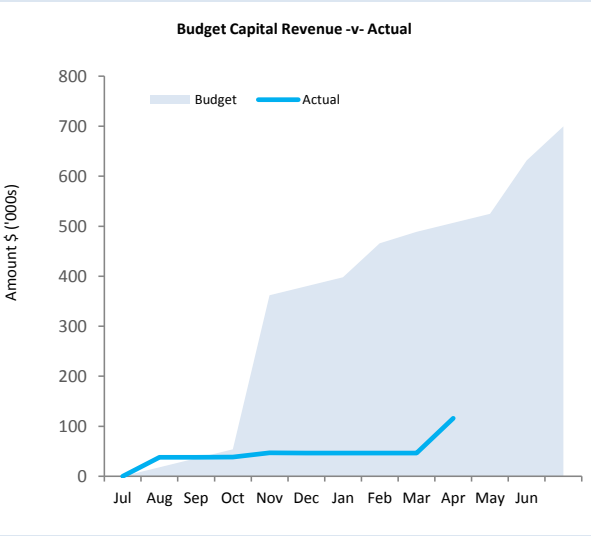
**Budget Operating Revenues -v- Actual**



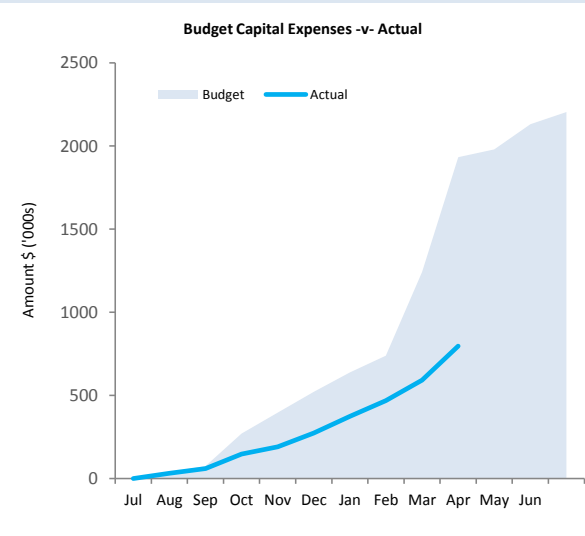
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 MARCH 2019**

**STATUTORY REPORTING PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To manage Council's finances	Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education.
<b>GENERAL PURPOSE FUNDING</b>	To manage Council's finances	Includes Rates, Loans, Investments & Grants.
<b>LAW, ORDER, PUBLIC , SAFETY</b>	To provide, develop & manage services in response to community needs.	Includes Emergency Services & Animal Control.
<b>HEALTH</b>	To provide, develop & manage services in response to community needs.	Includes Environmental Health, Medical & Health facilities.
<b>EDUCATION AND WELFARE</b>	To provide, develop & manage services in response to community needs.	Includes Education, Welfare & Children's Services.
<b>HOUSING</b>	To ensure quality housing and appropriate infrastructure is maintained.	Includes Staff & Other Housing.
<b>COMMUNITY AMENITIES</b>	To provide, develop & manage services in response to community needs.	Includes Refuse Collection, Sewerage, Cemetery, Building Control, Town Planning & Townscape.
<b>RECREATION AND CULTURE</b>	To ensure the recreational & cultural needs of the community are met.	Includes Pools, Halls, Library, Oval, Parks & Gardens & Recreational Facilities.
<b>TRANSPORT</b>	To effectively manage transport infrastructure.	Includes Roads, Footpaths, Private Works, Machine Operating Costs, Outside Wages & Airstrip.
<b>ECONOMIC SERVICES</b>	To foster economic development, tourism & rural services in the district.	Includes Tourism, Rural Services, Economic Development & Caravan Park.
<b>OTHER PROPERTY AND SERVICES</b>	To provide control accounts and reporting facilities for all other operations.	Includes Private Works, Public Works Overheads, Plant Operating Costs, Administration Overheads and Unclassified Items

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	880,062	1,413,169	1,413,169	1,413,169	0	0%		
<b>Revenue from operating activities</b>									
Governance		0	0	0	340	340		▲	
General Purpose Funding - Rates	5	2,088,504	1,837,285	1,840,285	1,781,367	(58,918)	(3%)	▼	
General Purpose Funding - Other		737,692	957,111	721,660	688,962	(32,698)	(5%)	▼	
Law, Order and Public Safety		26,560	26,310	21,042	16,775	(4,267)	(20%)	▼	
Health		5,350	3,850	2,969	5,758	2,789	94%	▲	
Education and Welfare		2,400	2,400	1,800	3,324	1,524	85%	▲	
Housing		115,320	115,395	76,791	61,691	(15,100)	(20%)	▼	S
Community Amenities		438,516	438,357	414,670	431,221	16,551	4%	▲	
Recreation and Culture		56,981	106,141	100,573	88,262	(12,311)	(12%)	▼	S
Transport		3,672,974	3,553,510	2,701,827	2,492,509	(209,318)	(8%)	▼	
Economic Services		161,045	156,295	120,740	129,023	8,283	7%	▲	
Other Property and Services		149,900	141,200	109,741	123,293	13,552	12%	▲	S
		<b>7,455,242</b>	<b>7,337,854</b>	<b>6,112,098</b>	<b>5,822,524</b>				
<b>Expenditure from operating activities</b>									
Governance		(520,502)	(512,553)	(345,967)	(302,184)	43,783	13%	▲	S
General Purpose Funding		(167,128)	(173,905)	(123,849)	(121,366)	2,484	2%	▲	
Law, Order and Public Safety		(119,407)	(102,169)	(78,600)	(69,123)	9,477	12%	▲	
Health		(233,708)	(241,627)	(180,840)	(147,403)	33,437	18%	▲	S
Education and Welfare		(173,444)	(140,039)	(108,939)	(80,501)	28,438	26%	▲	S
Housing		(251,919)	(272,375)	(212,041)	(197,613)	14,428	7%	▲	
Community Amenities		(680,815)	(642,761)	(491,545)	(385,694)	105,851	22%	▲	S
Recreation and Culture		(1,442,412)	(1,575,538)	(1,233,473)	(1,055,149)	178,324	14%	▲	S
Transport		(4,846,020)	(5,298,832)	(3,948,794)	(3,807,152)	141,642	4%	▲	
Economic Services		(924,033)	(951,076)	(622,728)	(463,357)	159,371	26%	▲	S
Other Property and Services		(39,940)	(40,072)	(43,126)	(204,730)	(161,604)	(375%)	▼	S
		<b>(9,399,329)</b>	<b>(9,950,947)</b>	<b>(7,389,902)</b>	<b>(6,834,272)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		1,785,654	1,895,587	1,421,568	1,409,200	(12,368)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	6	(13,328)	20,522	(22,469)	33,850	56,319	(251%)	▲	
Movement in Leave Reserve (Added Back)		0	9,241	3,177	2,478	(699)	(22%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>(171,761)</b>	<b>(687,743)</b>	<b>124,472</b>	<b>433,780</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	10	768,547	788,082	760,578	366,513	(394,065)	(52%)	▼	S
Proceeds from Disposal of Assets	6	100,000	108,750	16,250	8,750	(7,500)	(46%)	▼	
Land Held for Resale	7	0	0	0	0	0			
Land and Buildings	7	(155,000)	(195,000)	(150,500)	(109,639)	40,861	27%	▲	S
Plant and Equipment	7	(520,000)	(535,000)	(520,000)	0	520,000	100%	▲	S
Furniture and Equipment	7	0	(15,000)	(15,000)	(14,344)	656	4%	▲	
Infrastructure Assets - Roads	7	(1,018,996)	(1,018,996)	(967,099)	(489,627)	477,472	49%	▲	S
Infrastructure Assets - Footpaths	7	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	7	0	0	0	0	0			
Infrastructure Assets - Sewerage	7	(40,000)	(90,000)	(28,000)	0	28,000	100%	▲	S
Infrastructure Assets - Airfields	7	0	0	0	0	0			
Infrastructure Assets - Dams	7	0	0	0	0	0			
Infrastructure Assets - Playground Equipment	7	(30,000)	(15,000)	0	0	0			
Infrastructure Assets - Other	7	(20,000)	(20,000)	(15,500)	(7,338)	8,162	53%	▲	
<b>Amount attributable to investing activities</b>		<b>(915,449)</b>	<b>(992,164)</b>	<b>(919,271)</b>	<b>(245,685)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	9	540,804	590,804	490,561	107,205	(383,356)	(78%)	▼	S
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(75,142)	(75,142)	(50,409)	(50,049)	360	1%	▲	
Transfer to Reserves	9	(240,107)	(240,107)	(186,136)	(125,563)	60,573	33%	▲	S
<b>Amount attributable to financing activities</b>		<b>225,555</b>	<b>275,555</b>	<b>254,016</b>	<b>(68,408)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>18,408</b>	<b>8,817</b>	<b>872,386</b>	<b>1,532,855</b>				

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance. The material variance adopted by Council for the 2018/19 year is \$10,000 and 10%.

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MARCH 2019

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST 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 etc.

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2019

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	1	880,062	1,413,169	1,413,169	<b>1,413,169</b>	0	0%		
<b>Revenue from operating activities</b>									
Rates	5	2,088,504	1,837,285	1,840,285	<b>1,781,367</b>	(58,918)	(3%)	▼	
Operating Grants, Subsidies and Contributions	10	4,495,709	4,028,802	3,053,162	<b>2,874,114</b>	(179,048)	(6%)	▼	
Fees and Charges		588,924	816,032	699,924	<b>712,708</b>	12,784	2%	▲	
Service Charges		0	0	0	<b>0</b>	0			
Interest Earnings		156,500	157,355	121,977	<b>88,611</b>	(33,366)	(27%)	▼	\$
Other Revenue		94,100	466,875	365,245	<b>365,725</b>	480	0%	▲	
Profit on Disposal of Assets	6	31,505	31,505	31,505	<b>0</b>	(31,505)	(100%)	▼	\$
		<b>7,455,242</b>	<b>7,337,854</b>	<b>6,112,098</b>	<b>5,822,524</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(1,930,102)	(1,707,620)	(1,296,143)	<b>(1,278,352)</b>	17,791	1%	▲	
Materials and Contracts		(4,969,169)	(5,328,011)	(3,970,755)	<b>(3,405,926)</b>	564,829	14%	▲	\$
Utility Charges		(355,188)	(305,195)	(237,783)	<b>(178,123)</b>	59,660	25%	▲	\$
Depreciation on Non-Current Assets		(1,785,654)	(1,895,587)	(1,421,568)	<b>(1,409,200)</b>	12,368	1%	▲	
Interest Expenses		(15,829)	(15,829)	(8,710)	<b>(5,627)</b>	3,083	35%	▲	
Insurance Expenses		(137,353)	(132,973)	(107,192)	<b>(183,175)</b>	(75,983)	(71%)	▼	\$
Other Expenditure		(187,857)	(513,704)	(338,715)	<b>(340,018)</b>	(1,303)	(0%)	▼	
Loss on Disposal of Assets	6	(18,177)	(52,027)	(9,036)	<b>(33,850)</b>	(24,814)	(275%)	▼	\$
Loss FV Valuation of Assets		0	0	0	<b>0</b>	0			
		<b>(9,399,329)</b>	<b>(9,950,947)</b>	<b>(7,389,902)</b>	<b>(6,834,272)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		1,785,654	1,895,587	1,421,568	<b>1,409,200</b>	(12,368)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	6	(13,328)	20,522	(22,469)	<b>33,850</b>	56,319	(251%)	▲	
Movement in Leave Reserve (Added Back)		0	9,241	3,177	<b>2,478</b>	(699)	(22%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		0	0	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Loss on Asset Revaluation		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>(171,761)</b>	<b>(687,743)</b>	<b>124,472</b>	<b>433,780</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	10	768,547	788,082	760,578	<b>366,513</b>	(394,065)	(52%)	▼	\$
Proceeds from Disposal of Assets	6	100,000	108,750	16,250	<b>8,750</b>	(7,500)	(46%)	▼	
Land Held for Resale	7	0	0	0	<b>0</b>	0			
Land and Buildings	7	(155,000)	(195,000)	(150,500)	<b>(109,639)</b>	40,861	27%	▲	\$
Plant and Equipment	7	(520,000)	(535,000)	(520,000)	<b>0</b>	520,000	100%	▲	\$
Furniture and Equipment	7	0	(15,000)	(15,000)	<b>(14,344)</b>	656	4%	▲	
Infrastructure Assets - Roads	7	(1,018,996)	(1,018,996)	(967,099)	<b>(489,627)</b>	477,472	49%	▲	\$
Infrastructure Assets - Footpaths	7	0	0	0	<b>0</b>	0			
Infrastructure Assets - Parks and Ovals	7	0	0	0	<b>0</b>	0			
Infrastructure Assets - Sewerage	7	(40,000)	(90,000)	(28,000)	<b>0</b>	28,000	100%	▲	\$
Infrastructure Assets - Airfields	7	0	0	0	<b>0</b>	0			
Infrastructure Assets - Dams	7	0	0	0	<b>0</b>	0			
Infrastructure Assets - Playground Equipment	7	(30,000)	(15,000)	0	<b>0</b>	0			
Infrastructure Assets - Other	7	(20,000)	(20,000)	(15,500)	<b>(7,338)</b>	8,162	53%	▲	
<b>Amount attributable to investing activities</b>		<b>(915,449)</b>	<b>(992,164)</b>	<b>(919,271)</b>	<b>(245,685)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		0	0	0	<b>0</b>	0			
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal		0	0	0	<b>0</b>	0			
Transfer from Reserves	9	540,804	590,804	490,561	<b>107,205</b>	(383,356)	(78%)	▼	\$
Advances to Community Groups		0	0	0	<b>0</b>	0			
Repayment of Debentures	8	(75,142)	(75,142)	(50,409)	<b>(50,049)</b>	360	1%	▲	
Transfer to Reserves	9	(240,107)	(240,107)	(186,136)	<b>(125,563)</b>	60,573	33%	▲	\$
<b>Amount attributable to financing activities</b>		<b>225,555</b>	<b>275,555</b>	<b>254,016</b>	<b>(68,408)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>18,408</b>	<b>8,817</b>	<b>872,386</b>	<b>1,532,855</b>				

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

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

The material variance adopted by Council for the 2018/19 year is \$10,000 and 10%.

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

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

**EMPLOYEE BENEFITS**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave  
*(Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the City has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the City expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave  
*(Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the City does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**PROVISIONS**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**INVENTORIES**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

ADJUSTED NET CURRENT ASSETS

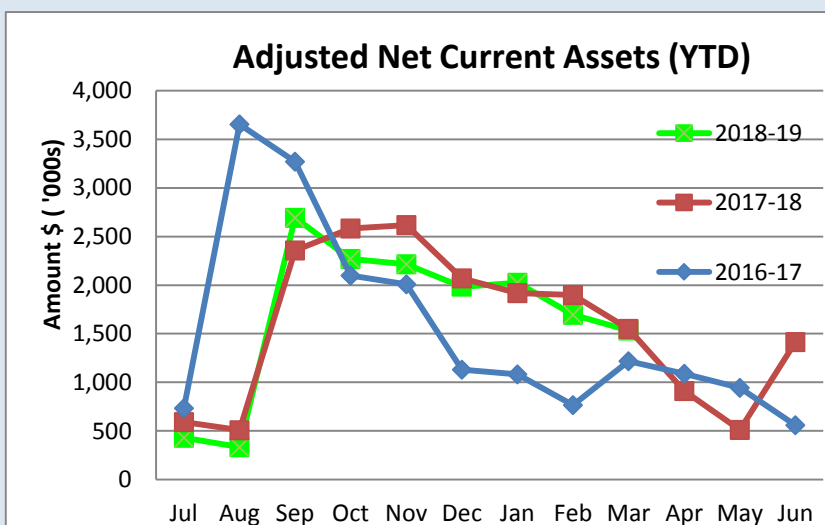
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2018	This Time Last Year 31/03/2018	Year to Date Actual 31/03/2019
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	656,893	940,139	1,099,735
Cash Restricted - Reserves	3	5,673,997	5,537,998	5,692,356
Receivables - Rates	4	558,537	633,892	630,893
Receivables - Other	4	721,689	147,696	59,061
Inventories		14,846	1,119	14,846
		7,625,961	7,260,844	7,496,891
<b>Less: Current Liabilities</b>				
Payables		(420,365)	(72,191)	(154,579)
Loan Liability		(75,142)	(23,669)	(25,092)
Provisions		(328,849)	(384,662)	(328,849)
		(824,356)	(480,522)	(508,520)
Less: Cash Reserves	9	(5,673,997)	(5,537,998)	(5,692,356)
Add Back: Component of Leave Liability not Required to be funded		209,270	283,393	211,749
Add Back: Current Loan Liability		75,142	23,669	25,092
Adjustment for Trust Transactions Within Muni		1,148	1,593	0
<b>Net Current Funding Position</b>		<b>1,413,169</b>	<b>1,550,979</b>	<b>1,532,855</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

**KEY INFORMATION**

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$1.53 M</b>
<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$1.55 M</b>



The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2018/19 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
<b>Revenue from operating activities</b>	\$	%				
Housing	(15,100)	(20%)	▼	\$	Timing	Pensioner rentals a little under budgeted
Recreation and Culture	(12,311)	(12%)	▼	\$	Timing	Receipt of insurance claim money for pool repairs \$39k
Other Property and Services	13,552	12%	▲	\$	Permanent	LGIS Membr Dividend \$18k income not budgeted for
<b>Expenditure from operating activities</b>						
Governance	43,783	13%	▲	\$	Timing	Planning Expenditure under budget
Health	33,437	18%	▲	\$	Timing	Timing of EHO visits
Education and Welfare	28,438	26%	▲	\$	Timing	CDO/Youth Development Officer did not start until December - Position budgeted for whole of year
Community Amenities	105,851	22%	▲	\$	Timing	Tip maintenance under budget, timing of sewerage upgrade/repairs
Recreation and Culture	178,324	14%	▲	\$	Timing	Timing of maintenance jobs - flooring etc
Economic Services	159,371	26%	▲	\$	Timing	Timing of expenditure
Other Property and Services	(161,604)	(375%)	▼	\$	Timing	Plant Operating Cost recoveries need to be reviewed to ensure correct recovery
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(394,065)	(52%)	▼	\$	Timing	Actual income coming in later than budgeted expectation for RTR, RRG and MRWA funding.
Land and Buildings	40,861	27%	▲	\$	Timing	Timing of recognition of capital expenditure.
Plant and Equipment	520,000	100%	▲	\$	Timing	Expenditure on plant happening later than budgeted
Infrastructure Assets - Roads	477,472	49%	▲	\$	Timing	Timing of capital works
Infrastructure Assets - Sewerage	28,000	100%	▲	\$	Timing	Timing of expenditure
<b>Financing Activities</b>						
Transfer from Reserves	(383,356)	(78%)	▼	\$	Timing	Transfers from reserves not required yet
Transfer to Reserves	60,573	33%	▲	\$	Timing	Transfers not completed yet
<b>Reporting Nature or Type</b>	<b>Var. \$</b>	<b>Var. %</b>	<b>Var. ▲▼</b>	<b>Var. \$</b>	<b>Timing/ Permanent</b>	<b>Explanation of Variance</b>
<b>Revenue from operating activities</b>	\$	%				
Interest Earnings	(33,366)	(27%)	▼	\$	Timing	Timing of term deposit interest
Profit on Disposal of Assets	(31,505)	(100%)	▼	\$	Permanent	Loss on sale of roller
<b>Expenditure from operating activities</b>						
Materials and Contracts	564,829	14%	▲	\$	Timing	Expenditure YTD less than budgeted
Utility Charges	59,660	25%	▲	\$	Timing	Utility charges coming in behind budget phasing of expenditure.
Insurance Expenses	(75,983)	(71%)	▼	\$	Timing	Workers compensation put as employee expense rather than insurance in budget. Will amend to correct code in budget
Loss on Disposal of Assets	(24,814)	(275%)	▼	\$	Permanent	Loss on sale of roller



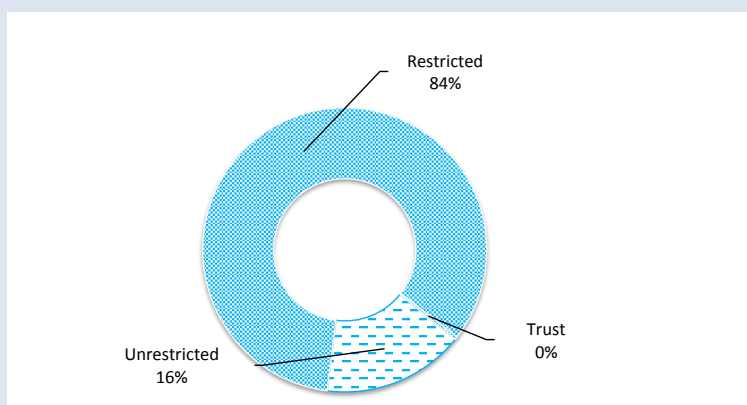
	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash On Hand	650			650	N/A	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Cash at Bank	1,099,085			1,099,085	CBA	1.50%	At Call
CAB - Aged Care Units Reserv Units 6-9		9,342		9,342	CBA	1.50%	At Call
CAB - Refuse Transfer Station Reserve		27		27	CBA	1.50%	At Call
CAB - Morawa Future Funds Interest Reserve		197,584		197,584	CBA	1.50%	At Call
CAB - Leave Reserve Account		211,749		211,749	CBA	1.50%	At Call
CAB - Swimming Pool Reserve		20,237		20,237	CBA	1.50%	At Call
CAB - Plant Reserve		1,027,632		1,027,632	CBA	1.50%	At Call
CAB - Building Reserve		122,523		122,523	CBA	1.50%	At Call
CAB - Economic Development Reserve		111,834		111,834	CBA	1.50%	At Call
CAB - Sewerage Reserve		221,305		221,305	CBA	1.50%	At Call
CAB - Unspent Grants, Loans & Contributions Reserve		26,725		26,725	CBA	1.50%	At Call
CAB - Community Development Reserve		725,039		725,039	CBA	1.50%	At Call
CAB - Future Funds Reserve		495,417		495,417	CBA	1.50%	At Call
CAB - Business Units Reserve		104,093		104,093	CBA	1.50%	At Call
CAB - Legal Reserve		25,702		25,702	CBA	1.50%	At Call
CAB - Road Reserve		144,923		144,923	CBA	1.50%	At Call
CAB - Aged Care ex MCC Unit 1-4		69,535		69,535	CBA	1.50%	At Call
CAB - Aged Care Unit 5		55,819		55,819	CBA	1.50%	At Call
Trust Cash at Bank			21,262	21,262	CBA	0.00%	At Call
<b>Term Deposits</b>							
Municipal Investment Account/s	0			0	CBA		
TD: 024-014266-2 (Futre Funds 1)		808,712		808,712	CBA	2.65%	14/06/2019
TD: 024-014267-0 (Futre Funds 2)		808,712		808,712	CBA	2.65%	14/06/2019
TD: 024-014268-8 (Community Development Fund)		505,445		505,445	CBA	2.65%	14/06/2019
<b>Total</b>	<b>1,099,735</b>	<b>5,692,356</b>	<b>21,262</b>	<b>6,813,353</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$6.81 M</b>	<b>\$5.69 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2019

OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2018	31 Mar 19
	\$	\$
Opening Arrears Previous Years	503,965	581,497
Levied this year	2,239,559	2,288,361
Less Collections to date	(2,162,027)	(2,216,006)
Equals Current Outstanding	<b>581,497</b>	<b>653,853</b>
<b>Net Rates Collectable</b>	<b>581,497</b>	<b>653,853</b>
% Collected	78.80%	77.22%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	15,137	3,124	0	3,076	21,336
Percentage	71%	15%	0%	14%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					21,336
Receivables - Other					37,725
<b>Total Receivables General Outstanding</b>					<b>59,061</b>

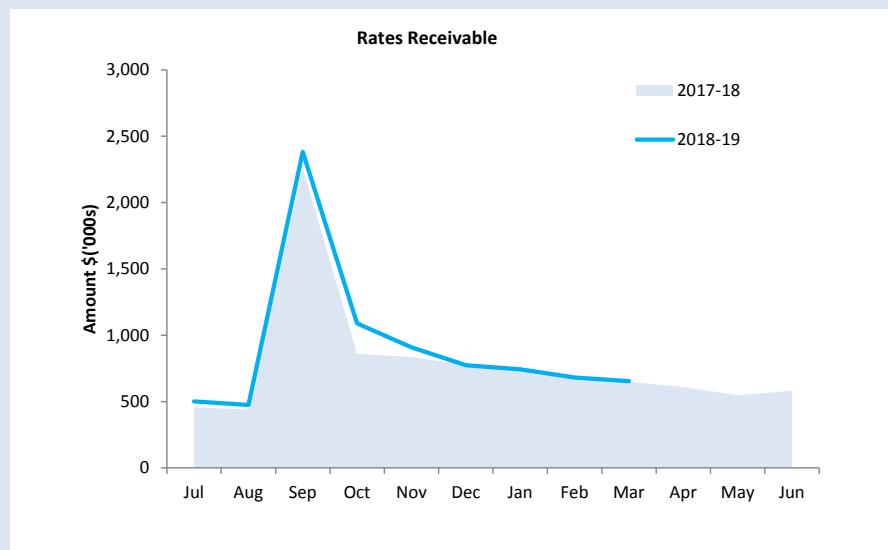
Amounts shown above include GST (where applicable)

KEY INFORMATION

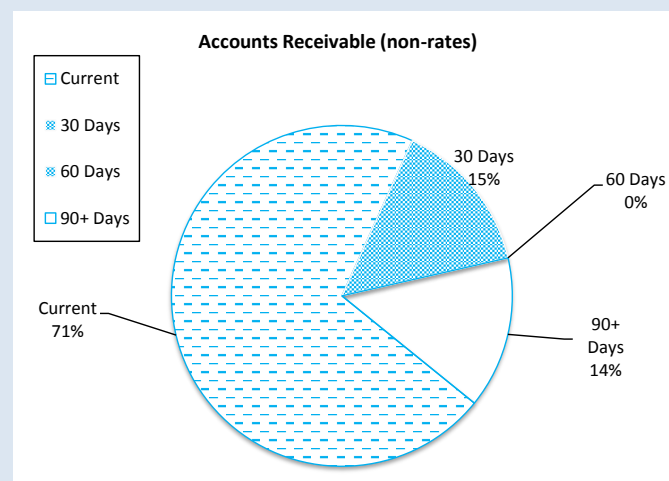
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Collected	Rates Due
<b>77%</b>	<b>\$653,853</b>



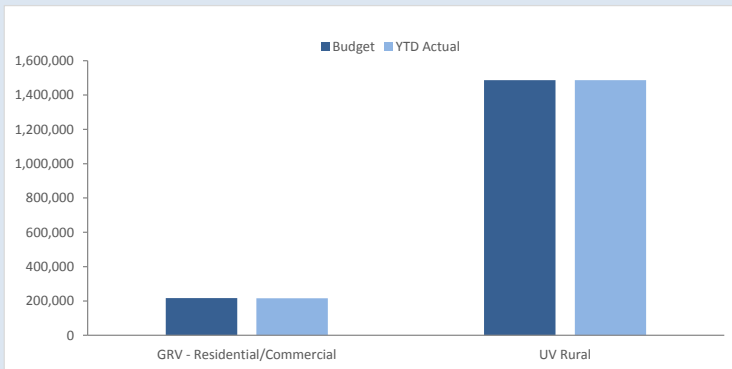
<b>Debtors Due</b>
<b>\$59,061</b>
<b>Over 30 Days</b>
<b>29%</b>
<b>Over 90 Days</b>
<b>14%</b>

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	Amended Budget			YTD Actual					
				Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	
<b>General Rate</b>												
GRV - Residential/Commercial	7.7145	269	2,806,656	216,520	0	0	216,520	216,519	(689)	0	215,830	
UV Rural	2.3481	205	63,308,500	1,486,885	0	0	1,486,885	1,486,547	372	338	1,487,257	
UV Mining	29.5185	17	486,440	143,600	0	0	143,600	143,590	1,479	0	145,069	
<b>Sub-Totals</b>		<b>491</b>	<b>66,601,596</b>	<b>1,847,005</b>	<b>0</b>	<b>0</b>	<b>1,847,005</b>	<b>1,846,656</b>	<b>1,162</b>	<b>338</b>	<b>1,848,156</b>	
<b>Minimum Payment</b>	<b>\$</b>											
GRV - Residential/Commercial	296.00	42	26,453	12,432	0	0	12,432	12,432	0	0	12,432	
UV Rural	296.00	7	60,100	2,072	0	0	2,072	2,072	0	0	2,072	
UV Mining	668.00	7	5,428	4,676	0	0	4,676	4,676	0	0	4,676	
<b>Sub-Totals</b>		<b>56</b>	<b>91,981</b>	<b>19,180</b>	<b>0</b>	<b>0</b>	<b>19,180</b>	<b>19,180</b>	<b>0</b>	<b>0</b>	<b>19,180</b>	
		<b>547</b>	<b>66,693,577</b>	<b>1,866,185</b>	<b>0</b>	<b>0</b>	<b>1,866,185</b>	<b>1,865,836</b>	<b>1,162</b>	<b>338</b>	<b>1,867,336</b>	
Discounts							(31,900)				(32,029)	
<b>Amount from General Rates</b>							<b>1,834,285</b>				<b>1,835,307</b>	
Ex-Gratia Rates							6,000				6,027	
Movement in Excess Rates							0				(59,958)	
Rates Written Off							(3,000)				(8)	
Specified Area Rates							0				0	
<b>Totals</b>							<b>1,837,285</b>				<b>1,781,367</b>	

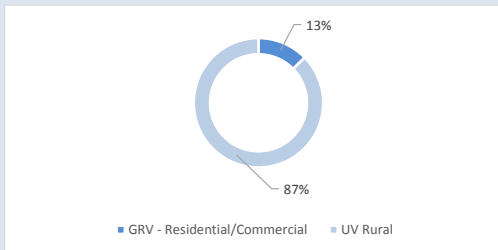
**SIGNIFICANT ACCOUNTING POLICIES**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**KEY INFORMATION**

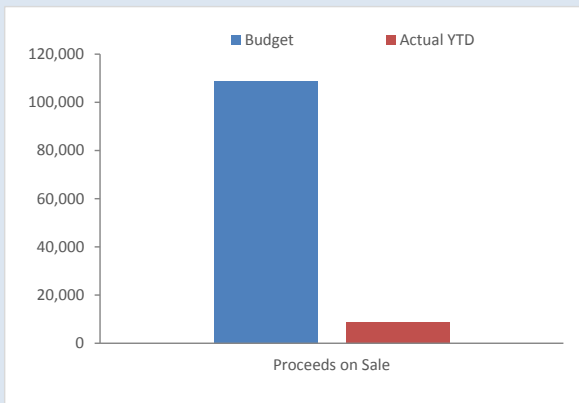


General Rates		
Budget	YTD Actual	%
<b>\$1.83 M</b>	<b>\$1.84 M</b>	<b>100%</b>



Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and Equipment</b>									
563	Toyota RAV 4 4WD 5DR Wagon (Doctr	27,058	15,000	0	(12,058)	0	0	0	0
470	P&E - 1996 Toyota Coaster Communit	2,929	5,000	2,071	0	0	0	0	0
457	P&E - Nissan 2012 Patrol (Mechanics)	16,119	10,000	0	(6,119)	0	0	0	0
55	P&E - P156 Cat 938G Loader	40,566	70,000	29,434	0	0	0	0	0
332	P&E - AMMANN VIBRATORY SINGLE D	42,600	8,750	0	(33,850)	42,600	8,750	0	(33,850)
		<b>129,272</b>	<b>108,750</b>	<b>31,505</b>	<b>(52,027)</b>	<b>42,600</b>	<b>8,750</b>	<b>0</b>	<b>(33,850)</b>

KEY INFORMATION



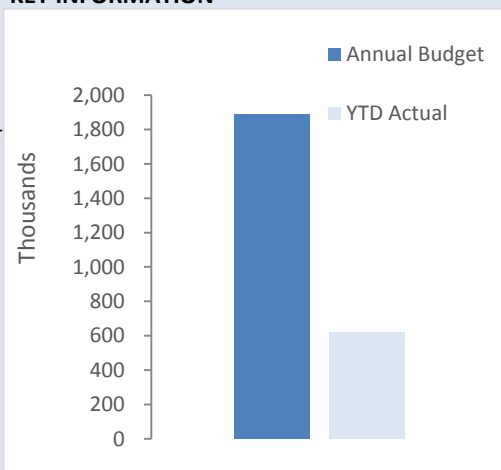
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$108,750</b>	<b>\$8,750</b>	<b>8%</b>

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	155,000	150,500	195,000	109,639	(40,861)
Plant and Equipment	520,000	520,000	535,000	0	(520,000)
Furniture and Equipment	0	15,000	15,000	14,344	(656)
Infrastructure Assets - Roads	1,018,996	967,099	1,018,996	489,627	(477,472)
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Parks and Ovals	0	0	0	0	0
Infrastructure Assets - Sewerage	40,000	28,000	90,000	0	(28,000)
Infrastructure Assets - Airfields	0	0	0	0	0
Infrastructure Assets - Dams	0	0	0	0	0
Infrastructure Assets - Playground Equipment	30,000	0	15,000	0	0
Infrastructure Assets - Other	20,000	15,500	20,000	7,338	(8,162)
<b>Capital Expenditure Totals</b>	<b>1,783,996</b>	<b>1,696,099</b>	<b>1,888,996</b>	<b>620,949</b>	<b>(1,075,150)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	768,547	760,578	788,082	366,513	(394,065)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	100,000	16,250	108,750	8,750	(7,500)
Council contribution - Cash Backed Reserves					
Various Reserves		490,561	553,497	37,750	(452,811)
Council contribution - operations		428,710	438,667	207,935	(220,775)
<b>Capital Funding Total</b>		<b>1,696,099</b>	<b>1,888,996</b>	<b>620,949</b>	<b>(1,075,150)</b>

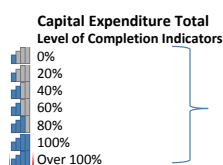
**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$1.89 M</b>	<b>\$0.62 M</b>	<b>33%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$0.79 M</b>	<b>\$0.37 M</b>	<b>47%</b>



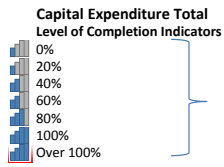
Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of

Completion

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over	
				Annual Budget	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	
<b>Land</b>									
<b>Housing</b>									
0.18	Lots 558 & 559 Yewers Street	09358	520	B09345	(30,000)	(30,000)	(22,500)	(5,329)	17,171
	<b>Total - Housing</b>				<b>(30,000)</b>	<b>(30,000)</b>	<b>(22,500)</b>	<b>(5,329)</b>	<b>17,171</b>
0.18	<b>Total - Land</b>				<b>(30,000)</b>	<b>(30,000)</b>	<b>(22,500)</b>	<b>(5,329)</b>	<b>17,171</b>
<b>Buildings</b>									
<b>Housing</b>									
0.16	Aged Housing Water Connection	09351	521	B09351	(40,000)	(40,000)	(28,000)	(6,599)	21,401
	<b>Total - Housing</b>				<b>(40,000)</b>	<b>(40,000)</b>	<b>(28,000)</b>	<b>(6,599)</b>	<b>21,401</b>
<b>Community Amenities</b>									
0.00	Refuse Transfer Station - Canna	10154	521	B10154	(15,000)	(25,000)	0	0	0
	<b>Total - Community Amenities</b>				<b>(15,000)</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation And Culture</b>									
0.98	Town Hall Kitchen Upgrade	11150	521	B11150	(70,000)	(100,000)	(100,000)	(97,711)	2,289
	<b>Total - Recreation And Culture</b>				<b>(70,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(97,711)</b>	<b>2,289</b>
0.63	<b>Total - Buildings</b>				<b>(125,000)</b>	<b>(165,000)</b>	<b>(128,000)</b>	<b>(104,310)</b>	<b>23,690</b>
<b>Plant &amp; Equipment</b>									
<b>Health</b>									
0.00	Plant & Equipment - Other Health	07751	525		(40,000)	(40,000)	(40,000)	0	40,000
	<b>Total - Health</b>				<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>0</b>	<b>40,000</b>
<b>Community Amenities</b>									
0.00	Purchase Plant & Equipment - Sanitation - Household Refuse	10150	525		0	(15,000)	0	0	0
0.00	Purchase Plant & Equipment - Other Community Amenities	10751	525		(110,000)	(110,000)	(110,000)	0	110,000
	<b>Total - Community Amenities</b>				<b>(110,000)</b>	<b>(125,000)</b>	<b>(110,000)</b>	<b>0</b>	<b>110,000</b>
<b>Transport</b>									
0.00	Purchase Plant & Equipment - Road Plant Purchases	12350	525		(370,000)	(370,000)	(370,000)	0	370,000
	<b>Total - Transport</b>				<b>(370,000)</b>	<b>(370,000)</b>	<b>(370,000)</b>	<b>0</b>	<b>370,000</b>
<b>Other Property &amp; Services</b>									
0.00	<b>Total - Plant &amp; Equipment</b>				<b>(520,000)</b>	<b>(535,000)</b>	<b>(520,000)</b>	<b>0</b>	<b>520,000</b>
<b>Furniture &amp; Equipment</b>									
<b>Recreation &amp; Culture</b>									
0.96	Purchase Furniture & Equipment - Swimming Areas and Beaches	11251	523		0	(15,000)	(15,000)	(14,344)	656
	<b>Total - Recreation &amp; Culture</b>				<b>0</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(14,344)</b>	<b>656</b>
0.96	<b>Total - Furniture &amp; Equipment</b>				<b>0</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(14,344)</b>	<b>656</b>
<b>Roads</b>									
<b>Transport</b>									
0.00	Canna North East Road	12150	541	R2R007	(110,000)	(110,000)	(82,476)	0	82,476
1.00	Stephens Road 17/18	12150	541	R2R016	(2,350)	(2,350)	(1,755)	(2,350)	(595)
0.00	Burma Road - R2R	12150	541	R2R079	(95,064)	(95,064)	(71,289)	0	71,289
0.81	Neates Road 17/18	12150	541	R2R160	(117,082)	(117,082)	(117,082)	(94,284)	22,798
0.07	Nanekine Road 18/19	12150	541	RRG020	(425,500)	(425,500)	(425,500)	(30,164)	395,336
1.35	Morawa Yalgoo Road 2018/19	12150	541	RRG021	(269,000)	(269,000)	(268,997)	(362,829)	(93,832)
	<b>Total - Transport</b>				<b>(1,018,996)</b>	<b>(1,018,996)</b>	<b>(967,099)</b>	<b>(489,627)</b>	<b>477,472</b>
0.48	<b>Total - Roads</b>				<b>(1,018,996)</b>	<b>(1,018,996)</b>	<b>(967,099)</b>	<b>(489,627)</b>	<b>477,472</b>
<b>Sewerage</b>									
<b>Community Amenities</b>									
0.00	Sewerage Upgrade	10325	555		(40,000)	(90,000)	(28,000)	0	28,000
	<b>Total - Community Amenities</b>				<b>(40,000)</b>	<b>(90,000)</b>	<b>(28,000)</b>	<b>0</b>	<b>28,000</b>
0.00	<b>Total - Sewerage</b>				<b>(40,000)</b>	<b>(90,000)</b>	<b>(28,000)</b>	<b>0</b>	<b>28,000</b>
<b>Playground Equipment</b>									
<b>Recreation &amp; Culture</b>									
0.00	Playground Equipment	11362	553	B11358	(30,000)	(15,000)	0	0	0
	<b>Total - Recreation &amp; Culture</b>				<b>(30,000)</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
0.00	<b>Total - Playground Equipment</b>				<b>(30,000)</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Other</b>									
<b>Economic Services</b>									
1.23	Mowawa Bush Trail Project	13255	551	I13257	(5,000)	(5,000)	(5,000)	(6,160)	(1,160)
0.08	Interpretive Signage Stage 2	13255	551	I13261	(15,000)	(15,000)	(10,500)	(1,178)	9,322
	<b>Total - Economic Services</b>				<b>(20,000)</b>	<b>(20,000)</b>	<b>(15,500)</b>	<b>(7,338)</b>	<b>8,162</b>
0.37	<b>Total - Infrastructure - Other</b>				<b>(20,000)</b>	<b>(20,000)</b>	<b>(15,500)</b>	<b>(7,338)</b>	<b>8,162</b>



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of

Completion

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

	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget			
Assets				\$	\$	\$	\$	\$	
0.33	Grand Total			(1,783,996)	(1,888,996)	(1,696,099)	(620,949)	1,075,150	

Information on Borrowings	01 Jul 2018	New Loans		Principal Repayments		Principal Outstanding		Interest & Guarantee Fee Repayments	
		Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
Particulars/Purpose		\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>									
Loan 133 - GEHA House	36,465	0	0	17,934	36,465	18,531	(0)	748	1,801
Loan 134 - 2 Broad Street	25,680	0	0	25,680	25,680	0	0	242	1,592
Loan 136 - 24 Harley Street - Staff Housing	319,637	0	0	6,435	12,997	313,202	306,640	4,636	12,436
	381,782	0	0	50,049	75,142	331,733	306,640	5,627	15,829

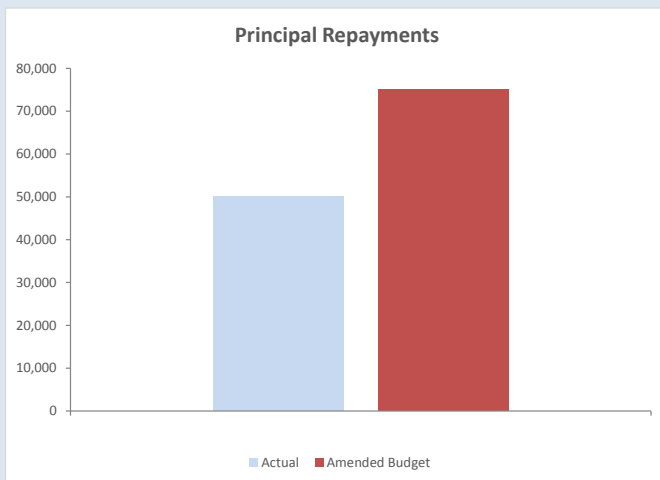
All debenture repayments were financed by general purpose revenue.

**SIGNIFICANT ACCOUNTING POLICIES**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



**Principal Repayments**

**\$50,049**

**Interest Earned**

**\$88,611**

**Interest Expense**

**\$5,627**

**Reserves Bal**

**\$5.69 M**

**Loans Due**

**\$.33 M**



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2019

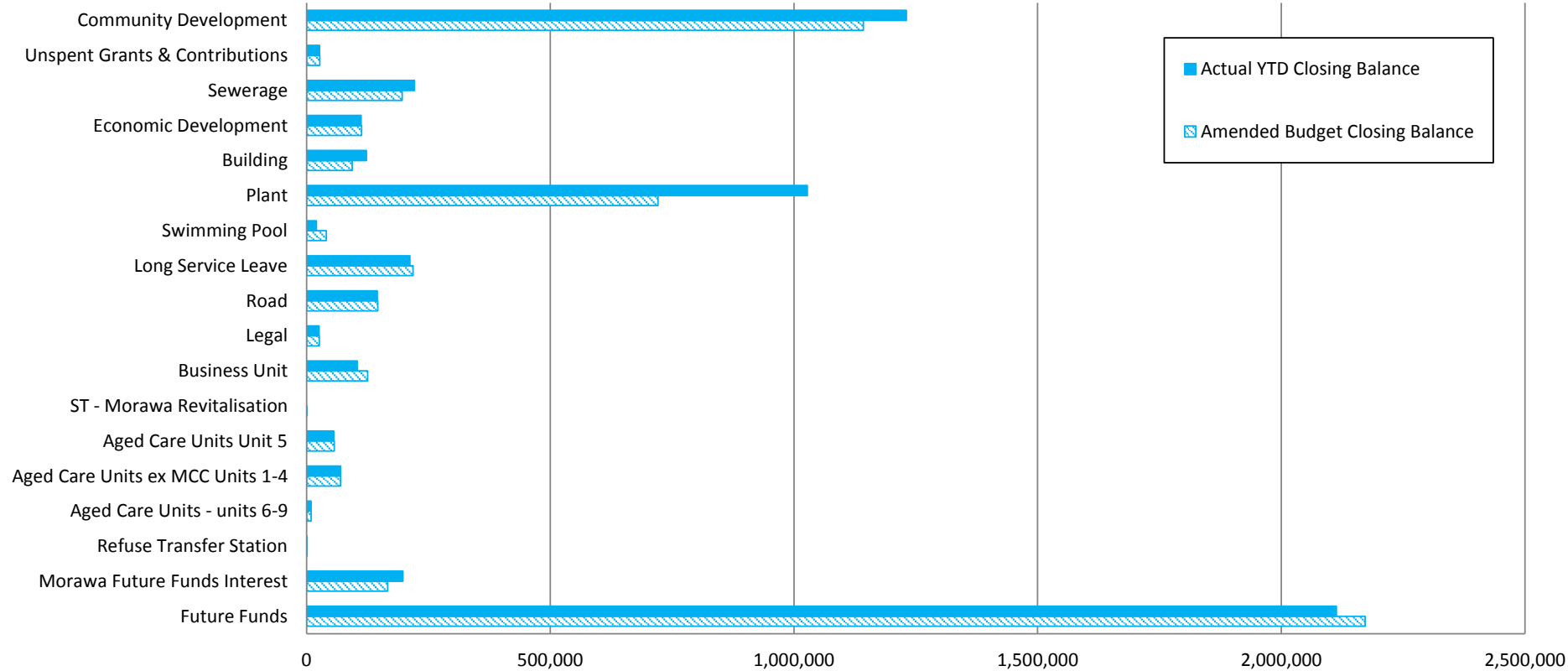
OPERATING ACTIVITIES  
NOTE 9  
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Future Funds	2,165,470	43,890	16,826	0	0	(37,307)	(69,454)	2,172,054	2,112,842
Morawa Future Funds Interest	126,630	2,567	1,499	37,307	69,454	0	0	166,504	197,584
Refuse Transfer Station	27	1	0	0	0	(28)	0	0	27
Aged Care Units - units 6-9	9,233	187	109	0	0	0	0	9,420	9,342
Aged Care Units ex MCC Units 1-4	68,721	1,118	814	0	0	0	0	69,839	69,535
Aged Care Units Unit 5	55,166	1,393	653	0	0	0	0	56,559	55,819
ST - N/Midlands Solar Thermal Power	0	0	0	0	0	0	0	0	0
ST - Morawa Revitalisation	37,705	764	45	0	0	(38,469)	(37,750)	0	0
Business Unit	102,875	2,085	1,218	20,000	0	0	0	124,960	104,093
Legal	25,402	515	301	0	0	0	0	25,917	25,702
Road	143,228	2,903	1,696	0	0	0	0	146,131	144,923
Long Service Leave	209,270	4,241	2,478	5,000	0	0	0	218,511	211,749
Swimming Pool	20,000	405	237	20,000	0	0	0	40,405	20,237
Plant	1,015,608	20,584	12,024	0	0	(315,000)	0	721,192	1,027,632
Building	121,090	2,454	1,433	20,000	0	(50,000)	0	93,544	122,523
Economic Development	110,526	2,240	1,309	0	0	0	0	112,766	111,834
Sewerage	218,716	4,433	2,590	22,800	0	(50,000)	0	195,949	221,305
Unspent Grants & Contributions	26,413	535	313	0	0	0	0	26,948	26,725
Community Development	1,217,918	24,685	12,566	0	0	(100,000)	0	1,142,603	1,230,484
Water Waste Management (Rural Towns Project)	0	0	0	0	0	0	0	0	0
	<b>5,673,997</b>	<b>115,000</b>	<b>56,109</b>	<b>125,107</b>	<b>69,454</b>	<b>(590,804)</b>	<b>(107,205)</b>	<b>5,323,300</b>	<b>5,692,356</b>

KEY INFORMATION

Note 9 - Year To Date Reserve Balance to End of Year Estimate



Grants and Contributions	Grant Provider	Amended		Adopted		Variance (Under)/Over
		Annual Budget	YTD Budget	Annual Budget	YTD Actual	
<b>Operating grants, subsidies and contributions</b>						
<b>General Purpose Funding</b>						
Grants Commission - General	WALGGC	529,925	397,443	521,532	397,444	1
Grants Commission - Local Roads	WALGGC	263,331	197,496	308,577	197,498	2
<b>Law, Order &amp; Public Safety</b>						
Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	19,060	14,295	19,060	9,530	(4,765)
<b>Education &amp; Welfare</b>						
Grant - Westcyle - Bike Week	Department of Transport	0	0	0	500	500
Grant - Act Belong Commit - Seminar	Mentally Healthy WA Curtin Univ	0	0	0	300	300
<b>Recreation &amp; Culture</b>						
Grant - Town Hall Kitchen	CBH	8,500	8,500	0	8,500	0
Contribution - Music and Arts Festival	Karara Mining	20,000	14,994	20,000	0	(14,994)
Contribution - NAIDOC week	Bankwest Morawa	910	910	0	909	(1)
<b>Transport</b>						
Street Light Subsidy	Main Roads WA	0	0	0	4,181	4,181
Grant - Direct	Main Roads WA	116,919	116,919	75,208	116,919	0
Contribution - Road Maintenance	Karara Mining	50,000	37,494	50,000	5,482	(32,012)
Grant - Flood Damage	Main Roads WA	3,020,157	2,265,111	3,501,332	2,131,942	(133,169)
<b>Economic Services</b>						
Contribution - Steve Parish Photography	WA College of Agriculture	0	0	0	909	909
<b>Operating grants, subsidies and contributions Total</b>		<b>4,028,802</b>	<b>3,053,162</b>	<b>4,495,709</b>	<b>2,874,114</b>	<b>(179,048)</b>
<b>Non-operating grants, subsidies and contributions</b>						
<b>Community Amenities</b>						
Grant - Community Bus	Lotterywest	70,000	52,497	50,000	0	(52,497)
<b>Recreation &amp; Culture</b>						
Grant - Armistice Centenary	Dept of Veteran Affairs	4,350	4,350	4,815	4,348	(2)
<b>Transport</b>						
Grant - Regional Road Group - Road Projects	Main Roads WA	463,000	463,000	463,000	261,497	(201,503)
Grant - Roads to Recovery	Dept of Infrastructure	240,732	240,731	240,732	100,668	(140,063)
<b>Economic Services</b>						
Marketing Plan	TBA	10,000	0	10,000	0	0
<b>Non-operating grants, subsidies and contributions Total</b>		<b>788,082</b>	<b>760,578</b>	<b>768,547</b>	<b>366,513</b>	<b>(394,065)</b>
		<b>4,816,884</b>	<b>3,813,740</b>	<b>5,264,256</b>	<b>3,240,627</b>	<b>(573,113)</b>

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2019**

**NOTE 11  
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Mar 2019
	\$	\$	\$	\$
Housing Bonds	4,900.00	1,100.00	(2,000.00)	<b>4,000.00</b>
Nomination Deposits	400.00	0.00	(400.00)	<b>0.00</b>
Auction Of Properties	0.00	0.00	0.00	<b>0.00</b>
Bonds - Gwennyth Rose	0.00	0.00	0.00	<b>0.00</b>
Bonds - AW (Bill) Johnson	0.00	0.00	0.00	<b>0.00</b>
Drug Action Group	660.11	0.00	0.00	<b>660.11</b>
Child Care Bonds	0.00	0.00	0.00	<b>0.00</b>
Bonds Units Dreghorn Street	1,164.00	0.00	0.00	<b>1,164.00</b>
Bonds Aged Care Units	3,320.16	656.16	(508.00)	<b>3,468.32</b>
Excess Rent - Daphne Little	1,704.00	0.00	0.00	<b>1,704.00</b>
Morawa Oval Function Centre	1,762.49	0.00	0.00	<b>1,762.49</b>
Extractive Industries Bond	0.00	0.00	0.00	<b>0.00</b>
Bonds Hall/Sports Recreation	0.00	250.00	(250.00)	<b>0.00</b>
Youth Fund Raising	865.00	0.00	0.00	<b>865.00</b>
DPI Licensing	0.00	0.00	0.00	<b>0.00</b>
Social Club	0.00	0.00	0.00	<b>0.00</b>
BRB/BCITF	0.00	1,885.24	(1,447.66)	<b>437.58</b>
Haulmore Trailers Pty Ltd	4,641.00	0.00	0.00	<b>4,641.00</b>
Business Units Bonds	0.00	2,559.69	0.00	<b>2,559.69</b>
TRUST LIABILITY	1,151.28	0.00	(1,151.28)	<b>0.00</b>
	<b>20,568.04</b>	<b>6,451.09</b>	<b>(5,756.94)</b>	<b>21,262.19</b>

**KEY INFORMATION**

31/03/2019 Per Note 11 Left	Trust Subsidiary Ledger 31/03/2019		Var
\$	Per Trust Type	Per Trust Type	\$
4,000.00	1	4,000.00	0.00 Housing Bonds
0.00	10	0.00	0.00 Nomination Deposits
0.00	11	0.00	0.00 Auction Of Properties
0.00	12	0.00	0.00 Bonds - Gwennyth Rose
0.00	13	0.00	0.00 Bonds - AW (Bill) Johnson
660.11	14	660.11	0.00 Drug Action Group
0.00	2	0.00	0.00 Child Care Bonds
1,164.00	21	1,164.00	0.00 Bonds Units Dreghorn Street
3,468.32	22	3,468.32	0.00 Bonds Aged Care Units
1,704.00	23	1,704.00	0.00 Excess Rent - Daphne Little
1,762.49	26	1,762.49	0.00 Morawa Oval Function Centre
0.00	3	0.00	0.00 Extractive Industries Bond
0.00	4	0.00	0.00 Bonds Hall/Sports Recreation
865.00	6	865.00	0.00 Youth Fund Raising
0.00	7	0.00	0.00 DPI Licensing
0.00	8	0.00	0.00 Social Club
437.58	9	437.58	0.00 BRB/BCITF
4,641.00	T22	4,641.00	0.00 Haulmore Trailers Pty Ltd
2,559.69	T24	2,559.69	0.00 Business Units Bonds
0.00			0.00 TRUST LIABILITY
<b>21,262.19</b>		<b>21,262.19</b>	<b>0.00</b>

21,262.19 Per above  
 21,262.19 Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901)  
 0.00

21,262.19 Trust Asset Per Input Balance Sheet Tab (BS Cat 900)  
 21,262.19 Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901)  
 0.00

21,262.19 Trust Subsidiary Ledger per above  
 21,262.19 Per above  
 0.00

21,262.19 Trust Subsidiary Ledger per above  
 21,262.19 Trust Asset Per Input Balance Sheet Tab (BS Cat 900)  
 0.00 Payment relating to underpaid BCITF being correct March



# Deed of agreement for future fund

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Sinosteel Midwest Corporation Limited  
Shire of Morawa



**McLEODS**

Barristers & Solicitors

Stirling Law Chambers | 220-222 Stirling Highway | CLAREMONT WA 6010

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

Email: [mcleods@mcleods.com.au](mailto:mcleods@mcleods.com.au)

Ref: ND:MORA-36694

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# Details

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## Parties

### **Sinosteel Midwest Corporation Limited**

of 7 Rheola Street, West Perth, Western Australia, 6005  
(Founder)

### **Shire of Morawa**

of Winfield Street, Morawa, Western Australia, 6623  
(Trustee)

## Background

- A The Parties wish to have a trust fund established on the terms and conditions set out in the deed.
- B The Founder has paid to the Trustee the Settled Sum to be held by the Trustee in trust and applied for the purposes of the trust fund.

# Agreed terms

---

## 1. Name

The Trust is to be known as the Morawa Sinosteel Future Fund.

## 2. Defined terms and interpretation

### 2.1 Defined terms

In this deed -

**Accounting Period** means the period from the date of this deed to the following 30 June and then each period of 12 months ending on 30 June in each year, or any other period that the Trustee decides from time to time;

**Approved Funding Proposal** is a Recommended Funding Proposal that has been approved by the Trustee;

**Area** means the District of the Shire as at the date of this deed;

**Committee** means the Morawa Sinosteel Future Fund Committee;

**Consumer Price Index**, or **CPI**, means the index published by the Australian Bureau of Statistics for Western Australia or if that index is suspended or discontinued, the index substituted for it by the Australian Statistician;

**District** means the district of the Shire for the purposes of the *Local Government Act 1995*;

**Founder** means the person named in this deed as the Founder and any other founder for the time being of the Trust whether original, additional or substituted;

**Income** means the difference between the value of the Trust Fund and the Settled Sum Annual Value;

**Party** means a party to this deed and 'Parties' means both of them;

**Purpose** means the purpose of the Trust Fund as described in clause 5;

**Recommended Funding Proposal** means a recommendation by the Committee to the Trustee for funding from the Trust Fund;

**Settled Sum** means the sum of \$1,165,000;

**Settled Sum Annual Value** means the Settled Sum amount that is adjusted at the end of each Accounting Period by reference to the CPI for that Accounting Period;

**Shire** means the Shire of Morawa or, if the Shire of Morawa amalgamates with another local government, then that amalgamated local government;

**Trust** means the trust established under this deed;

**Trust Fund** has the meaning set out in clause 3 and includes any part of the Trust Fund; and

**Trustee** means the person named in this deed as the Trustee and any other trustee for the time being of the Trust whether original, additional or substituted.

## 2.2 Interpretation

In this deed -

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

## 2.3 Headings

Headings do not affect the interpretation of this deed.

## 3. Trust Fund

The Trust Fund comprises –

- (a) the Settled Sum;
- (b) all money, investments and assets paid or transferred to and accepted by the Trustee as additions to the Trust Fund;
- (c) all accretions to the Trust Fund;
- (d) all accumulations of income; and
- (e) the money, investments and property from time to time representing the above, or into which they are converted.

## 4. Declaration of trust

- (1) The Founder and the Trustee declare that the Trustee will hold the Trust Fund on the trusts, with the powers and subject to the provisions in, this deed.
- (2) To avoid doubt, the Trustee agrees that the Trust Fund constitutes a trust fund under section 6.9 of the *Local Government Act 1995* (WA), and despite section 6.9(4) of that Act, agrees that it will not, even after the Trust Fund has been held on trust for 10 years, transfer the Trust Fund to a municipal fund.

## 5. Purpose

- (1) The purpose of the Trust Fund is to assist community organisations by providing financial support for –
  - (a) activities or endeavours that will provide community or welfare benefit to persons who are ordinarily resident in the Area; or
  - (b) facilities or services that improve the welfare, culture or amenity of persons ordinarily resident in the Area.
- (2) It is intended that, in considering applications for funding, preference would be given to applications in respect of which the applicants –
  - (a) are community organisations that are based in the Area, or the majority of the members of which are ordinarily resident in the Area; and
  - (b) propose to make their own contributions (such as by way of labour, materials or in kind) of at least 30% of the total value of the funding required.

## 6. Committee

- (1) The Trustee must establish the Committee, to be known as the ‘Morawa Sinosteel Future Fund Committee’, under section 5.8 of the *Local Government Act 1995*.

- (2) The members of the Committee are to comprise –
  - (a) the Shire President;
  - (b) the Shire Deputy President;
  - (c) the Shire’s CEO; and
  - (d) 2 members of the community who ordinarily reside in the Area.
- (3) The functions of the Committee are –
  - (a) to seek and assess funding applications in accordance with the Purpose;
  - (b) to prepare, and submit to the Trustee, Recommended Funding Proposals;
  - (c) to ensure, as far as practicable, that the value of the Recommended Funding Proposals in each Accounting Period are at least 85% of, but do not exceed, the Income for that Accounting Period; and
  - (d) to provide reports to the Trustee on the administration of the Trust Fund.

## 7. Trustee

- (1) The Trustee must hold the Trust Fund on trust to pay or apply the Income for the Purpose.
- (2) The Trustee –
  - (a) must accept a Recommended Funding Proposal if it is consistent with this deed;
  - (b) must reject a Recommended Funding Proposal if it is not consistent with this deed;
  - (c) cannot amend a Recommended Funding Proposal but may return it to the Committee with suggested amendments; and
  - (d) cannot make or authorise a payment from the Trust Fund except in accordance with a Recommended Funding Proposal accepted under clause 7(2)(a).
- (3) The Trustee must invest money held in the Trust Fund in accordance with the powers and responsibilities of a local government, including those under section 6.14 of the *Local Government Act 1995* and regulation 19C of the *Local Government (Financial Management) Regulations 1996*.
- (4) The Trustee must, in relation to the Trust Fund and its administration, comply with the accounting, record keeping, audit and other financial management requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.
- (5) The Trustee must include, in each annual financial report, details of each payment (including the recipient of each payment) from the Trust Fund for the relevant Accounting Period.

## 8. Governing law

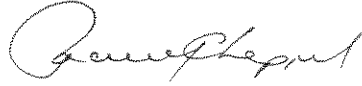
This deed is governed by the laws of Western Australia.

# Signing page

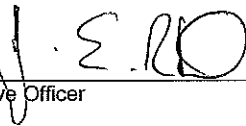
EXECUTED

2015

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



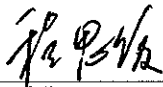
\_\_\_\_\_  
President



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

14/12/15

Executed by Sinosteel Midwest Corporation  
Limited in accordance with section 127(1) of  
the Corporations Act 2001 -



\_\_\_\_\_  
Signature of director

**SIJUN (TONY) CHENG**  
**MANAGING DIRECTOR**

\_\_\_\_\_  
Name of director (print)



\_\_\_\_\_  
Signature of director/company secretary

**Ti Wang**  
**COMPANY SECRETARY**

\_\_\_\_\_  
Name of director/company secretary (print)