



# **AGENDA**

## **ORDINARY MEETING OF COUNCIL**

**to be held on**

**Thursday, 19 December 2019  
at 5.30pm**



**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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#### *DISCLAIMER*

*No responsibility whatsoever is implied or accepted by the Shire of Morawa for any act, omission, statement or intimation occurring during Council Meetings. The Shire of Morawa disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission, and statement of intimation occurring during Council Meetings.*

*Any person or legal entity that acts or fails to act in reliance upon any statement, act or omission occurring in a Council Meeting does so at their own risk. The Shire of Morawa advises that any person or legal entity should only rely on formal confirmation or notification of Council resolutions.*

## DISCLOSURE OF FINANCIAL/ IMPARTIALITY/ PROXIMITY INTERESTS

*Local Government Act 1995 – Section 5.65, 5.70 and 5.71 Local Government (Administration) Regulation 34C*

<i>This form is provided to enable members and officers to disclose an Interest in a matter in accordance with the regulations of Section 5.65, 5.70 and 5.71 of the Local Government Act and Local Government (Administration) Regulation 34C</i>			
Name of person declaring the interest			
Position			
Date of Meeting			
Type of Meeting (Please circle one)	Council Meeting/ Committee Meeting/ Special Council Meeting/ Workshop/ Public Agenda Briefing/ Confidential		
Interest Disclosed			
Item No and Title			
Nature of Interest			
Type of Interest (please circle one)	Financial	Proximity	Impartiality
Interest Disclosed			
Item No and Title			
Nature of Interest			
Type of Interest (please circle one)	Financial	Proximity	Impartiality
Interest Disclosed			
Item No and Title			
Nature of Interest			
Type of Interest (please circle one)	Financial	Proximity	Impartiality

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Important Note:** Should you declare a **Financial** or **Proximity** Interest, in accordance with the Act and Regulations noted above, you are required to leave the room while the item is being considered.

For an **Impartiality** Interest, you must state the following prior to the consideration of the item:

*“With regard to agenda item (read item number and title), I disclose that I have an impartiality interest because (read your reason for interest). As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly.”*

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**Item 1 Opening of Meeting**

The President to declare the meeting open.

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

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

*'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.'*

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

President Karen Chappel  
Deputy President Dean Carslake  
Councillor Jane Coaker  
Councillor Debbie Collins  
Councillor Yvette Harris  
Councillor Shirley Katona  
Councillor Ken Stokes

**Staff**

Acting Chief Executive Officer  
Principal Works Supervisor  
Economic Development Manager  
Executive Assistant to CEO

Jenny Goodbourn  
Paul Buist  
Ellie Cuthbert  
Sandy Adams

**Members of the Public****3.2 Attendance by Telephone / Instantaneous Communications****3.3 Apologies****3.4 Approved Leave of Absence****3.5 Disclosure of Interests****Item 4 Applications for Leave of Absence**

<b>Item 5</b>	<b>Response to Previous Questions</b>
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<b>Item 6</b>	<b>Public Question Time</b>
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*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**

**6.2 Public Statement Time**

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

<b>Item 7</b>	<b>Questions from Members without Notice</b>
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<b>Item 8</b>	<b>Announcements by Presiding Member without Discussion</b>
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President's meetings for the month of November 2019.

Date	Meeting	Details of Meeting
4	State Advisory Committee	Meeting
8	Mid West Development Commission	Workshop – Geraldton
11	Remembrance Day	Service
12	State Road Funds to Local Government	Pre-Meeting
13	State Road Funds to Local Government	Meeting
14	NMEITA	Meeting
	Seniors Week	Lunch
	Morawa Sinosteel Future Funds	Committee Meeting
	CEO Briefing	Forum
17-20	Roads Congress	Adelaide
21	Shire of Morawa	Ordinary Council Meeting
26	Desert Blue Connect	Meeting
27	Local Government House Trust	Meeting
	WALGA	Executive Meeting
29	Northern Country Zone WALGA	Meeting

<b>Item 9</b>	<b>Declarations of All Members to have Given Due Consideration to All Matters Contained in the Business Paper before the Meeting</b>
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The Elected Members to declare that they have given due consideration to all matters contained in the agenda.

<b>Item 10</b>	<b>Confirmation of Minutes of Previous Meeting</b>
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**OFFICER RECOMMENDATION**

That Council confirm that the minutes of the:

1. Special Council Meeting held on 14 November 2019, and
2. Ordinary Council Meeting held on 21 November 2019

are a true and correct record.

**SIMPLE MAJORITY VOTE REQUIRED**

*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****11.1.1 Integrated Planning and Reporting – November 2019**

**Author:** Acting Chief Executive Officer

**Authorising Officer:** Acting 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'S RECOMMENDATION**

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

***SIMPLE MAJORITY VOTE REQUIRED***

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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 IPR update.

**ATTACHMENTS**

*Attachment 1 – 11.1.1a IPR November 2019*

## 11.2 Executive Manager Corporate & Community Services

### 11.2.1 Reconciliations – November 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

That Council receive the bank reconciliation report for 30 November 2019.

***SIMPLE MAJORITY VOTE REQUIRED***

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### 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 30 November 2019**

<b>Account</b>	<b>2019</b>
Municipal Account	\$2,462,564.24
Trust Account	\$21,757.91
Money Market at call (Reserve) Account	\$3,463,758.90
Reserve Term Deposit (Community Development)	\$500,000.00
Reserve Term Deposit (Future Funds 1)	\$800,000.00
Reserve Term Deposit (Future Funds 2)	\$800,000.00

**BANK RECONCILIATION BALANCES**

The Bank Reconciliation Balances for 30 November 2019 with a comparison for 30 November 2018 is as follows:

<b>Account</b>	<b>2018</b>	<b>2019</b>
Municipal Account	\$1,571,135.12	\$2,462,564.24
Trust Account	\$22,625.10	\$21,757.91
Reserve Account	\$5,672,674.41	\$5,563,758.90

**RESERVE ACCOUNT**

The Reserve Funds of \$5,563,758.90 as at 30 November 2019 were invested in:

- Bank of Western Australia \$3,463,758.90 in the Money Market at Call Account
- Term Deposit (Future Funds 1) \$800,000.00
- Term Deposit (Future Funds 2) \$800,000.00
- Term Deposit (Community Development Fund) \$500,000.00

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

	2018	2019
Leave Reserve	\$210,588.63	\$219,430.76
Plant Reserve	\$1,022,001.50	\$836,784.36
Building Reserve	\$121,851.81	\$93,950.02
Economic Development Reserve	\$111,221.52	\$113,240.68
Community Development Reserve	\$1,226,481.70	\$1,247,605.46
Sewerage Reserve	\$220,092.68	\$246,974.98
Unspent Grants and Contributions Reserve	\$26,578.90	\$0.00
Business Units Reserve	\$103,522.45	\$125,477.82
Morawa Future Funds Reserve	\$2,179,105.63	\$2,056,885.70
Morawa Community Future Funds Reserve	\$127,427.69	\$273,680.35
Refuse Transfer Station Reserve	\$27.21	\$0.00
Aged Care Units Reserve Units 6 - 9	\$9,291.22	\$9,459.90
Legal Fees Reserve	\$25,561.45	\$26,025.51
Road Reserve	\$144,129.44	\$146,746.04
Aged Care Units Reserve Units 1 - 4	\$69,153.58	\$70,409.03
Aged Care Units Reserve Unit 5	\$55,513.28	\$56,521.17
Swimming Pool Reserve	\$20,125.72	\$40,567.12
<b>TOTAL</b>	<b>\$5,672,674.41</b>	<b>\$5,563,758.90</b>

## **TRANSFER OF FUNDS**

Nil

### **Investment Transfers**

- \$800,000.00 from Future Funds to Term Deposit Future Funds 1 for 151 days @ 1.60% interest – Matures 10 February 2020
- \$800,000.00 from Future Funds to Term Deposit Future Funds 2 for 151 days @ 1.60% interest – Matures 10 February 2020
- \$500,000.00 from Community Development Fund to Term Deposit Community Development Fund for 151 days @ 1.60% interest – Matures 10 February 2020

## **ATTACHMENTS**

Nil

**11.2.2 Accounts Due for Payment – November 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**

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

- **Municipal EFT Payment Numbers EFT12455 to EFT12575, amounting to \$365,840.66**
- **Trust EFT Payment Numbers EFT12474 to EFT12475, amounting to \$1,060.13**
- **Municipal Cheque Payment Numbers 11989 to 11989 amounting to \$1,689.55**
- **Municipal Direct Debit Payment Numbers DD6727.1 to DD6753.8 amounting to \$19,151.72**
- **Payroll for November 2019**  
13/11/2019 - \$ 48,733.79  
27/11/2019 - \$ 50,721.38
- **Credit Card Payment for November 2019**  
\$2,961.79

***SIMPLE MAJORITY VOTE REQUIRED***

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**PURPOSE**

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

**DETAIL**

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

The Local Government has delegated to the CEO the power to make payments from the municipal fund or the trust fund as required. A list of all accounts paid by the CEO is to be prepared each month showing all accounts paid since the last 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 – November 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**

**That Council receive the Statement of Financial Activity for the period ending 30 November 2019.**

***SIMPLE MAJORITY VOTE REQUIRED***

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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 2020 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

**OFFICER'S COMMENTS**

The actual closing balance figures contained in the report were subject to final 2018/2019 year end adjustment and audit.

The audit and annual financials have now been completed so there should be no further adjustments.

The Auditor's Report for the 2018/19 financial year ending 30 June 2019 has been prepared by the Office of the Auditor General via RSM Australia.

The 2018/19 Annual Report, Auditor's Report and Audited Financial Statements are presented to Council for adoption in this month's meeting in a separate item.

**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 2019/20 Budget adopted by Council on 18 July 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 under Note 2 of the report.

**ATTACHMENTS**

*Attachment 1* – 11.2.3a November 2019 Monthly Financial Activity Report

*Attachment 2* – 11.2.3b November 2019 Schedules 2 - 14

**11.2.4 Acceptance of Annual Report and Audited Financial Statements**

**Author:** Executive Manager Development & Administration

**Authorising Officer:** Acting 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'S RECOMMENDATION**

That with regard to the acceptance of the 2018/19 Annual Report, Audit Report and Audited Financial Statements, and the notification of the Annual Electors Meeting, Council:

1. Resolve to adopt the 2018/19 Annual Report, Audit Report and the Audited Financial Statements as presented for the Shire of Morawa.
2. Resolve that the Annual Electors Meeting to be held on 13 February 2020 at 5.00pm.
3. Note that the date of the Annual Electors Meeting and the availability of the Annual Report will be formally advertised in the Midwest Times, as well as on the Shire of Morawa Website.

***ABSOLUTE MAJORITY VOTE REQUIRED***

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**PURPOSE**

The 2018/19 Annual Report, Audit Report and Audited Financial Statements are presented to Council for adoption. A copy of the 2018/19 Audited Annual Report and Financial Statements has been provided separately to all Councillors.

**DETAIL**

Council has an obligation under the Local Government Act 1995 to prepare an Annual Report which includes audited financial statements. The 2018/19 audit has been prepared for by the Office of the Auditor General via RSM Australia. The audit findings and financial statements are presented in the 2018/19 Annual Report - *Attachment 1*.

As required by the Local Government Act 1995 the Local Government is required to present the report to an Annual Electors Meeting within 56 days of accepting the Annual Report by Council, giving at least 14 days' public notice. The Shire will advertise the meeting and the availability of the 2018/19 Annual Report in the Midwest Times, on the Shire Website and other local communication channels.

The Annual Report and Audited Financial Statements includes:

- Shire President's Report
- Chief Executive Officer's Report
- Statutory Reports
- Freedom of Information Statement
- Audited Financial Statements
- Audit Report

The reports outline activities undertaken during 2018/19 together with the financial position of the Shire of Morawa as at 30 June, 2019.

The Financial Statements and the Audit report have been presented to and have been accepted by the Shire of Morawa Audit Committee.

### **LEVEL OF SIGNIFICANCE**

High – The sequence and timing of acceptance and meetings are prescribed by legislation.

### **CONSULTATION**

The community are invited to attend the Annual Electors meeting.

### **LEGISLATION AND POLICY CONSIDERATIONS**

- Local Government Act 1995
- Local Government (Financial Management) Regulations 1996
- Shire of Morawa Strategic Community Plan

**Outcome 4.3**      A local government that is respected, professional and accountable.

### **FINANCIAL AND RESOURCES IMPLICATIONS**

Nil

### **RISK MANAGEMENT CONSIDERATIONS**

The reporting and auditing process provide transparency with regard to Shire of Morawa's operations.

### **CONCLUSION**

That Council accept the 2018/19 Annual Report, Audit Report and Audited Financial Statements.

### **ATTACHMENTS**

*Attachment 1* – 11.2.4a Shire of Morawa 2018/19 Annual Report, Audit Report and Audited Financial Statements



**11.2.5 Request for Refund of Rates – A944 and A10516**

**Author:** Executive Manager Corporate & Community Services

**Authorising Officer:** Acting 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'S RECOMMENDATION**

That Council resolve to refund the rates raised on Lot 805 on deposited plan 63623 between 1 July 2011 and 30 June 2018 contained within Assessments A944 and A10516 and any interest accrued on said charges, being:

- Rates \$386.27
- Compound Interest \$112.33

Total refund to be \$498.60

***ABSOLUTE MAJORITY VOTE REQUIRED***

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**PURPOSE**

To consider request to refund rates and interest on Lot 805 on deposited plan 63623 charged after that piece of land had been sold to another owner.

**DETAIL**

An enquiry was received from the owners of Assessments A944 and A10516 some months back – *Attachment 1*. Upon checking the rates notices Lot 805 was showing to be one of the parcels of land attached to the notices. The owners advised that the parcel of land had been sold in June 2011.

The rates officer had only been advised of the subdivision in February 2018. At this point the property had been split between the new owners and the correct charges raised to each party.

Thorough investigation was made; including with the settlement agent – *Attachment 2* - and the Department of Lands. The owners asked that we calculate a break-up of the amount of rates pertaining to this parcel. Unfortunately, this was not provided back in 2018 when first requested. The owners have been disputing the outstanding amount on Assessment A10516 pending the outcome of their request and did not want to pay it until their query was answered.

Lot 805 was a very small parcel of land being some 19.9971 hectares out of a total of 3,334.8173 hectares raising only a small portion of the rates.

A break-up of the rates charged against each parcel of land has been calculated – *Attachment 3*.

The total amount charged in rates from 1 July 2011 to 1 February 2018 is \$386.27, with compound interest totalling \$112.33. This amounts to a total charge against Lot 805 of \$498.60.

## **LEVEL OF SIGNIFICANCE**

Strategic Community Plan 2018-2028

**Outcome 4.6** Well planned, affordable and effective service delivery and infrastructure.

## **CONSULTATION**

Valuer General

## **LEGISLATION AND POLICY CONSIDERATIONS**

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

Section 6.12 – Power to defer, grant discounts, waive or write-off debts

## **FINANCIAL AND RESOURCES IMPLICATIONS**

The refund of the rates charges and accrued interest will see a reduction of \$498.60. This would not be considered a material amount in the overall operations of the shire.

## **RISK MANAGEMENT CONSIDERATIONS**

Low

## **CONCLUSION**

Whilst it appears that the Shire was probably not notified of the sale of Lot 805 at the time it happened in June 2011 this cannot be fully confirmed. Given the small overall sum involved and the long amount of time it has taken us to clarify the charges and chain of events and respond to queries raised it would show good will on behalf of the Shire to agree to the amounts being refunded. The owners of the assessment will then make payment of the rest of the outstanding rates which they have not wanted to do until the query was finalised.

## **ATTACHMENTS**

*Attachment 1* – 11.2.5a - Email from owners

*Attachment 2* – 11.2.5b – Confirmation of settlement

*Attachment 3* – 11.2.5c – Rates Details

### 11.3 Economic Development Manager

<b>11.3.1 Morawa Sinosteel Future Fund Committee - Appointment of Community Representatives</b>
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**Author:** Economic Development Manager

**Authorising Officer:** Acting 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'S RECOMMENDATION

That with respect to the Morawa Sinosteel Future Fund Committee that Council appoint the following two (2) persons to the Morawa Sinosteel Future Fund Committee for a two (2) year period expiring 19 December 2021:

- Community Member – .....
- Community Member – .....

***ABSOLUTE MAJORITY VOTE REQUIRED***

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#### PURPOSE

For Council to select and appoint two community representatives for the Morawa Sinosteel Future Fund Committee (the Committee) for a two (2) year period.

#### DETAIL

##### *Purpose of the Morawa Sinosteel Future Fund*

The purpose of the Morawa Sinosteel Future Fund is to assist community organisations by providing financial support for:

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

The Morawa Sinosteel Future Fund Deed of Agreement – *Attachment 1* - states that the members of the Committee are to comprise:

- (a) the Shire President
- (b) the Shire Deputy President
- (c) the Shire CEO
- (d) two (2) members of the community who normally reside in the area

The Morawa Sinosteel Future Fund Trust historically has provided significant support to local organisations within the community. This trust has left an enduring positive impact on the Morawa community. Since the previous community representative positions expire in December 2019 it is critical that the new community representatives are appointed. This will then ensure the continuation of the grant program over the next two years.

### *Expressions of Interest*

In October 2019 the Shire of Morawa advertised – *Attachment 2* - the upcoming vacant positions on the Morawa Sinosteel Future Fund Committee. Community members were requested to email their expression of interest in the positions to the Shire CEO for Council consideration.

Four (4) expressions of interest were received by the CEO for Council's consideration:

- Aimee North – Active Community Member - *Attachment 3*
- Jamie Appleton – Owner of Wildflour Bakery & Café - *Attachment 4*
- Jayne Edwards – Owner of Morawa Rural Enterprises - *Attachment 5*
- Milton Milloy – General Manager of MEEDAC - *Attachment 6*

## **LEVEL OF SIGNIFICANCE**

High impact – without community representatives the Morawa Sinosteel Future Fund Committee will become inoperable, which would be a significant loss to the community.

## **CONSULTATION**

Elected member and Morawa community members have been consulted regarding the Morawa Sinosteel Future Fund Committee opportunities.

## **LEGISLATION AND POLICY CONSIDERATIONS**

- **Local Government Act 1995**

### **5.8. Establishment of committees**

A local government may establish\* committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

\* *Absolute majority required.*

### **5.10. Committee members, appointment of**

- (1) A committee is to have as its members —
  - (a) persons appointed\* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
  - (b) persons who are appointed to be members of the committee under subsection (4) or (5).

\* *Absolute majority required.*

- (2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.
- (3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the local government.
- (4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.
- (5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish —
  - (a) to be a member of the committee; or
  - (b) that a representative of the CEO be a member of the committee,the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.

#### **5.16 Delegation of some powers and duties to certain committees**

- (1) Under and subject to section 5.17, a local government may delegate\* to a committee any of its powers and duties other than this power of delegation.

\* *Absolute majority required.*
- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
- (3) Without limiting the application of sections 58 and 59 of the *Interpretation Act 1984* —
  - (a) a delegation made under this section has effect for the period of time specified in the delegation or if no period has been specified, indefinitely; and
  - (b) any decision to amend or revoke a delegation under this section is to be by an absolute majority.
- (4) Nothing in this section is to be read as preventing a local government from performing any of its functions by acting through another person.

- Shire of Morawa Strategic Community Plan

**Outcome 4.3**

A local government that is respected, professional and accountable.

**FINANCIAL AND RESOURCES IMPLICATIONS**

The continuation of the Committee and ongoing distribution of funds is reliant on the appointment of new community representatives for a two (2) year term. Available funds for distribution each year will be determined to ensure alignment with the rules of the Deed of Agreement.

**RISK MANAGEMENT CONSIDERATIONS**

Shire of Morawa Risk Management Framework - provide transparent and formal oversight of the risk and control environment to enable effective decision making.

**CONCLUSION**

That Council endorse the recommendations from the Morawa Sinosteel Future Fund Committee.

**ATTACHMENTS**

*Attachment 1 – 11.3.1a Morawa Sinosteel Future Fund Deed of Agreement*

*Attachment 2 – 11.3.1b Advertisement for Morawa Sinosteel Future Fund*

*Attachment 3 – 11.3.1c Expression of Interest from Aimee North*

*Attachment 4 – 11.3.1d Expression of Interest from Jamie Appleton*

*Attachment 5 – 11.3.1e Expression of Interest from Jayne Edwards*

*Attachment 6 – 11.3.1f Expression of Interest from Milton Milloy*

**11.3.2 Future of Morawa Visitors Centre**

**Author:** Economic Development Manager

**Authorising Officer:** Acting 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.

---

**OFFICER'S RECOMMENDATION**

That with regards to the Morawa Visitors Centre Council resolve to authorise that the Shire administration progress with:

- Option 1 - Use existing staff and budget to operate the Morawa Visitor Centre; or
- Option 2 - Employ a casual employee to operate the Morawa Visitor Centre; or
- Option 3 – Outsource the Morawa Visitors Centre; or
- Option 4 – Collaborate with other Shires to create a full-time position to operate all the Visitors Centres involved; or
- Option 5 – Do nothing and let the Morawa Visitors Centre close.

***SIMPLE MAJORITY VOTE REQUIRED***

---

**PURPOSE**

To provide Council with various options in respect to the ongoing operation of the Morawa Visitors Centre in 2020 and beyond.

**DETAIL**

The Morawa Visitors Centre (MVC) current trading name, since 15 July 2000, is the 'Morawa Tourist Information Centre'. The Centre has an ABN - 59 748 249 670 and is registered as an 'Other Unincorporated Entity' not registered for GST and is not entitled to receive tax deductible gifts. The MVC has been in existence since 1984 and the current operating model is structured as a volunteer run organisation governed by a committee.

The Shire of Morawa currently provides support to the MVC in the following ways:

- Use of the premises free of charge
- Covers costs associated with electricity, water and pest control etc
- Supplies photocopies of maps and brochures free of charge
- Assists in the management of the MVC social media accounts
- Assisted MVC in a volunteer recruitment drive

Wildflower season in Morawa runs for approximately four months from July to October each year. The MVC usually operates seven (7) days per week with hours being governed by the number of volunteers available for rostering across the season. The operating hours are set down at the beginning of the season and reassessed regularly. The MVC is an important volunteer organisation in our community whose sole purpose is to welcome and meet the needs of visitors to our area. The volunteers possess a wealth of local knowledge with unique local stories and the location of the best flower displays across our Shire and the wider region. While visitor numbers can vary from season to season the data demonstrates that August and September have the highest influx of visitors to our community and for the most part remain relatively consistent. Please see table below.

Table1: Annual Visitor Centre Statistics

YEAR	May			June			July			August			September			October			Visitor Total	Local Total	Combined Total
	Visitor	Local	Total	Visitor	Local	Total	Visitor	Local	Total	Visitor	Local	Total	Visitor	Local	Total	Visitor	Local	Total			
2004	0	0	0	0	0	0	257	359	616	661	337	998	1451	259	1710	341	248	589	2710	1203	3913
2005	63	101	164	125	187	312	300	253	553	1231	256	1487	1499	186	1685	241	104	345	3459	1087	4546
2006	16	55	71	110	248	358	204	281	485	609	315	924	836	288	1124	329	182	511	2104	1369	3473
2007	71	121	192	154	227	381	204	191	395	614	243	857	1081	213	1294	322	105	427	2446	1100	3546
2008	8	21	29	165	247	412	345	270	615	931	409	1340	1672	246	1918	304	100	404	3425	1211	4636
2009	21	66	87	177	279	456	342	281	623	1477	358	1835	2524	345	2869	499	138	637	5040	1467	6507
2010	0	0	0	227	311	538	275	277	552	924	344	1268	1709	342	2051	304	104	408	3439	1378	4817
2011	0	0	0	279	323	602	309	258	567	1226	415	1641	2202	266	2468	291	96	387	4307	1358	5665
2012	0	0	0	127	275	402	303	302	605	1186	367	1553	1905	274	2179	290	121	411	3811	1339	5150
2013	0	0	0	112	240	352	276	364	640	1021	385	1406	1515	284	1799	260	148	408	3184	1421	4605
2014	0	0	0	54	131	185	249	285	534	1373	286	1659	1002	210	1212	0	0	0	2678	912	3590
2015	0	0	0	13	17	30	175	184	359	1255	313	1568	1492	262	1754	189	105	294	3124	881	4005
2016	0	0	0	8	23	31	153	205	358	1327	269	1596	2414	217	2631	333	68	401	4235	782	5017
2017	0	0	0	13	32	45	111	155	266	471	238	709	622	218	840	158	120	278	1375	763	2138
2018	0	0	0	0	0	0	147	148	295	1497	314	1811	2336	250	2586	124	49	173	4104	761	4865
2019	0	0	0	0	0	0	227	248	475	1094	247	1341	1297	195	1492	116	53	169	2734	743	3477

### *The Concerns*

On 16 October 2019 the MVC Committee invited the Shire President and CEO to a meeting to discuss the operation of the Centre from 2020 onwards. Some of the key concerns raised at this meeting were:

- Less volunteers available, or willing, to be committee members
- Getting more difficult to fill the weekly volunteer roster
- Volunteers experience challenges with ordering and managing stock etc

The MVC Committee indicated that they would like to see the MVC continue however they currently have serious concerns about their ongoing capacity to adequately provide this valuable community service. Committee members indicated that they would like to continue to do face to face interactions with visitors however, they would like to see another person (either volunteer or paid employee) in the centre who could pick up the coordinating and organising of the key operations.

### *Other Models*



- In 2018 the Shire of Perenjori created a Tourism Officer role to support their Visitors Centre. This role was provided at a Level 3 Local Government Industry Award – pay rate at \$24.64 per hour for 30 hours per week. This equates to approximately \$739.20 per week or \$8,870.40 for a 12-week period. The Perenjori Shire has a Tourism Committee however it is currently not operational. The Shire of Perenjori did not advertise this role for the 2019 for reasons that are unclear.
- The Three Springs Visitor Centre operates using volunteers and a committee structure. The Shire of Three Springs provides the building and general maintenance. In addition, they provide a financial contribution of approximately \$8,000 per annum. This model still appears to be functioning well.
- In 2018 the Carnamah Visitors Centre re-located into the North Midlands Exchange. It also operates on a volunteer-based model. The Shire of Carnamah provides some support towards the operations.

### **The Way Forward for Morawa Visitors Centre**

Upon consideration of the key issues cited previously it appears that there are five options available for exploration:

- (1) use existing Shire staff and budget,
- (2) employ an additional casual/part-time staff member,
- (3) outsource the MVC service,
- (4) collaborate with other Shires,
- (5) do nothing and let the MVC close.

### **Exploration of Options**

#### *Option 1 - Use Existing Shire Staff*

Operations of the MVC could be picked up by existing staff at the Shire of Morawa. For example, Shire staff could undertake the management of stock and the general operations of the Centre including the coordination of volunteers. The current MVC committee could be disbanded with accrued MVC funds then being allocated to the Shire of Morawa. A less formal working group could then be re-formed to ensure that community input and knowledge be retained. An assessment of required hours to ensure optimal functioning of the centre would need to be undertaken. Use of existing staff would however mean that something else would need to be reduced to allow staff capacity to pick up these additional tasks.

#### *Option 2 - Employ a Casual Staff Member*

The usual wildflower season tends to run from July to October – an average of 4 months per annum. A part-time or casual employee could be engaged to run the majority of the operations of the MVC and liaise with the existing MVC committee and volunteers. A general timeline is outlined below, and which is based on previous years season schedule:

- 29 June 2020            One week set up
- 6 July 2020            Official opening
- 9 October 2020        Official close
- 11 October 2020      One week clean up and pack down

This totals approximately 16 weeks of operations. Possible opening hours are 8.30am to 4pm with the centre being open seven (7) days per week. The paid employee would only be required to work five (5) days per week (average 35 hours per week). Volunteers would also be recruited to support peak times as well as opening for the two additional days per week.

If the Shire were to use a similar pay scale as the Shire of Perenjori have used previously namely - *Level 3 Local Government Industry Award – pay rate \$24.64 per hour* then this would then cost the Shire approximately \$862.40 per week and a total of \$13,798.40 for the proposed 16 week period. This option would impact on the Shire's budget.

#### *Option 3 - Outsource - Private Enterprise Operate the Centre*

Another option is the concept of outsourcing. The Shire could put out an expression of interest to ascertain the level of interest and costs from other organisations or people who would be willing to undertake the operations of the centre for the 16-week period. The Shire in collaboration with existing MVC volunteers would develop clear parameters about what KPIs would be for the organisation to deliver on and to what specific standards. This would then require less operational responsibility from the Shire's perspective. This option too could be quite costly depending on the expressions of interest proposed costs to take over the running of the centre.

#### *Option 4 - Collaboration with other Shires*

Other regional visitor centres may be interested in exploring a shared model of governance including shared costs. The Shire of Morawa could contact the surrounding Shires to determine their level of interest in developing a shared regional visitor's centre management model. For example, a full-time position could be created with their key responsibilities to include stock management, rostering of volunteers, marketing and promotions. During peak season the employee could dedicate and work out of each visitor centre at least one day per week in each location. During the off season the employee could be responsible for the sourcing of appropriate tourism gifts. They could also be responsible for the development of marketing plans, brochures, and other promotional material for each Shire. The proposed model could not only reduce a significant amount of burden from our volunteers, but it may also offer a more consistent and integrated tourism promotional experience across our region. This model could be more cost effective in the long-term if other Shires were interested in working together in this way.

#### *Option 5 - Do Nothing*

The Shire also has the option of doing nothing. The outcome of this approach would be negative. For example, the MVC would most likely cease to operate. Or if it did operate it would most likely operate at significantly reduced hours as a result of having a limited volunteer base. This option has no significant financial loss to the Shire however its closure would negatively impact on the community. Closure would also mean another vacant shop front on the main street.

**Additional Consideration for the Accreditation of the Morawa Visitors Centre**

The *Tourism Council of Western Australia* provides the guidelines for accreditation standards for tourism related areas including visitor centres. Accreditation and use of the yellow and blue 'i' lets consumers know that the centre meets certain standards. Visitors to places showing the yellow and blue 'i' come to higher levels of service. Accredited centres are listed on consumer websites such as WesternAustralia.com, trustthetickwa.com.au, VisitorCentresWA, and WA's Five Registered Tourism Operators (RTO) consumer website. To become accredited the centre must pay the accreditation fee of \$239 per annum and meet the accreditation requirements –*Attachment 1*.

**LEVEL OF SIGNIFICANCE**

High impact – Tourists visiting Morawa rely heavily on getting up to date information from the Visitors Centre volunteers during the wildflower season. Failure to have an operational centre would negatively impact visitor's perspective of our community. Subsequent to this, visitors may then use social media to highlight their experience.

**CONSULTATION**

Morawa Visitors Centre Committee members

**LEGISLATION AND POLICY CONSIDERATIONS**

Nil

**FINANCIAL AND RESOURCES IMPLICATIONS**

Various levels of financial and resource implications will occur. The level of impact will be dependent on which option the Council decides to proceed with in 2020.

**RISK MANAGEMENT CONSIDERATIONS**

There is a significant risk associated with visitor's perception of Morawa if the Morawa Visitors Centre is not operational. This could further negatively impact our local businesses through a reduction in tourists visiting our region.

**CONCLUSION**

This item provided several options in respect to the operations of the MVC for Council's consideration and direction.

**ATTACHMENTS**

*Attachment 1 – 11.3.2a Accreditation Visitor Centre Requirements*

### 11.3.3 Shire of Morawa's Regional Tourism Organisation Alignment

**Author:** Economic Development Manager

**Authorising Officer:** Acting 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.

#### OFFICER'S RECOMMENDATION

That with regards to Morawa's geographic alignment with Regional Tourism Operators that Council resolve to explore the option to realign with Australia's Coral Coast.

**SIMPLE MAJORITY VOTE REQUIRED**

#### PURPOSE

To provide Council with information regarding how the Shire of Morawa aligns with the geographic boundaries of two Regional Tourism Organisations (RTO's).

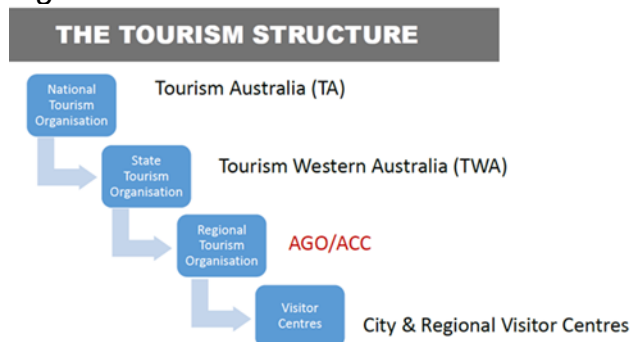
#### DETAIL

In 2003 the Western Australian Tourism Commission realigned the then 10 RTO's down into 5. This process sought to streamline and improve the marketing of WA to the world. In 2019 Tourism WA now has five (5) recognised tourism regions that are supported by their own regional tourism organisation (RTO) (see image below). Tourism WA communicates and works with RTOs who are recognised as being the peak marketing body for their region. Each year RTOs are provided funds from Tourism WA to promote their regions through both intrastate and interstate marketing campaigns. This process seeks to complement Tourism WA's strategic marketing direction. The primary purpose of RTOs is to increase tourism in the regions in a sustainable way through innovative and effective marketing.

Figure 1: RTO Geographic Boundaries



Figure 2: Australian Tourism Structures



*Figure 3: Australia's Coral Coast and Morawa*

The Shire of Morawa is currently aligned with Australia's Golden Outback (AGO) and is bordered by Australia's Coral Coast (ACC). The Shire of Morawa's regional partners Carnamah, Coorow, Mingenew and Three Springs and are all located within the ACC's geographic boundary. The Shire of Morawa's other Wildflower Country partners of the Shire of Perenjori, Shire of Dalwallinu and Shire of Moora are also located within the AGO and border ACC - *Figure 3*.

This year at one of the Wildflower Country meetings the CEO from both ACC and AGO delivered a presentation about the work each RTO undertakes. This meeting provided a forum for the RTOs and Wildflower Country members discuss ways that the collaborative could further work together to strengthen out promotional reach.

In 2019 both RTOs undertook paid advertising in the West Australian newspaper. ACC ran a spread on Saturday, 3 August whereas AGO ran a spread on Saturday, 17 August. These contrasting editorials further highlighted the magnitude of AGO's region.

On 16 October 2019 the MVC committee invited the Shire President and CEO to their meeting. At that meeting the Shire President briefly discussed the Tourism Conference. A recap about where the RTO boundaries were and what towns were represented by which region was discussed. The Shire President further stated that at the Tourism Conference she had to correct misinformation about which RTO provider we sat under, as it was commonly thought that Shire of Morawa sat under ACC. This conversation thus ignited the idea that we should look more closely about our RTO alignment and determine whether a change in RTOs would be possible or whether it would be more beneficial to the Shire of Morawa. It may be worthwhile to discuss this consideration with some of our other Wildflower Country partners such as Perenjori, Dalwallinu and Moora and it may even be worth discussing this consideration with New Norcia. If RTO alignment was something that other Shires were interested in exploring, then it may be more beneficial to do so as a collaborative approach.



## LEVEL OF SIGNIFICANCE

Medium impact

## CONSULTATION

Shire President and the Morawa Visitors Centre Committee

**LEGISLATION AND POLICY CONSIDERATIONS**

Nil

**FINANCIAL AND RESOURCES IMPLICATIONS**

There are limited direct financial and resource implications associated with this decision.

**RISK MANAGEMENT CONSIDERATIONS**

Nil

**CONCLUSION**

This report has provided a brief overview of where the Shire of Morawa sits within the current RTO network. It also highlighted the size of the various RTO providers and touched on the fact that Morawa is often believed to already be aligned with the RTO ACC. It is proposed that if this were to be something that the Shire of Morawa would like to explore further then it may be worth taking a collaborative approach.

**ATTACHMENTS**

Nil

<b>Item 12     Reports of Committees</b>
--

<b>Item 13     Motions of Which Previous Notice Has Been Given</b>
--

<b>Item 14     New Business of an Urgent Nature/Late Item</b>
---

**Item 15 Matters for Which the Meeting May Be Closed (Confidential Items)****15.1 Closure of the Meeting to the Public**

**Author:** Acting Chief Executive Officer

**Authorising Officer:** Acting 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'S RECOMMENDATION**

That Council closes the meeting to the public under section 5.23 (2) c) of the *Local Government Act 1995* and the *Shire of Morawa Standing Orders Local Law 2011 s 6.2 (2)* so that it can consider a matter regarding a confidential matter.

***SIMPLE MAJORITY VOTE REQUIRED***

---

**PURPOSE**

This item seeks Council's approval under s5.23 (2) (c) of the *Local Government Act 1995* to move into camera or closed session to consider a matter regarding the management of Jones Lake Road Transfer Station.

**DETAIL**

In item 15.2 Council will be presented with a recommendation for dealing with the confidential matter.

**LEVEL OF SIGNIFICANCE**

High – Confidential Item

**CONSULTATION**

Nil

**LEGISLATION AND POLICY CONSIDERATIONS*****Local Government Act 1995***

Under section 5.23 (2) of the *Local Government Act 1995*, part of a council meeting may be closed, if the meeting deals with any of the following:

- (a) a matter affecting an employee or employees;
- (b) the personal affairs of any person;



- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
- (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
- (e) a matter that if disclosed, would reveal —
  - (i) a trade secret;
  - (ii) information that has a commercial value to a person;
  - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
- (f) a matter that if disclosed, could be reasonably expected to —
  - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
  - (ii) endanger the security of the local government's property;
  - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
- (g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971*; and
- (h) such other matters as may be prescribed.

**Shire of Morawa Standing Orders Local Law 2011**

The key parts include:

- 6.2 (1) The CEO may recommend that part of the meeting is closed.
- 6.2 (2) The Council may decide to close a meeting or part of a meeting.
- 6.2 (3) The presiding member is to direct everyone to leave the meeting except, members, the CEO and any officer specified.
- 6.2 (5) Clause 8.9 (re speaking twice)
- 6.2 (7) The presiding member is to ensure any resolution of the Council made while the meeting was closed is to read out including a vote of a member.

**FINANCIAL AND RESOURCES IMPLICATIONS**

Nil

**RISK MANAGEMENT CONSIDERATIONS**

Nil

**CONCLUSION**

The meeting be closed to the public

**ATTACHMENTS**

Nil

<b>15.2      Tender – Management of Jones Lake Road Transfer Station</b>
--

**15.3    Reopening of Meeting to Public**

**OFFICER'S RECOMMENDATION**

That Council reopens the meeting to the public.

***SIMPLE MAJORITY VOTE REQUIRED***

<b>Item 16    Closure</b>
---------------------------

**16.1    Date of Next Meeting**

The next ordinary meeting of Council will be held on Thursday, 20 February 2020 commencing at 5.30pm.

**16.2    Closure**

There being no further business, the President to declare the meeting closed.



## **ATTACHMENTS**

### **ORDINARY COUNCIL MEETING**

**TO BE HELD ON**

**THURSDAY, 19 December 2019**



11.1.1a	Integrated Planning and Reporting – November 2019 .....	1
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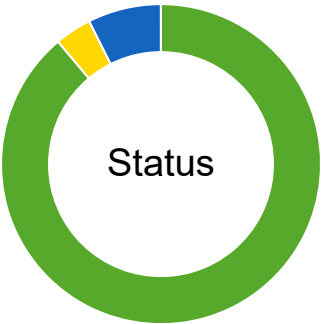


# Shire of Morawa - full monthly report

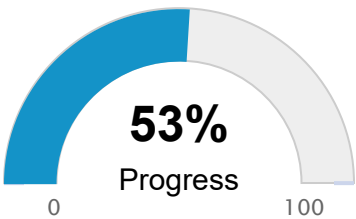
Report Created On: Dec 06, 2019

22	27
Strategy	Action

### Overall Summary



	%
● On Track	88.89
● Monitor	3.7
● Completed	7.41



### Strategy 1.5.1

Owner: Chris Linnell

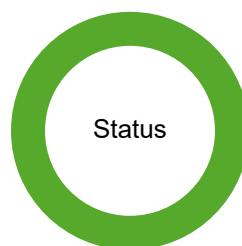
Action: 1

Town Centre revitalisation strategies as contained in the Morawa Growth Plan Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference; Shire of Morawa Corporate Business Plan 2018-2022 Reference # 1...

### Strategy 1.6.2

Owner: Paul Buist

Progress 30%



● On Track

%	#
100.0	2

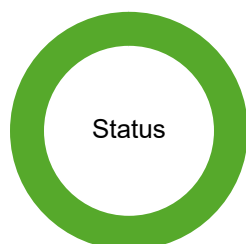
Action: 2

Continue to maintain a high standard of landscaping and maintenance with appropriate vegetation selection. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #1.7.2; Shire of Morawa Corporate ...

### Strategy 1.6.5

Owner: Paul Buist

Progress 5%



● On Track

%	#
100.0	1

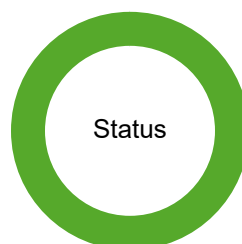
Action: 1

Implement the Street Tree Planning, Footpath and Greening Project utilising native vegetation where possible. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #1.7.5 Shire of Morawa Corporat...

### Strategy 1.7.2

Owner: Paul Buist

Progress 70%



● On Track

%	#
100.0	3

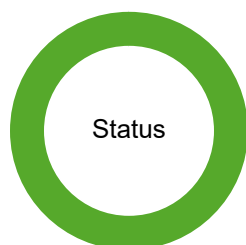
Action: 4

Maintenance and renewal of roads, and ancillary infrastructure is undertaken in accordance to Shire Asset Management Plan. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #1.8.2; Shire of M...

### Strategy 1.7.3

Owner: Chris Linnell

Progress 50%



● On Track

%	#
100.0	1

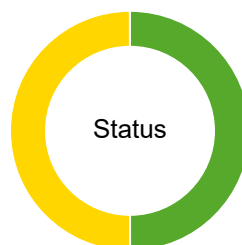
Action: 1

Lobby government and private sector for increased road maintenance funding. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #1.8.3; Shire of Morawa Corporate Business Plan 2018-2022 Referen...

### Strategy 1.7.5

Owner: Paul Buist

Progress 39%



● On Track  
● Monitor

%	#
50.0	1
50.0	1

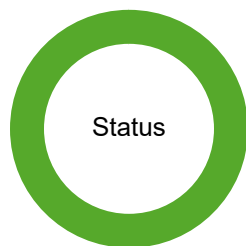
Action: 2

Develop Footpath Development and Asset Management Plan. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #1.8.5; Shire of Morawa Corporate Business Plan 2018-2022 Reference # 1.7.5. Key Part...

**Strategy 1.8.1**

Progress 83%

Owner: Chris Linnell



● On Track

%	#
100.0	1

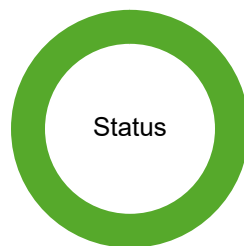
Action: 1

Identify preferred sustainable use(s) and seek funding to redevelop the old Morawa Hospital. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #1.8.1; Shire of Morawa Corporate Business Plan ...

**Strategy 1.9.1**

Progress 83%

Owner: Chris Linnell



● On Track

%	#
100.0	2

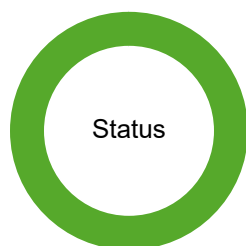
Action: 2

Secure funding to seal the Morawa airport, Work with potential private interests/partnerships and RADS - CEO. Encourage multi-user activities of the Morawa aerodrome from within the aviation industry - EDM Source: Corporate bus...

**Strategy 1.9.2**

Progress 50%

Owner: Chris Linnell



● On Track

%	#
100.0	1

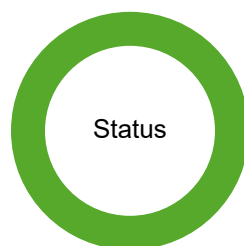
Action: 1

Continue to lobby to widen and upgrade the Mullewa-Morawa section of the Wubin-Mullewa Rd. Lobby for continuation of funding in state budget for Main Roads completion - CEO Source: Corporate business plan 2018 summary Key Partn...

**Strategy 1.9.3**

Progress 70%

Owner: Paul Buist



● On Track

%	#
100.0	1

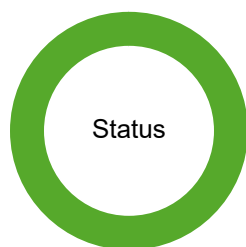
Action: 1

Improve access to local transport

**Strategy 2.1.2**

Progress 21%

Owner: Paul Buist



● On Track

%	#
100.0	1

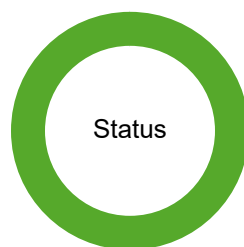
Action: 1

Increase capacity of Town Dam to enable reuse greening initiatives. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #2.1.3; Shire of Morawa Corporate Business Plan 2018-2022 Reference # 2.1...

**Strategy 2.2.1**

Progress 50%

Owner: Paul Buist



● On Track

%	#
100.0	1

Action: 1

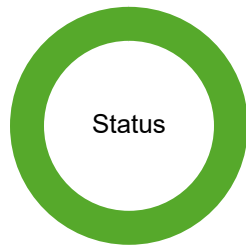
Continue to manage feral flora and fauna. Contribution to the CWBA might be required in out years. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #2.2.1; Shire of Morawa Corporate Business ...



**Strategy 2.2.3**

Progress 20%

Owner: Paul Buist



● On Track

%	#
100.0	1

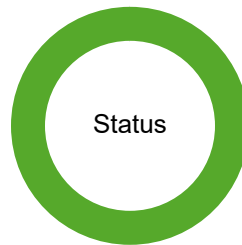
Action: 1

Support and promote environmental management practices. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #2.2.3; Shire of Morawa Corporate Business Plan 2018-2022 Reference #2.2.3. Responsib...

**Strategy 2.3.1**

Progress 70%

Owner: Chris Linnell



● On Track

%	#
100.0	1

Action: 1

Review and update Waste Management Strategy and Identify regional locations for waste collection. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #2.3.1; Shire of Morawa Corporate Business ...

**Strategy 3.5.2**

Owner: Chris Linnell

Action: 1

Continue to implement the Recreation Master Plan to ensure Morawa recreation assets are sub-regional centre standard. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #3.5.2; Shire of Morawa...

**Strategy 4.1.4**

Owner: Chris Linnell

Action: 3

Effectively utilise social engagement platforms such as Facebook to engage in a timely and efficient manner. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #4.1.4; Shire of Morawa Corporat...

**Strategy 4.2.1**

Owner: Chris Linnell

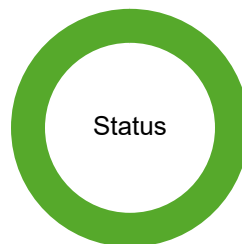
Action: 2

Continue to administer the Morawa Future Fund. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #4.2.1; Shire of Morawa Corporate Business Plan 2018-2022 Reference #4.2.1. Key Partners: SMC....

**Strategy 4.3.1**

Progress 43%

Owner: Chris Linnell



● On Track

%	#
100.0	1

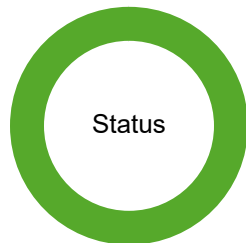
Action: 1

Provision of professional training and development opportunities for Councillors. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #4.3.1; Shire of Morawa Corporate Business Plan 2018-2022 R...

**Strategy 4.5.2**

Progress 40%

Owner: Chris Linnell



● On Track

%	#
100.0	1

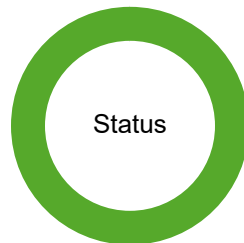
Action: 1

Ensure currency of all required IPRF documents including Assets Management Plans, Plant Replacement Programs, Corporate Business Plans and Long Term Financial Plans. Source cross-references: Shire of Morawa Strategic Community ...

**Strategy 4.6.2**

Progress 0%

Owner: Chris Linnell



● On Track

%	#
100.0	1

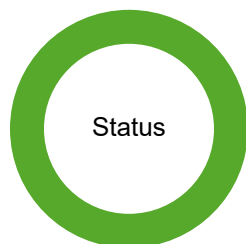
Action: 1

Provide quality affordable rental housing for staff. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #4.6.2; Shire of Morawa Corporate Business Plan 2018-2022 Reference #4.6.2. Key Partners...

**Strategy 4.6.3**

Progress 50%

Owner: Chris Linnell



● On Track

%	#
100.0	1

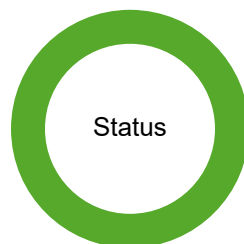
Action: 1

Provide traineeships and workforce re-entry programs within the Shire. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #4.6.3; Shire of Morawa Corporate Business Plan 2018-2022 Reference 4....

**Strategy 4.6.5**

Progress 15%

Owner: Chris Linnell



● On Track

%	#
100.0	1

Action: 1

Provision of appropriate professional development opportunities for Staff. Source cross-references: Shire of Morawa Strategic Community Plan 2018-2028 Reference #4.6.5; Key Partners: WALGA, NMLGA. Responsible person: CEO

**Attachment 1 - 11.2.2a**

**SHIRE OF MORAWA**  
**Payments made November 2019**

Voucher	Date Paid	Payee	Invoice Description	Bank Code	Amount
11989	13/11/2019	Shire of Morawa	12 Months Registration for several Shire owned vehicles	1	1,689.55
EFT12455	05/11/2019	North Midlands Electrical	Repair and service hot water system at 2 Caulfield Street	1	198.00
EFT12456	05/11/2019	AMPAC Debt Recovery (WA) Pty Ltd	Legal expenses for rates debt recovery for period 07/10/19-11/10/19	1	6,424.00
EFT12457	05/11/2019	Star Track Express	Freight for delivery of parts and machinery supplies to Shire depot	1	1,387.09
EFT12458	05/11/2019	Morawa District High School	2020/2021 Morawa Shire Scholarship	1	1,000.00
EFT12459	05/11/2019	TP & MB Shields	Modify disabled lifter at Morawa Swimming Pool	1	218.90
EFT12460	05/11/2019	Morawa Drapery Store	Supply of Shire of Morawa outside staff safety boots	1	459.55
EFT12461	05/11/2019	Metal Artwork Creations	Desk name plaque for new Cr Harris	1	55.55
EFT12462	05/11/2019	WesTrac Equipment Pty Ltd	Supply of 2 air filters for Caterpillar Grader P007	1	122.74
EFT12463	05/11/2019	McDonalds Wholesalers	Supply of coffee for chalets & units at Morawa Caravan Park	1	49.15
EFT12464	05/11/2019	Bunnings Group Limited	Supply of undercoat & top coat interior paint including painting accessories & roller brush for 17 Broad Avenue	1	842.05
EFT12465	05/11/2019	McLeods Barristers and Solicitors	Cancellation of Extractive Industries Licence - Mt Marvel	1	1,822.79
EFT12466	05/11/2019	Logo Appointments	Contract services of Finance Officer for week ending 26/10/19	1	2,172.35
EFT12467	05/11/2019	Sandra Joy Reardon	Reimbursement of 3 run shorts as uniforms for swimming pool	1	161.97
EFT12468	05/11/2019	Coates Hire	Hire of electric 5.7m scissor lift	1	81.38
EFT12469	05/11/2019	Wildflower Country Inc	2019/20 Wildflower Country Annual Membership	1	4,950.00
EFT12470	05/11/2019	IGA Morawa	Refreshment & supplies for October 2019	1	1,017.87
EFT12471	05/11/2019	MEEDAC Incorporated	Morawa Tip attendant for October 2019	1	5,610.00
EFT12472	05/11/2019	Pat's Mobile Mechanical	Carry out 200 hr service to Caterpillar Grader - P007	1	531.30
EFT12473	05/11/2019	Colliers	Commercial office rent & management fees for November 2019	1	423.85
EFT12474	05/11/2019	Building and Construction Industry Training Fund	BCITF Levy Payment for a Building Permit for 30 Broad Avenue	2	420.75
EFT12475	05/11/2019	Building Commission	BSL Levy Payment - Building Permit and Building Approval	2	639.38
EFT12476	07/11/2019	North Midlands Electrical	Connection of BBQ and install new lights at Harris Park	1	2,303.58
EFT12477	07/11/2019	Rip-It Security Shredding (Primecode Pty Ltd)	Records archiving and storage for October 2019	1	129.80
EFT12478	07/11/2019	Star Track Express	Freight charges October 2019	1	5.85
EFT12479	07/11/2019	Synergy	Street lighting electricity expenses for period 2/10/19 – 1/11/19	1	3,657.33
EFT12480	07/11/2019	Morawa Traders	Council refreshments for October 2019	1	341.84

**11.2.2a - Attachment 1**

**SHIRE OF MORAWA**  
**Payments made November 2019**

Voucher	Date Paid	Payee	Invoice Description	Bank Code	Amount
EFT12481	07/11/2019	McDonalds Wholesalers	Slushie mix for Halloween Party	1	35.30
EFT12482	07/11/2019	Refuel Australia	Supply of 20 litres MGX SAE 15W-40 engine oil	1	240.00
EFT12483	07/11/2019	Frank Gilmour	Pest control inspection for all Shire owned properties	1	4,484.00
EFT12484	07/11/2019	CS Legal	Transfer of sale pf property	1	738.05
EFT12485	07/11/2019	O'Brien Smash Repairs	Excess on Insurance claim for damage to MO340	1	300.00
EFT12486	07/11/2019	Coates Hire	Hire of trailer mounted boom	1	212.81
EFT12487	07/11/2019	Totally Work Wear Geraldton	Earmuffs browguard and clear visor for outdoor staff	1	238.00
EFT12488	07/11/2019	Herrings Coastal Plumbing & Gas	Taps repair at staff house at 44 Winfield Street (shoebox)	1	128.88
EFT12489	07/11/2019	J&D Cook	Pumps hire and supply of water for works on Morawa Yalgoo Rd	1	4,000.00
EFT12490	07/11/2019	Stratum Cutting Edges	Supply of grader blades	1	3,758.70
EFT12491	07/11/2019	Infinitum Technologies Pty Ltd	IT support & services for November 2019	1	4,309.80
EFT12492	07/11/2019	Arrinooka Pastoral Co	Hire of Bulldozer for Nanekine gravel pit rehabilitation	1	5,324.00
EFT12493	07/11/2019	Kats Cartage	Hire of side tipper and watercart with operator for road works on Morawa Yalgoo Rd 1/10/19 - 11/10/19	1	8,294.00
EFT12494	07/11/2019	Creative Spaces	Town map concept design - progress payment 1	1	1,237.50
EFT12495	07/11/2019	Pat's Mobile Mechanical	Replace brakes on semi water cart - P220	1	1,066.56
EFT12496	07/11/2019	Steve Hunter Airconditioning	Check air conditioner and replace PC Board at Youth Centre	1	2,278.00
EFT12497	11/11/2019	Rick Ryan	Reimbursement of refreshments for Canna Bush Fire Meeting	1	44.95
EFT12498	11/11/2019	Broons Group Pty Ltd	30% Deposit - Tender RFQ No. 03 2019 - Broons eTyre Towed Multi Tyre Roller	1	18,174.75
EFT12499	11/11/2019	Joanne Bennett	Reimbursement of pre-employment medical and police clearance	1	225.90
EFT12500	13/11/2019	Synergy	Swimming pool electricity expenses for period 15/10/19 – 31/10/19	1	167.31
EFT12501	13/11/2019	J.R. & A. Hersey Pty Ltd	4 golfer hats for outside staff	1	140.80
EFT12502	13/11/2019	Kats Rural	Hardware, plumbing & hand tools for repairs to aerodromes, depot & Shire public conveniences	1	2,778.88
EFT12503	13/11/2019	Moore Stephens	Progressive billing for the provision of Integrated Planning and Reporting Services	1	1,650.00
EFT12504	13/11/2019	Landmark Operations Limited	Supply 2 x 45kg gas bottles to 44 Winfield Street - Shoebox	1	693.99
EFT12505	13/11/2019	Purcher International Pty Ltd	Supply various battery and parts for Iveco Truck MO70 – P172	1	762.25
EFT12506	13/11/2019	Refuel Australia	Supply 10,200L of diesel to depot and Oct 19 fuel cards purchases	1	15,150.80

**11.2.2a - Attachment 1**

**SHIRE OF MORAWA**  
**Payments made November 2019**

<b>Voucher</b>	<b>Date Paid</b>	<b>Payee</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>Amount</b>
EFT12507	13/11/2019	Think Water Geraldton	Supply of various parts for repairs at Oval	1	690.80
EFT12508	13/11/2019	Cramer & Neill	Supply streamline vents for ducted air conditioner at 17 Broad Ave	1	69.01
EFT12509	13/11/2019	Bunnings Group Limited	Seasol and wetting agent for Shire gardens & reserves	1	375.96
EFT12510	13/11/2019	Mitchell & Brown	Fujitsu air conditioner units for Child Care Centre	1	3,210.00
EFT12511	13/11/2019	Geraldton Trophy Centre and Engraving Centre	New name plaques for Council Members Board in Chambers	1	45.00
EFT12512	13/11/2019	Geraldton Mower & Repairs Specialists	Various small plant parts	1	139.20
EFT12513	13/11/2019	Eastman Poletti Sherwood Pty Ltd	Morawa Cultural Precint Redevelopment Masterplan	1	10,340.00
EFT12514	13/11/2019	Logo Appointments	Contracting services of Finance Officer for week ending 2/11/19	1	2,172.35
EFT12515	13/11/2019	State Law Publisher	Government Gazette Advertising Amendment Local Law 2019	1	663.96
EFT12516	13/11/2019	Truckline	Brake drum and shoe kit for Howard side tipper P164	1	1,697.04
EFT12517	13/11/2019	Alinta Sales Pty Ltd	Electricity expenses for 7 Caulfield Rd for period 1/10/19-31/10/19	1	95.69
EFT12518	13/11/2019	Herrings Coastal Plumbing & Gas	Supply and install Stiebel Eltron 3 water filter system at the Shire	1	2,849.11
EFT12519	13/11/2019	Great Southern Fuel Supplies	Fuel purchases for the period October 2019	1	608.04
EFT12520	13/11/2019	Avon Waste	Domestic & commercial general waste services for October 2019	1	6,410.18
EFT12521	13/11/2019	Mitchell and Brown Communications Vidguard	Quarterly permaconn monitoring at Youth Centre 1/11/19 - 31/1/20	1	115.50
EFT12522	13/11/2019	Phillip Ward	Refund of overpayment of rent at Aged Care Unit 1	1	798.28
EFT12523	13/11/2019	Kats Cartage	Hire of truck and operator for work at Bell Rd 9/9/19 – 27/9/19	1	7,793.50
EFT12524	13/11/2019	HI-Power Diesel	Service of Mitsubishi Truck P135	1	663.30
EFT12525	13/11/2019	Pat's Mobile Mechanical	Alternator and battery lead replacement on Iveco Truck P168	1	3,732.26
EFT12526	13/11/2019	Paula Anne Hart	Road Safety Banner project - per diem 3/11/19 – 9/11/19	1	616.00
EFT12527	13/11/2019	Canine Control - Murdoch VET Program	Murdoch Vet Programme - Annual Visit	1	881.83
EFT12528	13/11/2019	WINC Australia	Stationery supplies	1	94.73
EFT12529	14/11/2019 OCM - 19 December 2019	Australian Taxation Office	BAS October 2019	1	29,953.00

**11.2.2a - Attachment 1**

**SHIRE OF MORAWA**  
**Payments made November 2019**

Voucher	Date Paid	Payee	Invoice Description	Bank Code	Amount
EFT12530	14/11/2019	Australian Services Union	Payroll deductions	1	77.70
EFT12531	14/11/2019	Department of Human Services	Payroll deductions	1	746.05
EFT12532	20/11/2019	WA College of Agriculture - Morawa	Payment of Morawa Sinosteel Future Fund Grant	1	16,450.00
EFT12533	20/11/2019	Telstra Corporation Limited	Telephone expenses 2 November 2019 to 1 December 2019	1	1,766.93
EFT12534	20/11/2019	Canine Control	Ranger services for the Shire of Morawa 15/10/19	1	907.50
EFT12535	20/11/2019	GH Country Courier	Freight expenses for October 2019	1	216.26
EFT12536	20/11/2019	WA Local Government Association	Advertisement of Executive Manager Corporate & Community position on Seek, LG Assist, CareerOne and Weekend West	1	1,526.06
EFT12537	20/11/2019	Geraldton Toyota	Vehicle service 02MO - 80,000km P241	1	487.48
EFT12538	20/11/2019	Greenfield Technical Services	Prepare plant tenders/quotes for tow roller, grader and drum roller	1	5,302.00
EFT12539	20/11/2019	Bob Waddell & Associates Pty Ltd	Assistance with 2018/19 Annual Financial Report audit queries	1	33.00
EFT12540	20/11/2019	Shire of Perenjori	Reimbursement of shared costs of Community Emergency Service Manager July 2019 - September 2019	1	3,090.59
EFT12541	20/11/2019	Logo Appointments	Contracting services of Finance Officer for week ending 9/11/19	1	2,172.35
EFT12542	20/11/2019	Wallis Computer Solutions	Annual billing for 2019-2020 Agreement ITS GOLD for Morawa Medical Centre	1	11,389.88
EFT12543	20/11/2019	Sandra Joy Reardon	Reimbursement of 2 Selleys adhesive for Swimming Pool	1	11.80
EFT12544	20/11/2019	Yvette Anne Harris	Reimbursement of paint supplies for Naidoc week	1	966.30
EFT12545	20/11/2019	Safe Roads WA	Supply of plant, equipment and emulsion for patching of Morawa-Three Springs Rd and Jones Lake Rd	1	45,000.00
EFT12546	20/11/2019	Bagoc Pty Ltd	Reimbursement of the servicing of the Doctor's car P240	1	1,283.95
EFT12547	20/11/2019	Major Motors Pty Ltd	Oil filter and gasket for Canna Fire Truck P249	1	397.67
EFT12548	20/11/2019	Little West Wood	Postage charges for October 2019	1	195.04
EFT12549	20/11/2019	Paula Anne Hart	Reimbursement of brush supplies for Road Safety Banners Project	1	51.86
EFT12550	20/11/2019	Visage Productions	Production of Morawa promotional video	1	3,025.00
EFT12551	26/11/2019	Morawa District High School	Reimbursement of 'Around the Traps' Photography for NAIDOC Celebrations	1	600.00
EFT12552	26/11/2019	Synergy	Showgrounds and sports oval electricity expenses for the period 17/10/19 – 20/11/19	1	2,506.77
EFT12553	26/11/2019	Garrards Pty Ltd	Insecticide & pyrethrin for vermin control	1	1,643.65
EFT12554	26/11/2019	WesTrac Equipment Pty Ltd	Replacement of wheel seal to Caterpillar Roller P227	1	13,659.26

**11.2.2a - Attachment 1**

**SHIRE OF MORAWA**  
**Payments made November 2019**

<b>Voucher</b>	<b>Date Paid</b>	<b>Payee</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>Amount</b>
EFT12555	26/11/2019	Midwest Chemical & Paper Distributors	Cleaning products and accessories for Shire and caravan park	1	513.38
EFT12556	26/11/2019	Think Water Geraldton	Installation of mixer tap filter system at Depot	1	404.45
EFT12557	26/11/2019	Bunnings Group Limited	Kitchen benchtops, door handles and flyscreens for renovations of 17 Broad Ave	1	1,540.12
EFT12558	26/11/2019	Mitchell & Brown	Chef oven and grill and Hisense Smart TV for 17 Broad Ave	1	665.00
EFT12559	26/11/2019	Logo Appointments	Contracting services of Finance Officer for week ending 16/11/19	1	2,172.35
EFT12560	26/11/2019	AFGRI	Oil & fuel filters for John Deere Grader P202	1	300.79
EFT12561	26/11/2019	Herrings Coastal Plumbing & Gas	Repair to kitchen sink at 44 Winfield St (Shoebox)	1	212.43
EFT12562	26/11/2019	Gearing Butchers	Meat supplied for Murdoch Vet program	1	105.80
EFT12563	26/11/2019	Jan Sternick	Reimbursement 2 rocker switch mini for Shire traffic lights	1	27.50
EFT12564	26/11/2019	Forpark Australia	Supply of essentials play structure SS5-2001	1	49,500.00
EFT12565	26/11/2019	Infinitum Technologies Pty Ltd	Supply & installation of computer at Shire depot	1	1,854.17
EFT12566	26/11/2019	Five Star	Photocopier expenses for November 2019	1	851.84
EFT12567	26/11/2019	Toll Transport Pty Ltd	Freight charges for the period 4/11/19 -8/11/19	1	176.94
EFT12568	26/11/2019	W.A. Poultry Equipment & Coast to Coast Vermin Traps	Snake catching equipment	1	495.00
EFT12569	26/11/2019	Teach Learn Grow Inc	Payment of Morawa Sinosteel Future Fund Grant	1	7,000.00
EFT12570	26/11/2019	Incite Security	Repair CCTV & install injector at Town Hall	1	541.75
EFT12571	26/11/2019	Morawa Pharmacy	Pumice stones for cleaning tiles at Swimming Pool	1	94.50
EFT12572	26/11/2019	Renee King	Reimbursement of accommodation and Uber fares - attendance at Aboriginal Cultural/Awareness Workshop	1	136.88
EFT12573	28/11/2019	Australian Services Union	Payroll deductions	1	77.70
EFT12574	28/11/2019	Department of Human Services	Payroll deductions	1	746.05
EFT12575	28/11/2019	Binu Augustine	Refund of bond for the hire of Town Hall	1	500.00
DD6727.1	01/11/2019	Westnet Pty Ltd	Monthly internet service charge from 1/11/19 - 01/12/19	1	154.80
DD6729.1	05/11/2019	De Lage Landen Pty Ltd	Photocopier monthly payment for November 2019	1	265.91
DD6732.1	05/11/2019	BankWest	Corporate credit cards purchases for October 2019	1	2,961.79
DD6743.1	13/11/2019	WA Local Government Superannuation Plan	Payroll deductions	1	6,828.84
DD6743.2	13/11/2019	Australian Super	Superannuation contributions	1	814.41
DD6743.3	13/11/2019	mobiSuper	Superannuation contributions	1	116.40

**11.2.2a - Attachment 1**

**SHIRE OF MORAWA**  
**Payments made November 2019**

<b>Voucher</b>	<b>Date Paid</b>	<b>Payee</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>Amount</b>
DD6743.4	13/11/2019	BT FINANCIAL GROUP	Superannuation contributions	1	304.48
DD6743.5	13/11/2019	MLC Super Fund	Superannuation contributions	1	436.71
DD6743.6	13/11/2019	LGIA Super	Superannuation contributions	1	331.90
DD6743.7	13/11/2019	CBUS	Superannuation contributions	1	151.74
DD6743.8	13/11/2019	MLC SUPER	Superannuation contributions	1	177.22
DD6753.1	27/11/2019	WA Local Government Superannuation Plan	Payroll deductions	1	6,899.17
DD6753.2	27/11/2019	Australian Super	Superannuation contributions	1	1,101.24
DD6753.3	27/11/2019	mobiSuper	Superannuation contributions	1	93.99
DD6753.4	27/11/2019	BT FINANCIAL GROUP	Superannuation contributions	1	346.39
DD6753.5	27/11/2019	MLC Super Fund	Superannuation contributions	1	436.71
DD6753.6	27/11/2019	LGIA Super	Superannuation contributions	1	331.90
DD6753.7	27/11/2019	CBUS	Superannuation contributions	1	182.69
DD6753.8	27/11/2019	MLC SUPER	Superannuation contributions	1	177.22

**REPORT TOTALS**
**TOTAL**
**Muni EFT**
**\$365,840.66**
**Trust EFT**
**\$1,060.13**
**Muni Cheque**
**\$1,689.55**
**Muni Direct Debit**
**\$19,151.72**
**Payroll**
**\$99,455.17**
**Credit Card**
**\$2,961.79**
**TOTAL PAYMENT**
**\$490,159.02**



11.2.2a - Attachment 1

**SHIRE OF MORAWA**  
**Payments made November 2019**

DD6732.1

October 2019

**Corporate Credit Card - Chris Linnell Bankwest Mastercard**

Date	Description	Accounts	Account Description	Amount	GST
14/10/2019	Heros Framing	1041150.520	Councillor Agar retirement present	375.00	34.09
15/10/2019	Carroll & Richardson	1137030.520	Remembrance Day flag	150.00	13.64
17/10/2019	Telstra	B13204 105 3522	Telephone recharge for Morawa Caravan Park	70.00	6.36
17/10/2019	eBay	1041030.520	3.5kg Ice bags for Shire of Morawa Christmas function	32.95	3.00
22/10/2019	Sanity	1137030.520	Remembrance Day movie	24.94	2.27
23/10/2019	Hotel Eurobookings	1146120.502	Accommodation for SFO to attend Moore Stephen workshop in Perth	373.50	33.96
			<b>Total Purchases for C Linnell</b>	<b>\$1,026.39</b>	<b>\$93.32</b>

**Corporate Credit Card - Jenny Goodbourn Bankwest Mastercard**

Date	Description	Accounts	Account Description	Amount	GST
1/10/2019	SEEK	1142240.521	SEEK job advert for Grader Operator	313.50	28.50
2/10/2019	The Royal Life Saving Society - WA	B11205 105 3520	No Lifeguard on Duty Sign and regulation signs for Morawa Swimming Pool	458.40	41.67
3/10/2019	SEEK	1142240.521	SEEK job advert for General Hand - Roads	313.50	28.50
8/10/2019	Maddington Toyota	P240 105 3001	Windscreen and rubber wiper blades replacement for Doctor's car	850.00	77.27
			<b>Total Purchases for J Goodbourn</b>	<b>\$1,935.40</b>	<b>\$175.95</b>

<b>Total Payment to Credit Card Account</b>	<b>\$2,961.79</b>	<b>\$269.26</b>
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**SHIRE OF MORAWA**  
**Payments made November 2019**

EFT12506		CREDITOR NAME:		Refuel Australia Caltex - 30169		
		INVOICE NUMBER:		MORAS – SCARD1019		
		INVOICE DATE:		31/10/2019		
		Bill Number:				
DESCRIPTION:		Fuel Cards Purchases in October 2019				
GL/JOB CODE	ACCOUNT DESCRIPTION	GST IND.	I/E CODE / C/C	DESCRIPTION	ELEM. CODE	AMOUNT
P241	Toyota RAV AWD - EDM	C	105	Unleaded Fuel Purchases	3003	289.53
P242	Toyota RAV AWD - EMCCS	C	105	Unleaded Fuel Purchases	3003	277.86
P252	Prado GXL - CEO	C	105	Diesel Fuel Purchases	3003	288.11
						\$855.50

EFT12519		CREDITOR NAME:		Great Southern Fuel supplies - 31976		
		INVOICE NUMBER:		October 2019		
		INVOICE DATE:		31/10/2019		
		Bill Number:				
DESCRIPTION:		Fuel Cards Purchases in October 2019				
GL/JOB CODE	ACCOUNT DESCRIPTION	GST IND.	I/E CODE / C/C	DESCRIPTION	ELEM. CODE	AMOUNT
P241	Toyota RAV AWD - EDM	C	105	Unleaded Fuel Purchases	3003	156.20
P999	Various Small Plant Items	C	105	Unleaded Fuel Purchases	3003	68.86
P252	Prado GXL - CEO	C	105	Diesel Fuel Purchases	3003	382.98
						\$608.04



## SHIRE OF MORAWA

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 November 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 Morawa 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>					
Refuse Transfer Station - Canna	0%	5,000	5,000	0	5,000
Purchase Plant & Equipment - Other Community Amenities	0%	115,000	115,000	0	115,000
Purchase Plant & Equipment - Road Plant Purchases	2%	705,000	705,000	16,523	688,478
Canna North East Road	0%	140,000	0	0	0
Burma Road - R2R	4%	150,000	0	5,438	(5,438)
Nanekine Road 18/19	0%	0	0	10,751	(10,751)
Sewerage Upgrade	0%	75,000	75,000	0	75,000
Interpretive Signage	0%	25,000	0	0	0
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	52%	1,074,249	578,927	561,195	(17,732)
Non-operating Grants, Subsidies and Contributions	39%	933,776	338,629	366,867	28,238
	46%	2,008,025	917,556	928,062	10,506
Rates Levied	98%	1,878,134	1,881,134	1,843,985	(37,149)

% Compares current ytd actuals to annual budget

		Prior Year 30 November 2018	Current Year 30 November 2019
<b>Financial Position</b>			
Adjusted Net Current Assets	142%	\$ 2,212,315	\$ 3,147,854
Cash and Equivalent - Unrestricted	160%	\$ 1,534,058	\$ 2,458,218
Cash and Equivalent - Restricted	98%	\$ 5,672,674	\$ 5,563,759
Receivables - Rates	94%	\$ 885,981	\$ 836,512
Receivables - Other	45%	\$ 48,529	\$ 21,705
Payables	43%	\$ 152,838	\$ 66,286

% 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.

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 November 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 POLICIES**

**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

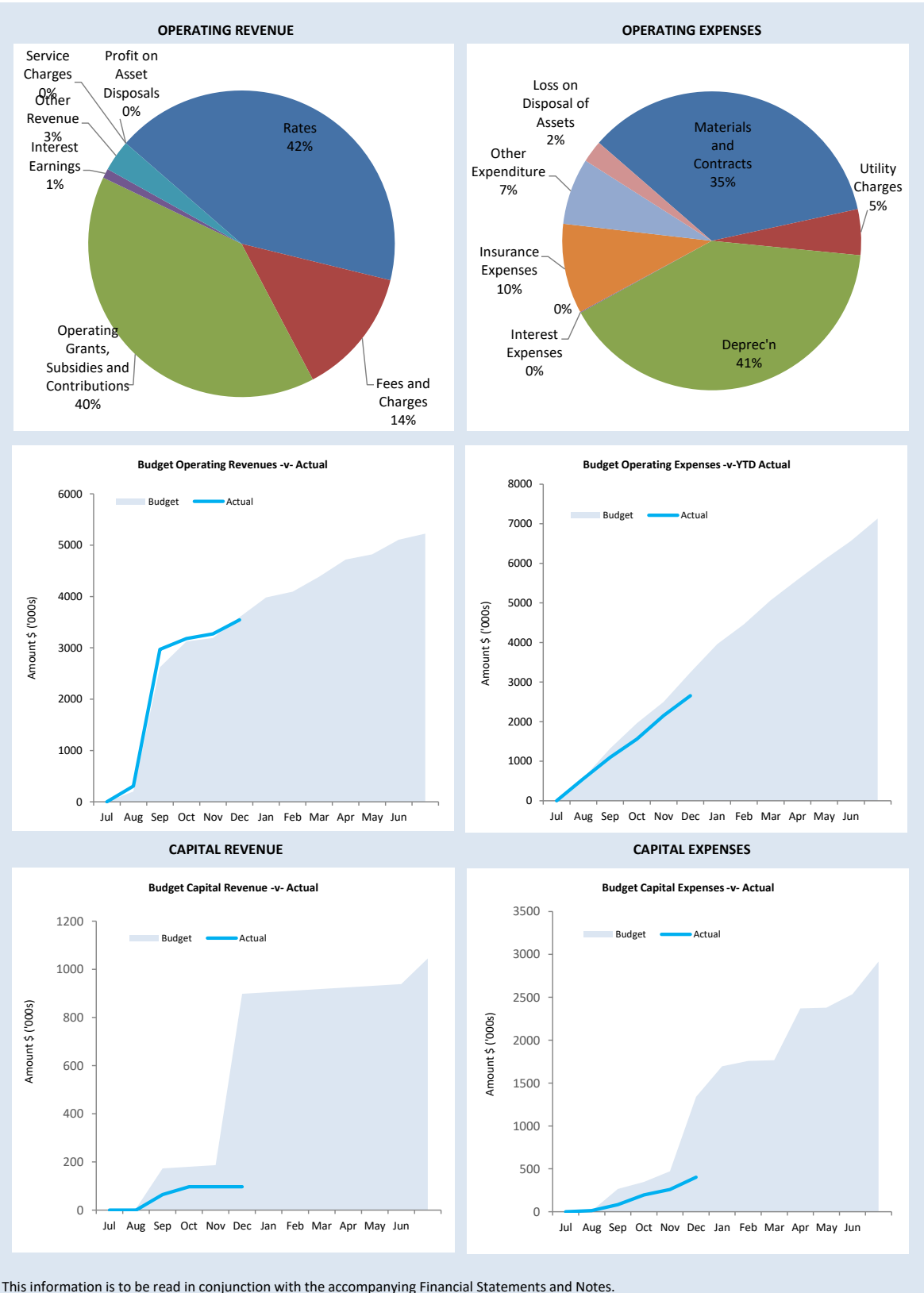
are recoverable from, or payable to, the ATO are presented as operating cash flows.

**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.



**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 30 NOVEMBER 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. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	1,771,446	1,729,243	1,729,243	1,729,243	0	0%		
<b>Revenue from operating activities</b>									
Governance		0	0	0	2,667	2,667		▲	
General Purpose Funding - Rates	5	1,878,134	1,878,134	1,881,134	1,843,985	(37,149)	(2%)	▼	
General Purpose Funding - Other		1,003,319	1,003,319	486,868	460,333	(26,535)	(5%)	▼	
Law, Order and Public Safety		22,319	22,319	9,773	11,967	2,194	22%	▲	
Health		10,350	10,350	2,500	855	(1,645)	(66%)	▼	
Education and Welfare		2,400	2,400	1,000	7,663	6,663	666%	▲	
Housing		92,820	92,820	38,660	33,485	(5,175)	(13%)	▼	
Community Amenities		445,977	445,977	431,976	429,478	(2,499)	(1%)	▼	
Recreation and Culture		57,316	57,316	19,731	17,451	(2,280)	(12%)	▼	
Transport		495,611	495,611	273,486	240,131	(33,355)	(12%)	▼	\$
Economic Services		147,775	147,775	62,910	55,630	(7,280)	(12%)	▼	
Other Property and Services		134,800	134,800	52,355	73,688	21,333	41%	▲	\$
		<b>4,290,821</b>	<b>4,290,821</b>	<b>3,260,393</b>	<b>3,177,333</b>				
<b>Expenditure from operating activities</b>									
Governance		(505,366)	(505,366)	(210,435)	(150,962)	59,473	28%	▲	\$
General Purpose Funding		(182,246)	(182,246)	(73,115)	(74,009)	(894)	(1%)	▼	
Law, Order and Public Safety		(117,819)	(117,819)	(49,730)	(38,117)	11,613	23%	▲	\$
Health		(207,026)	(207,026)	(94,631)	(73,737)	20,894	22%	▲	\$
Education and Welfare		(202,983)	(202,983)	(96,757)	(80,926)	15,831	16%	▲	\$
Housing		(248,142)	(248,142)	(148,140)	(105,174)	42,966	29%	▲	\$
Community Amenities		(645,887)	(645,887)	(265,479)	(230,930)	34,549	13%	▲	\$
Recreation and Culture		(1,356,789)	(1,356,789)	(616,803)	(652,617)	(35,814)	(6%)	▼	
Transport		(2,680,582)	(2,680,582)	(1,191,331)	(826,478)	364,853	31%	▲	\$
Economic Services		(943,772)	(943,772)	(396,670)	(295,253)	101,417	26%	▲	\$
Other Property and Services		(40,469)	(40,469)	(97,498)	(126,643)	(29,145)	(30%)	▼	\$
		<b>(7,131,080)</b>	<b>(7,131,080)</b>	<b>(3,240,589)</b>	<b>(2,654,846)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		1,870,082	1,870,082	779,140	787,401	8,261	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	6	146,000	146,000	146,000	46,270	(99,730)	(68%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	0	830	830		▲	
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>(824,177)</b>	<b>(824,177)</b>	<b>944,944</b>	<b>1,356,989</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	10	933,776	933,776	338,629	366,867	28,238	8%	▲	
Proceeds from Disposal of Assets	6	194,000	194,000	191,080	64,545	(126,535)	(66%)	▼	\$
Land Held for Resale	7	0	0	0	0	0			
Land and Buildings	7	(5,000)	(5,000)	(5,000)	0	5,000	100%	▲	
Plant and Equipment	7	(948,050)	(948,050)	(948,050)	(75,833)	872,217	92%	▲	\$
Furniture and Equipment	7	0	0	0	0	0			
Infrastructure Assets - Roads	7	(1,227,500)	(1,227,500)	(200,000)	(224,258)	(24,258)	(12%)	▼	\$
Infrastructure Assets - Footpaths	7	(40,251)	(40,251)	0	0	0			
Infrastructure Assets - Parks and Ovals	7	0	0	0	(1,251)	(1,251)		▼	
Infrastructure Assets - Sewerage	7	(75,000)	(75,000)	(75,000)	0	75,000	100%	▲	\$
Infrastructure Assets - Airfields	7	0	0	0	0	0			
Infrastructure Assets - Dams	7	0	0	0	0	0			
Infrastructure Assets - Playground Equipment	7	(70,000)	(70,000)	(70,000)	(45,000)	25,000	36%	▲	\$
Infrastructure Assets - Other	7	(40,000)	(40,000)	0	0	0			
<b>Amount attributable to investing activities</b>		<b>(1,278,025)</b>	<b>(1,278,025)</b>	<b>(768,341)</b>	<b>85,070</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	850,958	850,958	707,208	32,492	(674,716)	(95%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(13,513)	(13,513)	0	0	0			
Transfer to Reserves	9	(496,908)	(496,908)	(41,630)	(55,940)	(14,310)	(34%)	▼	\$
<b>Amount attributable to financing activities</b>		<b>340,537</b>	<b>340,537</b>	<b>665,578</b>	<b>(23,449)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>9,781</b>	<b>(32,421)</b>	<b>2,571,425</b>	<b>3,147,854</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 2019/20 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 30 NOVEMBER 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 30 NOVEMBER 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	1,771,446	1,729,243	1,729,243	1,729,243	0	0%		
<b>Revenue from operating activities</b>									
Rates	5	1,878,134	1,878,134	1,881,134	1,843,985	(37,149)	(2%)	▼	
Operating Grants, Subsidies and Contributions	10	1,074,249	1,074,249	578,927	561,195	(17,732)	(3%)	▼	
Fees and Charges		814,488	814,488	592,457	585,626	(6,832)	(1%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		139,000	139,000	54,630	43,297	(11,333)	(21%)	▼	\$
Other Revenue		384,950	384,950	153,245	143,230	(10,015)	(7%)	▼	
Profit on Disposal of Assets	6	0	0	0	0	0			
		<b>4,290,821</b>	<b>4,290,821</b>	<b>3,260,393</b>	<b>3,177,333</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(1,893,943)	(1,893,943)	(832,066)	(712,662)	119,404	14%	▲	\$
Materials and Contracts		(2,510,449)	(2,208,949)	(995,638)	(684,808)	310,830	31%	▲	\$
Utility Charges		(356,338)	(356,338)	(197,151)	(96,457)	100,694	51%	▲	\$
Depreciation on Non-Current Assets		(1,870,082)	(1,870,082)	(779,140)	(787,401)	(8,261)	(1%)	▼	
Interest Expenses		(11,919)	(11,919)	0	1,629	1,629		▲	
Insurance Expenses		(191,691)	(191,691)	(126,332)	(189,142)	(62,810)	(50%)	▼	\$
Other Expenditure		(150,658)	(452,158)	(164,262)	(139,734)	24,528	15%	▲	\$
Loss on Disposal of Assets	6	(146,000)	(146,000)	(146,000)	(46,270)	99,730	68%	▲	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		<b>(7,131,080)</b>	<b>(7,131,080)</b>	<b>(3,240,589)</b>	<b>(2,654,846)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		1,870,082	1,870,082	779,140	787,401	8,261	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	6	146,000	146,000	146,000	46,270	(99,730)	(68%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	0	830	830		▲	
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>(824,177)</b>	<b>(824,177)</b>	<b>944,944</b>	<b>1,356,989</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	10	933,776	933,776	338,629	366,867	28,238	8%	▲	
Proceeds from Disposal of Assets	6	194,000	194,000	191,080	64,545	(126,535)	(66%)	▼	\$
Land Held for Resale	7	0	0	0	0	0			
Land and Buildings	7	(5,000)	(5,000)	(5,000)	0	5,000	100%	▲	
Plant and Equipment	7	(948,050)	(948,050)	(948,050)	(75,833)	872,217	92%	▲	\$
Furniture and Equipment	7	0	0	0	0	0			
Infrastructure Assets - Roads	7	(1,227,500)	(1,227,500)	(200,000)	(224,258)	(24,258)	(12%)	▼	\$
Infrastructure Assets - Footpaths	7	(40,251)	(40,251)	0	0	0			
Infrastructure Assets - Parks and Ovals	7	0	0	0	(1,251)	(1,251)		▼	
Infrastructure Assets - Sewerage	7	(75,000)	(75,000)	(75,000)	0	75,000	100%	▲	\$
Infrastructure Assets - Airfields	7	0	0	0	0	0			
Infrastructure Assets - Dams	7	0	0	0	0	0			
Infrastructure Assets - Playground Equipment	7	(70,000)	(70,000)	(70,000)	(45,000)	25,000	36%	▲	\$
Infrastructure Assets - Other	7	(40,000)	(40,000)	0	0	0			
<b>Amount attributable to investing activities</b>		<b>(1,278,025)</b>	<b>(1,278,025)</b>	<b>(768,341)</b>	<b>85,070</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	850,958	850,958	707,208	32,492	(674,716)	(95%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(13,513)	(13,513)	0	0	0			
Transfer to Reserves	9	(496,908)	(496,908)	(41,630)	(55,940)	(14,310)	(34%)	▼	\$
<b>Amount attributable to financing activities</b>		<b>340,537</b>	<b>340,537</b>	<b>665,578</b>	<b>(23,449)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>9,781</b>	<b>(32,421)</b>	<b>2,571,425</b>	<b>3,147,854</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 2019/20 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.

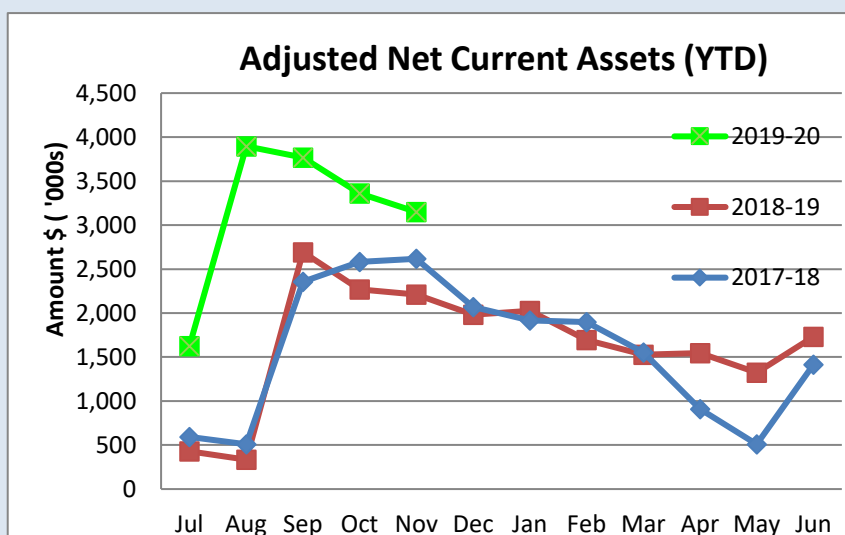
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2019	This Time Last Year 30/11/2018	Year to Date Actual 30/11/2019
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	1,545,390	1,534,058	2,458,218
Cash Restricted - Reserves	3	5,540,310	5,672,674	5,563,759
Receivables - Rates	4	589,363	885,981	836,512
Receivables - Other	4	67,415	48,529	21,705
Inventories		10,168	14,846	10,168
		7,752,646	8,156,087	8,890,362
<b>Less: Current Liabilities</b>				
Payables		(369,800)	(152,838)	(66,286)
Loan Liability		(25,432)	(31,528)	(25,432)
Provisions		(331,893)	(328,849)	(331,893)
		(727,125)	(513,214)	(423,612)
Less: Cash Reserves	9	(5,540,310)	(5,672,674)	(5,563,759)
Add Back: Component of Leave Liability not Required to be funded		218,600	210,589	219,431
Add Back: Current Loan Liability		25,432	31,528	25,432
Adjustment for Trust Transactions Within Muni		0	0	0
<b>Net Current Funding Position</b>		<b>1,729,243</b>	<b>2,212,315</b>	<b>3,147,854</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.



**This Year YTD**

**Surplus(Deficit)**

**\$3.15 M**

**Last Year YTD**

**Surplus(Deficit)**

**\$2.21 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 2**  
**EXPLANATION OF SIGNIFICANT VARIANCES**

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

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
Transport	\$ (33,355)	% (12%)	▼	S	Timing	Licencing less than budgeted ytd
Other Property and Services	21,333	41%	▲	S	Timing	Private works YTD higher than expected
<b>Expenditure from operating activities</b>						
Governance	59,473	28%	▲	S	Timing	WALGA Week lower than budgeted, also timing of subscriptions and training
Law, Order and Public Safety	11,613	23%	▲	S	Timing	Timing of ranger services
Health	20,894	22%	▲	S	Timing	Timing of EHO visits
Education and Welfare	15,831	16%	▲	S	Timing	Timing of projects
Housing	42,966	29%	▲	S	Timing	Kevin has been on leave so maintenance works behind schedule
Community Amenities	34,549	13%	▲	S	Timing	Tip maintenance under budget, timing of sewerage upgrade/repairs
Transport	364,853	31%	▲	S	Timing	Expenditure lower than predicted - grader operator just recruited and contract maintenance grader engaged
Economic Services	101,417	26%	▲	S	Timing	Timing of expenditure on next phase of Trails project
Other Property and Services	(29,145)	(30%)	▼	S	Timing	Plant Operating Cost recoveries need to be reviewed to ensure correct recovery

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 2**  
**EXPLANATION OF SIGNIFICANT VARIANCES**

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

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Investing Activities</b>						
Proceeds from Disposal of Assets	(126,535)	(66%)	▼	S	Timing	Realisation on plant disposed of less than budgeted
Plant and Equipment	872,217	92%	▲	S	Timing	Expenditure on plant happening later than budgeted. Roller & Grader have been ordered but not received/paid for yet
Infrastructure Assets - Roads	(24,258)	(12%)	▼	S	Timing	Timing of capital works - progressing well
Infrastructure Assets - Sewerage	75,000	100%	▲	S	Timing	Timing of expenditure
Infrastructure Assets - Playground Equipment	25,000	36%	▲	S	Timing	Timing of expenditure - park equipment has been ordered been still needs to be installed
<b>Financing Activities</b>						
Transfer from Reserves	(674,716)	(95%)	▼	S	Timing	Transfers from reserves not required yet
Transfer to Reserves	(14,310)	(34%)	▼	S	Timing	Transfers not completed yet
Reporting Nature or Type	Var. \$	Var. %	Var. ▲▼	Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
Interest Earnings	\$ (11,333)	% (21%)	▼	S	Timing	Timing of term deposit interest
Utility Charges	100,694	51%	▲	S	Timing	Utility charges coming in behind budget phasing of expenditure.

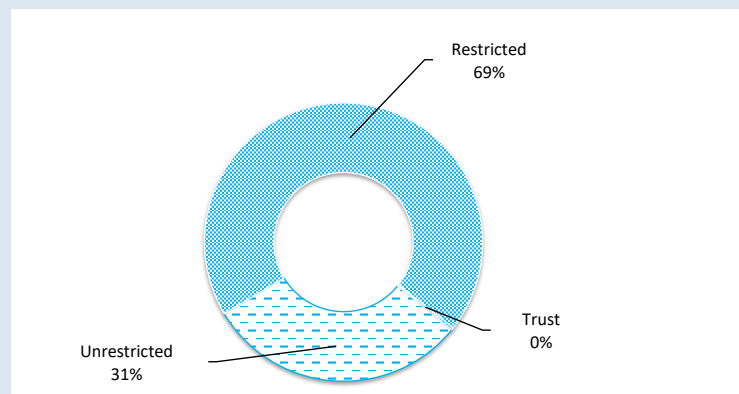
	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash On Hand	650			650	N/A	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Cash at Bank	2,457,568			2,457,568	CBA	1.50%	At Call
CAB - Aged Care Units Reserv Units 6-9		9,460		9,460	CBA	1.50%	At Call
CAB - Refuse Transfer Station Reserve		0		0	CBA	1.50%	At Call
CAB - Morawa Future Funds Interest Reserve		273,680		273,680	CBA	1.50%	At Call
CAB - Leave Reserve Account		219,431		219,431	CBA	1.50%	At Call
CAB - Swimming Pool Reserve		40,567		40,567	CBA	1.50%	At Call
CAB - Plant Reserve		836,784		836,784	CBA	1.50%	At Call
CAB - Building Reserve		93,950		93,950	CBA	1.50%	At Call
CAB - Economic Development Reserve		113,241		113,241	CBA	1.50%	At Call
CAB - Sewerage Reserve		246,975		246,975	CBA	1.50%	At Call
CAB - Unspent Grants, Loans & Contributions Reserve		0		0	CBA	1.50%	At Call
CAB - Community Development Reserve		747,605		747,605	CBA	1.50%	At Call
CAB - Future Funds Reserve		456,886		456,886	CBA	1.50%	At Call
CAB - Business Units Reserve		125,478		125,478	CBA	1.50%	At Call
CAB - Legal Reserve		26,026		26,026	CBA	1.50%	At Call
CAB - Road Reserve		146,746		146,746	CBA	1.50%	At Call
CAB - Aged Care ex MCC Unit 1-4		70,409		70,409	CBA	1.50%	At Call
CAB - Aged Care Unit 5		56,521		56,521	CBA	1.50%	At Call
Trust Cash at Bank			21,758	21,758	CBA	0.00%	At Call
<b>Term Deposits</b>							
Municipal Investment Account/s	0			0	CBA		
TD: ... 4039 (Future Funds 1)		800,000		800,000	CBA	1.60%	10/02/2020
TD: ... 4047 (Future Funds 2)		800,000		800,000	CBA	1.60%	10/02/2020
TD: ... 4063 (Community Development Fund)		500,000		500,000	CBA	1.60%	10/02/2020
<b>Total</b>	<b>2,458,218</b>	<b>5,563,759</b>	<b>21,758</b>	<b>8,043,735</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>\$8.04 M</b>	<b>\$5.56 M</b>



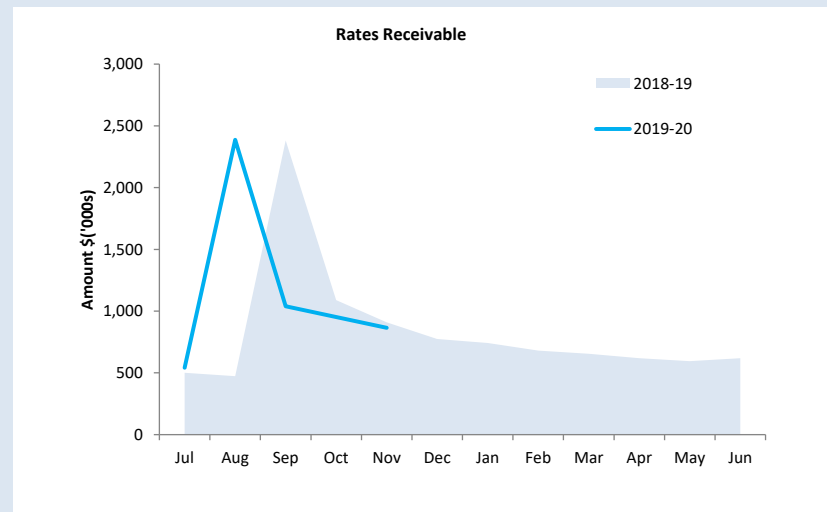
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES  
NOTE 4  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2019	30 Nov 19
	\$	\$
Opening Arrears Previous Years	581,497	618,323
Levied this year	2,288,726	2,349,652
<u>Less</u> Collections to date	(2,251,900)	(2,102,502)
Equals Current Outstanding	<b>618,323</b>	<b>865,473</b>
<b>Net Rates Collectable</b>	<b>618,323</b>	<b>865,473</b>
% Collected	78.46%	70.84%

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.

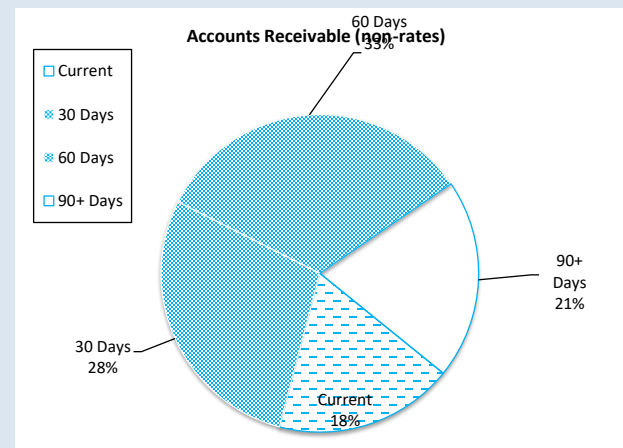


Collected	Rates Due
<b>71%</b>	<b>\$865,473</b>

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	4,210	6,540	7,617	4,696	23,064
Percentage	18%	28%	33%	20%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					23,064
Receivables - Other					(1,359)
<b>Total Receivables General Outstanding</b>					<b>21,705</b>
<b>Amounts shown above include GST (where applicable)</b>					

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.



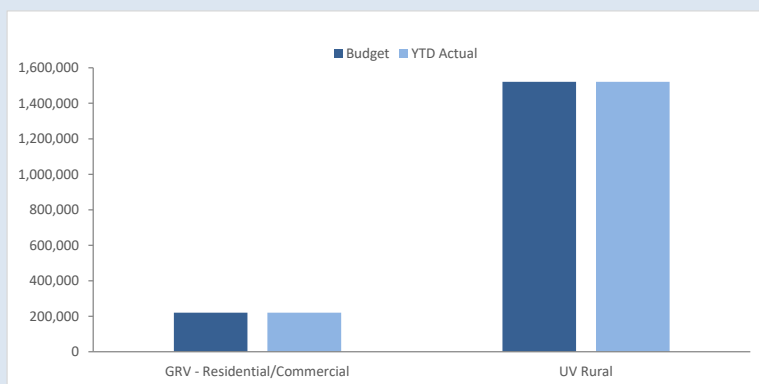
<b>Debtors Due</b>
<b>\$21,705</b>
<b>Over 30 Days</b>
<b>82%</b>
<b>Over 90 Days</b>
<b>20%</b>

	Amended Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV - Residential/Commercial	7.8919	267	2,790,744	220,243	0	0	220,243	220,243	0	0	220,243
UV Rural	2.2815	205	66,657,000	1,520,779	0	0	1,520,779	1,520,780	0	0	1,520,780
UV Mining	30.1974	18	491,465	148,410	0	0	148,410	156,959	4,218	0	161,176
Sub-Totals		490	69,939,209	1,889,432	0	0	1,889,432	1,897,981	4,218	0	1,902,199
Minimum Payment	Minimum \$										
GRV - Residential/Commercial	303.00	44	27,054	13,332	0	0	13,332	13,332	0	0	13,332
UV Rural	303.00	8	76,100	2,424	0	0	2,424	2,424	0	0	2,424
UV Mining	683.00	7	5,428	4,781	0	0	4,781	5,464	0	0	5,464
Sub-Totals		59	108,582	20,537	0	0	20,537	21,220	0	0	21,220
		549	70,047,791	1,909,969	0	0	1,909,969	1,919,201	4,218	0	1,923,419
Discounts							(35,000)	-10,859			(36,134)
Amount from General Rates							1,874,969	1,908,342			1,887,285
Ex-Gratia Rates							6,165	6,165			6,165
Movement in Excess Rates							0	-49,465			(49,465)
Rates Written Off							(3,000)				0
Specified Area Rates							0				0
Totals							1,878,134	1,865,042	0	0	1,843,985

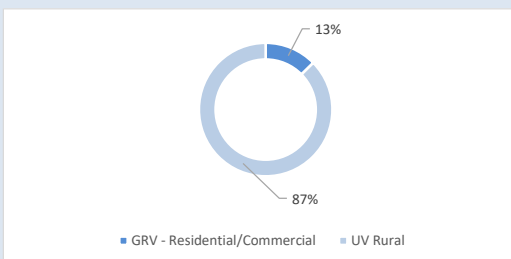
#### SIGNIFICANT ACCOUNTING POLICIES

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

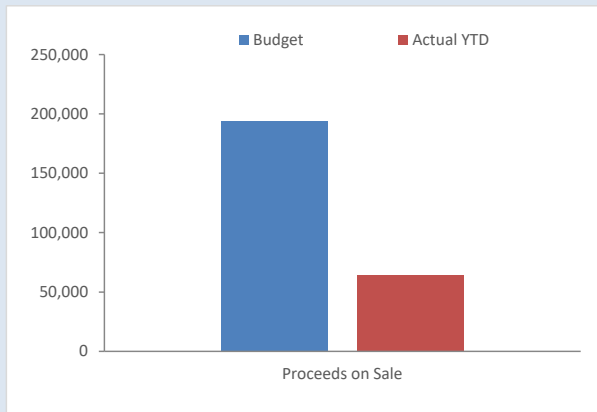


General Rates		
Budget	YTD Actual	%
<b>\$1.87 M</b>	<b>\$1.89 M</b>	<b>101%</b>



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 (Doct	20,000	18,000	0	(2,000)	19,896	10,909	0	(8,987)
470	P&E - 1996 Toyota Coaster Communi	13,000	5,000	0	(8,000)	12,582	4,545	0	(8,037)
331	P&E - CAT 12M MOTOR GRADER (200	145,000	60,000	0	(85,000)	0	0	0	0
256	P&E - Ford P x Ranger Crewcab 4x4 - \	23,000	16,000	0	(7,000)	0	0	0	0
574	P&E - Nissan Navara RX (4x4) Man Do	33,000	18,000	0	(15,000)	0	0	0	0
564	P&E - 2016 Toyota RAV4 AWD PET 5C	27,000	18,000	0	(9,000)	0	0	0	0
605	P&E - Kluger AWD V6 Wagon	55,000	39,000	0	(16,000)	54,678	35,455	0	(19,224)
586	P&E - Honda CR-V Vti Auto Wagon 20	24,000	20,000	0	(4,000)	23,659	13,636	0	(10,023)
		0	0	0	0	0	0	0	0
		<b>340,000</b>	<b>194,000</b>	<b>0</b>	<b>(146,000)</b>	<b>110,816</b>	<b>64,545</b>	<b>0</b>	<b>(46,270)</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$194,000</b>	<b>\$64,545</b>	<b>33%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2019**

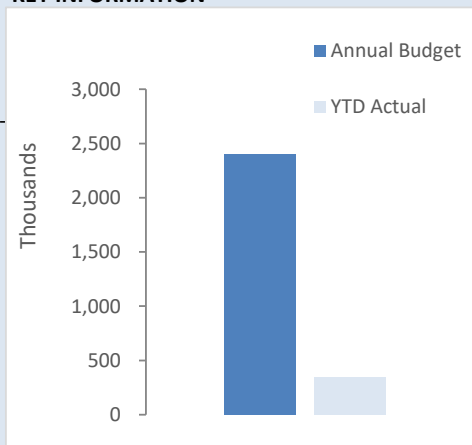
**INVESTING ACTIVITIES**  
**NOTE 7**  
**CAPITAL ACQUISITIONS**

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	5,000	5,000	5,000	0	(5,000)
Plant and Equipment	948,050	948,050	948,050	75,833	(872,217)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	1,227,500	200,000	1,227,500	224,258	24,258
Infrastructure Assets - Footpaths	40,251	0	40,251	0	0
Infrastructure Assets - Parks and Ovals	0	0	0	1,251	1,251
Infrastructure Assets - Sewerage	75,000	75,000	75,000	0	(75,000)
Infrastructure Assets - Airfields	0	0	0	0	0
Infrastructure Assets - Dams	0	0	0	0	0
Infrastructure Assets - Playground Equipment	70,000	70,000	70,000	45,000	(25,000)
Infrastructure Assets - Other	40,000	0	40,000	0	0
<b>Capital Expenditure Totals</b>	<b>2,405,801</b>	<b>1,298,050</b>	<b>2,405,801</b>	<b>346,342</b>	<b>(951,708)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	933,776	338,629	933,776	366,867	28,238
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	194,000	191,080	194,000	64,545	(126,535)
Council contribution - Cash Backed Reserves					
Various Reserves		707,208	819,050	0	(707,208)
Council contribution - operations		61,133	458,975	(85,070)	(146,203)
<b>Capital Funding Total</b>		<b>1,298,050</b>	<b>2,405,801</b>	<b>346,342</b>	<b>(951,708)</b>

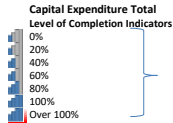
**SIGNIFICANT ACCOUNTING POLICIES**

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**



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.41 M</b>	<b>\$.35 M</b>	<b>14%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$ .93 M</b>	<b>\$.37 M</b>	<b>39%</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.				Adopted		Amended		Total YTD	Total Forecast	Variance (Under)/Over
Assets		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget					
					\$	\$	\$			\$	\$	\$
<b>Buildings</b>												
<b>Community Amenities</b>												
0.00		Refuse Transfer Station - Canna	10154	521	810154	(5,000)	(5,000)	(5,000)	0	(5,000)	5,000	
		<b>Total - Community Amenities</b>				<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>0</b>	<b>(5,000)</b>	<b>5,000</b>	
<b>Economic Services</b>												
1.00		Caravan Park Camp Kitchen	13251	521	813254	0	0	0	0	0	0	
		<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
0.00		<b>Total - Buildings</b>				<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>0</b>	<b>(5,000)</b>	<b>5,000</b>	
<b>Plant &amp; Equipment</b>												
<b>Community Amenities</b>												
0.00		Purchase Plant & Equipment - Other Community Amenities	10751	525		(115,000)	(115,000)	(115,000)	0	(115,000)	115,000	
		<b>Total - Community Amenities</b>				<b>(115,000)</b>	<b>(115,000)</b>	<b>(115,000)</b>	<b>0</b>	<b>(115,000)</b>	<b>115,000</b>	
<b>Recreation &amp; Culture</b>												
0.00		Purchases Plant & Equip	11354	525		(33,050)	(33,050)	(33,050)	0	(33,050)	33,050	
		<b>Total - Recreation &amp; Culture</b>				<b>(33,050)</b>	<b>(33,050)</b>	<b>(33,050)</b>	<b>0</b>	<b>(33,050)</b>	<b>33,050</b>	
<b>Transport</b>												
0.02		Purchase Plant & Equipment - Road Plant Purchases	12350	525		(705,000)	(705,000)	(705,000)	(16,523)	(705,000)	688,478	
		<b>Total - Transport</b>				<b>(705,000)</b>	<b>(705,000)</b>	<b>(705,000)</b>	<b>(16,523)</b>	<b>(705,000)</b>	<b>688,478</b>	
<b>Other Property &amp; Services</b>												
0.62		Purchase Plant - Administration	14650	525		(95,000)	(95,000)	(95,000)	(59,311)	(95,000)	35,689	
		<b>Total - Other Property &amp; Services</b>				<b>(95,000)</b>	<b>(95,000)</b>	<b>(95,000)</b>	<b>(59,311)</b>	<b>(95,000)</b>	<b>35,689</b>	
0.08		<b>Total - Plant &amp; Equipment</b>				<b>(948,050)</b>	<b>(948,050)</b>	<b>(948,050)</b>	<b>(75,833)</b>	<b>(948,050)</b>	<b>872,217</b>	
<b>Roads</b>												
<b>Transport</b>												
0.00		Broad Avenue	12150	541	CO103	(80,000)	(80,000)	(80,000)	0	(80,000)	80,000	
0.00		Canna North East Road	12150	541	R2R007	(140,000)	(140,000)	0	0	(140,000)	0	
0.85		Bell Road	12150	541	R2R017	(120,000)	(120,000)	(120,000)	(101,939)	(120,000)	18,061	
0.04		Burma Road - R2R	12150	541	R2R079	(150,000)	(150,000)	0	(5,438)	(150,000)	(5,438)	
1.00		Morawa South Road - RRG10/11	12150	541	RRG002	0	0	0	(5,874)	0	(5,874)	
0.27		Morawa Yalgoo Road 19/20	12150	541	RRG022	(339,500)	(339,500)	0	(93,124)	(339,500)	(93,124)	
0.02		Nanekine Road 19/20	12150	541	RRG023	(398,000)	(398,000)	0	(7,132)	(398,000)	(7,132)	
1.00		Nanekine Road 18/19	12150	541	RRG020	0	0	0	(10,751)	0	(10,751)	
		<b>Total - Transport</b>				<b>(1,227,500)</b>	<b>(1,227,500)</b>	<b>(200,000)</b>	<b>(224,258)</b>	<b>(1,227,500)</b>	<b>(24,258)</b>	
0.18		<b>Total - Roads</b>				<b>(1,227,500)</b>	<b>(1,227,500)</b>	<b>(200,000)</b>	<b>(224,258)</b>	<b>(1,227,500)</b>	<b>(24,258)</b>	
<b>Footpaths</b>												
<b>Transport</b>												
0.00		Prater Street Footpath	12157	543	F0096	(40,251)	(40,251)	0	0	(40,251)	0	
		<b>Total - Transport</b>				<b>(40,251)</b>	<b>(40,251)</b>	<b>0</b>	<b>0</b>	<b>(40,251)</b>	<b>0</b>	
0.00		<b>Total - Footpaths</b>				<b>(40,251)</b>	<b>(40,251)</b>	<b>0</b>	<b>0</b>	<b>(40,251)</b>	<b>0</b>	
<b>Parks &amp; Ovals</b>												
<b>Recreation &amp; Culture</b>												
1.00		Parks & Gardens Equipment	11358	547	811358	0	0	0	(1,251)	0	(1,251)	
		<b>Total - Recreation &amp; Culture</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,251)</b>	<b>0</b>	<b>(1,251)</b>	
1.00		<b>Total - Parks &amp; Ovals</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,251)</b>	<b>0</b>	<b>(1,251)</b>	
<b>Sewerage</b>												
<b>Community Amenities</b>												
0.00		Sewerage Upgrade	10325	555		(75,000)	(75,000)	(75,000)	0	(75,000)	75,000	
		<b>Total - Community Amenities</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>0</b>	<b>(75,000)</b>	<b>75,000</b>	
0.00		<b>Total - Sewerage</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>0</b>	<b>(75,000)</b>	<b>75,000</b>	
<b>Playground Equipment</b>												
<b>Recreation &amp; Culture</b>												
0.64		Purchase Playground Equipment	11362	553	811362	(70,000)	(70,000)	(70,000)	(45,000)	(70,000)	25,000	
		<b>Total - Recreation &amp; Culture</b>				<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(45,000)</b>	<b>(70,000)</b>	<b>25,000</b>	
0.64		<b>Total - Playground Equipment</b>				<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(45,000)</b>	<b>(70,000)</b>	<b>25,000</b>	
<b>Infrastructure - Other</b>												
<b>Community Amenities</b>												
0.00		Infrastructure Other - Other Community Amenities	10752	551		(15,000)	(15,000)	0	0	(15,000)	0	
		<b>Total - Community Amenities</b>				<b>(15,000)</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>(15,000)</b>	<b>0</b>	
<b>Economic Services</b>												
0.00		Interpretive Signage	13255	551	113261	(25,000)	(25,000)	0	0	(25,000)	0	
		<b>Total - Economic Services</b>				<b>(25,000)</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>	<b>0</b>	
0.00		<b>Total - Infrastructure - Other</b>				<b>(40,000)</b>	<b>(40,000)</b>	<b>0</b>	<b>0</b>	<b>(40,000)</b>	<b>0</b>	
0.14		<b>Grand Total</b>				<b>(2,405,801)</b>	<b>(2,405,801)</b>	<b>(1,298,050)</b>	<b>(346,342)</b>	<b>(2,405,801)</b>	<b>951,708</b>	

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest & Guarantee Fee Repayments	
		Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
Particulars/Purpose	01 Jul 2019	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>									
Loan 133 - GEHA House	0	0	0	0	0	0	0	(49)	0
Loan 134 - 2 Broad Street	0	0	0	0	0	0	0	0	0
Loan 136 - 24 Harley Street - Staff Housing	306,640	0	0	0	13,513	306,640	293,127	(1,579)	11,919
	306,640	0	0	0	13,513	306,640	293,127	(1,629)	11,919

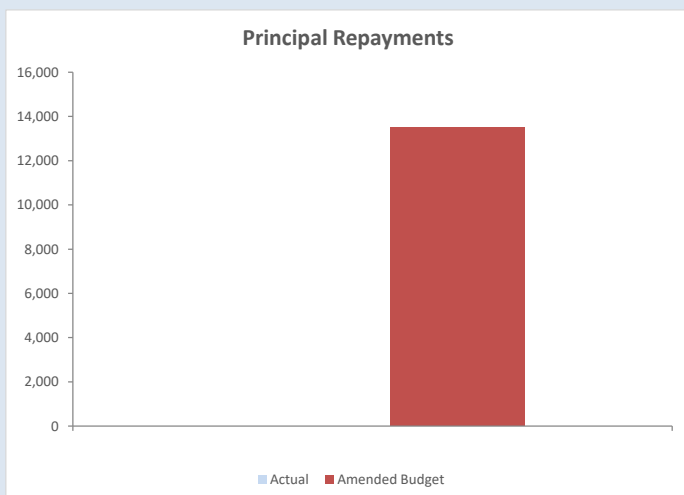
All debenture repayments were financed by general purpose revenue.

#### 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

\$0

#### Interest Earned

\$43,297

#### Interest Expense

-\$1,629

#### Reserves Bal

\$5.56 M

#### Loans Due

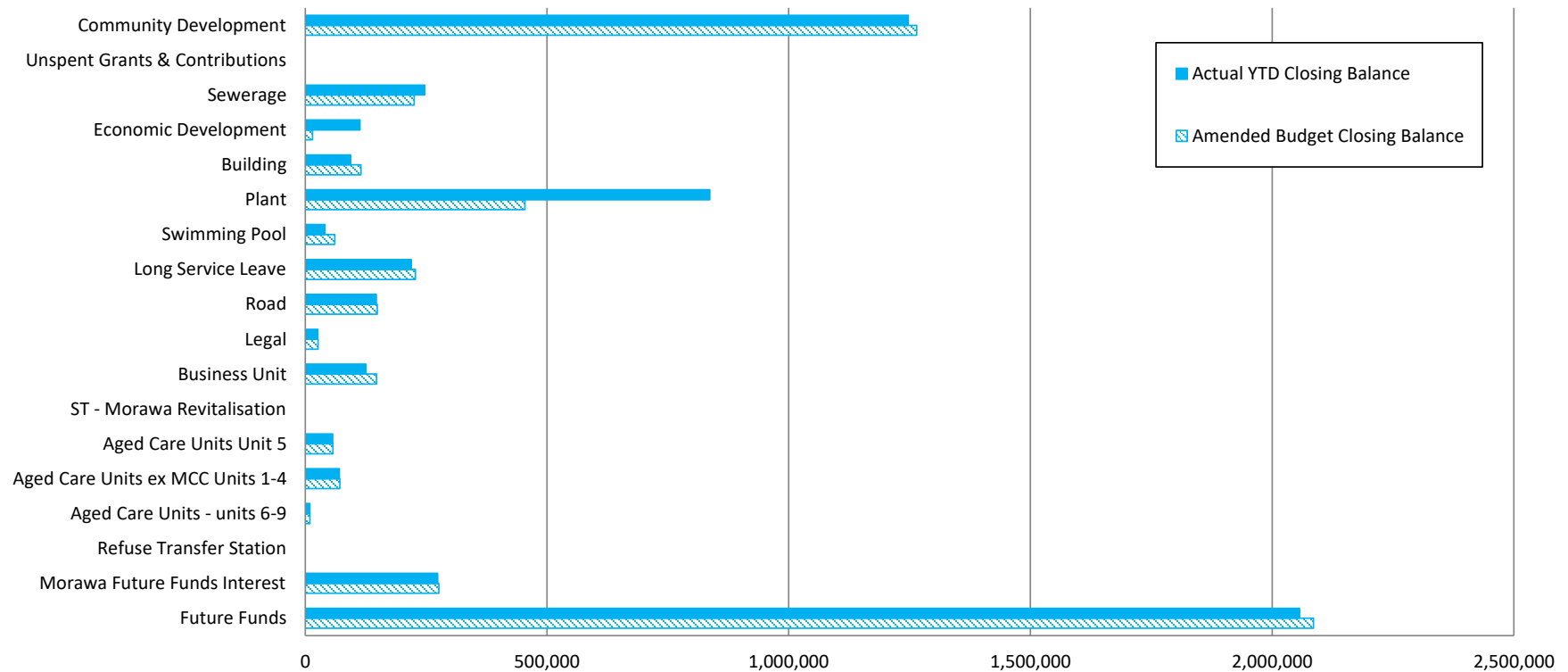
\$.31 M

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	2,079,696	37,539	9,682	0	0	(31,908)	(32,492)	2,085,326	2,056,886
Morawa Future Funds Interest	240,224	4,336	964	31,908	32,492	0	0	276,468	273,680
Refuse Transfer Station	0	0	0	0	0	0	0	0	0
Aged Care Units - units 6-9	9,424	170	36	0	0	0	0	9,594	9,460
Aged Care Units ex MCC Units 1-4	70,143	1,266	266	0	0	0	0	71,409	70,409
Aged Care Units Unit 5	56,307	1,016	214	0	0	0	0	57,323	56,521
ST - N/Midlands Solar Thermal Power	0	0	0	0	0	0	0	0	0
ST - Morawa Revitalisation	0	0	0	0	0	0	0	0	0
Business Unit	125,003	2,256	475	20,000	0	0	0	147,259	125,478
Legal	25,927	468	98	0	0	0	0	26,395	26,026
Road	146,191	2,639	555	0	0	0	0	148,830	146,746
Long Service Leave	218,600	3,946	830	5,000	0	0	0	227,546	219,431
Swimming Pool	40,414	729	154	20,000	0	0	0	61,143	40,567
Plant	833,618	15,046	3,167	250,000	0	(644,050)	0	454,614	836,784
Building	93,595	1,689	356	20,000	0	0	0	115,284	93,950
Economic Development	112,812	2,036	429	0	0	(100,000)	0	14,848	113,241
Sewerage	246,040	4,441	935	50,000	0	(75,000)	0	225,481	246,975
Unspent Grants & Contributions	0	0	0	0	0	0	0	0	0
Community Development	1,242,317	22,423	5,289	0	0	0	0	1,264,740	1,247,605
Water Waste Management (Rural Towns Project)	0	0	0	0	0	0	0	0	0
	<b>5,540,310</b>	<b>100,000</b>	<b>23,449</b>	<b>396,908</b>	<b>32,492</b>	<b>(850,958)</b>	<b>(32,492)</b>	<b>5,186,260</b>	<b>5,563,759</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	
Operating grants, subsidies and contributions						
General Purpose Funding						
Grants Commission - General	WALGGC	543,092	271,546	543,092	276,937	5,391
Grants Commission - Local Roads	WALGGC	317,727	158,862	317,727	133,216	(25,646)
Law, Order & Public Safety						
Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	14,819	7,408	14,819	4,980	(2,428)
Education & Welfare						
Grant - Towards Zero Road Safety Banner	WA Police	0	0	0	5,260	5,260
Grant - Childrens Week	Meerilinga	0	0	0	1,000	1,000
Recreation & Culture						
Contribution - Music and Arts Festival	Karara Mining	20,000	0	20,000	0	0
Contribution - NAIDOC week	Bankwest Morawa	0	0	0	2,000	2,000
Transport						
Street Light Subsidy	Main Roads WA	0	0	0	0	0
Grant - Direct	Main Roads WA	128,611	128,611	128,611	137,802	9,191
Contribution - Road Maintenance	Karara Mining	50,000	12,500	50,000	0	(12,500)
Grant - Flood Damage	Main Roads WA	0	0	0	0	0
Economic Services						
Contribution - Steve Parish Photography	WA College of Agriculture	0	0	0	0	0
Operating grants, subsidies and contributions Total		1,074,249	578,927	1,074,249	561,195	(17,732)
Non-operating grants, subsidies and contributions						
Community Amenities						
Grant - Community Bus	Lotterywest	80,000	33,330	80,000	0	(33,330)
Recreation & Culture						
Grant - Armistice Centenary	Dept of Veteran Affairs	0	0	0	0	0
Transport						
Grant - Regional Road Group - Road Projects	Main Roads WA	491,666	196,666	491,666	366,867	170,201
Grant - Roads to Recovery	Dept of Infrastructure	362,110	108,633	362,110	0	(108,633)
Economic Services						
Marketing Plan	TBA	0	0	0	0	0
Non-operating grants, subsidies and contributions Total		933,776	338,629	933,776	366,867	28,238
		2,008,025	917,556	2,008,025	928,062	10,506

KEY INFORMATION

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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 2019	Amount Received	Amount Paid	Closing Balance 30 Nov 2019
	\$	\$	\$	\$
Housing Bonds	4,000.00	800.00	0.00	4,800.00
Nomination Deposits	0.00	240.00	(240.00)	0.00
Auction Of Properties	0.00	0.00	0.00	0.00
Bonds - Gwennyth Rose	0.00	0.00	0.00	0.00
Bonds - AW (Bill) Johnson	0.00	0.00	0.00	0.00
Drug Action Group	660.11	0.00	0.00	660.11
Child Care Bonds	0.00	0.00	0.00	0.00
Bonds Units Dregghorn Street	1,164.00	0.00	0.00	1,164.00
Bonds Aged Care Units	3,468.32	0.00	0.00	3,468.32
Excess Rent - Daphne Little	1,704.00	0.00	0.00	1,704.00
Morawa Oval Function Centre	1,762.49	0.00	0.00	1,762.49
Extractive Industries Bond	0.00	0.00	0.00	0.00
Bonds Hall/Sports Recreation	20.00	500.00	(500.00)	20.00
Youth Fund Raising	865.00	0.00	0.00	865.00
DPI Licensing	0.00	0.00	0.00	0.00
Social Club	0.00	0.00	0.00	0.00
BRB/BCITF	226.60	1,060.13	(1,173.43)	113.30
Haulmore Trailers Pty Ltd	4,641.00	0.00	0.00	4,641.00
Business Units Bonds	2,559.69	0.00	0.00	2,559.69
TRUST LIABILITY	0.00	0.00	0.00	0.00
	21,071.21	2,600.13	(1,913.43)	21,757.91

KEY INFORMATION

30/11/2019		Trust Subsidiary Ledger		Var
Per Note 11 Left		Per Trust Type	Per Trust Type	
\$		#	\$	\$
4,800.00		1	4,800.00	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 Dregghorn 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
20.00		4	20.00	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
113.30		9	113.30	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
21,757.91			21,757.91	0.00

21,757.91 Per above

21,757.91 Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901)  
0.00



# **SHIRE OF MORAWA**

## **SCHEDULES 2 TO 14**

**(By Program)**

**FOR THE PERIOD ENDED 30 NOVEMBER 2019**

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SHIRE OF MORAWA  
SCHEDULE 02 - GENERAL FUND SUMMARY  
Financial Statement for Period Ended  
30 November 2019

MUNICIPAL FUND		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Rev Change	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING</u>													
General Purpose Funding	03	2,881,453.00	182,246.00	2,881,453.00	182,246.00	2,368,002.00	73,115.00	2,304,318.11	74,008.83	2,881,453.00	172,381.71	0.00	(9,864.29)
Governance	04	0.00	505,366.23	0.00	505,366.23	0.00	210,435.00	2,666.80	150,961.70	0.00	499,131.93	0.00	(6,234.30)
Law, Order, Public Safety	05	22,319.00	117,818.50	22,319.00	117,818.50	9,773.00	49,730.00	11,967.13	38,117.27	22,319.00	117,968.95	0.00	150.45
Health	07	10,350.00	207,026.00	10,350.00	207,026.00	2,500.00	94,631.00	855.43	73,737.18	10,350.00	224,343.55	0.00	17,317.55
Education & Welfare	08	2,400.00	202,983.47	2,400.00	202,983.47	1,000.00	96,757.00	7,663.42	80,926.01	2,400.00	190,936.19	0.00	(12,047.28)
Housing	09	92,820.00	248,142.00	92,820.00	248,142.00	38,660.00	148,140.00	33,484.75	105,173.93	92,820.00	264,921.71	0.00	16,779.71
Community Amenities	10	525,977.37	645,886.54	525,977.37	645,886.54	465,306.37	265,479.00	429,477.62	230,930.33	525,977.37	684,062.01	0.00	38,175.47
Recreation & Culture	11	57,316.00	1,356,788.63	57,316.00	1,356,788.63	19,731.00	616,803.00	17,450.93	652,616.73	57,316.00	1,347,114.14	0.00	(9,674.49)
Transport	12	1,349,387.00	2,680,581.63	1,349,387.00	2,680,581.63	578,785.00	1,191,331.00	606,997.60	826,478.30	1,349,387.00	2,641,517.81	0.00	(39,063.82)
Economic Services	13	147,775.00	943,771.87	147,775.00	943,771.87	62,910.00	396,670.00	55,630.43	295,252.74	147,775.00	925,585.42	0.00	(18,186.45)
Other Property & Services	14	134,800.00	40,469.42	134,800.00	40,469.42	52,355.00	97,498.00	73,687.88	126,642.66	134,800.00	39,362.45	0.00	(1,106.97)
TOTAL - OPERATING		5,224,597.37	7,131,080.29	5,224,597.37	7,131,080.29	3,599,022.37	3,240,589.00	3,544,200.10	2,654,845.68	5,224,597.37	7,107,325.87	0.00	(23,754.42)
<u>CAPITAL</u>													
General Purpose Funding	03	0.00	468.00	0.00	468.00	0.00	195.00	0.00	98.49	0.00	468.00	0.00	0.00
Governance	04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Law, Order, Public Safety	05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health	07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Education & Welfare	08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Housing	09	0.00	37,653.74	0.00	37,653.74	0.00	1,715.00	0.00	871.64	0.00	37,653.74	0.00	0.00
Community Amenities	10	75,000.00	264,441.00	75,000.00	264,441.00	31,250.00	196,850.00	0.00	934.61	75,000.00	264,441.00	0.00	0.00
Recreation & Culture	11	33,050.00	123,779.00	33,050.00	123,779.00	33,050.00	103,350.00	0.00	46,404.52	0.00	123,779.00	0.00	0.00
Transport	12	611,000.00	2,240,436.00	611,000.00	2,240,436.00	611,000.00	912,360.00	0.00	244,502.32	644,050.00	2,240,436.00	33,050.00	0.00
Economic Services	13	131,908.15	145,498.15	131,908.15	145,498.15	31,908.00	28,570.00	32,491.76	49,329.95	131,908.15	145,498.15	0.00	0.00
Other Property & Services	14	0.00	103,946.00	0.00	103,946.00	0.00	96,640.00	0.00	60,140.92	0.00	103,946.00	0.00	0.00
TOTAL - CAPITAL		850,958.15	2,916,221.89	850,958.15	2,916,221.89	707,208.00	1,339,680.00	32,491.76	402,282.45	850,958.15	2,916,221.89	33,050.00	0.00
		6,075,555.52	10,047,302.18	6,075,555.52	10,047,302.18	4,306,230.37	4,580,269.00	3,576,691.86	3,057,128.13	6,075,555.52	10,023,547.76	33,050.00	(23,754.42)
Less Depreciation Written Back			(1,870,082.00)		(1,870,082.00)		(779,140.00)		(787,401.33)		(1,870,082.00)		0.00
Less Profit/Loss Written Back		0.00	(146,000.00)	0.00	(146,000.00)	0.00	(146,000.00)	0.00	(46,270.08)	0.00	(102,000.00)	0.00	44,000.00
Movement in Leave Reserve (Added Back) - REC INT	72101		0.00		0.00		0.00		(830.37)		(3,946.00)		0.00
Movement in Leave Reserve (Added Back) - REC	72102		0.00		0.00		0.00		0.00		(5,000.00)		0.00
Movement in Leave Reserve (Added Back) - PAY	72103		0.00		0.00		0.00		0.00		0.00		0.00
Movement in Deferred Pensioner Rates	50100		0.00		0.00		0.00		0.00		0.00		0.00
Movement in Deferred Pensioner ESL			0.00		0.00		0.00		0.00		0.00		0.00
Movement in Non Current LSL Provision	61100		0.00		0.00		0.00		0.00		0.00		0.00
Adjustment in Fixed Assets			0.00		0.00		0.00		0.00		0.00		0.00
Rounding Adjustment			0.00		0.00		0.00		0.00		0.00		0.00
Loss on Asset Revaluation	03204		0.00		0.00		0.00		0.00		0.00		0.00
Plus Proceeds from Sale of Assets		194,000.00		194,000.00		191,080.00		64,545.45		99,000.00		(95,000.00)	
TOTAL REVENUE & EXPENDITURE		6,269,555.52	8,031,220.18	6,269,555.52	8,031,220.18	4,497,310.37	3,655,129.00	3,641,237.31	2,222,626.35	6,174,555.52	8,042,519.76	(61,950.00)	20,245.58
Surplus/Deficit July 1st B/Fwd		1,771,446.00		1,729,243.43		1,729,243.43		1,729,243.43		1,729,243.43			
		8,041,001.52	8,031,220.18	7,998,798.95	8,031,220.18	6,226,553.80	3,655,129.00	5,370,480.74	2,222,626.35	7,903,798.95	8,042,519.76	(61,950.00)	20,245.58
Surplus/Deficit C/Fwd			9,781.34		(32,421.23)		2,571,424.80		3,147,854.39		(138,720.81)		(82,195.58)
		8,041,001.52	8,041,001.52	7,998,798.95	7,998,798.95	6,226,553.80	6,226,553.80	5,370,480.74	5,370,480.74	7,903,798.95	7,903,798.95	(61,950.00)	(61,950.00)

SHIRE OF MORAWA  
SCHEDULE 03 - GENERAL PURPOSE FUNDING  
Financial Statement for Period Ended  
30 November 2019

**PROGRAMME SUMMARY**

	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
Rate Revenue		162,234.00		162,234.00		64,885.00		66,140.54		157,244.47	
Other General Purpose Funding		20,012.00		20,012.00		8,230.00		7,868.29		15,137.24	
<u>OPERATING REVENUE</u>											
Rate Revenue	1,908,134.00		1,908,134.00		1,890,929.00		1,868,246.02		1,908,134.00		
Other General Purpose Funding	973,319.00		973,319.00		477,073.00		436,072.09		973,319.00		
<b>SUB-TOTAL</b>	<b>2,881,453.00</b>	<b>182,246.00</b>	<b>2,881,453.00</b>	<b>182,246.00</b>	<b>2,368,002.00</b>	<b>73,115.00</b>	<b>2,304,318.11</b>	<b>74,008.83</b>	<b>2,881,453.00</b>	<b>172,381.71</b>	
<u>CAPITAL EXPENDITURE</u>											
Rate Revenue		0.00		0.00		0.00		0.00		0.00	
Other General Purpose Funding		468.00		468.00		195.00		98.49		468.00	
<u>CAPITAL REVENUE</u>											
Rate Revenue	0.00		0.00		0.00		0.00		0.00		
Other General Purpose Funding	0.00		0.00		0.00		0.00		0.00		
<b>SUB-TOTAL</b>	<b>0.00</b>	<b>468.00</b>	<b>0.00</b>	<b>468.00</b>	<b>0.00</b>	<b>195.00</b>	<b>0.00</b>	<b>98.49</b>	<b>0.00</b>	<b>468.00</b>	
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>2,881,453.00</b>	<b>182,714.00</b>	<b>2,881,453.00</b>	<b>182,714.00</b>	<b>2,368,002.00</b>	<b>73,310.00</b>	<b>2,304,318.11</b>	<b>74,107.32</b>	<b>2,881,453.00</b>	<b>172,849.71</b>	

SHIRE OF MORAWA  
SCHEDULE 03 - GENERAL PURPOSE FUNDING  
Financial Statement for Period Ended  
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RATE REVENUE GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>											
03100 Administration Allocated - Rates		143,234.00		143,234.00		59,680.00		57,026.41		138,244.47	
03101 Expenses - Rate Revenue		2,500.00		2,500.00		1,040.00		705.17		2,500.00	
03102 Legal Costs, Debt Collection		10,000.00		10,000.00		4,165.00		8,342.96		10,000.00	
03103 Rate Notice Stationery expense		500.00		500.00		0.00		0.00		500.00	
03104 Valuation / Title Searches Expense		6,000.00		6,000.00		0.00		66.00		6,000.00	
<u>OPERATING REVENUE</u>											
03120 General Rates Levied	0.00		0.00		0.00		0.00		0.00		
03121 UV - Rural Rates	1,520,779.00		1,520,779.00		1,520,779.00		1,520,779.92		1,520,779.00		
03122 UV - Minimum Rates	2,424.00		2,424.00		2,424.00		2,424.00		2,424.00		
03123 GRV - Townsite Rates	220,243.00		220,243.00		220,243.00		220,242.67		220,243.00		
03124 GRV - Minimum Rates	13,332.00		13,332.00		13,332.00		13,332.00		13,332.00		
03125 GRV - Minimums Rural Townsite	0.00		0.00		0.00		0.00		0.00		
03126 Mining - UV Tenements	148,410.00		148,410.00		148,410.00		156,958.56		148,410.00		
03127 Mining - Minimum Rates	4,781.00		4,781.00		4,781.00		5,464.00		4,781.00		
03128 Interim Rates - GRV	0.00		0.00		0.00		0.00		0.00		
03129 Interim Rates - UV	0.00		0.00		0.00		4,217.93		0.00		
03130 Back Rates Levied	0.00		0.00		0.00		0.00		0.00		
03131 Less Rates Discount Allowed	(35,000.00)		(35,000.00)		(35,000.00)		(36,134.25)		(35,000.00)		
03132 Ex-Gratia Rates Received	6,165.00		6,165.00		6,165.00		6,165.11		6,165.00		
03133 Penalty Interest Raised on Rates	25,000.00		25,000.00		7,375.00		14,645.51		25,000.00		
03134 Rates Legal Charges	0.00		0.00		0.00		5,000.00		0.00		
03135 Rates Written-off	(3,000.00)		(3,000.00)		0.00		0.00		(3,000.00)		
03136 Instalment Interest Received	2,000.00		2,000.00		590.00		2,732.38		2,000.00		
03137 Account Enquiries Income	2,000.00		2,000.00		830.00		918.00		2,000.00		
03138 Rates Administration Fee	1,000.00		1,000.00		1,000.00		965.00		1,000.00		
03139 Pens Deferred Rates Interest	0.00		0.00		0.00		0.00		0.00		
03140 Movement in Excess Rates	0.00		0.00		0.00		(49,464.81)		0.00		
03235 WRITE-OFFS ESL	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL TO PROGRAMME SUMMARY	1,908,134.00	162,234.00	1,908,134.00	162,234.00	1,890,929.00	64,885.00	1,868,246.02	66,140.54	1,908,134.00	157,244.47	
<u>CAPITAL EXPENDITURE</u>											
<u>CAPITAL REVENUE</u>											
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RATE REVENUE	1,908,134.00	162,234.00	1,908,134.00	162,234.00	1,890,929.00	64,885.00	1,868,246.02	66,140.54	1,908,134.00	157,244.47	

SHIRE OF MORAWA  
SCHEDULE 03 - GENERAL PURPOSE FUNDING  
Financial Statement for Period Ended  
30 November 2019

OTHER GENERAL PURPOSE FUNDING GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
03200	Administration Allocated - GP Funding		19,762.00		19,762.00		8,230.00		7,868.30		14,887.24	
03201	Grants Commission Consultant		0.00		0.00		0.00		0.00		0.00	
03202	Other Expenses - GPF		250.00		250.00		0.00		0.00		250.00	
03203	Rounding Adjustment Account		0.00		0.00		0.00		(0.01)		0.00	
03204	Loss on FV Valuation of Assets		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>												
03220	Grants Commission Grant - General	543,092.00		543,092.00		271,546.00		276,936.50		543,092.00		
03221	Grants Commission Grant - Local Roads	317,727.00		317,727.00		158,862.00		133,216.00	▼	317,727.00		
03222	Grants Commission Grants - Special	0.00		0.00		0.00		0.00		0.00		
03223	Interest Received - Municipal Account	12,000.00		12,000.00		5,000.00		4,427.06		12,000.00		
03224	Interest Received - Reserve Accounts	100,000.00		100,000.00		41,665.00		21,492.53	▼	100,000.00		
03225	Other Income - GPF	500.00		500.00		0.00		0.00		500.00		
SUB-TOTAL TO PROGRAMME SUMMARY		973,319.00	20,012.00	973,319.00	20,012.00	477,073.00	8,230.00	436,072.09	7,868.29	973,319.00	15,137.24	
<u>CAPITAL EXPENDITURE</u>												
03401	Reserve Funds ex Muni		0.00		0.00		0.00		0.00		0.00	
03402	Transfer Interest to Legal Fees Reserve ex M		468.00		468.00		195.00		98.49		468.00	
<u>CAPITAL REVENUE</u>												
03721	Transfers from Reserves	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL TO PROGRAMME SUMMARY		0.00	468.00	0.00	468.00	0.00	195.00		98.49	0.00	468.00	
TOTAL - OTHER GENERAL PURPOSE FUNDING		973,319.00	20,480.00	973,319.00	20,480.00	477,073.00	8,425.00	436,072.09	7,966.78	973,319.00	15,605.24	

SHIRE OF MORAWA  
SCHEDULE 04 - GOVERNANCE  
Financial Statement for Period Ended  
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**PROGRAMME SUMMARY**

	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
Members Of Council		398,666.23		398,666.23		187,730.00		142,573.56	▼	392,431.93	
Governance - General		106,700.00		106,700.00		22,705.00		8,388.14	▼	106,700.00	
<u>OPERATING REVENUE</u>											
Members Of Council	0.00		0.00		0.00		311.80		0.00		
Governance - General	0.00		0.00		0.00		2,355.00		0.00		
SUB-TOTAL	0.00	505,366.23	0.00	505,366.23	0.00	210,435.00	2,666.80	150,961.70		0.00	499,131.93
<u>CAPITAL EXPENDITURE</u>											
Members Of Council		0.00		0.00		0.00		0.00		0.00	
Governance - General		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
Members Of Council	0.00		0.00		0.00		0.00		0.00		
Governance - General	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL - PROGRAMME SUMMARY	0.00	505,366.23	0.00	505,366.23	0.00	210,435.00	2,666.80	150,961.70		0.00	499,131.93



SHIRE OF MORAWA  
SCHEDULE 04 - GOVERNANCE  
Financial Statement for Period Ended  
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MEMBERS OF COUNCIL GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
04100	Administration Allocated - Members		194,301.00		194,301.00		80,955.00		77,355.76		188,066.70	
04101	Council Election Expenses		3,000.00		3,000.00		3,000.00		1,150.00		3,000.00	
04103	Refreshments & Receptions		15,000.00		15,000.00		6,250.00		2,299.98		15,000.00	
04104	Presidential Allowances		21,250.00		21,250.00		5,312.00		5,312.50		21,250.00	
04105	Members Sitting Fees		64,000.00		64,000.00		16,000.00		16,000.00		64,000.00	
04106	Members Travelling		200.00		200.00		50.00		0.00		200.00	
04107	Members Conference Expenses		16,000.00		16,000.00		8,000.00		1,067.27		16,000.00	
04108	Other Expenses		1,500.00		1,500.00		625.00		136.36		1,500.00	
04109	Members Training		10,000.00		10,000.00		5,000.00		0.00		10,000.00	
04110	Members - Insurance		6,132.00		6,132.00		6,132.00		6,132.00		6,132.00	
04111	Members - Subscriptions, Donations		44,393.23		44,393.23		44,393.00		27,420.37	▼	44,393.23	
04112	Maintenance - Council Chambers	Jobs					482.00					
	B4112 Do Not Use - Use B11103		5,729.00		5,729.00		4,381.00		0.00		5,729.00	
	B4113 Maintenance To Chambers		0.00		0.00		0.00		593.00		0.00	
04115	Other Expenses Relating to Members		6,000.00		6,000.00		2,500.00		432.32		6,000.00	
04124	Depreciation - Members		11,161.00		11,161.00		4,650.00		4,674.00		11,161.00	
<u>OPERATING REVENUE</u>												
04130	Sale of Electoral Rolls		0.00		0.00		0.00		0.00		0.00	
04131	Members - Other Income		0.00		0.00		0.00	311.80			0.00	
04132	Grant/Contribution Income		0.00		0.00		0.00	0.00			0.00	
SUB-TOTAL			0.00	398,666.23	0.00	398,666.23	0.00	187,730.00	311.80	142,573.56	0.00	392,431.93
<u>CAPITAL EXPENDITURE</u>												
04150	Purchase Furniture & Equipment		0.00		0.00		0.00		0.00		0.00	
04151	Purchase Land & Buildings	Jobs										
	B04151 Old Council Chambers Upgrade		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
04170	Transfer from Reserves		0.00		0.00		0.00		0.00		0.00	
SUB-TOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL - MEMBERS OF COUNCIL			0.00	398,666.23	0.00	398,666.23	0.00	187,730.00	311.80	142,573.56	0.00	392,431.93

SHIRE OF MORAWA  
SCHEDULE 04 - GOVERNANCE  
Financial Statement for Period Ended  
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GOVERNANCE - GENERAL		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
GL #	JOB #	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE												
04200	Administration Allocated - Gov Gen		0.00		0.00		0.00		0.00		0.00	
04201	Public Relations		10,000.00		10,000.00		4,165.00		284.54		10,000.00	
04202	Audit Fees expense		47,500.00		47,500.00		0.00		0.00		47,500.00	
04203	Statutes & Publications		2,000.00		2,000.00		0.00		603.60		2,000.00	
04204	CORPORATE PLAN STRATEGIES - Midwe		0.00		0.00		0.00		0.00		0.00	
04205	Staff Training & Prof Dev. Midwest Regional		0.00		0.00		0.00		0.00		0.00	
04206	Contrib to Sustainability Reviews		0.00		0.00		0.00		0.00		0.00	
04207	Planning Expenses		35,000.00		35,000.00		10,500.00		6,000.00		35,000.00	
04208	Update Council's Website		4,000.00		4,000.00		4,000.00		0.00		4,000.00	
04209	Scholarships, Prizes etc		2,500.00		2,500.00		1,250.00		1,500.00		2,500.00	
04210	Statutory Advertising		700.00		700.00		290.00		0.00		700.00	
04211	YARROC Contributions		0.00		0.00		0.00		0.00		0.00	
04212	Community Grant Fund - < \$1000		5,000.00		5,000.00		2,500.00		0.00		5,000.00	
OPERATING REVENUE												
04230	Other Income	0.00		0.00		0.00		2,355.00		0.00		
04240	Grant Income - Old Chambers Upgrade	0.00		0.00		0.00		0.00		0.00		
04241	Grants Income - Governance	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	106,700.00	0.00	106,700.00	0.00	22,705.00	2,355.00	8,388.14	0.00	106,700.00	
CAPITAL EXPENDITURE												
04250	Purchase Furniture & Equipment		0.00		0.00		0.00		0.00		0.00	
04251	Purchase Land & Buildings		0.00		0.00		0.00		0.00		0.00	
04252	Transfer to Reserve		0.00		0.00		0.00		0.00		0.00	
CAPITAL REVENUE												
04270	Transfer From Reserves	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - GOVERNANCE - GENERAL		0.00	106,700.00	0.00	106,700.00	0.00	22,705.00	2,355.00	8,388.14	0.00	106,700.00	

SHIRE OF MORAWA  
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY  
Financial Statement for Period Ended  
30 November 2019

**PROGRAMME SUMMARY**

OPERATING EXPENDITURE

Fire Prevention  
Animal Control  
Other Law, Order & Public Safety

OPERATING REVENUE

Fire Prevention  
Animal Control  
Other Law, Order & Public Safety

SUB-TOTAL

CAPITAL EXPENDITURE

Fire Prevention  
Animal Control  
Other Law, Order & Public Safety

CAPITAL REVENUE

Fire Prevention  
Animal Control  
Other Law, Order & Public Safety

SUB-TOTAL

TOTAL - PROGRAMME SUMMARY

Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
	81,799.50		81,799.50		35,990.00		28,440.08		80,784.95	
	34,638.00		34,638.00		13,170.00		9,530.43		35,803.00	
	1,381.00		1,381.00		570.00		146.76		1,381.00	
18,819.00		18,819.00		7,408.00		10,967.13		18,819.00		
3,500.00		3,500.00		2,365.00		1,000.00		3,500.00		
0.00		0.00		0.00		0.00		0.00		
22,319.00	117,818.50	22,319.00	117,818.50	9,773.00	49,730.00	11,967.13	38,117.27	22,319.00	117,968.95	
	0.00		0.00		0.00		0.00		0.00	
	0.00		0.00		0.00		0.00		0.00	
	0.00		0.00		0.00		0.00		0.00	
0.00		0.00		0.00		0.00		0.00		
0.00		0.00		0.00		0.00		0.00		
0.00		0.00		0.00		0.00		0.00		
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22,319.00	117,818.50	22,319.00	117,818.50	9,773.00	49,730.00	11,967.13	38,117.27	22,319.00	117,968.95	

SHIRE OF MORAWA  
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY  
Financial Statement for Period Ended  
30 November 2019

FIRE PREVENTION GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
05100	Admin Allocated - Fire Prev		4,119.00		4,119.00		1,715.00		1,640.05		3,104.45	
05101	Mtce of Equipment - Brigades		566.00		566.00		235.00		0.00		566.00	
05102	Mtce of Vehicles & Trailers - Brigades		5,261.00		5,261.00		2,190.00		2,988.65		5,261.00	
05103	Mtce of Land & Buildings - Brigades		1,300.00		1,300.00		1,300.00		473.46		1,300.00	
05104	Clothing & Accessories - Brigades		2,500.00		2,500.00		0.00		0.00		2,500.00	
05105	Utilities, Rates - Brigades		4,000.00		4,000.00		1,660.00		591.96		4,000.00	
05106	Other Goods & Services - Brigades		1,000.00		1,000.00		415.00		128.95		1,000.00	
05107	Insurances - Brigades		7,496.50		7,496.50		7,495.00		7,784.06		7,496.50	
05108	Plant & Equip. <\$1,000 - Brigades		0.00		0.00		0.00		0.00		0.00	
05109	Plant & Equip >\$1,000-<\$3,000 - Brigades		0.00		0.00		0.00		0.00		0.00	
05110	Depreciation - Fire Prevention		33,557.00		33,557.00		13,980.00		8,340.20		33,557.00	
05111	Loss on Disposal of Assets		0.00		0.00		0.00		0.00		0.00	
05112	Fire Services Manager x 4 Shires		20,000.00		20,000.00		5,000.00		6,492.75		20,000.00	
05113	Fire Hydrant Maintenance		2,000.00		2,000.00		2,000.00		0.00		2,000.00	
05114	Donation of Vehicles to FESA		0.00		0.00		0.00		0.00		0.00	
			0.00		0.00		0.00		0.00		0.00	
			0.00		0.00		0.00		0.00		0.00	
			0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>												
05120	Other Income - Fire Prevention	14,819.00		14,819.00		7,408.00		6,967.13		14,819.00		
05121	ESL Admin Fee (from DFES)	4,000.00		4,000.00		0.00		4,000.00		4,000.00		
05122	Profit on Asset Disposal	0.00		0.00		0.00		0.00		0.00		
05123	Grant/Contribution Income Fire Prevention	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		18,819.00	81,799.50	18,819.00	81,799.50	7,408.00	35,990.00	10,967.13	28,440.08	18,819.00	80,784.95	
<u>CAPITAL EXPENDITURE</u>												
05150	Land and Buildings - Fire Prevention		0.00		0.00		0.00		0.00		0.00	
05151	Plant & Equip - Fire Prevention		0.00		0.00		0.00		0.00		0.00	
05160	Transfer to Reserves ex Muni		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
05170	Proceeds on Disposal of Assets	0.00		0.00		0.00		0.00		0.00		
05171	Realisation on Disposal of Assets	0.00		0.00		0.00		0.00		0.00		
05172	Transfer Ex Reserve	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - FIRE PREVENTION		18,819.00	81,799.50	18,819.00	81,799.50	7,408.00	35,990.00	10,967.13	28,440.08	18,819.00	80,784.95	

SHIRE OF MORAWA  
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY  
Financial Statement for Period Ended  
30 November 2019

ANIMAL CONTROL GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>											
05200 Admin Allocated		4,119.00		4,119.00		1,715.00		1,690.28		5,284.00	
05201 Pound Maintenance		767.00		767.00		320.00		0.00		767.00	
05202 Ranger Expenses		26,752.00		26,752.00		11,135.00		6,770.70		26,752.00	
05203 Cat/Dog Other Expenses		3,000.00		3,000.00		0.00		1,069.45		3,000.00	
05205 Depreciation - Animal Control		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>											
05220 Fines and Penalties	1,000.00		1,000.00		415.00		0.00		1,000.00		
05221 Dog Registration Fees	2,000.00		2,000.00		1,560.00		837.50		2,000.00		
05222 Pound Maintenance Fees	0.00		0.00		0.00		0.00		0.00		
05223 Cat Act Grant	0.00		0.00		0.00		0.00		0.00		
05224 Cat Licenses	500.00		500.00		390.00		162.50		500.00		
SUB-TOTAL	3,500.00	34,638.00	3,500.00	34,638.00	2,365.00	13,170.00	1,000.00	9,530.43	3,500.00	35,803.00	
<u>CAPITAL EXPENDITURE</u>											
05250 Land and Buildings - Animal Control		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - ANIMAL CONTROL	3,500.00	34,638.00	3,500.00	34,638.00	2,365.00	13,170.00	1,000.00	9,530.43	3,500.00	35,803.00	

SHIRE OF MORAWA  
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY  
Financial Statement for Period Ended  
30 November 2019

OTHER LAW, ORDER & PUBLIC SAFETY GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>												
05300	Admin Allocated		0.00		0.00		0.00		0.00		0.00	
05301	Mtce of Equipment - SES		0.00		0.00		0.00		0.00		0.00	
05302	Mtce of Vehicles & Trailers - SES		986.00		986.00		410.00		0.00		986.00	
05303	Mtce of Land & Buildings - SES		0.00		0.00		0.00		0.00		0.00	
05304	Clothing & Accessories - SES		0.00		0.00		0.00		0.00		0.00	
05305	Utilities, Rates - SES		0.00		0.00		0.00		113.26		0.00	
05306	Other Goods & Services - SES		0.00		0.00		0.00		0.00		0.00	
05307	Insurances - SES		0.00		0.00		0.00		0.00		0.00	
05308	Plant & Equip <\$1,000 - SES		0.00		0.00		0.00		0.00		0.00	
05309	Plant & Equip >\$1,000-<\$3,000 - SES		0.00		0.00		0.00		0.00		0.00	
05310	Crime Prevention Plan		0.00		0.00		0.00		0.00		0.00	
05311	Depreciation - Oth Law and Order		395.00		395.00		160.00		33.50		395.00	
05312	Loss on Disposal of Asset		0.00		0.00		0.00		0.00		0.00	
05314	Donation of Vehicles to FESA		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>												
05330	Grant Income	0.00		0.00		0.00		0.00		0.00		
05331	FESA Grant Income - SES	0.00		0.00		0.00		0.00		0.00		
05332	Reimbursements/Contributions	0.00		0.00		0.00		0.00		0.00		
05333	Profit on Asset Disposal	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	1,381.00	0.00	1,381.00	0.00	570.00	0.00	146.76	0.00	1,381.00	
<u>CAPITAL EXPENDITURE</u>												
05350	Purchase Plant - Law & Order		0.00		0.00		0.00		0.00		0.00	
05351	Purchase L & B - SES		0.00		0.00		0.00		0.00		0.00	
05352	Purchase F & E - SES		0.00		0.00		0.00		0.00		0.00	
05360	Transfer to Reserve ex Muni		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
05370	Proceeds on Disposal of Assets	0.00		0.00		0.00		0.00		0.00		
05371	Realisation on Disposal of Assets	0.00		0.00		0.00		0.00		0.00		
05372	Transfer Ex Reserve	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER LAW, ORDER & PUBLIC SAFETY		0.00	1,381.00	0.00	1,381.00	0.00	570.00	0.00	146.76	0.00	1,381.00	

SHIRE OF MORAWA  
SCHEDULE 07 - HEALTH  
Financial Statement for Period Ended  
30 November 2019

PROGRAMME SUMMARY	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
Maternal and Infant Health		837.00		837.00		837.00		837.00		837.00	
Preventative Services - Meat Inspection		350.00		350.00		145.00		0.00		350.00	
Preventative Services - Administration & Inspection		66,659.00		66,659.00		29,597.00		15,016.62		76,739.84	
Preventative Services - Pest Control		10,737.00		10,737.00		3,762.00		2,713.84		17,515.58	
Preventative Services - Other		0.00		0.00		0.00		0.00		0.00	
Other Health		128,443.00		128,443.00		60,290.00		55,169.72		128,901.13	
<u>OPERATING REVENUE</u>											
Maternal and Infant Health	0.00		0.00		0.00		0.00		0.00		
Preventative Services - Meat Inspection	350.00		350.00		0.00		0.00		350.00		
Preventative Services - Administration & Inspection	0.00		0.00		0.00		0.00		0.00		
Preventative Services - Pest Control	0.00		0.00		0.00		0.00		0.00		
Preventative Services - Other	0.00		0.00		0.00		0.00		0.00		
Other Health	10,000.00		10,000.00		2,500.00		855.43		10,000.00		
SUB-TOTAL	10,350.00	207,026.00	10,350.00	207,026.00	2,500.00	94,631.00	855.43	73,737.18	10,350.00	224,343.55	
<u>CAPITAL EXPENDITURE</u>											
Maternal and Infant Health		0.00		0.00		0.00		0.00		0.00	
Preventative Services - Meat Inspection		0.00		0.00		0.00		0.00		0.00	
Preventative Services - Administration & Inspection		0.00		0.00		0.00		0.00		0.00	
Preventative Services - Pest Control		0.00		0.00		0.00		0.00		0.00	
Preventative Services - Other		0.00		0.00		0.00		0.00		0.00	
Other Health		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
Maternal and Infant Health	0.00		0.00		0.00		0.00		0.00		
Preventative Services - Meat Inspection	0.00		0.00		0.00		0.00		0.00		
Preventative Services - Administration & Inspection	0.00		0.00		0.00		0.00		0.00		
Preventative Services - Pest Control	0.00		0.00		0.00		0.00		0.00		
Preventative Services - Other	0.00		0.00		0.00		0.00		0.00		
Other Health	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	10,350.00	207,026.00	10,350.00	207,026.00	2,500.00	94,631.00	855.43	73,737.18	10,350.00	224,343.55	

SHIRE OF MORAWA  
SCHEDULE 07 - HEALTH  
Financial Statement for Period Ended  
30 November 2019

MATERNAL AND INFANT HEALTH GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>													
07100 Admin Allocated - Infant Health		0.00		0.00		0.00		0.00		0.00			
07101 Other Expenses		837.00		837.00		837.00		837.00		837.00			
07102 Depreciation - Infant Health		0.00		0.00		0.00		0.00		0.00			
<u>OPERATING REVENUE</u>													
07130 Other Income	0.00		0.00		0.00		0.00		0.00				
SUB-TOTAL	0.00	837.00	0.00	837.00	0.00	837.00	0.00	837.00	0.00	837.00	0.00	0.00	
<u>CAPITAL EXPENDITURE</u>													
07150 Furniture & Equipment		0.00		0.00		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>													
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - MATERNAL AND INFANT HEALTH	0.00	837.00	0.00	837.00	0.00	837.00	0.00	837.00	0.00	837.00	0.00	0.00	



SHIRE OF MORAWA  
SCHEDULE 07 - HEALTH  
Financial Statement for Period Ended  
30 November 2019

PREVENTATIVE SERVICES - MEAT INSPECTION GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u> 07300 Other Expenses		350.00		350.00		145.00		0.00		350.00			
<u>OPERATING REVENUE</u> 07330 Other Income	350.00		350.00		0.00		0.00		350.00				
SUB-TOTAL	350.00	350.00	350.00	350.00	0.00	145.00	0.00	0.00	350.00	350.00	0.00	0.00	
<u>CAPITAL EXPENDITURE</u> 07350 Furniture & Equipment		0.00		0.00		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>													
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PREVENTATIVE SERVICES - MEAT INSPECTION	350.00	350.00	350.00	350.00	0.00	145.00	0.00	0.00	350.00	350.00	0.00	0.00	

SHIRE OF MORAWA  
SCHEDULE 07 - HEALTH  
Financial Statement for Period Ended  
30 November 2019

PREVENTATIVE SERVICES - ADMIN & INSPECTION GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>											
07400 Administration Allocated		6,101.00		6,101.00		2,540.00		2,429.15		16,181.74	
07401 Employee Expenses - EM		4,412.00		4,412.00		1,917.00		91.00		4,412.00	
07402 Accommodation and Meals		0.00		0.00		0.00		0.00		0.00	
07403 Conference /Training - MDEH		0.00		0.00		0.00		0.00		0.00	
07404 Vehicle Expenses - MDEH		0.00		0.00		0.00		0.00		0.00	
07405 Printing and Stationery		0.00		0.00		0.00		0.00		0.00	
07406 Telephone and Electricity		0.00		0.00		0.00		0.00		0.00	
07407 Other Expenses - NWHS		0.00		0.00		0.00		0.00		0.00	
07408 Secretarial Expenses		0.00		0.00		0.00		0.00		0.00	
07409 Statutes and Publications		3,000.00		3,000.00		3,000.00		0.00		3,000.00	
07410 Analytical Expenses		1,500.00		1,500.00		625.00		360.00		1,500.00	
07411 Housing Costs Allocated - Prev Svcs Health		1,646.00		1,646.00		685.00		976.47		1,646.10	
07412 Less MDEH alloc to Town Plan		0.00		0.00		0.00		0.00		0.00	
07413 Less MDEH alloc to Building Control		0.00		0.00		0.00		0.00		0.00	
07414 Depreciation - Health Inspections		0.00		0.00		0.00		0.00		0.00	
07415 Loss on Disposal of Asset		0.00		0.00		0.00		0.00		0.00	
07416 External EHO Services		50,000.00		50,000.00		20,830.00		11,160.00		50,000.00	
<u>OPERATING REVENUE</u>											
07430 Other Income	0.00		0.00		0.00		0.00		0.00		
07431 Contributions	0.00		0.00		0.00		0.00		0.00		
07432 Profit on Asset Disposal	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	66,659.00	0.00	66,659.00	0.00	29,597.00	0.00	15,016.62	0.00	76,739.84	
<u>CAPITAL EXPENDITURE</u>											
07450 Furniture & Equipment		0.00		0.00		0.00		0.00		0.00	
07452 Fogger		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
07470 Proceeds on Asset Disposal	0.00		0.00		0.00		0.00		0.00		
07471 Realisation on Asset Disposal	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PREVENTATIVE SERVICES - ADMIN & INSPECTION	0.00	66,659.00	0.00	66,659.00	0.00	29,597.00	0.00	15,016.62	0.00	76,739.84	

SHIRE OF MORAWA  
SCHEDULE 07 - HEALTH  
Financial Statement for Period Ended  
30 November 2019

PREVENTATIVE SERVICES - PEST CONTROL GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
07500 Admin Allocated - Pest Control		5,608.00		5,608.00		2,335.00		2,233.00		12,386.58	
07501 Other Expenses - Pest Control		5,129.00		5,129.00		1,427.00		480.84		5,129.00	
<u>OPERATING REVENUE</u>											
07530 Other Income - Pest Control	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	10,737.00	0.00	10,737.00	0.00	3,762.00	0.00	2,713.84	0.00	17,515.58	
<u>CAPITAL EXPENDITURE</u>											
<u>CAPITAL REVENUE</u>											
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PREVENTATIVE SERVICES - PEST CONTROL	0.00	10,737.00	0.00	10,737.00	0.00	3,762.00	0.00	2,713.84	0.00	17,515.58	

SHIRE OF MORAWA  
SCHEDULE 07 - HEALTH  
Financial Statement for Period Ended  
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OTHER HEALTH GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE												
07700	Admin Allocated - Other Health		14,108.00		14,108.00		5,875.00		5,616.79		14,566.13	
07701	Ambulance/Emergency Services		2,926.00		2,926.00		1,228.00		0.00		2,926.00	
07702	Drs Surgery Maintenance						99.00					
	B07702 Drs Surgery Maintenance		11,783.00		11,783.00		4,968.00		17,794.64		11,783.00	
07703	Drs Surgery Operating Exp		4,722.00		4,722.00		3,671.00		990.00		4,722.00	
07704	Drs Vehicle Allowance		0.00		0.00		0.00		2,358.02		0.00	
07705	Drs Surgery Cleaning											
	B07705 Drs Surgery Cleaning		0.00		0.00		0.00		0.00		0.00	
07706	Doctor Office Expenses		31,170.00		31,170.00		12,985.00		1,510.00		31,170.00	
07707	Regn Fees (Medical Board)		4,000.00		4,000.00		0.00		0.00		4,000.00	
07708	DO NOT USE Furniture & Equipment		0.00		0.00		0.00		0.00		0.00	
07709	Housing Costs Allocated - Other Health		5,574.00		5,574.00		2,320.00		2,786.77		5,574.00	
07710	Telephone - Medical Centre		5,000.00		5,000.00		2,080.00		1,706.37		5,000.00	
07711	Other Expenses		5,100.00		5,100.00		1,530.00		0.00		5,100.00	
07712	Depreciation - Oth Health		20,693.00		20,693.00		8,620.00		5,822.08		20,693.00	
07713	Loss on Disposal of Asset		2,000.00		2,000.00		2,000.00		8,986.87		2,000.00	
07714	Old Hospital Building						1,668.00					
	B07714 Old Hospital Building Maintenance/Operations		14,367.00		14,367.00		10,331.00		6,598.18		14,367.00	
07715	Salary & Wages		0.00		0.00		0.00		0.00		0.00	
07716	Superannuation		0.00		0.00		0.00		0.00		0.00	
07717	Contribution to Mobile Dental Clinic		0.00		0.00		0.00		0.00		0.00	
07718	RFDS Dental Accommodation		7,000.00		7,000.00		2,915.00		1,000.00		7,000.00	
07719	DO NOT USE - Medicare - Payments Dr Risi		0.00		0.00		0.00		0.00		0.00	
OPERATING REVENUE												
07730	Other Income - Other Health	10,000.00		10,000.00		2,500.00		855.43		10,000.00		
07731	Grants - Drs House and Surgery	0.00		0.00		0.00		0.00		0.00		
07732	Profit on Disposal of Assets	0.00		0.00		0.00		0.00		0.00		
07733	Medicare Receipts	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		10,000.00	128,443.00	10,000.00	128,443.00	2,500.00	60,290.00	855.43	55,169.72	10,000.00	128,901.13	
CAPITAL EXPENDITURE												
07451	Plant & Equipment		0.00		0.00		0.00		0.00		0.00	
07750	Furniture & Equipment - Other Health		0.00		0.00		0.00		0.00		0.00	
07751	Plant & Equipment - Other Health		0.00		0.00		0.00		0.00		0.00	
07755	Land & Bldgs - Dr's Surgery Upgrade		0.00		0.00		0.00		0.00		0.00	
07760	Land & Blgs - Dr's Residence		0.00		0.00		0.00		0.00		0.00	
07765	Purchase Pland & Equipment - Doc's Vehicle		0.00		0.00		0.00		0.00		0.00	
CAPITAL REVENUE												
07761	Transfer from Reserves	0.00		0.00		0.00		0.00		0.00		
07762	Proceeds on Asset Disposal	18,000.00		18,000.00		18,000.00		10,909.09		18,000.00		
07763	Realisation on Asset Disposal	(18,000.00)		(18,000.00)		(18,000.00)		(10,909.09)		(18,000.00)		
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER HEALTH		10,000.00	128,443.00	10,000.00	128,443.00	2,500.00	60,290.00	855.43	55,169.72	10,000.00	128,901.13	

SHIRE OF MORAWA  
SCHEDULE 08 - EDUCATION & WELFARE  
Financial Statement for Period Ended  
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**PROGRAMME SUMMARY**

OPERATING EXPENDITURE

Other Education  
Care of Families & Children  
Aged & Disabled - Senior Citizens  
Other Welfare

OPERATING REVENUE

Other Education  
Care of Families & Children  
Aged & Disabled - Senior Citizens  
Other Welfare

SUB-TOTAL

CAPITAL EXPENDITURE

Other Education  
Care of Families & Children  
Aged & Disabled - Senior Citizens  
Other Welfare

CAPITAL REVENUE

Other Education  
Care of Families & Children  
Aged & Disabled - Senior Citizens  
Other Welfare

SUB-TOTAL

TOTAL - PROGRAMME SUMMARY

	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
Other Education		6,119.00		6,119.00		2,545.00		2,846.85		6,194.22	
Care of Families & Children		30,764.00		30,764.00		18,832.00		9,088.07		30,764.00	
Aged & Disabled - Senior Citizens		0.00		0.00		0.00		0.00		0.00	
Other Welfare		166,100.47		166,100.47		75,380.00		68,991.09		153,977.97	
<u>OPERATING REVENUE</u>											
Other Education	0.00		0.00		0.00		0.00		0.00		
Care of Families & Children	2,400.00		2,400.00		1,000.00		1,403.42		2,400.00		
Aged & Disabled - Senior Citizens	0.00		0.00		0.00		0.00		0.00		
Other Welfare	0.00		0.00		0.00		6,260.00		0.00		
SUB-TOTAL	2,400.00	202,983.47	2,400.00	202,983.47	1,000.00	96,757.00	7,663.42	80,926.01	2,400.00	190,936.19	
<u>CAPITAL EXPENDITURE</u>											
Other Education		0.00		0.00		0.00		0.00		0.00	
Care of Families & Children		0.00		0.00		0.00		0.00		0.00	
Aged & Disabled - Senior Citizens		0.00		0.00		0.00		0.00		0.00	
Other Welfare		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
Other Education	0.00		0.00		0.00		0.00		0.00		
Care of Families & Children	0.00		0.00		0.00		0.00		0.00		
Aged & Disabled - Senior Citizens	0.00		0.00		0.00		0.00		0.00		
Other Welfare	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PROGRAMME SUMMARY	2,400.00	202,983.47	2,400.00	202,983.47	1,000.00	96,757.00	7,663.42	80,926.01	2,400.00	190,936.19	

SHIRE OF MORAWA  
SCHEDULE 08 - EDUCATION & WELFARE  
Financial Statement for Period Ended  
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OTHER EDUCATION			Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
GL #	JOB #		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>													
08200		Admin Allocated - Oth Education		4,119.00		4,119.00		1,715.00		1,640.05		4,194.22	
08201		Educ/Officer's Employee Expenses		0.00		0.00		0.00		0.00		0.00	
08202		Educ/ Officer's Insurance		0.00		0.00		0.00		0.00		0.00	
08205		Education - Oth Exp.		2,000.00		2,000.00		830.00		1,206.80		2,000.00	
08210		MEA Consultancy		0.00		0.00		0.00		0.00		0.00	
08212		Old Hospital Expenditure (USE B07714)	Jobs										
	B8212	Do Not Use - Use B07714		0.00		0.00		0.00		0.00		0.00	
08215		Depreciation - Oth Education		0.00		0.00		0.00		0.00		0.00	
08216		Industry Training Centre Expenditure		0.00		0.00		0.00		0.00		0.00	
08220		Ramit Project Expenses		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>													
08230		Other Income - Other Education		0.00		0.00		0.00		0.00		0.00	
08231		Contributions/Grants		0.00		0.00		0.00		0.00		0.00	
08232		RAMIT Grant		0.00		0.00		0.00		0.00		0.00	
SUB-TOTAL			0.00	6,119.00	0.00	6,119.00	0.00	2,545.00	0.00	2,846.85	0.00	6,194.22	
<u>CAPITAL EXPENDITURE</u>													
08250		Purchase Furniture & Equipment		0.00		0.00		0.00		0.00		0.00	
08251		Transfer to Reserves		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>													
08270		Transfer from Reserve Funds		0.00		0.00		0.00		0.00		0.00	
SUB-TOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER EDUCATION			0.00	6,119.00	0.00	6,119.00	0.00	2,545.00	0.00	2,846.85	0.00	6,194.22	

SHIRE OF MORAWA  
SCHEDULE 08 - EDUCATION & WELFARE  
Financial Statement for Period Ended  
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CARE OF FAMILIES & CHILDREN GL # <b>JOB #</b>		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>														
08300	Other Expenses - Families & Children		0.00		0.00		0.00		0.00		0.00			
08301	Building Mtce - Day Care Centre													
	B8301 Building Maintenance - Child Care Centre - Old Building		17,220.00		17,220.00		11,718.00		5,372.74		17,220.00			
	B8302 Building Mtce - Child Care Centre - Transportable		5,649.00		5,649.00		3,829.00		408.77		5,649.00			
08305	Depreciation - Child Care		7,895.00		7,895.00		3,285.00		3,306.56		7,895.00			
08306	Administration Allocated to Child Care		0.00		0.00		0.00		0.00		0.00			
<u>OPERATING REVENUE</u>														
08302	Other Income	2,400.00		2,400.00		1,000.00		1,403.42		2,400.00				
SUB-TOTAL		2,400.00	30,764.00	2,400.00	30,764.00	1,000.00	18,832.00	1,403.42	9,088.07	2,400.00	30,764.00	0.00	0.00	
<u>CAPITAL EXPENDITURE</u>														
08350	Furniture & Equipment		0.00		0.00		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>														
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - CARE OF FAMILIES & CHILDREN		2,400.00	30,764.00	2,400.00	30,764.00	1,000.00	18,832.00	1,403.42	9,088.07	2,400.00	30,764.00	0.00	0.00	

SHIRE OF MORAWA  
SCHEDULE 08 - EDUCATION & WELFARE  
Financial Statement for Period Ended  
30 November 2019

OTHER WELFARE GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<b>OPERATING EXPENDITURE</b>														
08600	Admin Allocated - Oth Welfare		33,332.00		33,332.00		13,885.00		13,270.46		21,209.50		(12,122.50)	
08601	Family Counsellor Housing		0.00		0.00		0.00		0.00		0.00			
08602	Com/Dev Officer Employee Expenses		70,648.73		70,648.73		30,724.00		31,091.15		70,648.73			
08603	Housing Costs Allocated - Other Welfare		0.00		0.00		0.00		0.00		0.00			
08604	Vehicle and Insurance - Oth Welfare		0.00		0.00		0.00		0.00		0.00			
08605	Youth Development Projects		28,850.00		28,850.00		12,020.00		12,289.06		28,850.00			
08606	Youth Centre Other Equipment		9,000.00		9,000.00		3,750.00		0.00		9,000.00			
08607	Youth Officer other exp		0.00		0.00		0.00		0.00		0.00			
08608	Depreciation - Oth Welfare		7,720.00		7,720.00		3,215.00		3,233.24		7,720.00			
08609	Maintenance - Youth Centre						522.00							
	<b>B8609 Operation &amp; Maintenance Of Youth Centre</b>		<b>16,549.74</b>		<b>16,549.74</b>		<b>11,264.00</b>		<b>9,107.18</b>		<b>16,549.74</b>			
08610	Loss on Disposal of Asset		0.00		0.00		0.00		0.00		0.00			
08611	Morawa Blue Tree Project		0.00		0.00		0.00		0.00		0.00			
08612	Morawa District High School band		0.00		0.00		0.00		0.00		0.00			
<b>OPERATING REVENUE</b>														
08630	Other Income - Other Welfare	0.00		0.00		0.00		0.00		0.00				
08631	Blue Tree Project	0.00		0.00		0.00		0.00		0.00				
08660	Grants - Roadwise Youth Safety	0.00		0.00		0.00		5,260.00		0.00				
08661	Grant Income - Youth Centre	0.00		0.00		0.00		1,000.00		0.00				
08662	Morawa DHSchool - Brass Band Sponsorshp	0.00		0.00		0.00		0.00		0.00				
<b>SUB-TOTAL</b>		<b>0.00</b>	<b>166,100.47</b>	<b>0.00</b>	<b>166,100.47</b>	<b>0.00</b>	<b>75,380.00</b>	<b>6,260.00</b>	<b>68,991.09</b>	<b>0.00</b>	<b>153,977.97</b>	<b>0.00</b>	<b>(12,122.50)</b>	
<b>CAPITAL EXPENDITURE</b>														
08650	Furniture & Equip - Other Welfare		0.00		0.00		0.00		0.00		0.00			
08655	Land & Bldgs - Other Welfare													
	<b>YC8655 Youth Centre Grant</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>			
08656	Plant & Equip Youth Dev. Officer		0.00		0.00		0.00		0.00		0.00			
08657	Transfer to Reserve		0.00		0.00		0.00		0.00		0.00			
<b>CAPITAL REVENUE</b>														
08670	Proceeds on Asset Disposal	0.00		0.00		0.00		0.00		0.00				
08671	Realisation on Asset Disposal	0.00		0.00		0.00		0.00		0.00				
08672	Transfer from Reserves	0.00		0.00		0.00		0.00		0.00				
<b>SUB-TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL - OTHER WELFARE</b>		<b>0.00</b>	<b>166,100.47</b>	<b>0.00</b>	<b>166,100.47</b>	<b>0.00</b>	<b>75,380.00</b>	<b>6,260.00</b>	<b>68,991.09</b>	<b>0.00</b>	<b>153,977.97</b>	<b>0.00</b>	<b>(12,122.50)</b>	



SHIRE OF MORAWA  
SCHEDULE 09 - HOUSING  
Financial Statement for Period Ended  
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PROGRAMME SUMMARY	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
Staff Housing		108,909.00		108,909.00		75,685.00		46,898.23		127,124.36	
Other Housing		83,898.00		83,898.00		40,077.00		32,265.52		82,462.35	
Aged Housing		55,335.00		55,335.00		32,378.00		26,010.18		55,335.00	
<u>OPERATING REVENUE</u>											
Staff Housing	3,500.00		3,500.00		1,455.00		1,399.87		3,500.00		
Other Housing	42,000.00		42,000.00		17,495.00		13,164.33		42,000.00		
Aged Housing	47,320.00		47,320.00		19,710.00		18,920.55		47,320.00		
SUB-TOTAL	92,820.00	248,142.00	92,820.00	248,142.00	38,660.00	148,140.00	33,484.75	105,173.93	92,820.00	264,921.71	
<u>CAPITAL EXPENDITURE</u>											
Staff Housing		35,201.74		35,201.74		700.00		355.52		35,201.74	
Other Housing		0.00		0.00		0.00		0.00		0.00	
Aged Housing		2,452.00		2,452.00		1,015.00		516.12		2,452.00	
<u>CAPITAL REVENUE</u>											
Staff Housing	0.00		0.00		0.00		0.00		0.00		
Other Housing	0.00		0.00		0.00		0.00		0.00		
Aged Housing	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	37,653.74	0.00	37,653.74	0.00	1,715.00	0.00	871.64	0.00	37,653.74	
TOTAL - PROGRAMME SUMMARY	92,820.00	285,795.74	92,820.00	285,795.74	38,660.00	149,855.00	33,484.75	106,045.57	92,820.00	302,575.45	

SHIRE OF MORAWA  
SCHEDULE 09 - HOUSING  
Financial Statement for Period Ended  
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STAFF HOUSING GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
09100	Admin Allocated - Staff Housing		66,646.00		66,646.00		27,765.00		26,533.43		78,497.36	
09101	Interest on Loan 135		0.00		0.00		0.00		0.00		0.00	
09102	Maint Staff House Lot 8 (2) Lodge St (Paul Buist)		4,600.00		4,600.00		3,131.00		1,363.10		4,600.00	
09103	Maint Staff House Lot 375 (20) Barnes Street - (S		8,441.00		8,441.00		5,933.00		4,615.71		8,441.00	
09104	Maint Staff House Lot 377 (24) Barnes Street - (S		5,487.00		5,487.00		3,924.00		3,254.89		5,487.00	
09105	Maint Staff House Lot 347 (11) Broad Avenue - (I		17,397.00		17,397.00		12,060.00		2,897.54		17,397.00	
09106	Maint Staff House Lot 350 (17) Broad Avenue - (I		19,249.00		19,249.00		12,668.00		27,904.66	▲	19,249.00	
09107	Maint Staff House Rserve 3931 Oval House - (Ke		4,045.00		4,045.00		2,857.00		619.62		4,045.00	
09108	Maint Staff House Lot 372 (7) White Avenue - (Cr		3,240.00		3,240.00		2,400.00		1,027.32		3,240.00	
09109	Maint Staff House Lot 36 (44) Winfield Street (sh		18,737.00		18,737.00		12,835.00		31,130.66	▲	18,737.00	
09110	Maint Staff House Lot 149 (41) Dreghorn Street -		7,934.00		7,934.00		5,593.00		1,303.90		7,934.00	
09111	Maint Staff House 18 A Evans/Richter (Duplex) -		3,994.00		3,994.00		2,967.00		2,540.24		3,994.00	
09112	Maint Staff House Lot 2 (45) Solomon Tce (Jenny		6,275.00		6,275.00		4,603.00		3,519.80		6,275.00	
09113	Maint Staff House 17 Solomon Tce - (Cheryl Walte		5,046.00		5,046.00		3,685.00		3,157.87		5,046.00	
09114	Maint Staff House 2 Broad (lot 1&2 Milloy Street)		13,781.00		13,781.00		9,584.00		2,466.85		13,781.00	
09115	Maint Staff House 18B Evans St (Duplex) (Graem		3,910.00		3,910.00		2,906.00		2,335.39		3,910.00	
09116	Maint Staff House 41 Solomon Tce Housing Exp		0.00		0.00		0.00		0.00		0.00	
09117	Maint Staff house 2 Caulfield Street - Swimming I		10,014.00		10,014.00		4,742.00		3,093.13		10,014.00	
09118	Maint Staff house Rental 19 Broad Avenue (Do N		0.00		0.00		0.00		0.00		0.00	
09119	Main Staff House - 24 Harley Street - (CEO) (Chr		5,068.00		5,068.00		2,562.00		1,754.16		5,068.00	
09120	Depreciation - St Housing		48,627.00		48,627.00		20,260.00		20,364.80		48,627.00	
09121	Loss on Disposal of Asset		0.00		0.00		0.00		0.00		0.00	
09122	Interest on Loan 136 24 Harley Street		11,919.48		11,919.48		0.00		(1,579.32)		11,919.48	
<i>Recovered amounts</i>												
09199	Less Staff Housing Costs Recovered		(155,501.48)		(155,501.48)		(64,790.00)		(91,405.52)	▲	(149,137.48)	
<u>OPERATING REVENUE</u>												
09130	Housing Rental Income	0.00		0.00		0.00		0.00		0.00		
09131	Reimbursements - Staff Housing	3,000.00		3,000.00		1,250.00		1,399.87		3,000.00		
09132	Reimbursements Income Cnr Evans/Solomon Tc	500.00		500.00		205.00		0.00		500.00		
09133	Contributions	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		3,500.00	108,909.00	3,500.00	108,909.00	1,455.00	75,685.00	1,399.87	46,898.23	3,500.00	127,124.36	
<u>CAPITAL EXPENDITURE</u>												
09142	Blding Reserve Interest ex Muni		1,689.00		1,689.00		700.00		355.52		1,689.00	
09150	Purchase Furniture & Equipment - Staff Housing		0.00		0.00		0.00		0.00		0.00	
09151	Purchase Land & Buildings - Staff Housing											
09152	Reserve Funds ex Muni		20,000.00		20,000.00		0.00		0.00		20,000.00	
09160	Principal Repayments on Loan 135		0.00		0.00		0.00		0.00		0.00	
09261	Principal Repayments Loan 134		0.00		0.00		0.00		0.00		0.00	
09263	Principal Loan Repayments Loan 136 24 Harley '		13,512.74		13,512.74		0.00		0.00		13,512.74	
<u>CAPITAL REVENUE</u>												
09155	Transfer From Building Reserve	0.00		0.00		0.00		0.00		0.00		
09660	Loan Proceeds	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	35,201.74	0.00	35,201.74	0.00	700.00	0.00	355.52	0.00	35,201.74	
TOTAL - STAFF HOUSING		3,500.00	144,110.74	3,500.00	144,110.74	1,455.00	76,385.00	1,399.87	47,253.75	3,500.00	162,326.10	

SHIRE OF MORAWA  
SCHEDULE 09 - HOUSING  
Financial Statement for Period Ended  
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OTHER HOUSING GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
09200	Administration Allocation - Oth Housing		50,393.00		50,393.00		20,995.00		20,062.87		48,957.35	
09201	Maint Single Units						255.00					
	B9201A Operation And Maintenance Of Unit 1 Lot 55 Dreghorn Street		4,174.00		4,174.00		2,916.00		1,060.25		4,174.00	
	B9201B Operation And Maintenance Of Unit 2 Lot 55 Dreghorn Street		4,324.00		4,324.00		2,930.00		467.83		4,324.00	
	B9201C Operation And Maintenance Of Unit 3 Lot 55 Dreghorn Street		4,274.00		4,274.00		2,896.00		432.42		4,274.00	
	B9203 Do Not Use		0.00		0.00		0.00		0.00		0.00	
	B9204 Do Not Use		0.00		0.00		0.00		0.00		0.00	
	B9205 Do Not Use		0.00		0.00		0.00		0.00		0.00	
	B9206 Do Not Use		0.00		0.00		0.00		0.00		0.00	
09202	Do Not Use - (See 09117) Maint Doc Residence -											
	B9207 Do Not Use		0.00		0.00		0.00		0.00		0.00	
09203	Do Not use see 09115											
	B9202 Do Not Use - See 09115		0.00		0.00		0.00		0.00		0.00	
09204	Maint Lot 345 Grove Street (GEHA)											
	B9208 Maintenance Lot 345 Grove Street		5,514.00		5,514.00		3,745.00		1,139.15		5,514.00	
09205	Maint Staff House 78 Yewers Avenue (Renee Kir											
	B9210 Mainatenance 78 Yewers Avenue		6,364.00		6,364.00		2,635.00		5,443.93		6,364.00	
09206	Lot 197 (67) Milloy Street		0.00		0.00		0.00		0.00		0.00	
09207	Rental - 40 Broad Avenue (Use 09115)		0.00		0.00		0.00		0.00		0.00	
09208	Other Expenses - Other Housing		0.00		0.00		0.00		0.00		0.00	
09209	Maint Doc Residence Waddilove Street											
	B9209 Doc'S Waddilove Street House Mtce		5,574.00		5,574.00		2,340.00		2,786.77		5,574.00	
09220	Loan 138 Interest - Doctor's House		0.00		0.00		0.00		0.00		0.00	
09221	Loan 133 Interest - GEHA Housing		0.00		0.00		0.00		(49.40)		0.00	
09223	Depreciation - Oth Housing		8,855.00		8,855.00		3,685.00		3,708.47		8,855.00	
09224	Loan 134 Interest - 2 Broad St		0.00		0.00		0.00		0.00		0.00	
Recovered amounts												
09222	Less Other Housing Recovered		(5,574.00)		(5,574.00)		(2,320.00)		(2,786.77)		(5,574.00)	
<u>OPERATING REVENUE</u>												
09230	Income from Single Units	20,000.00		20,000.00		8,330.00		5,913.00		20,000.00		
09231	Income from 18B Evans/Richter (Duplex)	0.00		0.00		0.00		0.00		0.00		
09232	Income from Lot 345 Grove Street (GEHA)	22,000.00		22,000.00		9,165.00		7,251.33		22,000.00		
09233	Income from Lot 78 Yewers	0.00		0.00		0.00		0.00		0.00		
09234	Income from Doctors Residence	0.00		0.00		0.00		0.00		0.00		
09235	Rental 18A Evans Street	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		42,000.00	83,898.00	42,000.00	83,898.00	17,495.00	40,077.00	13,164.33	32,265.52	42,000.00	82,462.35	
<u>CAPITAL EXPENDITURE</u>												
09250	Purchase Furniture & Equipment - Other Housing		0.00		0.00		0.00		0.00		0.00	
09251	Purchase Land & Buildings - Other Housing											
09260	Principal Repayments Loan 133		0.00		0.00		0.00		0.00		0.00	
09262	Principal Loan Repayments Loan 138 Doctor's H		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER HOUSING		42,000.00	83,898.00	42,000.00	83,898.00	17,495.00	40,077.00	13,164.33	32,265.52	42,000.00	82,462.35	

SHIRE OF MORAWA  
SCHEDULE 09 - HOUSING  
Financial Statement for Period Ended  
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AGED HOUSING GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE												
09301	AGED HOUSING CONSTRUCTION (not Council    Jobs											
	B09301    **Do Not Use**Aged Care S/Be B09351		0.00		0.00		0.00		0.00		0.00	
09302	Aged Housing Salaries & Wages		0.00		0.00		0.00		0.00		0.00	
09303	Aged Housing Superannuation		0.00		0.00		0.00		0.00		0.00	
09304	Aged Housing Workers Compensation Insurance		0.00		0.00		0.00		0.00		0.00	
09331	Aged Care Units Operations    Jobs											
	B09301    Unit 1 - J/V Aged - Yewers Ave Operations		2,036.00		2,036.00		1,379.00		414.70		2,036.00	
	B09302    Unit 2 - J/V Aged - Yewers Ave Operations		2,036.00		2,036.00		1,379.00		414.70		2,036.00	
	B09303    Unit 3 - J/V Aged - Yewers Ave Operations		4,536.00		4,536.00		3,081.00		555.86		4,536.00	
	B09304    Unit 4 - J/V Aged - Yewers Ave Operations		2,037.00		2,037.00		1,380.00		414.70		2,037.00	
	B09305    Unit 5 - Aged - Yewers Ave Operations		2,039.00		2,039.00		1,380.00		445.50		2,039.00	
	B09306    Unit 6 - Aged - Yewers Ave Operations		2,039.00		2,039.00		1,380.00		544.93		2,039.00	
	B09307    Unit 7 - Aged - Yewers Ave Operations		2,039.00		2,039.00		1,380.00		575.33		2,039.00	
	B09308    Unit 8 - Aged - Yewers Ave Operations		2,039.00		2,039.00		1,380.00		570.44		2,039.00	
	B09309    Unit 9 - Aged - Yewers Ave Operations		2,041.00		2,041.00		1,382.00		662.81		2,041.00	
	B09320    Common - Aged - Yewers Ave Operations		1,000.00		1,000.00		674.00		5,405.99		1,000.00	
09332	Reimbursements - Aged Persons Units		0.00		0.00		0.00		0.00		0.00	
09333	Aged Care Units Maintenance    Jobs											
	BM9301    Unit 1 - J/V Aged - Yewers Ave Maintenance		1,378.00		1,378.00		928.00		197.48		1,378.00	
	BM9302    Unit 2 - J/V Aged - Yewers Ave Maintenance		1,378.00		1,378.00		928.00		0.00		1,378.00	
	BM9303    Unit 3 - J/V Aged - Yewers Ave Maintenance		1,378.00		1,378.00		928.00		5,886.29		1,378.00	
	BM9304    Unit 4 - J/V Aged - Yewers Ave Maintenance		1,778.00		1,778.00		1,199.00		257.24		1,778.00	
	BM9305    Unit 5 - Aged - Yewers Ave Maintenance		1,728.00		1,728.00		1,166.00		280.53		1,728.00	
	BM9306    Unit 6 - Aged - Yewers Ave Maintenance		978.00		978.00		655.00		0.00		978.00	
	BM9307    Unit 7 - Aged - Yewers Ave Maintenance		1,128.00		1,128.00		754.00		227.05		1,128.00	
	BM9308    Unit 8 - Aged - Yewers Ave Maintenance		978.00		978.00		655.00		0.00		978.00	
	BM9309    Unit 9 - Aged - Yewers Ave Maintenance		978.00		978.00		655.00		33.55		978.00	
	BM9320    Common - Aged - Yewers Ave Maintenance		2,463.00		2,463.00		1,665.00		947.52		2,463.00	
09350	Depreciation - Aged Housing		19,328.00		19,328.00		8,050.00		8,175.56		19,328.00	
OPERATING REVENUE												
09330	Grants/Contributions Aged Care	0.00		0.00		0.00		0.00		0.00		
09335	Aged Care Unit 1 Income	7,000.00		7,000.00		2,915.00		2,788.68		7,000.00		
09336	Aged Care Unit 2 Income	5,800.00		5,800.00		2,415.00		2,007.00		5,800.00		
09337	Aged Care Unit 3 Income	7,000.00		7,000.00		2,915.00		2,330.00		7,000.00		
09338	Aged Care Unit 4 Income	6,720.00		6,720.00		2,800.00		3,360.00		6,720.00		
09339	Aged Care Unit 5 Income	7,800.00		7,800.00		3,250.00		2,700.00		7,800.00		
09340	Aged Care Unit 6 Income	0.00		0.00		0.00		250.00		0.00		
09341	Aged Care Unit 7 Income	0.00		0.00		0.00		0.00		0.00		
09342	Aged Care Unit 8 Income	0.00		0.00		0.00		0.00		0.00		
09343	Aged Care Unit 9 Income	13,000.00		13,000.00		5,415.00		5,484.87		13,000.00		
SUB-TOTAL		47,320.00	55,335.00	47,320.00	55,335.00	19,710.00	32,378.00	18,920.55	26,010.18	47,320.00	55,335.00	
CAPITAL EXPENDITURE												
09351	Purchase Land & Buildings - Aged Housing    Jobs											
09352	Transfer to Shire Aged Housing Reserve - units 6		0.00		0.00		0.00		0.00		0.00	
09353	Trsfr Interest to Shire Aged Housing Reserve - ur		170.00		170.00		70.00		35.79		170.00	
09354	Transfer to J/V Aged Housing Reserve - ex MCC		0.00		0.00		0.00		0.00		0.00	
09355	Trsfr Interest to J/V Aged Housing Reserve - ex N		1,266.00		1,266.00		525.00		266.44		1,016.00	
09356	Trsfr to Shire Aged Housing Reserve - Unit 5		0.00		0.00		0.00		213.89		0.00	
09357	Tsfr Interest to Shire Aged Housing Reserve - Un		1,016.00		1,016.00		420.00		0.00		1,266.00	
09358	Purchase Land - Aged housing    Jobs											
	B09345    Lots 558 & 559 Yewers Street		0.00		0.00		0.00		0.00		0.00	

SHIRE OF MORAWA  
SCHEDULE 09 - HOUSING  
Financial Statement for Period Ended  
30 November 2019

AGED HOUSING GL # <span style="color: red;">JOB #</span>		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>CAPITAL REVENUE</u>												
09370	Transfer from Shire Aged Housing Reserve - Unit	0.00		0.00		0.00		0.00		0.00		
09371	Transfer from J/V Aged Housing Reserve - ex.MC	0.00		0.00		0.00		0.00		0.00		
09372	Transfer from Aged Housing Reserve - Unit 5	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	2,452.00	0.00	2,452.00	0.00	1,015.00	0.00	516.12	0.00	2,452.00	
TOTAL - AGED HOUSING		47,320.00	57,787.00	47,320.00	57,787.00	19,710.00	33,393.00	18,920.55	26,526.30	47,320.00	57,787.00	

SHIRE OF MORAWA  
SCHEDULE 10 - COMMUNITY AMENITIES  
Financial Statement for Period Ended  
30 November 2019

**PROGRAMME SUMMARY**

	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
Sanitation - Household Refuse		193,365.00		193,365.00		81,161.00		82,484.99		197,910.81	
Sanitation - Other		111,690.00		111,690.00		28,036.00		42,868.45	▲	121,751.87	
Sewerage		138,884.00		138,884.00		58,248.00		64,216.11		155,114.21	
Urban Stormwater Drainage		9,723.00		9,723.00		6,621.00		0.00		9,723.00	
Protection Of Environment		0.00		0.00		0.00		0.00		0.00	
Town Planning & Regional Development		34,974.00		34,974.00		14,620.00		6,611.02		41,127.99	
Other Community Amenities		157,250.54		157,250.54		76,793.00		34,749.76	▼	158,434.13	
<u>OPERATING REVENUE</u>											
Sanitation - Household Refuse	105,095.00		105,095.00		103,925.00		103,160.45		105,095.00		
Sanitation - Other	73,981.00		73,981.00		72,811.00		66,241.52		73,981.00		
Sewerage	257,501.37		257,501.37		251,330.37		259,636.62		257,501.37		
Urban Stormwater Drainage	0.00		0.00		0.00		0.00		0.00		
Protection Of Environment	0.00		0.00		0.00		0.00		0.00		
Town Planning & Regional Development	3,000.00		3,000.00		1,250.00		(913.60)		3,000.00		
Other Community Amenities	86,400.00		86,400.00		35,990.00		1,352.63		86,400.00	▼	
SUB-TOTAL	525,977.37	645,886.54	525,977.37	645,886.54	465,306.37	265,479.00	429,477.62	230,930.33	525,977.37	684,062.01	
<u>CAPITAL EXPENDITURE</u>											
Sanitation - Household Refuse		5,000.00		5,000.00		5,000.00		0.00		5,000.00	
Sanitation - Other		0.00		0.00		0.00		0.00		0.00	
Sewerage		129,441.00		129,441.00		76,850.00		934.61	▼	129,441.00	
Urban Stormwater Drainage		0.00		0.00		0.00		0.00		0.00	
Protection Of Environment		0.00		0.00		0.00		0.00		0.00	
Town Planning & Regional Development		0.00		0.00		0.00		0.00		0.00	
Other Community Amenities		130,000.00		130,000.00		115,000.00		0.00	▼	130,000.00	
<u>CAPITAL REVENUE</u>											
Sanitation - Household Refuse	0.00		0.00		0.00		0.00		0.00		
Sanitation - Other	0.00		0.00		0.00		0.00		0.00		
Sewerage	75,000.00		75,000.00		31,250.00		0.00		75,000.00	▼	
Urban Stormwater Drainage	0.00		0.00		0.00		0.00		0.00		
Protection Of Environment	0.00		0.00		0.00		0.00		0.00		
Town Planning & Regional Development	0.00		0.00		0.00		0.00		0.00		
Other Community Amenities	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	75,000.00	264,441.00	75,000.00	264,441.00	31,250.00	196,850.00	0.00	934.61	75,000.00	264,441.00	
TOTAL - PROGRAMME SUMMARY	600,977.37	910,327.54	600,977.37	910,327.54	496,556.37	462,329.00	429,477.62	231,864.94	600,977.37	948,503.01	

SHIRE OF MORAWA  
SCHEDULE 10 - COMMUNITY AMENITIES  
Financial Statement for Period Ended  
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SANITATION - HOUSEHOLD REFUSE GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
10100	Administration Allocation - Sanitation		33,215.00		33,215.00		13,835.00		13,224.32		37,760.81	
10101	Domestic Refuse Collection		30,000.00		30,000.00		12,689.00		9,978.06		30,000.00	
10102	Tip Maintenance Costs											
	10102 Tip Maintenance Costs - Morawa		35,994.00		35,994.00		15,219.00		11,157.71		35,994.00	
	10103 Tip Maintenance - Gultha		0.00		0.00		0.00		0.00		0.00	
	10104 Tip Maintenance - Canna		10,000.00		10,000.00		4,229.00		3,995.23		10,000.00	
10103	Tip Maintenance - Gultha		0.00		0.00		0.00		0.00		0.00	
10104	Tip Maintenance - Canna		0.00		0.00		0.00		0.00		0.00	
10105	Street Bins Collected		5,000.00		5,000.00		2,080.00		1,109.90		5,000.00	
10106	Purchase bins for Resale		1,500.00		1,500.00		750.00		0.00		1,500.00	
10107	Depreciation - Sanitation Refuse		10,740.00		10,740.00		4,475.00		4,349.14		10,740.00	
10108	Salaries & Wages - Sanitation-H/Hold Refuse		0.00		0.00		0.00		0.00		0.00	
10109	Superannuation - Sanitation-H/Hold Refuse		0.00		0.00		0.00		0.00		0.00	
10110	Refuse/Transfer Stn Office Maintenance		1,916.00		1,916.00		804.00		438.01		1,916.00	
10111	Housing Costs Allocated - Sanitation Househ		0.00		0.00		0.00		0.00		0.00	
10112	External Refuse Services (MEEDAC)		65,000.00		65,000.00		27,080.00		38,232.62 ▲		65,000.00	
<u>OPERATING REVENUE</u>												
10130	Domestic Rubbish Collection Charges	103,095.00		103,095.00		103,095.00		103,095.00		103,095.00		
10131	Sale of Bins	1,000.00		1,000.00		415.00		0.00		1,000.00		
10132	Refuse Site Dumping Charges	1,000.00		1,000.00		415.00		65.45		1,000.00		
10133	Contribution Income	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		105,095.00	193,365.00	105,095.00	193,365.00	103,925.00	81,161.00	103,160.45	82,484.99	105,095.00	197,910.81	
<u>CAPITAL EXPENDITURE</u>												
10150	Purchase Plant & Equipment - Sanitation - H		0.00		0.00		0.00		0.00		0.00	
10151	Infrastructure - Other Capex											
10152	Transfer to Reserve ex Muni		0.00		0.00		0.00		0.00		0.00	
10153	Transfer Interest to Reserve ex Muni (Refuse		0.00		0.00		0.00		0.00		0.00	
10154	PURCHASE BUILDINGS - SANITATION - H											
	B10154 Refuse Transfer Station - Canna		5,000.00		5,000.00		5,000.00		0.00		5,000.00	
10155	PURCHASE LAND - SANITATION - HOUSEH											
	B10155 Purchase Land For New Waste Site		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
10140	Transfer ex Reserve funds	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	
TOTAL - SANITATION - HOUSEHOLD REFUSE		105,095.00	198,365.00	105,095.00	198,365.00	103,925.00	86,161.00	103,160.45	82,484.99	105,095.00	202,910.81	

SHIRE OF MORAWA  
SCHEDULE 10 - COMMUNITY AMENITIES  
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SANITATION - OTHER GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
10200	Administration Allocated - Oth Sanitation		12,202.00		12,202.00		5,080.00		4,857.68		22,263.87	
10201	Drummuster Expenses		2,663.00		2,663.00		665.00		0.00		2,663.00	
10202	Commercial Refuse Collection		40,000.00		40,000.00		16,919.00		13,615.75		40,000.00	
10203	Town Clean Day/s		5,450.00		5,450.00		1,362.00		10,447.11		5,450.00	
10204	Litter Control Expenses - Other		9,497.00		9,497.00		4,010.00		13,947.91		9,497.00	
10205	Waste Management Strategy		41,878.00		41,878.00		0.00		0.00		41,878.00	
10206	Cardboard Bailing		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>												
10230	Income Relating to Drummuster & Sale of Sc	1,000.00		1,000.00		415.00		0.00		1,000.00		
10231	Commercial Rubbish Collection Charges	71,981.00		71,981.00		71,981.00		66,176.07		71,981.00		
10232	Waste Levy	0.00		0.00		0.00		0.00		0.00		
10233	Refuse Charges - Transfer Station	0.00		0.00		0.00		65.45		0.00		
10234	Grant Income - Waste Management Project	0.00		0.00		0.00		0.00		0.00		
10235	Reimbursements - Sanitation	1,000.00		1,000.00		415.00		0.00		1,000.00		
SUB-TOTAL		73,981.00	111,690.00	73,981.00	111,690.00	72,811.00	28,036.00	66,241.52	42,868.45	73,981.00	121,751.87	
<u>CAPITAL EXPENDITURE</u>												
10250	Purchase Plant & Equipment - Sanitation - O		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SANITATION - OTHER		73,981.00	111,690.00	73,981.00	111,690.00	72,811.00	28,036.00	66,241.52	42,868.45	73,981.00	121,751.87	



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SEWERAGE GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$		
OPERATING EXPENDITURE													
10300	Administration Allocated - Sewerage		7,173.00		7,173.00		2,985.00		2,856.01		23,403.21	Jobs	
10301	Sewerage Scheme Maintenance												
	B10301 Sewerage Scheme Maintenance		63,767.00		63,767.00		26,953.00		32,761.10		63,767.00		
10302	Sewerage Audit & License Fees		0.00		0.00		0.00		0.00		0.00		
10303	Depreciation - Sewerage		67,944.00		67,944.00		28,310.00		28,599.00		67,944.00		
OPERATING REVENUE													
10330	Vacant Land Sewerage Fees	8,754.00		8,754.00		8,754.00		8,754.32		8,754.00			
10331	Mining Sewerage Fees	0.00		0.00		0.00		0.00		0.00			
10332	First Major Fixed Sewerage Fees (Non Rate)	10,571.00		10,571.00		4,400.00		9,610.00		10,571.00			
10333	Additional Major Fixture Sewerage Fees (Non Rate)	38,916.00		38,916.00		38,916.00		38,916.00		38,916.00			
10334	Residential Sewerage Fees	162,409.37		162,409.37		162,409.37		162,830.27		162,409.37			
10335	Commercial Sewerage Fees	36,851.00		36,851.00		36,851.00		36,851.03		36,851.00			
10336	Grant Income Sewerage	0.00		0.00		0.00		0.00		0.00			
10337	Liquid Waste Disposal	0.00		0.00		0.00		0.00		0.00			
10338	Contributions to Sewerage	0.00		0.00		0.00		2,675.00		0.00			
SUB-TOTAL		257,501.37	138,884.00	257,501.37	138,884.00	251,330.37	58,248.00	259,636.62	64,216.11	257,501.37	155,114.21		
CAPITAL EXPENDITURE													
10304	Transfer reserve interest ex muni (Sewerage)		4,441.00		4,441.00		1,850.00		934.61		4,441.00		
10314	Transfer to Reserve ex Muni		50,000.00		50,000.00		0.00		0.00		50,000.00		
10324	Sewerage Upgrade (DO NOT USE - SEE 10)		0.00		0.00		0.00		0.00		0.00		
10325	Sewerage Upgrade		75,000.00		75,000.00		75,000.00		0.00	▼	75,000.00		
10350	Purchase Plant & Equipment - Sewerage		0.00		0.00		0.00		0.00		0.00		
CAPITAL REVENUE													
10340	TRANSFERS EX RESERVE	75,000.00		75,000.00		31,250.00		0.00		▼	75,000.00		
SUB-TOTAL		75,000.00	129,441.00	75,000.00	129,441.00	31,250.00	76,850.00	0.00	934.61		75,000.00	129,441.00	
TOTAL - SEWERAGE		332,501.37	268,325.00	332,501.37	268,325.00	282,580.37	135,098.00	259,636.62	65,150.72		332,501.37	284,555.21	

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URBAN STORMWATER DRAINAGE GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
10400 Expenses Relating to Urban Stormwater Drainage		9,723.00		9,723.00		6,621.00		0.00		9,723.00	
<u>OPERATING REVENUE</u>											
10401 Income Relating to Urban Stormwater Drainage	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	9,723.00	0.00	9,723.00	0.00	6,621.00	0.00	0.00	0.00	9,723.00	
<u>CAPITAL EXPENDITURE</u>											
10450 Purchase Plant & Equipment - Urban Stormwater		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - URBAN STORMWATER DRAINAGE	0.00	9,723.00	0.00	9,723.00	0.00	6,621.00	0.00	0.00	0.00	9,723.00	

SHIRE OF MORAWA  
SCHEDULE 10 - COMMUNITY AMENITIES  
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TOWN PLANNING & REGIONAL DEVELOPMENT GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
10600	Administration Allocated - T Planning		16,148.00		16,148.00		6,725.00		6,429.02		22,301.99	
10601	Scheme Review - T Planning		0.00		0.00		0.00		0.00		0.00	
10602	Other Expenses - T Planning		10,000.00		10,000.00		4,165.00		0.00		10,000.00	
10603	Expenses Allocated from Health - T Planning		8,826.00		8,826.00		3,730.00		182.00		8,826.00	
10604	Super Towns Planning Expenditure											
	ST001 Morawa Supertown Local Planning Strategy		0.00		0.00		0.00		0.00		0.00	
	ST002 Morawa Supertown Town Centre Urban Desi		0.00		0.00		0.00		0.00		0.00	
	ST003 Morawa Supertown Omnibus Scheme Amen		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>												
10630	Income Relating to Town Planning & Region	3,000.00		3,000.00		1,250.00		(913.60)		3,000.00		
10631	Super Towns Planning Income	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		3,000.00	34,974.00	3,000.00	34,974.00	1,250.00	14,620.00	(913.60)	6,611.02	3,000.00	41,127.99	
<u>CAPITAL EXPENDITURE</u>												
10650	Purchase Furniture & Equipment - Town Plar		0.00		0.00		0.00		0.00		0.00	
10651	Purchase Plant & Equipment - Town Plannin		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TOWN PLANNING & REGIONAL DEVELOPMENT		3,000.00	34,974.00	3,000.00	34,974.00	1,250.00	14,620.00	(913.60)	6,611.02	3,000.00	41,127.99	

SHIRE OF MORAWA  
SCHEDULE 10 - COMMUNITY AMENITIES  
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OTHER COMMUNITY AMENITIES GL #    JOB #			Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
			Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>													
10700	Administration Allocated - Oth Comm Amen		21,655.00		21,655.00		9,020.00		8,621.58		22,838.59		
10701	Expenses Relating to Community Street Stal		6,610.83		6,610.83		2,789.00		396.12		6,610.83		
10702	Maintenance - Public Conveniences - New A	Jobs											
	B10702 Maintenance - Public Conveniences		31,358.53		31,358.53		21,364.00		7,972.12		31,358.53		
10703	Maintenance - Public Conveniences - Info Bc		14,732.18		14,732.18		10,032.00		372.49		14,732.18		
10704	Operation of Cemetery	Jobs											
	B10704 Operation Of Cemeteries		19,000.00		19,000.00		8,026.00		2,218.80		19,000.00		
10705	Canna Toilets Maintenance	Jobs											
	B10705 Canna Toilets Maintenance		0.00		0.00		0.00		0.00		0.00		
10706	Vacant Town Land Expenses		0.00		0.00		0.00		0.00		0.00		
10707	Deep Drainage & Other NRM Expenses		0.00		0.00		0.00		0.00		0.00		
10708	Hairdressing Salon Expenditure		4,994.00		4,994.00		2,060.00		1,283.71		4,994.00		
10709	Frosty's Yard Expenditure		1,986.00		1,986.00		810.00		489.00		1,986.00		
10710	39 Solomon Terrace		450.00		450.00		185.00		335.54		450.00		
10711	Gutha Dam Repairs		2,308.00		2,308.00		2,304.00		0.00		2,308.00		
10712	Canna Dam Repairs		3,936.00		3,936.00		3,932.00		0.00		3,936.00		
10713	Second Hand Shop		0.00		0.00		0.00		0.00		0.00		
10714	Community Bus Expenses		7,423.00		7,423.00		3,090.00		745.91		7,423.00		
10715	Old Railway Building	Jobs											
	B10715 Old Railway Building Maintenance		1,891.00		1,891.00		1,891.00		666.78		1,891.00		
10716	Depreciation - Other Community Services		7,906.00		7,906.00		3,290.00		3,311.02		7,906.00		
10717	Morawa Heritage Inventory		25,000.00		25,000.00		0.00		0.00		25,000.00		
10718	Bond Refund - Community Bus Hire		0.00		0.00		0.00		300.00		0.00		
10720	Loss on Disposal of Asset		8,000.00		8,000.00		8,000.00		8,036.69		8,000.00		
<u>OPERATING REVENUE</u>													
10730	Burial Fees		2,000.00		2,000.00		830.00		0.00		2,000.00		
10731	Niche/Monument Fees		200.00		200.00		80.00		154.55		200.00		
10732	Reimbursements/Contributions		0.00		0.00		0.00		0.00		0.00		
10733	Hair Dresser Property Income		1,500.00		1,500.00		625.00		857.17		1,500.00		
10734	Frosty's Yard Income		0.00		0.00		0.00		0.00		0.00		
10735	Community Bus Income		2,700.00		2,700.00		1,125.00		340.91		2,700.00		
10736	Old Railway Building Income		0.00		0.00		0.00		0.00		0.00		
10737	Grant Income for Gutha Dam		0.00		0.00		0.00		0.00		0.00		
10738	Bond - Community Bus Hire		0.00		0.00		0.00		0.00		0.00		
10740	Grants - Gutha and Canna Dams		0.00		0.00		0.00		0.00		0.00		
10741	Grants/Contributions		80,000.00		80,000.00		33,330.00		0.00	▼	80,000.00		
10742	Profit on Asset Disposal		0.00		0.00		0.00		0.00		0.00		
37325	Grant Income - R4R		0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL			86,400.00	157,250.54	86,400.00	157,250.54	35,990.00	76,793.00	1,352.63	34,749.76	86,400.00	158,434.13	
<u>CAPITAL EXPENDITURE</u>													
10750	Purchase Land & Buildings - Other Commun	Jobs											
	B1075 Canna Toilets - Capital Exp.Do Not Use		0.00		0.00		0.00		0.00		0.00		
	B10750 Cemetery Upgrade		0.00		0.00		0.00		0.00		0.00		
10751	Purchase Plant & Equipment - Other Commu		115,000.00		115,000.00		115,000.00		0.00	▼	115,000.00		
10752	Infrastructure Other - Other Community Ame		15,000.00		15,000.00		0.00		0.00		15,000.00		
<u>CAPITAL REVENUE</u>													
10770	Transfer from Reserves		0.00		0.00		0.00		0.00		0.00		
10771	Proceeds on Asset Disposal		5,000.00		5,000.00		2,080.00		4,545.45		0.00		
10772	Realisation of Asset Disposal		(5,000.00)		(5,000.00)		(2,080.00)		(4,545.45)		0.00		
SUB-TOTAL			0.00	130,000.00	0.00	130,000.00	0.00	115,000.00	0.00	0.00	0.00	130,000.00	

SHIRE OF MORAWA  
SCHEDULE 10 - COMMUNITY AMENITIES  
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OTHER COMMUNITY AMENITIES GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
TOTAL - OTHER COMMUNITY AMENITIES	86,400.00	287,250.54	86,400.00	287,250.54	35,990.00	191,793.00	1,352.63	34,749.76	86,400.00	288,434.13	

SHIRE OF MORAWA  
SCHEDULE 11 - RECREATION & CULTURE  
Financial Statement for Period Ended  
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PROGRAMME SUMMARY	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
Public Halls & Civic Centres		154,252.70		154,252.70		79,078.00		70,500.13		156,036.44	
Swimming Areas and Beaches		344,358.23		344,358.23		177,148.00		129,479.39	▼	341,774.20	
Other Recreation & Sport		760,281.70		760,281.70		322,126.00		418,546.39	▲	757,562.58	
Television and Rebroadcasting		3,186.00		3,186.00		1,325.00		186.00		3,186.00	
Libraries		27,135.00		27,135.00		11,300.00		10,101.87		24,219.57	
Other Culture		67,575.00		67,575.00		25,826.00		23,802.95		64,335.35	
<u>OPERATING REVENUE</u>											
Public Halls & Civic Centres	2,000.00		2,000.00		830.00		909.09		2,000.00		
Swimming Areas and Beaches	20,000.00		20,000.00		4,000.00		8,364.57		20,000.00		
Other Recreation & Sport	15,116.00		15,116.00		14,821.00		6,177.27		15,116.00		
Television and Rebroadcasting	0.00		0.00		0.00		0.00		0.00		
Libraries	200.00		200.00		80.00		0.00		200.00		
Other Culture	20,000.00		20,000.00		0.00		2,000.00		20,000.00		
SUB-TOTAL	57,316.00	1,356,788.63	57,316.00	1,356,788.63	19,731.00	616,803.00	17,450.93	652,616.73		57,316.00	1,347,114.14
<u>CAPITAL EXPENDITURE</u>											
Public Halls & Civic Centres		0.00		0.00		0.00		0.00		0.00	
Swimming Areas and Beaches		20,729.00		20,729.00		300.00		0.00		20,729.00	
Other Recreation & Sport		103,050.00		103,050.00		103,050.00		46,404.52	▼	103,050.00	
Television and Rebroadcasting		0.00		0.00		0.00		0.00		0.00	
Libraries		0.00		0.00		0.00		0.00		0.00	
Other Culture		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
Public Halls & Civic Centres	0.00		0.00		0.00		0.00		0.00		
Swimming Areas and Beaches	0.00		0.00		0.00		0.00		0.00		
Other Recreation & Sport	33,050.00		33,050.00		33,050.00		0.00		0.00		
Television and Rebroadcasting	0.00		0.00		0.00		0.00		0.00		
Libraries	0.00		0.00		0.00		0.00		0.00		
Other Culture	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	33,050.00	123,779.00	33,050.00	123,779.00	33,050.00	103,350.00	0.00	46,404.52	▼	0.00	123,779.00
TOTAL - PROGRAMME SUMMARY	90,366.00	1,480,567.63	90,366.00	1,480,567.63	52,781.00	720,153.00	17,450.93	699,021.25		57,316.00	1,470,893.14

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PUBLIC HALLS & CIVIC CENTRES GL # <b>JOB #</b>		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
11100	Administration Allocated - Halls		41,424.00		41,424.00		17,260.00		16,492.14		43,207.74	Jobs
11101	Maintenance - Gutha Hall											
	B11101 Operation & Maintenance Of Gutha Hall		15,813.22		15,813.22		10,762.00		2,359.98		15,813.22	
	B11102 Do Not Use		0.00		0.00		0.00		0.00		0.00	
11102	Maintenance - Morawa Hall & Old Shire Buik											
	B11103 Maintenance - Morawa Hall & Old Shire Buik		40,192.48		40,192.48		27,381.00		26,017.56		40,192.48	
11104	Depreciation - Public Halls		56,823.00		56,823.00		23,675.00		25,630.45		56,823.00	
<u>OPERATING REVENUE</u>												
11130	Income Relating to Public Halls & Civic Cent	2,000.00		2,000.00		830.00		909.09		2,000.00		
11131	Public Halls Liquor Surcharge	0.00		0.00		0.00		0.00		0.00		
11140	Grants	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		2,000.00	154,252.70	2,000.00	154,252.70	830.00	79,078.00	909.09	70,500.13	2,000.00	156,036.44	
<u>CAPITAL EXPENDITURE</u>												
11150	Purchase Land & Buildings - Public Halls & C											
	B1 Town Hall & Old Chambers		0.00		0.00		0.00		0.00		0.00	
	B11150 Town Hall Kilchen Upgrade		0.00		0.00		0.00		0.00		0.00	
11151	Purchase Furniture & Equipment - Public Hal		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
11170	Transfer From Reserves	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - PUBLIC HALLS & CIVIC CENTRES		2,000.00	154,252.70	2,000.00	154,252.70	830.00	79,078.00	909.09	70,500.13	2,000.00	156,036.44	

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SWIMMING AREAS AND BEACHES GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE												
11200	Administration Allocated - Swimming Pool		42,003.00		42,003.00		17,500.00		16,722.97		39,418.97	
11201	Employee Expenses - Swimming Pool		72,101.23		72,101.23		30,491.00		30,360.50		72,101.23	
11202	Trainee Expenses - Swimming Pool		0.00		0.00		0.00		0.00		0.00	
11203	Salary Sacrifice Housing - Swimming Pool		0.00		0.00		0.00		0.00		0.00	
11204	Housing Costs Allocated - Swimming Pool		10,014.00		10,014.00		4,170.00		3,093.13		10,014.00	
11205	Maintenance - Swimming Pool	Jobs										
	B11205 Maintenance - Swimming Pool		125,398.00		125,398.00		85,477.00		41,173.61		125,398.00	
11206	Depreciation - Swimming Pool		91,342.00		91,342.00		38,055.00		38,129.18		91,342.00	
11207	Other Expenses		3,500.00		3,500.00		1,455.00		0.00		3,500.00	
11208	Swimming Pool - Mtce Insurance Claim	Jobs										
	B11208 Swimming Pool Mtce (Insurance Claim)		0.00		0.00		0.00		0.00		0.00	
11209	Loss on Disposal of Asset		0.00		0.00		0.00		0.00		0.00	
OPERATING REVENUE												
11230	Swimming Pool Subsidy		0.00		0.00		0.00		0.00		0.00	
11231	Swimming Pool Admissions		20,000.00		20,000.00		4,000.00		8,232.75		20,000.00	
11260	Other Income- Swimming Pool		0.00		0.00		0.00		131.82		0.00	
11261	Grant Income- Swimming Areas		0.00		0.00		0.00		0.00		0.00	
11262	Grant Income - Swimming Pool		0.00		0.00		0.00		0.00		0.00	
SUB-TOTAL			20,000.00	344,358.23	20,000.00	344,358.23	4,000.00	177,148.00	8,364.57	129,479.39	20,000.00	341,774.20
CAPITAL EXPENDITURE												
11250	Purchase Land & Buildings - Swimming Area	Jobs										
11251	Purchase Furniture & Equipment - Swimming		0.00		0.00		0.00		0.00		0.00	
11252	Purchase Plant & Equipment - Swimming Ar		0.00		0.00		0.00		0.00		0.00	
11253	INfrastructure - Other Capex	Jobs										
	I11254 Swimming Pool Filtration System		0.00		0.00		0.00		0.00		0.00	
	I11255 Swimming Pool Bowls (Adults/Childrens Pools) - Contract		0.00		0.00		0.00		0.00		0.00	
	I11256 Swimming Pool Bowls (Adults/Childrens Pools) - Grant Expenses		0.00		0.00		0.00		0.00		0.00	
	I11257 Swimming Pool Bowls (Adults/Childrens Pools) - Shire Expenses		0.00		0.00		0.00		0.00		0.00	
	I11258 Swimming Pool Diving Blocks		0.00		0.00		0.00		0.00		0.00	
11271	Transfer to Reserve		20,000.00		20,000.00		0.00		0.00		20,000.00	
11272	Transfer Interest to Swimming Pool Reserve		729.00		729.00		300.00		0.00		729.00	
CAPITAL REVENUE												
11270	Transfer from Reserve		0.00		0.00		0.00		0.00		0.00	
SUB-TOTAL			0.00	20,729.00	0.00	20,729.00	0.00	300.00	0.00	0.00	0.00	20,729.00
TOTAL - SWIMMING AREAS AND BEACHES			20,000.00	365,087.23	20,000.00	365,087.23	4,000.00	177,448.00	8,364.57	129,479.39	20,000.00	362,503.20



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OTHER RECREATION & SPORT GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE												
11300	Administration Allocated - Oth Rec & Sport		55,508.00		55,508.00		23,125.00		22,099.72		52,788.88	
11301	Maintenance - Golf and Bowling Club		6,229.00		6,229.00		2,630.00		6,221.30		6,229.00	
11302	Maintenance - Parks & Reserves	Jobs										
	B11302 Maintenance - Parks & Reserves (Use B11365)		0.00		0.00		0.00		0.00		0.00	
	B11305 Harris Park		7,819.00		7,819.00		3,245.00		10,733.13		7,819.00	
	B11310 Jubilee Park		9,755.00		9,755.00		4,055.00		4,641.20		9,755.00	
	B11315 Koolanooka Springs Reserve		4,871.00		4,871.00		2,046.00		5,801.87		4,871.00	
	B11320 Lions Park & Playground		7,351.00		7,351.00		3,088.00		3,797.21		7,351.00	
	B11325 Pioneer Park		17,298.00		17,298.00		7,306.00		6,689.89		17,298.00	
	B11330 Prater Park		5,250.00		5,250.00		2,207.00		1,051.03		5,250.00	
	B11335 Rsl Memorial Park		10,289.00		10,289.00		4,336.00		2,553.95		10,289.00	
	B11340 Winfield Street Gardens / Town Centre Reserve		56,876.00		56,876.00		24,047.00		31,513.63		56,876.00	
	B11345 Entrance Statements		3,303.00		3,303.00		1,387.00		1,703.19		3,303.00	
	B11350 Wildflower Park		4,187.00		4,187.00		1,756.00		5,128.57		4,187.00	
	B11355 Information Bay Gardens		6,950.00		6,950.00		2,928.00		896.35		6,950.00	
	B11360 Town Dam & Reticulation		5,567.00		5,567.00		2,340.00		7,933.31		5,567.00	
	B11365 Paths, Verges & Other Reserves Maintenance		46,263.85		46,263.85		19,556.00		77,463.49		46,263.85	
	B11366 Water Tank - Waddilove Road		1,131.00		1,131.00		1,129.00		1,023.11		1,131.00	
	B11367 Skatepark Maintenance		0.00		0.00		0.00		0.00		0.00	
11303	Maintenance - Sport & Rec Ovals & Buildings	Jobs										
	B11303 Maintenance - Sport & Rec Ovals & Buildings (Use B11395)		0.00		0.00		0.00		0.00		0.00	
	B11370 Oval / Recreation Grounds		93,321.00		93,321.00		39,464.00		46,130.51		93,321.00	
	B11375 Go Kart Reserve		1,179.00		1,179.00		495.00		79.87		1,179.00	
	B11380 Hockey Field Maintenance		13,851.00		13,851.00		5,847.00		2,141.31		13,851.00	
	B11385 Pony Club Yard		0.00		0.00		0.00		0.00		0.00	
	B11390 Sports Complex (Recreation Centre)		40,061.54		40,061.54		19,252.00		40,589.22		40,061.54	
	B11395 Oval Buildings		55,996.48		55,996.48		23,670.00		23,682.43		55,996.48	
11305	Maintenance - Pony Club Grounds	Jobs										
	B11386 Pony Club Yards Maintenance		3,030.00		3,030.00		1,267.00		0.00		3,030.00	
11306	Maintenance - Recreation Centre	Jobs										
	B11306 Maintenance - Recreation Centre		33,565.83		33,565.83		14,190.00		2,610.48		33,565.83	
11307	CSRFF Grant Shire Contribution (Exp)		0.00		0.00		0.00		0.00		0.00	
11308	Depreciation - Oth Rec & Sport		270,629.00		270,629.00		112,760.00		114,061.62		270,629.00	
11309	Other Expenses		0.00		0.00		0.00		0.00		0.00	
11310	Bond Refunds (Hall/Rec & Oval Hire)		0.00		0.00		0.00		0.00		0.00	
11311	Regional Project Officer Contribution		0.00		0.00		0.00		0.00		0.00	
OPERATING REVENUE												
11330	Other Income - Oth Recreation & Sport		500.00		500.00		205.00		363.64		500.00	
11331	Oval and Facilities Levies & Hire Fees		14,616.00		14,616.00		14,616.00		5,763.63		14,616.00	
11332	Grant Income		0.00		0.00		0.00		0.00		0.00	
11370	Reimbursements Sport/Rec		0.00		0.00		0.00		0.00		0.00	
11371	Contribution Income - Oth Recreation & Sport		0.00		0.00		0.00		0.00		0.00	
11372	Bonds Hall/Rec & Oval Hire Receipts		0.00		0.00		0.00		50.00		0.00	
SUB-TOTAL			15,116.00	760,281.70	15,116.00	760,281.70	14,821.00	322,126.00	6,177.27	418,546.39	15,116.00	757,562.58
CAPITAL EXPENDITURE												
11350	Purchase Buildings - Other Recreation & Sport	Jobs										
11351	Purchase Furniture & Equipment - Other Recreation & Sport		0.00		0.00		0.00		0.00		0.00	
11352	Reserve Interest ex Muni		0.00		0.00		0.00		153.52		0.00	
11353	Transfer to Sportsground Complex Reserve		0.00		0.00		0.00		0.00		0.00	
11354	Purchases Plant & Equip		33,050.00		33,050.00		33,050.00		0.00	▼	33,050.00	
11356	Transfer to Unspent Grants/Contributions Reserve		0.00		0.00		0.00		0.00		0.00	
11358	Infrastructure - Parks & Ovals	Jobs										
	B11358 Parks & Gardens Equipment		0.00		0.00		0.00		1,251.00		0.00	
	B1358 Purchase Infrastructure Parks & Gardens		0.00		0.00		0.00		0.00		0.00	
11359	Infrastructure - Other Capex	Jobs										
	I11301 Bowling Club Lighting		0.00		0.00		0.00		0.00		0.00	
	I11302 Skate Park Cctv Cameras		0.00		0.00		0.00		0.00		0.00	

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OTHER RECREATION & SPORT GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
11361	Acquisition of Land		0.00		0.00		0.00		0.00		0.00	
11362	Infrastructure - Playground Equipment											
	B11362 Purchase Playground Equipment		70,000.00		70,000.00		70,000.00		45,000.00		70,000.00	
<b>CAPITAL REVENUE</b>												
11355	Proceeds from Disposal of Assets P & E	0.00		0.00		0.00		0.00		0.00		
11357	Realisation - Disposal of Assets	0.00		0.00		0.00		0.00		0.00		
11360	Transfers ex Reserve Funds	33,050.00		33,050.00		33,050.00		0.00		0.00		
SUB-TOTAL		33,050.00	103,050.00	33,050.00	103,050.00	33,050.00	103,050.00	0.00	46,404.52	0.00	103,050.00	
TOTAL - OTHER RECREATION & SPORT		48,166.00	863,331.70	48,166.00	863,331.70	47,871.00	425,176.00	6,177.27	464,950.91	15,116.00	860,612.58	

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TELEVISION AND REBROADCASTING GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
11400 Expenses Relating to Television and Rebroa		3,186.00		3,186.00		1,325.00		186.00		3,186.00	
11402 Loss on Asset Disposal		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>											
11401 Income Relating to Television and Rebroadc.	0.00		0.00		0.00		0.00		0.00		
11460 Contributions - TV Upgrade	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	0.00	3,186.00	0.00	3,186.00	0.00	1,325.00	0.00	186.00	0.00	3,186.00	
<u>CAPITAL EXPENDITURE</u>											
11450 Purchase Land & Buildings - Television and I		0.00		0.00		0.00		0.00		0.00	
11451 Purchase Furniture & Equipment - Television		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TELEVISION AND REBROADCASTING	0.00	3,186.00	0.00	3,186.00	0.00	1,325.00	0.00	186.00	0.00	3,186.00	

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LIBRARIES GL #    JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>													
11500    Administration Allocated - Library		24,411.00		24,411.00		10,170.00		9,761.82		21,495.57		(2,915.43)	
11501    Expenses Relating to Libraries		1,374.00		1,374.00		570.00		340.05		1,374.00			
11502    Library Software - Maint & Support		1,350.00		1,350.00		560.00		0.00		1,350.00			
11503    Depreciation - Library		0.00		0.00		0.00		0.00		0.00			
<u>OPERATING REVENUE</u>													
11530    Library Income	200.00		200.00		80.00		0.00		200.00				
SUB-TOTAL	200.00	27,135.00	200.00	27,135.00	80.00	11,300.00	0.00	10,101.87	200.00	24,219.57	0.00	(2,915.43)	
<u>CAPITAL EXPENDITURE</u>													
11550    Purchase Furniture & Equipment - Libraries		0.00		0.00		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>													
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - LIBRARIES	200.00	27,135.00	200.00	27,135.00	80.00	11,300.00	0.00	10,101.87	200.00	24,219.57	0.00	(2,915.43)	

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OTHER CULTURE														
GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>														
11600	Administration Allocated - Oth Culture		24,478.00		24,478.00		10,195.00		9,745.32		21,238.35		(3,239.65)	
11601	Contributions to Historical Society		2,000.00		2,000.00		2,000.00		2,000.00		2,000.00			
11602	Museum - Operations		3,458.00		3,458.00		1,452.00		2,138.61		3,458.00			
11603	Community FM Radio Maintenance		366.00		366.00		153.00		1,152.61		366.00			
11604	Lot 66 Winfield Street, Morawa		0.00		0.00		0.00		0.00		0.00			
11605	Contributions to Morawa CWA		2,000.00		2,000.00		830.00		2,355.00		2,000.00			
11606	Country Arts Membership & Other		1,000.00		1,000.00		1,000.00		0.00		1,000.00			
11607	Morawa Music & Arts Festival		20,000.00		20,000.00		4,224.00		0.00		20,000.00			
11608	Tidy Towns		0.00		0.00		0.00		0.00		0.00			
11609	Juke Box Grant Expenditure		0.00		0.00		0.00		0.00		0.00			
11610	Depreciation - Oth Culture		9,273.00		9,273.00		3,860.00		3,564.60		9,273.00			
11611	Garage Sale Trail		0.00		0.00		0.00		0.00		0.00			
11612	Roadwise Safety Strategic Plan Grant Expen		0.00		0.00		0.00		0.00		0.00			
11613	NAIDOC Week		5,000.00		5,000.00		2,112.00		2,846.81		5,000.00			
<u>OPERATING REVENUE</u>														
11621	Income Relating to Other Culture	0.00		0.00		0.00		0.00		0.00				
11622	Music, Arts Fest Income	20,000.00		20,000.00		0.00		0.00		20,000.00				
11623	YCN Income	0.00		0.00		0.00		0.00		0.00				
11624	Juke Box Income - Grant	0.00		0.00		0.00		0.00		0.00				
11625	Contributions - Centenary Celebrations	0.00		0.00		0.00		0.00		0.00				
11626	Grant Income - Roadwise Safety Strategic PI	0.00		0.00		0.00		0.00		0.00				
11627	NAIDOC Week	0.00		0.00		0.00		2,000.00		0.00				
SUB-TOTAL		20,000.00	67,575.00	20,000.00	67,575.00	0.00	25,826.00	2,000.00	23,802.95	20,000.00	64,335.35	0.00	(3,239.65)	
<u>CAPITAL EXPENDITURE</u>														
11650	Purchase Furniture & Equipment - Other Cult		0.00		0.00		0.00		0.00		0.00			
11651	Reserve Funds ex Muni		0.00		0.00		0.00		0.00		0.00			
11652	Infrastructure Other - Other Culture		0.00		0.00		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>														
11671	Transfer from Reserves	0.00		0.00		0.00		0.00		0.00				
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER CULTURE		20,000.00	67,575.00	20,000.00	67,575.00	0.00	25,826.00	2,000.00	23,802.95	20,000.00	64,335.35	0.00	(3,239.65)	

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PROGRAMME SUMMARY	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
Streets, Roads, Bridges & Depot Construction		0.00		0.00		0.00		0.00		0.00	
Streets, Roads, Bridges & Depot Maintenance		2,091,500.63		2,091,500.63		883,264.00		634,586.44		2,082,128.46	
Road Plant Purchases		114,745.00		114,745.00		110,225.00		3,083.27		96,593.29	
Parking Facilities		0.00		0.00		0.00		0.00		0.00	
Traffic Control		368,054.00		368,054.00		153,355.00		122,605.23		349,618.05	
Aerodromes		106,282.00		106,282.00		44,487.00		66,203.36		113,178.01	
Mid West Local Government Service Agreement		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>											
Streets, Roads, Bridges & Depot Construction	853,776.00		853,776.00		305,299.00		366,867.00		853,776.00		
Streets, Roads, Bridges & Depot Maintenance	178,611.00		178,611.00		141,111.00		137,802.00		178,611.00		
Road Plant Purchases	0.00		0.00		0.00		0.00		0.00		
Parking Facilities	0.00		0.00		0.00		0.00		0.00		
Traffic Control	316,500.00		316,500.00		131,875.00		102,328.60		316,500.00		
Aerodromes	500.00		500.00		500.00		0.00		500.00		
Mid West Local Government Service Agreement	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	1,349,387.00	2,680,581.63	1,349,387.00	2,680,581.63	578,785.00	1,191,331.00	606,997.60	826,478.30	1,349,387.00	2,641,517.81	
<u>CAPITAL EXPENDITURE</u>											
Streets, Roads, Bridges & Depot Construction		1,270,390.00		1,270,390.00		201,095.00		224,813.25		1,270,390.00	
Streets, Roads, Bridges & Depot Maintenance		0.00		0.00		0.00		0.00		0.00	
Road Plant Purchases		970,046.00		970,046.00		711,265.00		19,689.07		970,046.00	
Parking Facilities		0.00		0.00		0.00		0.00		0.00	
Traffic Control		0.00		0.00		0.00		0.00		0.00	
Aerodromes		0.00		0.00		0.00		0.00		0.00	
Mid West Local Government Service Agreement		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
Streets, Roads, Bridges & Depot Construction	0.00		0.00		0.00		0.00		0.00		
Streets, Roads, Bridges & Depot Maintenance	0.00		0.00		0.00		0.00		0.00		
Road Plant Purchases	611,000.00		611,000.00		611,000.00		0.00		644,050.00		
Parking Facilities	0.00		0.00		0.00		0.00		0.00		
Traffic Control	0.00		0.00		0.00		0.00		0.00		
Aerodromes	0.00		0.00		0.00		0.00		0.00		
Mid West Local Government Service Agreement	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	611,000.00	2,240,436.00	611,000.00	2,240,436.00	611,000.00	912,360.00	0.00	244,502.32	644,050.00	2,240,436.00	
TOTAL - PROGRAMME SUMMARY	1,960,387.00	4,921,017.63	1,960,387.00	4,921,017.63	1,189,785.00	2,103,691.00	606,997.60	1,070,980.62	1,993,437.00	4,881,953.81	

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STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION GL # <b>JOB #</b>		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
<u>OPERATING REVENUE</u>												
12130	MRWA Project Income	491,666.00		491,666.00		196,666.00		366,867.00		▲ ▼	491,666.00	
12131	R2R Grant Income - Construction	362,110.00		362,110.00		108,633.00		0.00			362,110.00	
12132	Footpath Grant Income	0.00		0.00		0.00		0.00			0.00	
12133	Contribution Income	0.00		0.00		0.00		0.00			0.00	
SUB-TOTAL		853,776.00	0.00	853,776.00	0.00	305,299.00	0.00	366,867.00	0.00		853,776.00	0.00
<u>CAPITAL EXPENDITURE</u>												
12150	Rural Roads Construction											
	R2R007 Canna North East Road		140,000.00		140,000.00		0.00		0.00		140,000.00	
	R2R017 Bell Road		120,000.00		120,000.00		120,000.00		101,938.66		120,000.00	
	R2R079 Burma Road - R2R		150,000.00		150,000.00		0.00		5,438.00		150,000.00	
	RRG020 Nanekine Road 18/19		0.00		0.00		0.00		10,751.44		0.00	
	RRG022 Morawa Yalgoo Road 19/20		339,500.00		339,500.00		0.00		93,123.63		339,500.00	
	RRG023 Nanekine Road 19/20		398,000.00		398,000.00		0.00		7,131.75		398,000.00	
12151	Townsite Roads Construction											
	CO103 Broad Avenue		80,000.00		80,000.00		80,000.00		0.00		80,000.00	
12157	Footpath Construction											
	F0096 Prater Street Footpath		40,251.00		40,251.00		0.00		0.00		40,251.00	
12160	Unspent Grants Reserve Interest ex Muni		0.00		0.00		0.00		0.00		0.00	
12161	Road Reserve		0.00		0.00		0.00		0.00		0.00	
12162	Road Reserve Interest ex Muni		2,639.00		2,639.00		1,095.00		555.31		2,639.00	
<u>CAPITAL REVENUE</u>												
12170	Transfer from Reserve	0.00		0.00		0.00		0.00			0.00	
SUB-TOTAL		0.00	1,270,390.00	0.00	1,270,390.00	0.00	201,095.00	0.00	224,813.25		0.00	1,270,390.00
TOTAL - STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION		853,776.00	1,270,390.00	853,776.00	1,270,390.00	305,299.00	201,095.00	366,867.00	224,813.25		853,776.00	1,270,390.00
CONSTRUCTION												

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STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>OPERATING EXPENDITURE</u>														
12200	Administration Allocated - Rd Maint		64,950.00		64,950.00		27,060.00		25,858.56		55,577.83		(9,372.17)	
12201	RAMM's - Annual Charge		7,500.00		7,500.00		7,500.00		6,128.33		7,500.00			
12202	Power - Street Lighting		39,500.00		39,500.00		16,455.00		13,518.30		39,500.00			
12203	Maintenance - Rural Roads													
	M0000 Maintenance Sundry Rural Roads		951,323.00		951,323.00		402,469.00		1,712.50		951,323.00			
	M0003 Nanekine Road - Maintenance		0.00		0.00		0.00		504.37		0.00			
	M0005 Pintharuka West Road - Maintenance		0.00		0.00		0.00		6,883.88		0.00			
	M0010 Guttha West Road - Maintenance		0.00		0.00		0.00		5,836.95		0.00			
	M0012 Jones Lake Road - Maintenance		0.00		0.00		0.00		1,645.97		0.00			
	M0018 Moffet Road - Maintenance		0.00		0.00		0.00		4,805.56		0.00			
	M0021 White Road - Maintenance		0.00		0.00		0.00		41,363.92		0.00			
	M0030 Collins Road - Maintenance		0.00		0.00		0.00		447.51		0.00			
	M0034 Williams Road - Maintenance		0.00		0.00		0.00		694.07		0.00			
	M0037 Orango Road - Maintenance		0.00		0.00		0.00		608.80		0.00			
	M0038 Broad Road - Maintenance		0.00		0.00		0.00		895.01		0.00			
	M0039 Letterbox Road - Maintenance		0.00		0.00		0.00		986.95		0.00			
	M0040 Carslake Road - Maintenance		0.00		0.00		0.00		191.80		0.00			
	M0043 Dreghorn Road - Maintenance		0.00		0.00		0.00		4,213.22		0.00			
	M0044 Coaker Road - Maintenance		0.00		0.00		0.00		1,422.40		0.00			
	M0051 Koolanooka Springs Road - Maintenance		0.00		0.00		0.00		1,900.00		0.00			
	M0057 Heitman Road - Maintenance		0.00		0.00		0.00		3,364.24		0.00			
	M0065 Wornes Road - Maintenance		0.00		0.00		0.00		4,383.66		0.00			
	M0071 Troplano Road - Maintenance		0.00		0.00		0.00		558.87		0.00			
	M0137 Mungada Road - Maintenance		0.00		0.00		0.00		6,234.15		0.00			
	M0150 Three Springs Morawa Road - Maintenance		0.00		0.00		0.00		29,558.03		0.00			
12204	Maintenance - Town Streets													
	M1000 Maintenance - Town Streets		94,069.00		94,069.00		39,788.00		6,483.33		94,069.00			
12205	Maintenance - Drainage													
	B12205 Drainage Maintenance		20,274.00		20,274.00		8,565.00		1,118.85		20,274.00			
12206	Maintenance - Depot													
	B12206 Maintenance - Depot		43,965.63		43,965.63		18,578.00		29,242.23		43,965.63			
12207	Maintenance - Footpaths													
	B12207 Footpath Maintenance		10,481.00		10,481.00		4,423.00		235.45		10,481.00			
12208	Traffic Signs Maintenance		14,651.00		14,651.00		6,183.00		2,719.45		14,651.00			
12209	Bridges Maintenance		0.00		0.00		0.00		0.00		0.00			
12210	Crossover Maintenance		2,985.00		2,985.00		1,255.00		0.00		2,985.00			
12211	Depreciation - Infrastructure		755,315.00		755,315.00		314,710.00		324,457.76		755,315.00			
12212	Depreciation - Road, Depot Mtce.		914.00		914.00		380.00		77.53		914.00			
12213	Street Sweeping		39,466.00		39,466.00		16,688.00		2,856.25		39,466.00			
12214	Mtce Rural Roads - Mining Activity													
	MINING Mtce Rural Roads - Mining Activity		46,107.00		46,107.00		19,210.00		0.00		46,107.00			
<u>OPERATING REVENUE</u>														
12230	Income Relating to Streets, Roads, Bridges &	0.00		0.00		0.00		0.00		0.00				
12231	Bikewest Grants - Dual Use Paths	0.00		0.00		0.00		0.00		0.00				
12232	Crossover Contributions	0.00		0.00		0.00		0.00		0.00				
12234	Grant - MRWA Direct - Maint	128,611.00		128,611.00		128,611.00		137,802.00		128,611.00				
12235	Grant - MRWA Specific - Maint	0.00		0.00		0.00		0.00		0.00				
12236	Road Mtce Contribution	50,000.00		50,000.00		12,500.00		0.00		50,000.00				
12237	Flood Damage Reimbursements	0.00		0.00		0.00		0.00		0.00				
12240	Flood Damage - Grant	0.00		0.00		0.00		0.00		0.00				
SUB-TOTAL		178,611.00	2,091,500.63	178,611.00	2,091,500.63	141,111.00	883,264.00	137,802.00	634,586.44	178,611.00	2,082,128.46	0.00	(9,372.17)	
<u>CAPITAL EXPENDITURE</u>														
<u>CAPITAL REVENUE</u>														
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE		178,611.00	2,091,500.63	178,611.00	2,091,500.63	141,111.00	883,264.00	137,802.00	634,586.44	178,611.00	2,082,128.46	0.00	(9,372.17)	
MAINTENANCE														



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ROAD PLANT PURCHASES GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
12300	Administration Allocated - Rd Plant Purch.		7,745.00		7,745.00		3,225.00		3,083.27		4,593.29	
12301	Loan 138 Interest - Plant Purchases		0.00		0.00		0.00		0.00		0.00	
12302	Loss on Asset Disposal		107,000.00		107,000.00		107,000.00		0.00	▼	92,000.00	
12304	Interest on Finance Lease for Plant		0.00		0.00		0.00		0.00		0.00	
12305	Expenses Relating to Road Plant Purchases		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>												
12330	Income Relating to Road Plant Purchases	0.00		0.00		0.00		0.00			0.00	
12331	Profit on Sale of Assets	0.00		0.00		0.00		0.00			0.00	
SUB-TOTAL		0.00	114,745.00	0.00	114,745.00	0.00	110,225.00	0.00	3,083.27		0.00	96,593.29
<u>CAPITAL EXPENDITURE</u>												
12303	Plant Reserve Interest ex Muni		15,046.00		15,046.00		6,265.00		3,166.57		15,046.00	
12350	Purchase Plant & Equipment - Road Plant P		705,000.00		705,000.00		705,000.00		16,522.50	▼	705,000.00	
12351	Loan 138 Principal Repayments		0.00		0.00		0.00		0.00		0.00	
12352	Transfers to Reserves ex Muni (P & E)		250,000.00		250,000.00		0.00		0.00		250,000.00	
12353	Finance Lease on Plant		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
12340	Transfer from Reserve	611,000.00		611,000.00		611,000.00		0.00		▼	644,050.00	
12370	Proceeds on Asset Disposal	94,000.00		94,000.00		94,000.00		0.00		▼	81,000.00	
12371	Realisation on Asset Disposal	(94,000.00)		(94,000.00)		(94,000.00)		0.00		▼	(81,000.00)	
12372	Loan Proceeds	0.00		0.00		0.00		0.00			0.00	
12373	Transfer from Plant Reserve	0.00		0.00		0.00		0.00			0.00	
SUB-TOTAL		611,000.00	970,046.00	611,000.00	970,046.00	611,000.00	711,265.00	0.00	19,689.07		644,050.00	970,046.00
TOTAL - ROAD PLANT PURCHASES		611,000.00	1,084,791.00	611,000.00	1,084,791.00	611,000.00	821,490.00	0.00	22,772.34		644,050.00	1,066,639.29

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TRAFFIC CONTROL GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>													
12500 Administration Allocated - Licensing		66,554.00		66,554.00		27,730.00		26,497.08		48,118.05		(18,435.95)	
12501 Licensing Inspections		0.00		0.00		0.00		0.00		0.00			
12502 DOT Reimbursable Expenses - Licensing		301,500.00		0.00		0.00		0.00		301,500.00			
12503 DOT - Licensing Expenditure		0.00		301,500.00		125,625.00		96,108.15	▼	0.00			
<u>OPERATING REVENUE</u>													
12530 Licensing Commissions - Traffic Control	15,000.00		15,000.00		6,250.00		6,220.45		15,000.00				
12531 DOT Reimbursements - Licensing	301,500.00		0.00		0.00		0.00		301,500.00				
12532 DOT - Licensing Income	0.00		301,500.00		125,625.00		96,108.15	▼	0.00				
SUB-TOTAL	316,500.00	368,054.00	316,500.00	368,054.00	131,875.00	153,355.00	102,328.60	122,605.23	316,500.00	349,618.05	0.00	(18,435.95)	
<u>CAPITAL EXPENDITURE</u>													
12550 Purchase Furniture & Equipment - Traffic Co		0.00		0.00		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>													
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - TRAFFIC CONTROL	316,500.00	368,054.00	316,500.00	368,054.00	131,875.00	153,355.00	102,328.60	122,605.23	316,500.00	349,618.05	0.00	(18,435.95)	

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AERODROMES GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>														
12600	Administration Allocated - Aerodrome		16,166.00		16,166.00		6,735.00		6,436.52		23,062.01		6,896.01	
12601	Aerodromes Terminal Building Mtce/Ops													
	B12601 Aerodromes Maintenance		34,977.00		34,977.00		14,782.00		36,675.00		34,977.00			
12602	Depreciation - Aerodromes		55,139.00		55,139.00		22,970.00		23,091.84		55,139.00			
12603	Aerodromes - Other Expenditure		0.00		0.00		0.00		0.00		0.00			
<u>OPERATING REVENUE</u>														
12630	Aerodrome Grant	0.00		0.00		0.00		0.00		0.00				
12631	Bureau of Meteorology Rental	500.00		500.00		500.00		0.00		500.00				
12632	Other Income - Aerodromes	0.00		0.00		0.00		0.00		0.00				
SUB-TOTAL		500.00	106,282.00	500.00	106,282.00	500.00	44,487.00	0.00	66,203.36	500.00	113,178.01	0.00	6,896.01	
<u>CAPITAL EXPENDITURE</u>														
12650	Purchase Furniture & Equipment - Aerodrom		0.00		0.00		0.00		0.00		0.00			
12651	Infrastructure - Aerodromes													
	AERO1 Aerodrome - Rads Grant		0.00		0.00		0.00		0.00		0.00			
	AERO2 Rasp Grant - Aerodrome		0.00		0.00		0.00		0.00		0.00			
	AERO3 Sealing Of End Of Runway (Funded By Westnet Rail)		0.00		0.00		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>														
12652	Transfer from Reserve	0.00		0.00		0.00		0.00		0.00				
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - AERODROMES		500.00	106,282.00	500.00	106,282.00	500.00	44,487.00	0.00	66,203.36	500.00	113,178.01	0.00	6,896.01	

SHIRE OF MORAWA  
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**PROGRAMME SUMMARY**

OPERATING EXPENDITURE

Rural Services  
Tourism & Area Promotion  
Building Control  
Other Economic Services  
Economic Development

OPERATING REVENUE

Rural Services  
Tourism & Area Promotion  
Building Control  
Other Economic Services  
Economic Development

SUB-TOTAL

CAPITAL EXPENDITURE

Rural Services  
Tourism & Area Promotion  
Building Control  
Other Economic Services  
Economic Development

CAPITAL REVENUE

Rural Services  
Tourism & Area Promotion  
Building Control  
Other Economic Services  
Economic Development

SUB-TOTAL

TOTAL - PROGRAMME SUMMARY

	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
Rural Services		32,258.00		32,258.00		14,192.00		7,674.59		29,429.25	
Tourism & Area Promotion		338,561.72		338,561.72		184,756.00		92,244.19	▼	325,036.90	
Building Control		22,010.00		22,010.00		9,194.00		3,116.01		35,266.84	
Other Economic Services		80,222.00		80,222.00		33,405.00		32,566.29		73,670.77	
Economic Development		470,720.15		470,720.15		155,123.00		159,651.66		462,181.66	
<u>OPERATING REVENUE</u>											
Rural Services	0.00		0.00		0.00		0.00			0.00	
Tourism & Area Promotion	128,750.00		128,750.00		55,820.00		51,121.02			128,750.00	
Building Control	3,050.00		3,050.00		1,270.00		219.30			3,050.00	
Other Economic Services	2,000.00		2,000.00		0.00		1,717.00			2,000.00	
Economic Development	13,975.00		13,975.00		5,820.00		2,573.11			13,975.00	
SUB-TOTAL	147,775.00	943,771.87	147,775.00	943,771.87	62,910.00	396,670.00	55,630.43	295,252.74		147,775.00	925,585.42
<u>CAPITAL EXPENDITURE</u>											
Rural Services		0.00		0.00		0.00		0.00		0.00	
Tourism & Area Promotion		25,000.00		25,000.00		0.00		0.00		25,000.00	
Building Control		0.00		0.00		0.00		0.00		0.00	
Other Economic Services		0.00		0.00		0.00		0.00		0.00	
Economic Development		120,498.15		120,498.15		28,570.00		49,329.95	▲	120,498.15	
<u>CAPITAL REVENUE</u>											
Rural Services	0.00		0.00		0.00		0.00			0.00	
Tourism & Area Promotion	0.00		0.00		0.00		0.00			0.00	
Building Control	0.00		0.00		0.00		0.00			0.00	
Other Economic Services	0.00		0.00		0.00		0.00			0.00	
Economic Development	131,908.15		131,908.15		31,908.00		32,491.76			131,908.15	
SUB-TOTAL	131,908.15	145,498.15	131,908.15	145,498.15	31,908.00	28,570.00	32,491.76	49,329.95		131,908.15	145,498.15
TOTAL - PROGRAMME SUMMARY	279,683.15	1,089,270.02	279,683.15	1,089,270.02	94,818.00	425,240.00	88,122.19	344,582.69		279,683.15	1,071,083.57

SHIRE OF MORAWA  
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RURAL SERVICES GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
13100	Administration Allocated - Rural Services		12,233.00		12,233.00		5,095.00		4,870.36		9,404.25	
13101	Expenditure on Noxious Weeds & Spraying		8,793.00		8,793.00		8,790.00		860.00		8,793.00	
13102	Expenditure on Vermin Control		1,232.00		1,232.00		307.00		1,944.23		1,232.00	
13103	Wild Dog Control (Invasive animal managem		10,000.00		10,000.00		0.00		0.00		10,000.00	
<u>OPERATING REVENUE</u>												
13130	Income Relating to Rural Services	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	32,258.00	0.00	32,258.00	0.00	14,192.00	0.00	7,674.59	0.00	29,429.25	
<u>CAPITAL EXPENDITURE</u>												
13150	Purchase Furniture & Equipment - Rural Sen		0.00		0.00		0.00		0.00		0.00	
13151	Purchase Plant & Equipment - Rural Service:		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - RURAL SERVICES		0.00	32,258.00	0.00	32,258.00	0.00	14,192.00	0.00	7,674.59	0.00	29,429.25	

SHIRE OF MORAWA  
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TOURISM & AREA PROMOTION GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
13200	Administration Allocated - Tourism		46,849.00		46,849.00		19,520.00		18,651.90		33,324.18	
13201	Caravan Park Caretaker Employment Expen		11,180.00		11,180.00		4,655.00		9,129.12		11,180.00	
13203	Caravan Park Operating Expenditure    Jobs											
	B13203 Caravan Park Ablutions And Surrounds		43,100.00		43,100.00		18,213.00		18,260.15		43,100.00	
	B13204 Morawa Caravan Park Camp Kitchen And Ot		2,866.00		2,866.00		1,199.00		335.97		2,866.00	
	B13205 Caravan Park General Expenses		0.00		0.00		0.00		1,070.40		0.00	
	B13206 Do Not Use		0.00		0.00		0.00		0.00		0.00	
13204	Chalet Operating Expenditure - Canna    Jobs											
	B13207 Canna Chalet Operating Expenditure		14,352.00		14,352.00		6,058.00		2,952.63		14,352.00	
13205	Chalet Operating Expenditure - Koolanooka    Jobs											
	B13208 Koolanooka Chalet Operating Expenditure		14,358.00		14,358.00		6,058.00		1,495.51		14,358.00	
13206	Area Promotion Expenditure		35,000.00		35,000.00		14,580.00		832.05	▼	35,000.00	
13207	Community Resource Centre Operating Expe		2,000.00		2,000.00		830.00		0.00		2,000.00	
13208	Wildflower Country Tourism Committee		16,000.00		16,000.00		16,000.00		4,500.00	▼	16,000.00	
13209	Tourist Bureau Operations		20,041.00		20,041.00		8,385.00		2,451.71		20,041.00	
13210	Rural Towns Project		0.00		0.00		0.00		0.00		0.00	
13211	Tourism Project Officer Expenditure		0.00		0.00		0.00		0.00		0.00	
13212	Depreciation - Tourism		23,091.00		23,091.00		9,620.00		9,500.65		23,091.00	
13213	Morawa Trails Project		50,000.00		50,000.00		50,000.00		15,000.00	▼	50,000.00	
13214	Area promotion Marketing Plan		10,000.00		10,000.00		0.00		0.00		10,000.00	
13215	Unit 1 C/Park - Morawa    Jobs											
	B13215 Unit 1 C/Park - Morawa		8,210.68		8,210.68		3,464.00		2,346.02		8,210.68	
13216	Unit 2 C/Park - Gutha    Jobs											
	B13216 Unit 2 C/Park - Gutha		8,210.68		8,210.68		3,464.00		2,037.93		8,210.68	
13217	Unit 3 C/Park - Merkanooka    Jobs											
	B13217 Unit 3 C/Park - Merkanooka		8,210.68		8,210.68		3,464.00		1,869.50		8,210.68	
13218	Unit 4 - C/Park - Pintharuka    Jobs											
	B13218 Unit 4 C/Park - Pintharuka		8,210.68		8,210.68		3,464.00		1,742.65		8,210.68	
13219	Caravan Caretakers Office/Accommodation    Jobs											
	B13219 Caravan Caretakers Office/Accommodation		1,882.00		1,882.00		782.00		68.00		1,882.00	
13220	Other Expenses		15,000.00		15,000.00		15,000.00		0.00	▼	15,000.00	
<u>OPERATING REVENUE</u>												
13224	Exploring Wildflower Country Project Income	0.00		0.00		0.00		0.00		0.00		
13230	Sale of Maps	0.00		0.00		0.00		0.00		0.00		
13231	Chalet Income - Canna	25,000.00		25,000.00		10,415.00		9,057.27		25,000.00		
13232	Chalet Income - Koolanooka	25,000.00		25,000.00		10,415.00		3,040.00		25,000.00		
13233	Caravan Park - On Site Caravan Rental	0.00		0.00		0.00		0.00		0.00		
13234	Caravan Park - Powered/non-Powered Site	30,000.00		30,000.00		12,500.00		19,549.20		30,000.00		
13235	Caravan Park - Non Powered Site	0.00		0.00		0.00		0.00		0.00		
13236	Caravan Park - Other Income	2,000.00		2,000.00		830.00		283.64		2,000.00		
13237	Walking Trail Entry Statement	0.00		0.00		0.00		0.00		0.00		
13238	Contributions & Grants - Tourism & Area Pro	0.00		0.00		0.00		0.00		0.00		
13239	Other Income - Tourism & Area Promotion	3,750.00		3,750.00		3,750.00		90.91		3,750.00		
13240	Morawa Water Management Plan (Rural Tow	0.00		0.00		0.00		0.00		0.00		
13340	Contributions -MU & PJ (Regional Tourism C	0.00		0.00		0.00		0.00		0.00		
13341	Wildflower Highway Project Income	0.00		0.00		0.00		0.00		0.00		
13342	Unit 1 C/Park - Morawa Income	13,000.00		13,000.00		5,415.00		6,100.00		13,000.00		
13343	Unit 2 C/Park - Gutha Income	10,000.00		10,000.00		4,165.00		5,500.00		10,000.00		
13344	Unit 3 C/Park - Merkanooka Income	10,000.00		10,000.00		4,165.00		4,400.00		10,000.00		
13345	Unit 4 C/Park - Pintharuka Income	10,000.00		10,000.00		4,165.00		3,100.00		10,000.00		
SUB-TOTAL		128,750.00	338,561.72	128,750.00	338,561.72	55,820.00	184,756.00	51,121.02	92,244.19	128,750.00	325,036.90	
<u>CAPITAL EXPENDITURE</u>												

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TOURISM & AREA PROMOTION GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
13250	Purchase Furniture & Equipment - Tourism &		0.00		0.00		0.00		0.00		0.00	
13251	Purchase Land & Buildings - Tourism & Area    Jobs											
	B13251 Making Of Morawa Project (Beacon)		0.00		0.00		0.00		0.00		0.00	
	B13252 Caravan Park Chalets Construction		0.00		0.00		0.00		0.00		0.00	
	B13253 Tourist Centre Capital		0.00		0.00		0.00		0.00		0.00	
	B13254 Caravan Park Camp Kitchen		0.00		0.00		0.00		0.00		0.00	
	I13251 Caravan Park Managers Office - (Capital)		0.00		0.00		0.00		0.00		0.00	
13252	Infra/Other - Morawa Beacon		0.00		0.00		0.00		0.00		0.00	
13253	Reserves ex Muni ( Water Waste/Unspent G		0.00		0.00		0.00		0.00		0.00	
13254	Waste Water Reserves Interest ex Muni		0.00		0.00		0.00		0.00		0.00	
13255	Infrastructure Other - Tourism & Area Prom.    Jobs											
	I13254 Wifi System - Caravan Park/Main Street		0.00		0.00		0.00		0.00		0.00	
	I13255 Exploring Wildflower Country Project		0.00		0.00		0.00		0.00		0.00	
	I13256 Entry Statement Project		0.00		0.00		0.00		0.00		0.00	
	I13257 Morawa Bush Trail Project		0.00		0.00		0.00		0.00		0.00	
	I13258 Heritage Trails		0.00		0.00		0.00		0.00		0.00	
	I13259 Caravan Park Waste Dump Site		0.00		0.00		0.00		0.00		0.00	
	I13260 Caravan Park Concept Plan		0.00		0.00		0.00		0.00		0.00	
	I13261 Interpretive Signage		25,000.00		25,000.00		0.00		0.00		25,000.00	
13256	Plant and Equipment - Tourism		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>												
13260	Transfers ex Reserve	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00	
TOTAL - TOURISM & AREA PROMOTION		128,750.00	363,561.72	128,750.00	363,561.72	55,820.00	184,756.00	51,121.02	92,244.19	128,750.00	350,036.90	

SHIRE OF MORAWA  
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BUILDING CONTROL GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
13300 Administration Allocated - Building Control		7,598.00		7,598.00		3,165.00		3,025.01		20,854.84	
13301 Bld Control Expenses Allocated from Health		4,412.00		4,412.00		1,864.00		91.00		4,412.00	
13302 Other Building Costs		10,000.00		10,000.00		4,165.00		0.00		10,000.00	
<u>OPERATING REVENUE</u>											
13330 Building Permit Fees	3,000.00		3,000.00		1,250.00		202.70		3,000.00		
13331 BCITF & BRB Commission	50.00		50.00		20.00		16.60		50.00		
13332 Reimbursements	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	3,050.00	22,010.00	3,050.00	22,010.00	1,270.00	9,194.00	219.30	3,116.01	3,050.00	35,266.84	
<u>CAPITAL EXPENDITURE</u>											
13350 Purchase Furniture & Equipment - Building C		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - BUILDING CONTROL	3,050.00	22,010.00	3,050.00	22,010.00	1,270.00	9,194.00	219.30	3,116.01	3,050.00	35,266.84	



SHIRE OF MORAWA  
SCHEDULE 13 - ECONOMIC SERVICES  
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#REF!

OTHER ECONOMIC SERVICES GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
13600 Administration Allocated - Other Econ Servic		26,540.00		26,540.00		11,055.00		10,566.21		19,988.77	
13601 Standpipe Water Supply Expenditure		5,937.00		5,937.00		2,460.00		3,067.66		5,937.00	
13605 MFIG Expenses		0.00		0.00		0.00		0.00		0.00	
13606 NEFF Expenses		0.00		0.00		0.00		0.00		0.00	
13607 Depreciation - Other Economic Services		45,245.00		45,245.00		18,850.00		18,932.42		45,245.00	
13608 MWCC I- MORAWA		2,500.00		2,500.00		1,040.00		0.00		2,500.00	
<u>OPERATING REVENUE</u>											
13630 Sale of Water	2,000.00		2,000.00		0.00		1,717.00		2,000.00		
13631 Income from Child Care Centre	0.00		0.00		0.00		0.00		0.00		
13632 NEFF / RFCS Reimbursements	0.00		0.00		0.00		0.00		0.00		
13633 NEFF Office Rental	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL	2,000.00	80,222.00	2,000.00	80,222.00	0.00	33,405.00	1,717.00	32,566.29	2,000.00	73,670.77	
<u>CAPITAL EXPENDITURE</u>											
13650 Purchase Furniture & Equipment - Other Eco		0.00		0.00		0.00		0.00		0.00	
13652 Land and Buildings - Other Economic Servic		0.00		0.00		0.00		0.00		0.00	
<u>CAPITAL REVENUE</u>											
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - OTHER ECONOMIC SERVICES	2,000.00	80,222.00	2,000.00	80,222.00	0.00	33,405.00	1,717.00	32,566.29	2,000.00	73,670.77	

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ECONOMIC DEVELOPMENT		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Alter		Comments
GL #	JOB #	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
OPERATING EXPENDITURE														
13700	Administration Allocated - Ec Development		106,052.00		106,052.00		44,185.00		42,222.63		97,513.11		(8,538.89)	
13701	Employee Expenses - EDM		102,224.00		102,224.00		43,237.00		39,828.83		102,224.00			
13702	Housing Costs Allocated - Economic Develop		9,001.00		9,001.00		3,750.00		5,526.60		9,001.40		0.40	
13703	Other Expenses -		5,000.00		5,000.00		2,080.00		3,404.03		5,000.00			
13704	Vehicle Expenses - Economic Development		0.00		0.00		0.00		0.00		0.00			
13705	Salary Sacrifice Housing - EDO		0.00		0.00		0.00		0.00		0.00			
13706	Morawa Future Fund Community Allocation E		31,908.15		31,908.15		0.00		19,763.64		31,908.15			
13707	BUSINESS UNITS BLDG MAINTENANCE	Jobs												
	B13700 Business Units Common Services		9,390.00		9,390.00		9,384.00		8,075.04		9,390.00			
	B13701 Business Unit 1 - Lot 5 Wubin/Mullewa Rd		1,446.00		1,446.00		1,441.00		116.21		1,446.00			
	B13702 Business Unit 2 - Lot 5 Wubin/Mullewa Rd		1,446.00		1,446.00		1,441.00		232.43		1,446.00			
	B13703 Business Unit 3 - Lot 5 Wubin/Mullewa Rd		1,446.00		1,446.00		1,442.00		233.43		1,446.00			
	B13704 Business Unit 4 - Lot 5 Wubin/Mullewa Rd		1,446.00		1,446.00		1,442.00		0.00		1,446.00			
	B13705 Business Unit 5 - Lot 5 Wubin/Mullewa Rd		1,446.00		1,446.00		1,442.00		197.36		1,446.00			
	B13706 Business Unit 6 - Lot 5 Wubin/Mullewa Rd		1,446.00		1,446.00		1,442.00		196.63		1,446.00			
	B13707 Business Unit 7 - Lot 5 Wubin/Mullewa Rd		1,446.00		1,446.00		1,442.00		196.11		1,446.00			
	B13708 Business Unit 8 - Lot 5 Wubin/Mullewa Rd		1,446.00		1,446.00		1,442.00		196.61		1,446.00			
	B13709 Business Unit 9 - Lot 5 Wubin/Mullewa Rd		1,946.00		1,946.00		1,943.00		250.04		1,946.00			
13708	Regeneration Morawa Project		100,000.00		100,000.00		0.00		0.00		100,000.00			
13709	Loss on Asset Disposal		0.00		0.00		0.00		0.00		0.00			
13710	Depreciation - Ec Development		93,631.00		93,631.00		39,010.00		39,212.07		93,631.00			
13711	Grant Services - Left of Centre		0.00		0.00		0.00		0.00		0.00			
13712	Super Towns Expenditure		0.00		0.00		0.00		0.00		0.00			
13713	Future Fund Community Projects		0.00		0.00		0.00		0.00		0.00			
OPERATING REVENUE														
13730	Contributions & Grants - Economic Developn	0.00		0.00		0.00		0.00		0.00				
13731	Profit on Asset Disposal	0.00		0.00		0.00		0.00		0.00				
13732	Morawa LG Energy Efficiency Program Gran	0.00		0.00		0.00		0.00		0.00				
13733	Other Income - Economic Development	0.00		0.00		0.00		0.00		0.00				
13734	Contributions - Future Funds	0.00		0.00		0.00		0.00		0.00				
13735	Business Unit 1 Income - S & K	6,975.00		6,975.00		2,905.00		0.00		6,975.00				
13736	Business Unit 2 Income	0.00		0.00		0.00		0.00		0.00				
13737	Business Unit 3 Income	4,000.00		4,000.00		1,665.00		2,573.11		4,000.00				
13738	Business Unit 4 Income	0.00		0.00		0.00		0.00		0.00				
13739	Business Unit 5 Income - MTM	0.00		0.00		0.00		0.00		0.00				
13740	Business Unit 6 Income - MEITA	0.00		0.00		0.00		0.00		0.00				
13741	Business Unit 7 Income	0.00		0.00		0.00		0.00		0.00				
13742	Business Unit 8 Income - MacIntosh	0.00		0.00		0.00		0.00		0.00				
13743	Business Unit 9 Income - S & K	3,000.00		3,000.00		1,250.00		0.00		3,000.00				
13744	Business Units - Common Income	0.00		0.00		0.00		0.00		0.00				
13745	Super Towns Income	0.00		0.00		0.00		0.00		0.00				
13746	L/Govt Energy Efficiency Program	0.00		0.00		0.00		0.00		0.00				
SUB-TOTAL		13,975.00	470,720.15	13,975.00	470,720.15	5,820.00	155,123.00	2,573.11	159,651.66		13,975.00	462,181.66	0.00	(8,538.49)
CAPITAL EXPENDITURE														
13750	Purchase Furniture & Equipment - Other Eco		0.00		0.00		0.00		0.00		0.00			
13751	Purchase Plant & Equipment - Other Econo		0.00		0.00		0.00		0.00		0.00			
13752	Economic Development Reserve Interest ex		2,036.00		2,036.00		845.00		428.52		2,036.00			
13753	Purchase L & B - Incubator Project	Jobs												
	INC Business Incubators		0.00		0.00		0.00		0.00		0.00			
13754	Reserve Funds ex Muni (R4R)		0.00		0.00		0.00		0.00		0.00			
13755	Infrastructure Carpark- Incubators (Busines		0.00		0.00		0.00		0.00		0.00			
13756	Community Development Reserve Funds ex		22,423.00		22,423.00		9,340.00		5,288.70		22,423.00			
13757	Purchase Land & Buildings		0.00		0.00		0.00		0.00		0.00			
13758	Transfer to Morawa Community Future Fund:		4,336.00		4,336.00		1,805.00		33,456.05	▲	4,336.00			
13759	Reserve Funds ex Muni (Future Fund)		37,539.00		37,539.00		15,640.00		9,681.84		37,539.00			
13760	Transfer Interest to Solar Thermal Power Re:		0.00		0.00		0.00		0.00		0.00			
13761	Transfer Interest to Morawa Revitalisation Re		0.00		0.00		0.00		0.00		0.00			
13762	Morawa Revitalisation - Road Infrastructure	Jobs												

SHIRE OF MORAWA  
SCHEDULE 13 - ECONOMIC SERVICES  
Financial Statement for Period Ended  
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ECONOMIC DEVELOPMENT		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Alter		Comments
GL #	JOB #	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
13763	REV02 Phase 1 - Road Freight Alignment Bypass Morawa Revitalisation - Other Infrastructure		0.00		0.00		0.00		0.00		0.00			Jobs
	REV01 Phase 2 - Civic Square/Pedestrian Crossing		0.00		0.00		0.00		0.00		0.00			
	REV03 Mwp-Morawa Town Revitalisation Project		0.00		0.00		0.00		0.00		0.00			
	REV04 Town Square Cctv Cameras		0.00		0.00		0.00		0.00		0.00			
	REV05 Construction Of Footpath & Heritage Trail		0.00		0.00		0.00		0.00		0.00			
13764	Investment in North Midlands Solar Thermal		0.00		0.00		0.00		0.00		0.00			
13765	Transfer to Morawa Community Future Fund:		31,908.15		31,908.15		0.00		0.00		31,908.15			
13766	Wireles & Mobile Blackspot Coverage		0.00		0.00		0.00		0.00		0.00			
13767	Transfer to Business Units Reserve		20,000.00		20,000.00		0.00		0.00		20,000.00			
13768	Transfer Interest to Business Units Reserve		2,256.00		2,256.00		940.00		474.84		2,256.00			
13769	Infrastructure - Other Capex		0.00		0.00		0.00		0.00		0.00			
13780	Land Development - Costs of Acquisition													Jobs
	LD001 Industrial Land Development - Costs Of Acquisition		0.00		0.00		0.00		0.00		0.00			
13781	Land Development - Development Costs													Jobs
	LD002 Industrial Land Development - Development Costs		0.00		0.00		0.00		0.00		0.00			
<b>CAPITAL REVENUE</b>														
13770	Proceeds on sale of L & B	0.00		0.00		0.00		0.00		0.00				
13771	Realisation on Asset Disposals	0.00		0.00		0.00		0.00		0.00				
13772	Sale of Plant & Equipment	0.00		0.00		0.00		0.00		0.00				
13773	Grants ex Reserve	0.00		0.00		0.00		0.00		0.00				
13774	Proceeds Sale of Iron Ore Fines	0.00		0.00		0.00		0.00		0.00				
13775	Transfer ex Economic Development Res	100,000.00		100,000.00		0.00		0.00		0.00		(100,000.00)		
13776	Transfer from Morawa Future Fund Interest F	0.00		0.00		0.00		0.00		0.00				
13777	Transfer from Future Funds Reserve	31,908.15		31,908.15		31,908.00		32,491.76		31,908.15				
13778	Transfer From Community Development Res	0.00		0.00		0.00		0.00		100,000.00		100,000.00		
13779	Transfer from Unspent Grants Reserve	0.00		0.00		0.00		0.00		0.00				
37320	Transfer Ex Reserve SuperTowns	0.00		0.00		0.00		0.00		0.00				
SUB-TOTAL		131,908.15	120,498.15	131,908.15	120,498.15	31,908.00	28,570.00	32,491.76	49,329.95	131,908.15	120,498.15	0.00	0.00	
TOTAL - ECONOMIC DEVELOPMENT		145,883.15	591,218.30	145,883.15	591,218.30	37,728.00	183,693.00	35,064.87	208,981.61	145,883.15	582,679.81	0.00	(8,538.49)	

SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
Financial Statement for Period Ended  
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PROGRAMME SUMMARY	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<b>OPERATING EXPENDITURE</b>											
Private Works		40,377.00		40,377.00		17,045.00		32,012.02	▲	39,362.45	
Public Works Overheads		92.65		92.65		(1,522.00)		71,831.68	▼	0.00	
Plant Operation Costs		0.00		0.00		3,246.00		31,006.18	▲	0.00	
Administration		(0.23)		(0.23)		78,729.00		4,731.34	▼	0.00	
MWLGSA Overheads (Direct Costs)		0.00		0.00		0.00		0.00		0.00	
Salaries & Wages		0.00		0.00		0.00		0.00		0.00	
Unclassified		0.00		0.00		0.00		0.00		0.00	
Town Planning Schemes		0.00		0.00		0.00		0.00		0.00	
Stock Fuels & Oils		0.00		0.00		0.00		(12,938.56)		0.00	
<b>OPERATING REVENUE</b>											
Private Works	75,000.00		75,000.00		31,250.00		44,453.51		▲	75,000.00	
Public Works Overheads	0.00		0.00		0.00		0.00			0.00	
Plant Operation Costs	0.00		0.00		0.00		0.00			0.00	
Administration	9,900.00		9,900.00		6,980.00		14,048.38			9,900.00	
MWLGSA Overheads (Direct Costs)	0.00		0.00		0.00		0.00			0.00	
Salaries & Wages	0.00		0.00		0.00		0.00			0.00	
Unclassified	9,900.00		9,900.00		4,125.00		3,300.00			9,900.00	
Town Planning Schemes	0.00		0.00		0.00		0.00			0.00	
Stock Fuels & Oils	40,000.00		40,000.00		10,000.00		11,885.99			40,000.00	
<b>SUB-TOTAL</b>	<b>134,800.00</b>	<b>40,469.42</b>	<b>134,800.00</b>	<b>40,469.42</b>	<b>52,355.00</b>	<b>97,498.00</b>	<b>73,687.88</b>	<b>126,642.66</b>		<b>134,800.00</b>	<b>39,362.45</b>
<b>CAPITAL EXPENDITURE</b>											
Private Works		0.00		0.00		0.00		0.00			0.00
Public Works Overheads		0.00		0.00		0.00		0.00			0.00
Plant Operation Costs		0.00		0.00		0.00		0.00			0.00
Administration		103,946.00		103,946.00		96,640.00		60,140.92	▼	103,946.00	
MWLGSA Overheads (Direct Costs)		0.00		0.00		0.00		0.00			0.00
Salaries & Wages		0.00		0.00		0.00		0.00			0.00
Unclassified		0.00		0.00		0.00		0.00			0.00
Town Planning Schemes		0.00		0.00		0.00		0.00			0.00
Stock Fuels & Oils		0.00		0.00		0.00		0.00			0.00
<b>CAPITAL REVENUE</b>											
Private Works	0.00		0.00		0.00		0.00			0.00	
Public Works Overheads	0.00		0.00		0.00		0.00			0.00	
Plant Operation Costs	0.00		0.00		0.00		0.00			0.00	
Administration	0.00		0.00		0.00		0.00			0.00	
MWLGSA Overheads (Direct Costs)	0.00		0.00		0.00		0.00			0.00	
Salaries & Wages	0.00		0.00		0.00		0.00			0.00	
Unclassified	0.00		0.00		0.00		0.00			0.00	
Town Planning Schemes	0.00		0.00		0.00		0.00			0.00	
Stock Fuels & Oils	0.00		0.00		0.00		0.00			0.00	
<b>SUB-TOTAL</b>	<b>0.00</b>	<b>103,946.00</b>	<b>0.00</b>	<b>103,946.00</b>	<b>0.00</b>	<b>96,640.00</b>	<b>0.00</b>	<b>60,140.92</b>		<b>0.00</b>	<b>103,946.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>134,800.00</b>	<b>144,415.42</b>	<b>134,800.00</b>	<b>144,415.42</b>	<b>52,355.00</b>	<b>194,138.00</b>	<b>73,687.88</b>	<b>186,783.58</b>		<b>134,800.00</b>	<b>143,308.45</b>

SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
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PRIVATE WORKS GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
14100	Administration Allocated - Private Works		4,119.00		4,119.00		1,715.00		1,640.05		3,104.45	
14101	Expenditure - Private Works											
	W0650 Private Works - General		36,258.00		36,258.00		15,330.00		0.00		36,258.00	
	W1288 Sweeping Gneabba - Shire Of Carnamah		0.00		0.00		0.00		2,647.90		0.00	
	W1289 Mungada Road		0.00		0.00		0.00		7,230.75		0.00	
	W1291 Maca Mining - Tilley Rd		0.00		0.00		0.00		3,953.30		0.00	
	W1292 Water Corp Lane Way		0.00		0.00		0.00		439.93		0.00	
	W1293 School Cracker Dust		0.00		0.00		0.00		0.00		0.00	
	W1295 Road Broom - Three Springs		0.00		0.00		0.00		1,636.19		0.00	
	W1296 Lot 435 Evans/Solomon St Mowing		0.00		0.00		0.00		205.26		0.00	
	W1297 RFDS Short Circuit Race Track		0.00		0.00		0.00		660.68		0.00	
	W1298 Slashing of block - Dixie Holt		0.00		0.00		0.00		110.46		0.00	
	W1299 Karar Mining Ltd		0.00		0.00		0.00		6,037.42		0.00	
	W1300 Shire of Three Springs - Hire of Road Broom		0.00		0.00		0.00		1,139.12		0.00	
	W1301 Alex Horsly - 456 Carslake Road (water)		0.00		0.00		0.00		456.32		0.00	
	W1302 Estate of Malcolm Trevor Ruwoldt - Yard Cle		0.00		0.00		0.00		1,126.21		0.00	
	W1303 M Thorton		0.00		0.00		0.00		338.18		0.00	
	W1304 Shire of Perenjori - Road Broom		0.00		0.00		0.00		1,597.07		0.00	
	W1305 Shire of Eneabba - Road Broom		0.00		0.00		0.00		2,683.24		0.00	
	W1306 Andrew Denham - Dreghorn St, Morawa		0.00		0.00		0.00		109.94		0.00	
	W1307 Water to Ag School		0.00		0.00		0.00		0.00		0.00	
14102	Private Works - ISA Project - Main Roads		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>												
14130	Income from Private Works	75,000.00		75,000.00		31,250.00		44,453.51		▲	75,000.00	
SUB-TOTAL		75,000.00	40,377.00	75,000.00	40,377.00	31,250.00	17,045.00	44,453.51	32,012.02		75,000.00	39,362.45
<u>CAPITAL EXPENDITURE</u>												
<u>CAPITAL REVENUE</u>												
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL - PRIVATE WORKS		75,000.00	40,377.00	75,000.00	40,377.00	31,250.00	17,045.00	44,453.51	32,012.02		75,000.00	39,362.45

SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
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PUBLIC WORKS OVERHEADS GL # <b>JOB #</b>		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE												
14200	Administration Allocated - PWO		266,032.00		266,032.00		110,845.00		105,915.67		252,057.77	
14201	Employee Expenses - Works Supervisor		127,268.00		127,268.00		53,025.00		81,063.33	▲	127,268.00	
14202	Vehicle Expenses - Works Supervisor		8,798.00		8,798.00		3,665.00		2,655.30		8,798.00	
14203	Other Expenses - Works Supervisor		1,080.00		1,080.00		445.00		348.90		1,080.00	
14204	Sick Leave Expense - Outside Staff		32,796.00		32,796.00		13,872.00		17,674.56		32,796.00	
14205	Annual & Long Service Leave - Outside Sta		77,068.25		77,068.25		32,604.00		34,042.61		77,068.25	
14206	Public Holiday Pay - Outside Staff		39,270.00		39,270.00		3,272.00		2,861.20		39,270.00	
14207	Superannuation - Outside Staff		97,822.00		97,822.00		41,383.00		41,402.69		97,822.00	
14208	Training - Outside Staff		0.00		0.00		0.00		0.00		0.00	
14209	OSH Programme & Training		22,722.00		22,722.00		9,595.00		26,523.92	▲	22,722.00	
14210	Protective Clothing - Outside Staff		6,000.00		6,000.00		6,000.00		1,106.02		6,000.00	
14211	Insurance on Works		21,906.00		21,906.00		21,902.00		21,773.86		21,906.00	
14212	Contribution to Regional Risk Co-ordinator		9,000.00		9,000.00		0.00		0.00		9,000.00	
14213	Travel & Conference Expenses		1,000.00		1,000.00		250.00		14.04		1,000.00	
14214	Relocation Expenses		3,000.00		3,000.00		750.00		49.90		3,000.00	
14215	Safety Equipment		5,000.00		5,000.00		2,080.00		944.68		5,000.00	
14216	Minor Expenses Including Sundry Plant Op		14,581.40		14,581.40		6,070.00		(9,597.91)	▼	14,581.40	
14217	Engineering Costs		5,000.00		5,000.00		2,080.00		3,950.00		5,000.00	
14218	Consultancy Services		7,500.00		7,500.00		1,875.00		15,257.31	▲	7,500.00	
14220	Expendable Stores Expense		15,000.00		15,000.00		6,250.00		2,411.99		15,000.00	
14222	Salary Sacrifice - Housing		0.00		0.00		0.00		0.00		0.00	
14223	Housing Costs Allocated - PWO's		78,175.00		78,175.00		32,570.00		45,424.70	▲	78,175.00	
14224	Advertising - PWO		3,000.00		3,000.00		750.00		1,197.00		3,000.00	
14225	Traffic Management Signs		2,000.00		2,000.00		830.00		0.00		2,000.00	
14226	Medical Examination Costs		2,000.00		2,000.00		830.00		476.00		2,000.00	
14227	Minor Plant Purchases		0.00		0.00		0.00		0.00		0.00	
14228	Backpay/Adjustments		0.00		0.00		0.00		0.00		0.00	
14229	Workers Compensation Leave		0.00		0.00		0.00		0.00		0.00	
14239	Traineeship -		0.00		0.00		0.00		0.00		0.00	
14242	Unallocated Wages		0.00		0.00		0.00		1,707.43		0.00	
14243	Depreciation - PWO's		11,976.00		11,976.00		4,990.00		4,926.97		11,976.00	
Recovered amounts												
14219	Overheads Allocated to Works		(857,902.00)		(857,902.00)		(357,455.00)		(330,298.49)		(844,020.42)	
OPERATING REVENUE												
14240	Income Relating to Public Works Overhead:	0.00		0.00		0.00		0.00		0.00		
14241	Workers Compensation Reimbursements	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	92.65	0.00	92.65	0.00	(1,522.00)	0.00	71,831.68		0.00	0.00
CAPITAL EXPENDITURE												
14251	Purchase Plant & Equip - PWO		0.00		0.00		0.00		0.00		0.00	
14252	Purchase Furniture & Equipment - PWO		0.00		0.00		0.00		0.00		0.00	
CAPITAL REVENUE												
14261	Proceeds on Asset Disposal	0.00		0.00		0.00		0.00		0.00		
14262	Realisation on Asset Disposal	0.00		0.00		0.00		0.00		0.00		
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL - PUBLIC WORKS OVERHEADS		0.00	92.65	0.00	92.65	0.00	(1,522.00)	0.00	71,831.68		0.00	0.00

SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
Financial Statement for Period Ended  
30 November 2019

PLANT OPERATION COSTS		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
GL #	JOB #	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>												
14300	Admin Alloc (POC)		0.00		0.00		0.00		0.00		0.00	
14301	Parts & Repairs		87,650.00		87,650.00		36,520.00		71,632.96	▲	87,650.00	
14302	Grader Blades & Cutting Points		6,000.00		6,000.00		2,500.00		5,548.80		6,000.00	
14303	Insurance - Plant		30,783.12		30,783.12		12,825.00		29,148.03	▲	30,783.12	
14304	Fuel & Oils		188,999.20		188,999.20		78,745.00		73,191.68		188,999.20	
14305	Tyres and Tubes		59,030.00		59,030.00		24,595.00		1,795.93	▼	59,030.00	
14306	Minor Equipment Purchases (Expendable T		0.00		0.00		0.00		0.00		0.00	
14307	Internal Repair Wages		148,396.00		148,396.00		61,830.00		22,415.64	▼	148,396.00	
14308	Licences - Plant		5,581.00		5,581.00		5,581.00		2,790.57		5,581.00	
14309	Plant Depreciation costs from Assets		0.00		0.00		0.00		0.00		0.00	
14310	Leasing of Plant		0.00		0.00		0.00		0.00		0.00	
14509	Plant Depreciation costs from Assets		148,346.00		148,346.00		61,810.00		75,734.30	▲	148,346.00	
<i>Recovered amounts</i>												
14320	Plant Operation Costs Allocated to Works		(674,785.32)		(674,785.32)		(281,160.00)		(251,251.73)	▼	(674,785.32)	
14530	Depreciation allocated to work's and svces		0.00		0.00		0.00		0.00		0.00	
<u>OPERATING REVENUE</u>												
14431	Reimbursements POC	0.00		0.00		0.00		0.00			0.00	
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	3,246.00	0.00	31,006.18		0.00	0.00
<u>CAPITAL EXPENDITURE</u>												
<u>CAPITAL REVENUE</u>												
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL - PLANT OPERATION COSTS		0.00	0.00	0.00	0.00	0.00	3,246.00	0.00	31,006.18		0.00	0.00

SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
Financial Statement for Period Ended  
30 November 2019

ADMINISTRATION GL #    JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
OPERATING EXPENDITURE												
14600	Salaries & Wages - Admin		669,176.00		669,176.00		283,080.00		247,842.62	▼	669,176.00	
14601	Leave Liability To Other Shires		0.00		0.00		0.00		0.00		0.00	
14602	Superannuation - Admin		79,928.40		79,928.40		33,785.00		35,734.48		79,928.40	
14603	Office Equipment - Salary Sacrifice		0.00		0.00		0.00		0.00		0.00	
14604	Personal Professional Development		3,000.00		3,000.00		750.00		4,393.64		3,000.00	
14605	Staff Uniform Expense - Admin		2,000.00		2,000.00		830.00		0.00		2,000.00	
14606	OSH Programme & Training - Admin		15,000.00		15,000.00		6,250.00		850.00		15,000.00	
14607	Fringe Benefits Tax - Admin		30,000.00		30,000.00		7,500.00		9,214.11		30,000.00	
14608	Relocation Expenses - Admin		10,000.00		10,000.00		2,500.00		0.00		10,000.00	
14609	Insurance Premiums - Admin		21,220.71		21,220.71		11,275.00		19,721.70		21,220.71	
14610	Conference Expenses - Admin		7,750.00		7,750.00		7,750.00		3,087.58		7,750.00	
14611	Motor Vehicle Expenses - Admin		17,534.00		17,534.00		7,305.00		9,295.30		17,534.00	
14612	Travel & Accommodation - Admin		7,500.00		7,500.00		3,125.00		1,902.07		7,500.00	
14613	Housing Costs Allocated - Admin		50,301.48		50,301.48		20,955.00		36,384.62	▲	50,300.98	
14614	Consultancy Services - Admin		125,000.00		125,000.00		52,080.00		41,197.46	▼	125,000.00	
14615	Office Building Maintenance - Admin	Jobs										
B14615	Office Building Maintenance - Admin		53,972.18		53,972.18		22,811.00		15,433.66		53,972.18	
14616	Archive & Records Storage		5,000.00		5,000.00		2,080.00		475.20		5,000.00	
14617	Office Equipment Maintenance - Admin		5,000.00		5,000.00		2,080.00		106.38		5,000.00	
14618	Office Equipment Purchases Expensed		20,000.00		20,000.00		8,330.00		3,309.70		20,000.00	
14619	Computer Maintenance Expense		61,400.00		61,400.00		25,580.00		949.88	▼	61,400.00	
14620	Computer Software Support & Licenses		93,893.00		93,893.00		93,893.00		75,180.75	▼	93,893.00	
14621	Miscellaneous/Other Office Expenses		1,000.00		1,000.00		415.00		216.93		1,000.00	
14622	Photocopier Finance Expenses		4,784.00		4,784.00		1,990.00		1,208.70		4,784.00	
14623	Telecommunications - Admin		10,000.00		10,000.00		4,165.00		7,156.06		10,000.00	
14624	Legal Expenses Administration		15,000.00		15,000.00		6,250.00		1,657.08		15,000.00	
14625	Postage & Freight		5,500.00		5,500.00		2,290.00		1,178.97		5,500.00	
14626	Printing & Stationery - Admin		21,000.00		21,000.00		8,750.00		7,890.39		21,000.00	
14627	Advertising - Admin		10,000.00		10,000.00		4,165.00		829.90		10,000.00	
14628	Provision/Write off Sundry Debtors (previou:		1,500.00		1,500.00		0.00		0.00		1,500.00	
14629	Bank Fees and Charges & Interest Expense		5,000.00		5,000.00		2,080.00		6,223.05		5,000.00	
14630	Depreciation - Admin		63,537.00		63,537.00		26,470.00		16,164.37	▼	63,537.00	
14631	ClickSuper		0.00		0.00		0.00		0.00		0.00	
14632	Bank Fees and Charges Overdraft Facilities		0.00		0.00		0.00		0.00		0.00	
14633	Luxury Car Tax		0.00		0.00		0.00		0.00		0.00	
14634	Paid Parental Leave (Centrelink) - Admin		4,900.00		4,900.00		4,900.00		4,731.34		4,900.00	
14638	Loss on Asset Disposal		29,000.00		29,000.00		29,000.00		29,246.52		0.00	
Recovered amounts												
14639	Administration Costs Allocated Across Progi		(1,448,897.00)		(1,448,897.00)		(603,705.00)		(576,851.12)		(1,419,896.27)	
OPERATING REVENUE												
14640	Income relating to Administration	5,000.00		5,000.00		2,080.00		11,085.98			5,000.00	
14641	Leave Liability from other Shires	0.00		0.00		0.00		0.00			0.00	
14642	Traineeship Incentives	0.00		0.00		0.00		0.00			0.00	
14643	Salary Sacrifice Reimbursements	0.00		0.00		0.00		0.00			0.00	
14644	Paid Parental Leave (Centrelink) Mun	4,900.00		4,900.00		4,900.00		2,962.40			4,900.00	
14672	Grant/Contributions	0.00		0.00		0.00		0.00			0.00	
14674	Profit on Disposal of Assets	0.00		0.00		0.00		0.00			0.00	
SUB-TOTAL		9,900.00	(0.23)	9,900.00	(0.23)	6,980.00	78,729.00	14,048.38	4,731.34		9,900.00	0.00
CAPITAL EXPENDITURE												
14650	Purchase Plant - Administration		95,000.00		95,000.00		95,000.00		59,310.55	▼	95,000.00	
14651	Purchase Furniture & Equipment Administra		0.00		0.00		0.00		0.00		0.00	
14652	Leave Reserve Interest ex Muni		0.00		0.00		0.00		0.00		0.00	



SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
Financial Statement for Period Ended  
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ADMINISTRATION												Comments
GL #	JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
14653	Purchase Land & Buildings - Admin											Jobs
	B14653 Admin Office Upgrade		0.00		0.00		0.00		0.00		0.00	
	U165 Neff Office Upgrade		0.00		0.00		0.00		0.00		0.00	
14654	Transfer Interest to Leave Reserve ex Muni		3,946.00		3,946.00		1,640.00		830.37		3,946.00	
14655	Transfers to Leave Reserve - General		5,000.00		5,000.00		0.00		0.00		5,000.00	
<u>CAPITAL REVENUE</u>												
14670	Proceeds on Asset Disposal P & E	77,000.00		77,000.00		77,000.00		49,090.91		▼	0.00	
14671	Realisation on Asset Disposal	(77,000.00)		(77,000.00)		(77,000.00)		(49,090.91)		▼	0.00	
14673	Transfer from Reserve	0.00		0.00		0.00		0.00			0.00	
SUB-TOTAL		0.00	103,946.00	0.00	103,946.00	0.00	96,640.00	0.00	60,140.92		0.00	103,946.00
TOTAL - ADMINISTRATION		9,900.00	103,945.77	9,900.00	103,945.77	6,980.00	175,369.00	14,048.38	64,872.26		9,900.00	103,946.00

SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
Financial Statement for Period Ended  
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SALARIES & WAGES GL # <span style="color: red;">JOB #</span>	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>											
14701 Gross Salaries & Wages		1,972,390.22		1,972,390.22		834,471.00		738,169.16 ▼		1,972,390.22	
14702 Worker's Comp Wages		0.00		0.00		0.00		0.00		0.00	
14715 Less Sal & Wages Alloc to Works		(1,972,390.22)		(1,972,390.22)		(834,471.00)		(738,169.16) ▼		(1,972,390.22)	
<u>OPERATING REVENUE</u>											
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>CAPITAL EXPENDITURE</u>											
<u>CAPITAL REVENUE</u>											
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
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UNCLASSIFIED GL # JOB #		Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>														
14800	Administration Allocated - Unclassified		0.00		0.00		0.00		0.00		0.00			
14801	Expenses Relating to Unclassified													
	B1480 Chemist Maintenance		0.00		0.00		0.00		0.00		0.00			
14802	Other Expenses		0.00		0.00		0.00		0.00		0.00			
14805	Industrial - Lot 511 White Avenue													
	B14805 Industrial - Lot 511 White Avenue		0.00		0.00		0.00		0.00		0.00			
14806	Industrial - Club Road, Morawa (Lots 50, 356,		0.00		0.00		0.00		0.00		0.00			
<u>OPERATING REVENUE</u>														
14830	Income Relating to Unclassified	9,900.00		9,900.00		4,125.00		0.00		9,900.00				
14831	Lot 501 White Ave (WNR Mining Camp)	0.00		0.00		0.00		3,300.00		0.00				
SUB-TOTAL		9,900.00	0.00	9,900.00	0.00	4,125.00	0.00	3,300.00	0.00	9,900.00	0.00	0.00	0.00	
<u>CAPITAL EXPENDITURE</u>														
14840	Purchase of Buildings		0.00		0.00		0.00		0.00		0.00			
14841	Purchase of Land		0.00		0.00		0.00		0.00		0.00			
<u>CAPITAL REVENUE</u>														
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - UNCLASSIFIED		9,900.00	0.00	9,900.00	0.00	4,125.00	0.00		0.00	9,900.00	0.00	0.00	0.00	

SHIRE OF MORAWA  
SCHEDULE 14 - OTHER PROPERTY & SERVICES  
Financial Statement for Period Ended  
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STOCK FUELS & OILS GL # JOB #	Adopted Budget		Revised Budget		YTD Budget		YTD Actual		Forecast Actual		Bud Review Movement		Comments
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
<u>OPERATING EXPENDITURE</u>													
14401 Purchase of Stock Materials		188,999.20		188,999.20		78,745.00		53,156.58		188,999.20			
14402 Stock Allocated to Works and Plant		(188,999.20)		(188,999.20)		(78,745.00)		(66,095.14)		(188,999.20)			
<u>OPERATING REVENUE</u>													
14430 Sale of Stock	0.00		0.00		0.00		114.55		0.00				
14432 Diesel Fuel Rebate	40,000.00		40,000.00		10,000.00		11,771.44		40,000.00				
SUB-TOTAL	40,000.00	0.00	40,000.00	0.00	10,000.00	0.00	11,885.99	(12,938.56)	40,000.00	0.00	0.00	0.00	
<u>CAPITAL EXPENDITURE</u>													
<u>CAPITAL REVENUE</u>													
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL - STOCK FUELS & OILS	40,000.00	0.00	40,000.00	0.00	10,000.00	0.00	11,885.99	(12,938.56)	40,000.00	0.00	0.00	0.00	



## Shire of Morawa

# 2018/19 Annual Report and Financial Statements

*Banners in the Terrace Morawa entry  
July 2018*



*Blue Tree Project*



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## President's Report 2018-2019



To the Ratepayers and Electors of the Morawa Shire, it is my pleasure to present the Shire of Morawa Annual Report for the financial year 2018-2019.

The local economy is mixed with broadacre cropping, mining, education and associated services providing most of the employment in the Shire. The 2018 season was one of the best seasons our Agricultural sector has seen in many years. It was a welcome relief to many of our landholders.

The same consistent rainfall produced a wonderful 2018 wildflower season. The Shire welcomed Mr Allan Rice back to run our caravan park during tourist season. I would like to sincerely thank the volunteers at the Morawa Visitors Centre and the Museum who continue to enhance the experience of our visitors.

The Shire continues to support the provision of medical, dental and childcare services as part of its strategy to retain population and to make our community liveable. We held our first collaborative community event, NAIDOC Day, welcoming students from Morawa and Perenjori, the local community and visitors. We also recognised the men and women who volunteer their time to the Bush Fire Brigades.

The 7<sup>th</sup> Biennial Art Awards and Exhibition was held in August 2018 with around 300 adult entries, including the new photography category. We sincerely thank Karara Mining Ltd for their continued support with this event.

Our investment in transport infrastructure included the continuation of repairs to our road network following the 2017 floods. Council has a strong focus on the maintenance and renewal of roads and infrastructure to ensure that our major assets are kept at a standard appropriate for our community. A large proportion of our budget is spent in these areas, and this will only increase as the need for better transport infrastructure grows.

Council has continued to investigate the opportunities in 2018 around population regeneration. The Shire's Corporate Business Plan 2018-2022 was adopted in July 2018 to assist in the financial outcomes of our Strategic Community Plan.

The Widimia Bush Trail was officially opened in September 2018 and along with the Heritage Trail this has been very popular with locals and tourists. We added window dressings to some of our empty shop fronts with heritage photographs as well as Morawa Traders and the IGA. We extended our tourism opportunities by working with Stargazers Club WA to protect our dark sky asset and identified astro-photography sites. Our first Planet Party was held at the Caravan Park in October 2018.

February 2019 saw the completion of the Town Hall Kitchen upgrade and the Youth Centre reopen for the school holidays and after school programs.



Council has continued to support the local community, including the following:

- Scholarships for the MDHS and WA Agricultural College – Morawa.
- The Australia Day Community Citizen of the Year Awards was held the Morawa Pool on 26 January 2019.
- Banners in the Terrace as part of WALGA Local Government Week.
- Joint Thank a Volunteer and New Resident Welcome function.
- NAIDOC Day.
- Steve Parish Photography Workshops with our schools and the community.
- Garage Trail.
- Veterinary Program.

Our Audit, conducted through RSM Bird Cameron on behalf of the Office of the Auditor General (OAG), came through as unqualified. This means that in accordance with the Local Government (Audit) Regulations 1996:

- All required information and explanations were provided.
- All audit procedures were satisfactorily completed.
- In their opinion (OAG) the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Thank you to all Councillors and Shire staff, particularly CEO Mr Chris Linnell, for their support and tireless hard work. On behalf of Council, we look forward to continuing the development and liveability of Morawa over the next 12 months.

Cr Karen Chappel JP  
**Shire President**



*Widimia Trail Official Opening*

## Chief Executive Officer's Report 2018-2019



The 2018/19 year was one of consolidation and continuing to align our efforts and resources to better deliver on strategic priorities. The Shire also continued to provide core services and programs to the community, whilst also delivering projects and new initiatives, including:

- Reopening the Morawa Youth Centre.
- Further development of the Koolanooka Hills Trails Project.
- Precinct Plan for the Old Shire Building and Town Hall.
- An unqualified Audit Report from the Office of the Auditor General (OAG).
- The reformation of the Morawa Sinosteel Future Fund Committee.

We also experienced an amazing wildflower season which provided for spectacular vistas and a good turnout of visitors to Morawa. Mr Alan Rice was back at the Caravan Park as caretaker and did an outstanding job looking after our guests; this included adding a free BBQ each week which was well received by our visitors. I would also like to acknowledge and thank the volunteers at the Tourist Centre who always go above and beyond to welcome people to Morawa and to provide up-to-date wildflower information every day.

The reopening of the Youth Centre has also been a highlight this year. Some of the key programs that have returned have included School Holiday Programs and afterschool activities. This has provided an alternative post school opportunity to support the youth of our Shire. Attendance figures for January to June 2019 were 694. Some of the key events included DJ Rev Carl Benjamin and Faye Makin holding a full day of dance workshops and a disco in the evening, Fair Game Australia visit for two days and the Ricochet Circus performer, Morgan James who delighted Morawa with a whole of community stage show at the Town Hall.



### Roads

The following road program was undertaken to maintain and improve the roads in the Shire. Funding for the roads program comes from Shire rates, the Department of Infrastructure, the Grants Commission and Main Roads. The roads program is where the largest amount of Shire funds are expended. The major road construction and upgrade activities occurred on the following roads:

#### **Rural:**

❖ Burma Road	\$103,733
❖ Stephens Road	\$ 2,350
❖ Neates Road	\$126,550
❖ Nanekine Road	\$429,574

❖ Morawa Yalgoo Road

\$414,902  
**\$1,077,109**

Maintenance of Shire rural roads costing \$305,828 and maintenance of town streets costing \$47,841 was also completed during the year. Flood damage works under the WANDRRA program resulted in expenditure of \$2,460,766 in the 2018/2019 financial year.

The Council acknowledges that there was an underspend on road maintenance over the course of the 2018/19 financial year which resulted in a review of our program. The results and recommendations of this have been included in the 2019/20 budget for implementation.

Acknowledgements

New staff commencing during 2018/2019 were Renee King – Community Development Officer, Michael Keast – General Hand (Roads), Ashton Freebairn – General Hand (Town), Rondah Toms – Finance Officer, Cheryl Walton – Senior Finance Officer, Aimee North – Planning Officer, Stephen Kimpton – Cleaner and Allan Rice – Caravan Park Caretaker (3 month appointment).

I would also like to acknowledge the following staff who departed in 2018/2019 for their years of service to the Shire being Phillip Ward – Cleaner, Robert Connolly – Mechanic, Jenny Mutter – Finance Officer, Samantha Appleton – Executive Manager Development & Administration, Ian Bain – Grader Operator and Candice Murphy – Senior Finance Officer.

It has been a privilege to work alongside the community, partners and stakeholders of the Shire of Morawa over the 2018/2019 financial year and I would like to take this opportunity to sincerely thank the Shire President and Councillors for their support over the year.

As with any organisation it is the staff that make things happen and I would like to express my sincere gratitude to the effort and dedication by the entire Shire staff during 2018-2019.

Chris Linnell  
**Chief Executive Officer**



*Heritage photos on the Morawa Hotel  
and IGA*

## Disability Access and Inclusion Plan (DAIP)

Section 29 (2) of the *Disability Services Act* requires local governments to report about the implementation of the plan.

The plan was revised in January 2019 and presented to Council at the ordinary council meeting in February 2019 for adoption. The plan runs for a five-year period from 2018-2023.



### DAIP Strategies

The Shire of Morawa's DAIP has been developed to support the delivery of the defined outcomes and strategies which will be reviewed and updated after two years and no longer than five years of the updated plan.

The desired outcomes/achievements of the plan will be monitored and reported annually to the department of Communities and will be included in the Shire or Morawa Annual report.

The Shire or Morawa values community feedback and encourages residents to make suggestions at any time on ways in which procedures and guidelines are improved to facilitate access and inclusion for people of all ages, abilities and diverse backgrounds. The Shire of Morawa is committed to achieving the following outcomes:

## Outcome 1

People with disability have the same opportunities as other people to access the services of, and any events organised by a public authority.

Strategy	Task	Responsible Officer	Timeline	Progress and Achievements reported 2016-2017
Ensure people with disability are provided with an opportunity to comment on access to services.	<ul style="list-style-type: none"> <li>Shire's Disability Services Coordinator will liaise with contractors, who are developing and implementing the Shire evaluation activities, to increase their awareness of the importance of getting comments on services by people with disability;</li> <li>Develop feedback mechanism for use of all disability services provider to by the Shire.</li> </ul>	CEO and EMDA  CEO and EMDA	Ongoing  Ongoing	<ul style="list-style-type: none"> <li>Access and inclusion is always a consideration when policies and practices are developed that determine the operation of facilities, functions and events.</li> </ul>
Make library technology as accessible as possible.	<ul style="list-style-type: none"> <li>Ensure library technology is accessible and updated.</li> </ul>	EMDA and Library Officer	Ongoing	<ul style="list-style-type: none"> <li>The library has digital books available that can be delivered to customers remotely.</li> </ul>
Council will ensure that any events are organised so that they are accessible to people with disability.	<ul style="list-style-type: none"> <li>Ensure the needs of people with disability are planned for and provided by using the checklist provided through the access resource kit as provided by DSC.</li> </ul>	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> <li>When planning events access to all members of the community is a major consideration.</li> </ul>
Council will ensure that all policies and practices that govern the operation of Council facilities, functions, and services are consistent with Council Policy regarding access.	<ul style="list-style-type: none"> <li>Ensure all buildings, facilities and services are accessible to people with disability through ongoing review and evaluation using devised checklists and annual audits. Through these audits a report will be generated that clearly identifies improvements to ensure the inclusion and accessibility for everyone. Again, using the guide and checklist provided through the access resource kit developed by the DSC.</li> </ul>	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> <li>No reporting for this period. The Shire of Morawa new policy manual was adopted at OCM December 2018.</li> </ul>

**Position Titles:** CEO (Chief Executive Officer); EMDA (Executive Manager Development & Administration); EMCCS (Executive Manager Corporate & Community Services); WP (Works Principal); EHO (Environmental & Health Officer); EA (Executive Assistant)



## Outcome 2

People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.

Strategies	Task	Responsible Officer	Timeline	Progress and Achievements reported 2016-2017
Demonstrate a willingness to ensure all buildings and facilities are accessible where practicable, to meet the access standards and any additional need in consideration of people with disability.	<ul style="list-style-type: none"> <li>Audit and collate information on facilities;</li> <li>Generate an improvement report;</li> <li>Complete improvements from report where possible.</li> </ul>	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> <li>Shire of Morawa's older buildings that are used infrequently are not accessible and will need to be upgraded;</li> <li>Frequently used public buildings have good access;</li> <li>Upgrade of buildings will be done accordingly with budgeted projects.</li> </ul>
Ensure that all new or redevelopment works provide access to people with disability, where practicable.	<ul style="list-style-type: none"> <li>Ensure all facilities allow for access for people with physical, cognitive, sensory and psychiatric disability through the application of specific building and planning codes. This includes ramped elevations, rails, and appropriate signage, line marking and raised footholds at intersections where practicable.</li> </ul>	CEO, EMDA and EHO	Annually Ongoing	<ul style="list-style-type: none"> <li>No major application was received for this reporting period.</li> </ul>
Ensure adequate ACROD parking to meet the demand of people with disability in terms of quantity, quality, and location.	<ul style="list-style-type: none"> <li>Undertake an audit of ACROD bays and implement a program to rectify non-compliance. (Checklist, from ART).</li> </ul>	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> <li>ACROD parking is available at major public buildings and shopping areas and these are clearly marked and signposted.</li> </ul>
Ensure that parks and reserves are accessible.	<ul style="list-style-type: none"> <li>Ensure all parks and reserves allow for access for people with physical, cognitive, sensory and psychiatric disability.</li> </ul>	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> <li>Parks and reserves are accessible and marked accordingly.</li> </ul>
Ensure that public toilets meet the associated accessibility standards.	<ul style="list-style-type: none"> <li>Provision of Unisex disabled toilet/s for wheelchair persons visiting the Shires facilities are considered and planned for. The Shire currently has disabled toilet facilities at the Recreation Ground and Town Centre Public Toilets.</li> </ul>	CEO, EMDA, EMCCS and EHO	Budget 2019/2020	<ul style="list-style-type: none"> <li>Some older public toilets will require upgrading to meet access requirements. Project will be budgeted for completion.</li> </ul>

### Outcome 3

People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.

Strategies	Task	Responsible Officer	Timeline	Progress and Achievements reported 2016-2017
Improve community awareness that Council information can be made available in alternative formats upon request, such as large print, and audio.	<ul style="list-style-type: none"> <li>Ensure all documents carry a notation regarding availability in alternative formats;</li> <li>Advise the community via local newspaper, radio, shire website, newsletters that other formats are available on request.</li> </ul>	CEO, EMDA, MCD and EA	Ongoing	<ul style="list-style-type: none"> <li>The availability of documentation in alternative formats is detailed on the Shire of Morawa's public documents, website and newsletter.</li> </ul>
Improve staff awareness of accessible information needs and how to obtain information in other formats.	<ul style="list-style-type: none"> <li>Make accessible information guidelines available on the internet;</li> <li>Develop an accessible information policy;</li> <li>Conduct accessible information training and include as part of the induction of new staff.</li> </ul>	CEO, EMDA, EMCCS, MCD and EA	Ongoing	<ul style="list-style-type: none"> <li>Staff are trained to assist community members in accessing the information by requesting assistance from their managers.</li> </ul>
Ensure that the Shire's website meets contemporary and universal design practices.	<ul style="list-style-type: none"> <li>Redevelop website according to the WCAG3.0 guidelines as outlined by the state government access guidelines.</li> </ul>	CEO, EMDA and EA	Ongoing	<ul style="list-style-type: none"> <li>The website was developed by an external company in conjunction with WALGA. It is expected that the format of the website would meet access requirements.</li> </ul>

## Outcome 4

People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.

Strategies	Task	Responsible Officer	Timeline	Progress and Achievements reported 2016-2017
Improve staff awareness of disability and access issues and improve skills to provide good service to people with disability.	<ul style="list-style-type: none"> <li>Advise staff of minimum requirements;</li> <li>Conduct a survey of all staff to determine training needs- completed.</li> </ul>	CEO, EMDA, EMCCS, WP and EHO	By-annual and with commencement of new staff	<ul style="list-style-type: none"> <li>This task will be discussed over the staff performance review and reporting;</li> <li>Training and development will be budgeted accordingly.</li> </ul>
Improve the awareness of new staff and new Councillors about disability and access issues.	<ul style="list-style-type: none"> <li>Provide information and establish training in the induction for new staff and councillors.</li> </ul>	CEO, EMDA, EMCCS and WP	When Applicable	<ul style="list-style-type: none"> <li>There has been formal training of staff with relation to awareness and provision of good service to people with disability;</li> <li>Training sessions will be facilitated by an independent disability consultant.</li> </ul>
When required, Council will seek expert advice from the disability field on how to meet the access needs of people with disability.	<ul style="list-style-type: none"> <li>Keep an updated database on people who can be called upon to ask advice.</li> </ul>	CEO, EMDA, EMCCS and WP	Ongoing	<ul style="list-style-type: none"> <li>Access is considered when planning of new developments and upgrades takes place and events are organized. Advice is sought from third parties including consultants when required to meet access requirements.</li> </ul>



## Outcome 5

People with disability have the same opportunities as other people to make complaints to a public authority.

Strategies	Task	Responsible Officer	Timeline	Progress and Achievements reported 2016-2017
Council will ensure that current grievance mechanisms are accessible for people with disability and are acted upon.	<ul style="list-style-type: none"> <li>Review current mechanisms for access. Consult with people with disability and expert advice;</li> <li>Develop other methods of making complaints, such as web-based forms, access to interpreters, advocacy services, and alternative arrangements such as carers, parents, and guardians acting as advocates;</li> <li>Promote accessible complaints mechanisms to the community.</li> </ul>	CEO, EMDA, EMCCS, and WP	Ongoing	<ul style="list-style-type: none"> <li>The community members, rate payers and staff are able to lodge their grievances in person or in writing;</li> <li>Where the process is not accessible, staff will investigate the use of the other ways of lodging grievances.</li> </ul>

## Outcome 6

People with disability have the same opportunities as other people to participate in any public consultation by a public authority.

Strategies	Task	Responsible Officer	Timeline	Progress and Achievements reported 2016-2017
Improve community awareness about the consultation process in place.	<ul style="list-style-type: none"> <li>Promote the existence and role/purpose of the DAIP to the community;</li> <li>Shire representatives to meet regularly to discuss and review DAIP and processes used to develop DAIP policies, and make improvements where possible.</li> </ul>	CEO, EMDA, EMCCS, WP and EHO	Annually	<ul style="list-style-type: none"> <li>The Shire officers frequently seeks feedback from the public about strategic plans, development applications, budgets, adoption of revised disability action and inclusion plans and reporting.</li> </ul>
Improve access for people with disability to the established consultative process of Council.	<ul style="list-style-type: none"> <li>Consult with people with disability using a range of mediums, including survey, focus groups, and interviews on a regular basis.</li> </ul>	CEO, EMDA and EHO	Annually and when applicable	<ul style="list-style-type: none"> <li>The community are encouraged to participate through informing strategies used. Information is placed in to Public Notices, Local Newspaper, Shire Newsletter (Snippets), mail out and shire website.</li> </ul>
Seek broad range of views on disability and access issues from the local community.	<ul style="list-style-type: none"> <li>Include appropriate questions about access and inclusion in general Shire surveys and consultative events;</li> <li>Actively pursuit ideas and thoughts from people with disability.</li> </ul>	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> <li>No surveys were performed from last reporting.</li> </ul>
Commit to ongoing monitoring of the DAIP to ensure implementation and satisfactory outcomes.	<ul style="list-style-type: none"> <li>The shire will regularly monitor the progress of the plan and be involved in the annual reviews.</li> </ul>	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> <li>No major changes from last reporting period.</li> </ul>

## Outcome 7

People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Strategies	Task	Responsible Officer	Timeline	Progress and Achievements reported 2016-2017
1. Use inclusive recruitment practices.	<ul style="list-style-type: none"> <li>Make sure job advertisements are in an accessible format (12 or 14pt, Arial);</li> <li>Include Equal employment opportunity statement in the advert. For example, promotes a workplace that actively seeks to include, welcome and value unique contributions from culturally diverse backgrounds to apply for the job;</li> <li>Make sure the interview is held in an accessible venue.</li> </ul>	CEO, EMDA, EMCCS and EA	Ongoing and when applicable	<ul style="list-style-type: none"> <li>The Shire did not recruit any new employee during 2016/2017 and as such is not placed to comment on actions during this period. There is, however new employees in the following year and the recruitment process was followed accordingly.</li> </ul>
2. Improve methods of attracting, recruiting and retaining people with disability.	<ul style="list-style-type: none"> <li>Examine methods of Recruitment;</li> <li>Assess current percentage of employee's disability;</li> <li>Carryout survey to gain feedback to improve methods listed opposite;</li> </ul>	CEO, EMDA, EMCCS and WP	Ongoing and when applicable	<ul style="list-style-type: none"> <li>The Shire does not have any employees with a disability.</li> </ul>
3. Work with key disability employment support provider(s) to employ a person with a disability.	<ul style="list-style-type: none"> <li>Check Disability Employment Service providers within 15 km radius;</li> <li>Seek assistance to develop a flexible job description;</li> <li>Seek assistance with advertising, interview and employment requirements including reasonable adjustment.</li> </ul>	CEO, EMDA, EMCCS, WP and EHO	Ongoing and when applicable	<ul style="list-style-type: none"> <li>In the event of a person may develop a disability, the Shire has consultants in place who will be able to assist in making changes to enable valuable staff members to continue working where possible.</li> </ul>

## Record Keeping Plan

The Shire of Morawa is committed to accessible and efficient record keeping practices and complies with relevant legislation including the *State Records Act 2000*.

The Shire established a Record Keeping Plan which was adopted by Council and submitted to the State Records Commission in 2006. Shire staff concluded a review of the plan from which the 2014 Recordkeeping Plan has been prepared.

The Records Management Procedures Manual is designed to adequately address all records management issues and identifies staff roles and responsibilities in the system.

A revision of the structure of the filing system was completed in 2016, and an electronic central records system is now in use.

As per State Record Keeping Legislation a review is currently being undertaken.

## Public Interest Disclosure

The Public Interest Disclosure Code was established by the Commissioner for Public Sector Standards under Section 20 of the Public Interest Disclosure Act.

One of the principles of the Code is not just to provide protection to those who make disclosures (and those who are the subject of the disclosures) but also to encourage a system of transparency and accountability in the way government official's act and utilise public monies.

Matters that fall under the category of public interest include:

- ❖ Improper conduct (irregular or unauthorised use of public resources);
- ❖ An offence under State Law including corruption (substantial unauthorised or irregular use of, or substantial mismanagement of, public monies);
- ❖ Administration matters generally (conduct involving a substantial risk of injury to public health, prejudice to public safety or harm to the environment).

Matters that relate to the Shire of Morawa should be referred to the Shire of Morawa's Public Interest Disclosure Officer. Disclosures to the Public Interest Disclosure Officer can be made not just about officers of the Shire of Morawa but also about its elected officials.

There is an obligation of the Public Interest Disclosure Officer in the Public Interest Disclosure Act to ensure that the disclosure is confidential and that the person making a

disclosure is provided adequate protection from reprisals, civil and criminal liability or breach of confidentiality.

The Shire of Morawa had no Public Interest Disclosures in the reporting period.

## Freedom of Information Act 1992

Section 96 of the Freedom of Information Act requires local governments to publish an Information Statement.

In summary, the Shire of Morawa's Statement indicates that the Shire of Morawa is responsible for the good governance of the Shire and carries out functions as required including statutory compliance and provision of services and facilities. There was one FOI request were received and responded to during the reporting period.

This information statement is published in accordance with section 96 of the *Freedom of Information Act 1992*.

The Shire of Morawa had no Freedom of Information requests during the reporting period.

## Structure and Functions of Council

### Establishment

The Shire of Morawa is established under the *Local Government Act 1995* and has the responsibility for the administration of this Act within the district. Other major legislation which creates a duty or an authority for Council to act includes but is not limited to:

- ❖ *Health Act 1911*
- ❖ *Town Planning and Development Act 1928*
- ❖ *Bush Fires Act 1954*
- ❖ *Dog Act 1976*
- ❖ *Cemeteries Act 1986*
- ❖ *Building Act 2011*

### Council

The Shire's affairs are governed by seven people elected from and by the community, who act in a voluntary capacity, and represent all sections of the community. The Council acts as a community board, establishing policies and making decisions within the requirements of the Local Government Act on a wide range of issues affecting the community, and in keeping with the legislative requirements to:

- Determine policies to be applied by Council in exercising its discretionary powers.

- Determine the type, range and scope of projects to be undertaken by the Shire.
- Develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of the Shire.

The Council governs the Shires affairs including decisions regarding its activities and functions. Such decisions include the approval of services and facilities to be undertaken, and the allocation of resources to these services and facilities.

Decisions are also made to determine whether or not approvals are to be granted for applications for residential, commercial and industrial development.

Ordinary meetings of Council are held on the third Thursday of each month commencing at 5:30pm. All members of the public are welcome to attend. Minutes and agendas are available to the public via the Shire of Morawa website – [www.morawa.wa.gov.au](http://www.morawa.wa.gov.au).

## National Competition Policy

In 1995 the Council of Australian Government entered into a number of agreements known as the National Competition Policy. The Policy is a whole of government approach to bring about reform in the public sector to encourage government to become more competitive.

Local government will mainly be affected where it operates significant business activities (defined as one that generates an annual income from fees and charges exceeding \$200,000) that compete or could compete with private sector business. Local government will also be impacted where its local laws unnecessarily affect competition. A full review of the Shire of Morawa Local Laws commenced during 2017/2018 and this progressed well during the reporting period with gazettal of the laws to be completed by the end of 2019.

The Shire of Morawa does not have any Significant Business Activities that have been declared a Public Trading Exercise (PTE) or a Financial Trading Enterprise (FTE) by the Australian Bureau of Statistics.

As the Shire of Morawa has no PTE or FTE's the structural reform principles have not been applied to any activities.

The Shire of Morawa continues to carry out reviews of legislation within which the Shire operates.

## Register of Minor Complaints

Section 5.121 of the *Local Government Act 1995* requires the complaints officer for each local government to maintain a register of complaints which records all complaints that result in action under section 5.110(6) (b) or (c) of the Act.

Section 5.53 (2) (b) of the *Local Government Act 1995* requires that details of entries made under section 5.121 during the financial year in the register of complaints including:

- ❖ The number of complaints recorded on the register of complaints;
  - ❖ How the recorded complaints were dealt with; and
  - ❖ Any other details that the regulations may require;
- be disclosed in the Annual Report.

No complaints of minor breaches under the *Local Government Act 1995* were received in the reporting period.

## Payment to Employees

Regulation 19B of the *Local Government (Administration) Regulations 1996* requires the Shire to include the following information in its Annual Report: The reported amounts refer to cash remuneration only.

- ❖ The number of employees of the Shire entitled to an annual salary of \$100,000 or more; and
- ❖ The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$100,000. The stated amount may not reflect the actual number of employees receiving the amount during the reporting period at any one time.

❖

From	To	Number of Employees
\$100,000	\$109,999	1
\$110,000	\$119,999	1
\$120,000	\$129,999	
\$130,000	\$139,999	
\$140,000	\$149,999	1
\$150,000	\$159,999	
\$160,000	\$169,999	
\$170,000	\$179,999	

## Information

### Personal Involvement

Elected members are involved with many organisations within the community and are also active in representing Morawa at a regional or state level. Council's nominations to other organisations include:

- Northern Zone of WALGA
- North Midland Education and Industry Alliance
- North East Farming Futures
  - Regional Road Group

- Midwest – Wheatbelt Joint Development Assessment Panel
- Morawa Sinosteel Future Fund Committee

## Standing Committees

At present there is one standing Committees of Council:

- Audit Committee

## Occasional Committees

Council utilises occasional Committees as and when required.

## Agendas

To ensure that all items are included in the Agenda for Council meetings, it is requested that items for consideration be submitted to the Chief Executive Officer at least 10 days prior to Council meeting, as Agendas are prepared for members and are distributed one week prior to the meeting. This will permit each item to be researched if necessary and be presented to Council with a recommendation for decision, if appropriate.

Copies of the Agenda are available prior to the meeting in accordance with the *Local Government Act 1995*. Please note that all Minutes are subject to confirmation by Council.

## Complaints

Complaints received by Council are processed and assigned to a responsible officer to be followed up. Most complaints received are in the form of works requests, which are assigned to works staff to complete. A system is in place to monitor progress of complaints. Where complaints are lodged about Councillor Conduct, these are processed as required under section 5.53 of the Local Government Act. In this instance the complaint is recorded under the Register of Minor Complaints.

## Delegated Authority

Under the *Local Government Act 1995*, Council is able to delegate many powers to either Committees or to the Chief Executive Officer. The CEO may then further delegate the duty or responsibility to perform a task. Delegations are recorded in a Register and are reviewed by Council and the CEO annually.

## Services to the Community

Council provides an extensive variety of services for the community under a wide range of legislation. Services provided include:

Building control	Library services	Recycling
Bush fire control	Litter bins	Roads, footpaths & kerbs
Cemeteries	Traffic control works	Rubbish collection
Citizenship ceremonies	Parks & reserves	Storm water drainage
Crossovers	Planning controls	Street lighting



Dog control	Playground equipment	Street sweeping
Drainage	Public buildings for hire	Street tree planting
Environmental health	Public toilets	Swimming pool
Fire prevention	Recreation/sport facilities	

## Access to Council Documents

The following documents are available for inspection at the Shire Offices free of charge. Copies of the documents can be made available, although some will incur a charge to cover the cost of photocopying. The *Local Government Act 1995* does stipulate minimum requirements for documents to be made available for public inspection, and these include:

- ❖ Minutes and Agendas of Council and committee meetings
- ❖ General Policy Manual
- ❖ Annual Budgets
- ❖ Annual Report
- ❖ Annual Financial Statements
- ❖ Monthly Financial Statements
- ❖ Council Local Laws (formerly known as By-laws)
- ❖ Local Planning Scheme
- ❖ Electoral Rolls
- ❖ Financial Interest Register - Primary and Annual Returns, and Declarations
- ❖ Strategic Community Plan
- ❖ Corporate Plan

Many of these documents are also available on the Shire of Morawa website – [www.morawa.wa.gov.au](http://www.morawa.wa.gov.au).

*Youth Centre Reopens*



*DJ Rev Dance Workshop at the  
Youth Centre – Jan 2019*

## Report on Corporate Plan

A new corporate plan was developed during early 2018 and adopted by Council on 19 July 2018.

Objective - ECONOMIC		
A diverse, resilient and innovative economy	Maintain and increase population	<ul style="list-style-type: none"> <li>Developed relationships with existing and prospective mining companies.</li> <li>Residential Land available.</li> <li>Planning Stage 1 Industrial land completed and approved by Council. State support required.</li> </ul>
	Maximise business, industry and investment opportunities	<ul style="list-style-type: none"> <li>Trails plan commenced with development of a business case.</li> <li>Regeneration Morawa assessing suitable opportunities.</li> <li>New Local Planning Scheme and Strategy lodged with WA Planning Commission for Final Approvals.</li> <li>Membership &amp; participation in Wildflower Tourism group</li> <li>Provision for concept plan for caravan park expansion in 2018/19 budget.</li> <li>Working with Morawa Business community on business signage.</li> <li>Provision of building and administration services.</li> </ul>
	Responsive to innovation and new technologies	<ul style="list-style-type: none"> <li>High speed internet – support digital farm grants.</li> <li>Council to continue to lobby for more phone towers via Blackspot submissions.</li> </ul>
	Provide essential services and infrastructure to support population growth	<ul style="list-style-type: none"> <li>Investigate and promote Morawa as ideal location for new technologies such as independent of grid power supplies.</li> </ul>
	The main street is the civic and retail heart connecting the town	<ul style="list-style-type: none"> <li>CBD revitalisation plans developed.</li> </ul>
	Attractive and well-maintained buildings and streetscape	<ul style="list-style-type: none"> <li>Heritage colours policy adopted and façade enhancement contributions.</li> <li>Town clean-up day</li> <li>Works team maintaining landscaping.</li> </ul>
	Well maintained local roads and ancillary infrastructure	<ul style="list-style-type: none"> <li>Maintenance and renewal of road assets is planned and ongoing.</li> <li>Footpath plan being developed.</li> <li>Control of roadside vegetation</li> </ul>
	Affordable diverse and quality accommodation options for both residential and business	<ul style="list-style-type: none"> <li>Leasing of aged persons units.</li> <li>Leasing of low-income units.</li> <li>Future of old Morawa Hospital under investigation.</li> </ul>
	Increased investment in transport networks	<ul style="list-style-type: none"> <li>Roads maintenance and upgrades continuing.</li> <li>Liaison with Main Roads with regard to Network upgrades.</li> <li>Airport continues to be maintained to comply with CASA requirements.</li> </ul>

<b>Objective - ENVIRONMENT</b>		
Protect and enhance the natural environment	Ensure natural resources are used efficiently and effectively	<ul style="list-style-type: none"> <li>• Dam maintenance to be detailed in asset management plans.</li> <li>• Chlorinator has been installed for water reuse and monthly sampling done when water is in use.</li> </ul>
	Enhance and promote rehabilitation of our native vegetation	<ul style="list-style-type: none"> <li>• Refuse site rehabilitation to commence when new refuse site is opened.</li> <li>• Assist with control of pests.</li> <li>• Membership of biosecurity group.</li> <li>• Control of corellas in the Morawa townsite.</li> </ul>
	A regional waste management solution to achieve zero landfill	<ul style="list-style-type: none"> <li>• Transfer station operational.</li> <li>• Working on location for new site.</li> </ul>
<b>Objective - SOCIAL</b>		
A community that is friendly, healthy and inclusive	Services and facilities that meet the needs of the community	<ul style="list-style-type: none"> <li>• Support of GP and Allied Health services within the shire.</li> <li>• Support of adequate police and emergency services.</li> <li>• Support to the Morawa CRC.</li> <li>• Appointment of CDO/YO to operate the youth centre and run holiday programmes.</li> <li>• Provision of Department of Transport licensing services.</li> </ul>
	Respect our cultural, indigenous and heritage assets	<ul style="list-style-type: none"> <li>• Active participation in and support of the annual NAIDOC week.</li> <li>• Development of a Reconciliation Action Plan.</li> <li>• The Shire supports community groups and events.</li> </ul>
	Retain a safe environment	<ul style="list-style-type: none"> <li>• The Shire continues to provide a ranger service.</li> <li>• An Environmental Health Officer visits throughout the year.</li> <li>• The Shire supports the continuing of the shared CESM officer.</li> </ul>
	A wide range of regional events	<ul style="list-style-type: none"> <li>• Biennial Arts Award and Exhibition.</li> <li>• Work with community groups to develop a community events calendar.</li> </ul>
	Improved and well maintained community recreational and civic infrastructure	<ul style="list-style-type: none"> <li>• Works program to maintain community recreational and civic infrastructure.</li> <li>• Implement sport/rec master plan initiatives.</li> </ul>
	Promote and support a healthy community	<ul style="list-style-type: none"> <li>• Investigate outdoor and gym equipment</li> </ul>
	Support an inclusive community	<ul style="list-style-type: none"> <li>• Annual welcome to Morawa event.</li> </ul>
<b>Objective - CIVIC LEADERSHIP</b>		
A connected community with strong leadership	A well informed, connected and engaged community that actively participates	<ul style="list-style-type: none"> <li>• Snippets published in house.</li> <li>• Regular updating of Website and Facebook.</li> <li>• Community Consultation and Surveys.</li> </ul>
	Existing strong community spirit and pride is fostered and encouraged	<ul style="list-style-type: none"> <li>• Thank a volunteer event.</li> <li>• Future Fund administration to provide grant funds to community groups.</li> </ul>

	A local government that is respected, professional and accountable	<ul style="list-style-type: none"> <li>• Ongoing training for staff and councillors.</li> <li>• Maintain high standard of customer services and record keeping.</li> <li>• Development of a customer charter.</li> </ul>
	Strong regional partnerships with government and industry	<ul style="list-style-type: none"> <li>• Shared officer – CESM</li> <li>• Attendance and participation in Regional Forums.</li> <li>• Ongoing relationships with Midwest Development Commission, Karara and local industry advocates.</li> </ul>
	Long term financial viability	<ul style="list-style-type: none"> <li>• Seeking efficiencies.</li> <li>• Budgeting for anticipated expenses.</li> <li>• Consideration of whole of life costing.</li> <li>• Working to improve ratios and maintain a Financial Health indicator within acceptable benchmarks.</li> </ul>
	Attract and retain quality staff	<ul style="list-style-type: none"> <li>• Development of training matrix.</li> <li>• Annual reviews of all staff.</li> <li>• Liaison with traineeship providers.</li> <li>• Budget for appropriate staffing levels and remuneration.</li> <li>• Provision of quality affordable housing for staff.</li> </ul>



*Widimia Trail – naming and opening.*



*Visit from Minister Melissa Price*



*Australia Day Citizenship Awards*



## 2018-2019 Financial Statements



*Morawa Swimming Pool new inflatable swing & slide run*



*Art Show 2018*



*Art Show Winner Loretta Egan with Shire  
President Karen Chappel*

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**SHIRE OF MORAWA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

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**COMMUNITY VISION**

The Shire of Morawa: Breaking New Ground  
Our vision is a welcoming and inclusive community with diverse regional partnerships that have created a vibrant and growing economy.

Principal place of business:  
26 Winfield Street  
Morawa, WA 6623



**SHIRE OF MORAWA  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Morawa for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Morawa at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the                      12th                      day of                      December                      2019

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

Jenny Goodbourn  
\_\_\_\_\_  
Name of Chief Executive Officer



SHIRE OF MORAWA  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>				
Rates	23(a)	1,831,043	2,088,504	1,809,317
Operating grants, subsidies and contributions	2(a)	4,361,996	4,495,709	2,498,463
Fees and charges	2(a)	812,972	588,924	852,875
Interest earnings	2(a)	159,078	156,500	143,259
Other revenue	2(a)	252,003	94,100	154,561
		<u>7,417,092</u>	<u>7,423,737</u>	<u>5,458,475</u>
<b>Expenses</b>				
Employee costs		(1,657,664)	(1,930,102)	(1,637,304)
Materials and contracts		(3,858,161)	(4,969,168)	(2,964,088)
Utility charges		(295,280)	(355,188)	(360,225)
Depreciation on non-current assets	10(b)	(1,876,499)	(1,785,654)	(1,713,120)
Interest expenses	2(b)	(14,017)	(15,829)	(20,028)
Insurance expenses		(183,175)	(137,353)	(174,778)
Other expenditure		(195,306)	(187,857)	(170,918)
		<u>(8,080,102)</u>	<u>(9,381,151)</u>	<u>(7,040,461)</u>
		(663,010)	(1,957,414)	(1,581,986)
Non-operating grants, subsidies and contributions	2(a)	542,444	768,547	957,985
Profit on asset disposals	10(a)	9,978	31,505	0
(Loss) on asset disposals	10(a)	(303,685)	(18,177)	(284)
		<u>248,737</u>	<u>781,875</u>	<u>957,701</u>
<b>Net result for the period</b>		<u>(414,273)</u>	<u>(1,175,539)</u>	<u>(624,285)</u>
Changes in asset revaluation surplus	11	479,751	0	3,170,662
<b>Total other comprehensive income for the period</b>		<u>479,751</u>	<u>0</u>	<u>3,170,662</u>
<b>Total comprehensive income for the period</b>		<u>65,478</u>	<u>(1,175,539)</u>	<u>2,546,377</u>

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



SHIRE OF MORAWA  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Revenue</b>				
Governance		935	0	570
General purpose funding		3,702,744	2,826,196	3,527,616
Law, order, public safety		22,663	26,560	37,839
Health		7,537	5,350	3,906
Education and welfare		5,319	2,400	14,402
Housing		100,715	115,320	96,698
Community amenities		434,933	436,445	437,386
Recreation and culture		114,726	56,981	55,074
Transport		2,699,055	3,672,974	1,484,556
Economic services		157,365	131,611	(413,697)
Other property and services		171,100	149,900	214,125
		<u>7,417,092</u>	<u>7,423,737</u>	<u>5,458,475</u>
<b>Expenses</b>				
Governance		(417,674)	(520,502)	(439,643)
General purpose funding		(162,306)	(167,128)	(196,393)
Law, order, public safety		(104,801)	(119,407)	(103,822)
Health		(181,815)	(221,650)	(219,698)
Education and welfare		(120,701)	(173,444)	(96,458)
Housing		(260,382)	(236,090)	(298,794)
Community amenities		(528,128)	(680,815)	(583,403)
Recreation and culture		(1,458,828)	(1,442,412)	(1,419,177)
Transport		(4,056,915)	(4,839,901)	(3,097,523)
Economic services		(650,364)	(924,033)	(564,402)
Other property and services		(124,171)	(39,940)	(1,120)
		<u>(8,066,085)</u>	<u>(9,365,322)</u>	<u>(7,020,433)</u>
<b>Finance Costs</b>				
Housing		(14,017)	(15,829)	(20,028)
	2(b)	<u>(14,017)</u>	<u>(15,829)</u>	<u>(20,028)</u>
		(663,010)	(1,957,414)	(1,581,986)
Non-operating grants, subsidies and contributions	2(a)	542,444	768,547	957,985
Profit on disposal of assets	10(a)	9,978	31,505	0
(Loss) on disposal of assets	10(a)	<u>(303,685)</u>	<u>(18,177)</u>	<u>(284)</u>
		248,737	781,875	957,701
<b>Net result for the period</b>		<u>(414,273)</u>	<u>(1,175,539)</u>	<u>(624,285)</u>
<b>Other comprehensive income</b>				
Changes in asset revaluation surplus	11	479,751	0	3,170,662
<b>Total other comprehensive income for the period</b>		<u>479,751</u>	<u>0</u>	<u>3,170,662</u>
<b>Total comprehensive income for the period</b>		<u>65,478</u>	<u>(1,175,539)</u>	<u>2,546,377</u>

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



SHIRE OF MORAWA  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	7,106,771	6,332,038
Trade receivables	5	665,517	1,277,716
Inventories	6	10,168	14,846
<b>TOTAL CURRENT ASSETS</b>		<b>7,782,456</b>	<b>7,624,600</b>
<b>NON-CURRENT ASSETS</b>			
Trade receivables	5	28,961	22,960
Financial assets at fair value through profit and loss	7	52,551	0
Property, plant and equipment	8	22,360,809	22,512,518
Infrastructure	9	47,450,053	47,544,308
<b>TOTAL NON-CURRENT ASSETS</b>		<b>69,892,374</b>	<b>70,079,786</b>
<b>TOTAL ASSETS</b>		<b>77,674,830</b>	<b>77,704,386</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	399,612	417,857
Borrowings	13(b)	25,432	75,142
Employee related provisions	14	331,893	328,849
<b>TOTAL CURRENT LIABILITIES</b>		<b>756,937</b>	<b>821,848</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13(b)	281,208	306,640
Employee related provisions	14	35,487	40,178
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>316,695</b>	<b>346,818</b>
<b>TOTAL LIABILITIES</b>		<b>1,073,632</b>	<b>1,168,666</b>
<b>NET ASSETS</b>		<b>76,601,198</b>	<b>76,535,720</b>
<b>EQUITY</b>			
Retained surplus		34,755,490	35,036,076
Reserves - cash backed	4	5,540,310	5,673,997
Revaluation surplus	11	36,305,398	35,825,647
<b>TOTAL EQUITY</b>		<b>76,601,198</b>	<b>76,535,720</b>

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





SHIRE OF MORAWA  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2019

		RESERVES			
	NOTE	RETAINED SURPLUS	CASH BACKED	REVALUATION SURPLUS	
		\$	\$	\$	
				TOTAL EQUITY	
		\$	\$	\$	
Balance as at 1 July 2017		34,337,219	6,997,139	32,654,985	73,989,343
Comprehensive income					
Net result for the period		(624,285)	0	0	(624,285)
Other comprehensive income	11	0	0	3,170,662	3,170,662
Total comprehensive income		(624,285)	0	3,170,662	2,546,377
Transfers from/(to) reserves		1,323,142	(1,323,142)	0	0
Balance as at 30 June 2018		35,036,076	5,673,997	35,825,647	76,535,720
Comprehensive income					
Net result for the period		(414,273)	0	0	(414,273)
Other comprehensive income	11	0	0	479,751	479,751
Total comprehensive income		(414,273)	0	479,751	65,478
Transfers from/(to) reserves		133,687	(133,687)	0	0
Balance as at 30 June 2019		34,755,490	5,540,310	36,305,398	76,601,198

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

SHIRE OF MORAWA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,794,216	2,213,504	1,731,785
Operating grants, subsidies and contributions		4,912,813	4,508,209	2,001,251
Fees and charges		812,972	588,924	852,875
Interest received		159,078	156,500	250,451
Goods and services tax received		92,208	787,388	241,963
Other revenue		220,523	94,100	151,358
		<u>7,991,810</u>	<u>8,348,625</u>	<u>5,229,683</u>
<b>Payments</b>				
Employee costs		(1,725,101)	(1,927,102)	(1,682,476)
Materials and contracts		(3,827,009)	(4,884,168)	(2,722,197)
Utility charges		(295,280)	(355,188)	(360,225)
Interest expenses		(14,017)	(15,829)	(20,098)
Insurance paid		(183,175)	(137,353)	(174,778)
Goods and services tax paid		0	(787,388)	(369,596)
Other expenditure		(195,306)	(187,857)	(170,918)
		<u>(6,239,888)</u>	<u>(8,294,885)</u>	<u>(5,500,288)</u>
<b>Net cash provided by (used in) operating activities</b>	15	<u>1,751,922</u>	<u>53,740</u>	<u>(270,605)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment		(373,366)	(675,000)	(80,140)
Payments for construction of infrastructure		(1,126,057)	(1,108,996)	(1,343,703)
Non-operating grants, subsidies and contributions		542,444	768,547	957,985
Proceeds from sale of property, plant & equipment		54,932	100,000	1,091
<b>Net cash provided by (used in) investment activities</b>		<u>(902,047)</u>	<u>(915,449)</u>	<u>(464,767)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings		(75,142)	(75,142)	(70,814)
<b>Net cash provided by (used in) financing activities</b>		<u>(75,142)</u>	<u>(75,142)</u>	<u>(70,814)</u>
<b>Net increase (decrease) in cash held</b>		774,733	(936,851)	(806,186)
Cash at beginning of year		6,332,038	6,332,038	7,138,224
<b>Cash and cash equivalents at the end of the year</b>	15	<u>7,106,771</u>	<u>5,395,187</u>	<u>6,332,038</u>

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

SHIRE OF MORAWA  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	24(b)	1,413,167	880,062	558,948
		1,413,167	880,062	558,948
<b>Revenue from operating activities (excluding rates)</b>				
Governance		935	0	570
General purpose funding		1,867,073	993,109	1,743,970
Law, order, public safety		22,663	26,560	37,839
Health		7,537	5,350	3,906
Education and welfare		5,319	2,400	14,402
Housing		100,715	115,320	96,698
Community amenities		434,933	438,516	437,386
Recreation and culture		114,726	56,981	55,074
Transport		2,709,033	3,702,408	1,484,556
Economic services		157,365	131,611	(413,697)
Other property and services		171,100	149,900	214,125
		5,591,399	5,622,155	3,674,829
<b>Expenditure from operating activities</b>				
Governance		(417,674)	(520,502)	(439,643)
General purpose funding		(162,306)	(167,128)	(196,393)
Law, order, public safety		(336,599)	(119,407)	(103,822)
Health		(181,865)	(233,708)	(219,698)
Education and welfare		(120,701)	(173,444)	(96,458)
Housing		(274,399)	(251,919)	(318,822)
Community amenities		(528,128)	(680,815)	(583,403)
Recreation and culture		(1,461,074)	(1,442,412)	(1,419,177)
Transport		(4,106,515)	(4,846,020)	(3,097,807)
Economic services		(650,364)	(924,033)	(564,402)
Other property and services		(144,162)	(39,940)	(1,120)
		(8,383,787)	(9,399,328)	(7,040,745)
Non-cash amounts excluded from operating activities	24(a)	2,116,293	1,772,326	1,648,928
<b>Amount attributable to operating activities</b>		737,072	(1,124,785)	(1,158,040)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	542,444	768,547	957,985
Proceeds from disposal of assets	10(a)	54,932	100,000	1,091
Purchase of property, plant and equipment	8(a)	(373,366)	(675,000)	(80,140)
Purchase and construction of infrastructure	9(a)	(1,126,057)	(1,108,996)	(1,343,703)
<b>Amount attributable to investing activities</b>		(902,047)	(915,449)	(464,767)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	13(b)	(75,142)	(75,142)	(70,814)
Transfers to reserves (restricted assets)	4	(321,991)	(240,107)	(351,128)
Transfers from reserves (restricted assets)	4	455,678	540,804	1,674,270
<b>Amount attributable to financing activities</b>		58,545	225,555	1,252,328
<b>Surplus/(deficit) before imposition of general rates</b>		(106,430)	(1,814,679)	(370,479)
<b>Total amount raised from general rates</b>	23(a)	1,835,671	1,833,087	1,783,646
<b>Surplus/(deficit) after imposition of general rates</b>	24(b)	1,729,241	18,408	1,413,167

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



## 1. BASIS OF PREPARATION

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

### 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.

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 to these financial statements.



**SHIRE OF MORAWA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Grant Revenue**

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	1,654,075	830,109	1,557,402
Law, order, public safety	14,295	19,060	18,572
Education and welfare	633	0	11,614
Community amenities	0	0	6,000
Recreation and culture	10,318	20,000	0
Transport	2,631,766	3,626,540	1,439,305
Economic services	909	0	(534,430)
	<b>4,361,996</b>	<b>4,495,709</b>	<b>2,498,463</b>
<b>Non-operating grants, subsidies and contributions</b>			
Governance	0	0	20,000
Community amenities	0	50,000	0
Recreation and culture	4,348	4,815	0
Transport	538,096	703,732	937,985
Economic services	0	10,000	0
	<b>542,444</b>	<b>768,547</b>	<b>957,985</b>
<b>Total grants, subsidies and contributions</b>	<b>4,904,440</b>	<b>5,264,256</b>	<b>3,456,448</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, donations and other contributions**

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, donations and other contributions (Continued)  
a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 22. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

**SHIRE OF MORAWA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Significant revenue</b>			
WANDRRA flood damage	2,543,493	3,020,157	1,359,935
<b>Other revenue</b>			
Reimbursements and recoveries	150,811	35,000	89,229
Sale of inventory	48,641	59,100	0
Other	52,551	0	65,332
	<u>252,003</u>	<u>94,100</u>	<u>154,561</u>
<b>Fees and Charges</b>			
Governance	608	0	25
General purpose funding	5,997	3,500	17,137
Law, order, public safety	3,686	3,500	9,768
Health	0	350	0
Education and welfare	3,763	2,400	2,789
Housing	96,882	111,820	95,432
Community amenities	431,599	184,028	430,104
Recreation and culture	50,876	36,981	52,783
Transport	6,257	500	29,391
Economic services	156,455	160,945	120,690
Other property and services	56,849	84,900	94,756
	<u>812,972</u>	<u>588,924</u>	<u>852,875</u>
There were no changes during the year to the amount of the fees or charges detailed in the original budget.			
<b>Interest earnings</b>			
Reserve accounts interest	110,083	115,000	99,068
Rates instalment and penalty interest (refer Note 23(e))	36,146	26,500	29,825
Other interest earnings	12,849	15,000	14,366
	<u>159,078</u>	<u>156,500</u>	<u>143,259</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**Interest earnings (Continued)**

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes

**SHIRE OF MORAWA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**2. REVENUE AND EXPENSES (Continued)**

**(b) Expenses**

**Significant expense**

WANDRRA flood damage

**Auditors remuneration**

- Audit of the annual financial report

- Other services

**Interest expenses (finance costs)**

Borrowings (refer Note 13(b))

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
WANDRRA flood damage	2,460,766	3,000,000	1,578,416
Auditors remuneration			
- Audit of the annual financial report	37,176	52,000	17,039
- Other services	3,850	10,000	14,805
	41,026	62,000	31,844
Interest expenses (finance costs)			
Borrowings (refer Note 13(b))	14,017	15,829	20,028
	14,017	15,829	20,028

### 3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand (including bonds and deposits)		1,566,461	514,845
Cash backed reserves		5,540,310	5,817,193
		<u>7,106,771</u>	<u>6,332,038</u>
<b>Comprises:</b>			
- Unrestricted cash and cash equivalents		1,545,390	514,845
- Restricted cash and cash equivalents		5,561,381	5,817,193
		<u>7,106,771</u>	<u>6,332,038</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<b>Reserve accounts</b>			
Leave Reserve	4	218,600	209,270
Unspent Grants and Contributions Reserve	4	0	26,413
Swimming Pool Reserve	4	40,414	20,000
Plant Reserve	4	833,618	1,015,608
Building Reserve	4	93,594	121,089
Economic Development Reserve	4	112,812	110,526
Sewerage Reserve	4	246,040	218,716
Community Development Reserve	4	1,242,317	1,217,918
Morawa Community Future Funds Reserve	4	2,079,696	2,165,470
Morawa Future Funds Interest Reserve	4	240,224	126,630
Refuse Transfer Station Reserve	4	0	27
Aged Care Units Reserve	4	9,424	9,233
ST - Morawa Revitalisation Reserve	4	0	37,705
Legal Fees Reserve	4	25,927	25,402
Road Reserve	4	146,191	143,228
Aged Care ex MCC Unit 1-4 Reserve	4	70,143	68,721
Aged Care Unit 5 Reserve	4	56,307	55,166
Business Units Reserve	4	125,003	102,875
ST-N/Midlands Solar Thermal Power Reserve	4	0	0
		<u>5,540,310</u>	<u>5,673,997</u>
<b>Other restricted cash and cash equivalents</b>			
Unspent grants/contributions	22	0	143,196
Bonds and deposits held	26	21,071	0
<b>Total restricted cash and cash equivalents</b>		<u>5,561,381</u>	<u>5,817,193</u>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Cash and cash equivalents

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

##### Cash and cash equivalents (Continued)

of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



## SHIRE OF MORAWA

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## 4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget Transfer (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance
(a) Leave Reserve	209,270	9,330	0	218,600	209,270	9,241	0	218,511	281,137	8,133	(80,000)	209,270
(b) Unspent Grants and Contributions Reserve	26,413	345	(26,758)	0	26,413	535	0	26,948	877,390	1,495	(852,472)	26,413
(c) Swimming Pool Reserve	20,000	20,414	0	40,414	20,000	20,405	0	40,405	0	20,000	0	20,000
(d) Plant Reserve	1,015,608	21,010	(203,000)	833,618	1,015,608	20,584	(315,000)	721,192	905,518	110,090	0	1,015,608
(e) Building Reserve	121,089	22,505	(50,000)	93,594	121,090	22,454	(50,000)	93,544	99,976	21,113	0	121,089
(f) Economic Development Reserve	110,526	2,286	0	112,812	110,526	2,240	0	112,766	109,308	1,218	0	110,526
(g) Sewerage Reserve	218,716	27,324	0	246,040	218,716	27,233	0	245,949	216,306	2,410	0	218,716
(h) Community Development Reserve	1,217,918	24,399	0	1,242,317	1,217,918	24,685	(100,000)	1,142,603	1,187,559	30,359	0	1,217,918
(i) Morawa Community Future Funds Reserve	2,165,470	38,226	(124,000)	2,079,696	2,165,470	43,890	(37,307)	2,172,053	2,121,127	81,711	(37,368)	2,165,470
(j) Morawa Future Funds Interest Reserve	126,630	127,737	(14,143)	240,224	126,630	39,874	0	166,504	88,036	38,594	0	126,630
(k) Refuse Transfer Station Reserve	27	0	(27)	0	27	1	(28)	0	27	0	0	27
(l) Aged Care Units Reserve	9,233	191	0	9,424	9,233	187	0	9,420	9,131	102	0	9,233
(m) ST - Morawa Revitalisation Reserve	37,705	45	(37,750)	0	37,705	764	(38,469)	0	176,348	1,357	(140,000)	37,705
(n) Legal Fees Reserve	25,402	525	0	25,927	25,401	515	0	25,916	20,177	5,225	0	25,402
(o) Road Reserve	143,228	2,963	0	146,191	143,228	2,903	0	146,131	141,649	1,579	0	143,228
(p) Aged Care ex MCC Unit 1-4 Reserve	68,721	1,422	0	70,143	68,721	1,393	0	70,114	67,964	757	0	68,721
(q) Aged Care Unit 5 Reserve	55,166	1,141	0	56,307	55,166	1,118	0	56,284	54,558	608	0	55,166
(r) Business Units Reserve	102,875	22,128	0	125,003	102,875	22,085	0	124,960	81,962	20,913	0	102,875
(s) ST-NMIdlands Solar Thermal Power Reserve	0	0	0	0	0	0	0	0	558,966	5,464	(564,430)	0
	5,673,997	321,991	(455,678)	5,540,310	5,673,997	240,107	(540,804)	5,373,300	6,997,139	351,128	(1,674,270)	5,673,997

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	- to be used to fund leave requirements.
(b) Unspent Grants and Contributions Reserve	Utilised	- to be used as a quarantine for unspent committed funds.
(c) Swimming Pool Reserve	Ongoing	- to be used for the maintenance/upgrade to Morawa Swimming Pool.
(d) Plant Reserve	Ongoing	- to be used to upgrade, replace or purchase new plant and equipment.
(e) Building Reserve	Ongoing	- to be used to refurbish, replace, extend or establish Council owned buildings.
(f) Economic Development Reserve	Ongoing	- to be used to create economic development initiatives in the local community.
(g) Sewerage Reserve	Ongoing	- to be used to repair, replace or extend the sewerage facility.
(h) Community Development Reserve	Ongoing	- to be used for Community Projects within the Shire of Morawa.
(i) Morawa Community Future Funds Reserve	Ongoing	- to be used to provide an ongoing conduit for benefits to the people and environment of the Morawa Shire through the Sinosteel Midwest Corporation Morawa Future Fund Foundation Memorandum.
(j) Morawa Future Funds Interest Reserve	Ongoing	- to be used for Morawa Community Projects.
(k) Refuse Transfer Station Reserve	18/19	- used for Landfill closure and Refuse Transfer Station project R4R funds 2011/12. Being closed this year - Residual interest only.
(l) Aged Care Units Reserve	Ongoing	- to be used for the maintenance/ construction of Aged Care Units at the Morawa Perenjori Health Centre.
(m) ST - Morawa Revitalisation Reserve	18/19	- Super Town funds used for the Morawa Town Revitalisation Project - Project complete reserve to be closed 18/19.
(n) Legal Fees Reserve	Ongoing	- to be utilised for unforeseen Legal Fees.
(o) Road Reserve	Ongoing	- to be used for future Road Construction and Maintenance.
(p) Aged Care ex MCC Unit 1-4 Reserve	Ongoing	- to be used for the maintenance/ upgrade of Aged Care Units 1-4 at the Morawa Perenjori Health Centre.
(q) Aged Care Unit 5 Reserve	Ongoing	- to be used for the maintenance/ upgrade of Aged Care Unit 5 at the Morawa Perenjori Health Centre.
(r) Business Units Reserve	Ongoing	- to be utilised for the refurbishment/repairs of the current Units or to establish new Business Units.
(s) ST-NMIdlands Solar Thermal Power Reserve	17/18	- Super Town funds to be used for the NMIdlands Solar Thermal Power Feasibility Study Project - had to be handed back 17/18.

## 5. TRADE RECEIVABLES

### Current

Rates receivable
Sundry receivables
GST receivable
Other receivables
Allowance for impairment of receivables

2019	2018
\$	\$
589,363	558,537
32,377	71,409
71,959	164,167
3,737	491,349
(31,919)	(7,746)
665,517	1,277,716

### Non-current

Pensioner's rates and ESL deferred
------------------------------------

28,961	22,960
28,961	22,960

Information with respect the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

### Rates outstanding

Includes:

Past due and not impaired
Impaired

592,162	577,576
26,162	3,921

The table illustrates the rates outstanding aging analysis (including non current pensioners)

Up to one year
One to three years
Three or more years

54,046	283,897
378,517	151,872
185,761	145,728
618,324	581,497

### Sundry debtors

Includes:

Past due and not impaired
Impaired

26,620	67,584
5,757	3,825

The table illustrates the sundry debtors aging analysis

Up to one month
One to three months
Three or more months

14,000	11,209
11,728	6,033
6,649	54,167
32,377	71,409



## 5. TRADE AND OTHER RECEIVABLES (Continued)

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

#### Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine

#### Previous accounting policy: Impairment of trade receivables (Continued)

whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

#### Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

## 6. INVENTORIES

### Current

Fuel, oil and materials on hand

The following movements in inventories occurred during the year:

Carrying amount at 1 July

Net movement in inventory

Carrying amount at 30 June

2019	2018
\$	\$
10,168	14,846
10,168	14,846
14,846	1,118
(4,678)	13,728
10,168	14,846

### SIGNIFICANT ACCOUNTING POLICIES

#### General

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.

## 7. OTHER FINANCIAL ASSETS

### Non-current assets

Financial Assets at fair value through profit and loss

### Financial assets at fair value through profit and loss

Units in local government house trust

2019	2018
\$	\$
52,551	0
52,551	0
52,551	0
52,551	0

### Local government house trust

The Shire holds 3 of 620 units in the local government house trust which purchased the Local Government House. The total contribution by all Councils towards the purchase of the building was \$582,000.

Based on net assets of \$10,860,610 and 620 units, the value of 1 unit in the local government house, at 30 Jun 18, is \$17,517. This asset has been brought to account in 2019 as shown above.

### SIGNIFICANT ACCOUNTING POLICIES

#### Other financial assets at amortised cost

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

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

#### Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

#### Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 25.

#### Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

#### Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 27 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.



## 8. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in carrying amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non-specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017</b>	1,196,660	7,400	1,204,060	4,258,000	15,190,700	19,448,700	20,652,760	92,699	2,359,647	23,105,106
Additions	28,636	0	28,636	51,504	0	51,504	80,140	0	0	80,140
(Disposals)	0	0	0	0	0	0	0	0	(1,375)	(1,375)
Depreciation (expense)	0	0	0	(103,882)	(284,501)	(388,383)	(388,383)	(15,833)	(267,137)	(671,353)
<b>Carrying amount at 30 June 2018</b>	1,225,296	7,400	1,232,696	4,205,622	14,906,199	19,111,821	20,344,517	76,866	2,091,135	22,512,518
<b>Comprises:</b>										
Gross carrying amount at 30 June 2018	1,225,296	7,400	1,232,696	4,309,504	15,190,700	19,500,204	20,732,900	106,252	2,567,012	23,406,164
Accumulated depreciation at 30 June 2018	0	0	0	(103,882)	(284,501)	(388,383)	(388,383)	(29,386)	(475,877)	(893,646)
<b>Carrying amount at 30 June 2018</b>	1,225,296	7,400	1,232,696	4,205,622	14,906,199	19,111,821	20,344,517	76,866	2,091,135	22,512,518
Additions	5,329	0	5,329	6,598	97,920	104,518	109,847	14,343	249,176	373,366
(Disposals)	0	0	0	0	0	0	0	(20,041)	(328,598)	(348,639)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	3,239	476,512	479,751
Depreciation (expense)	0	0	0	(105,778)	(284,501)	(390,279)	(390,279)	(15,834)	(250,074)	(656,187)
<b>Carrying amount at 30 June 2019</b>	1,230,625	7,400	1,238,025	4,106,442	14,719,618	18,826,060	20,064,085	58,573	2,238,151	22,360,809
<b>Comprises:</b>										
Gross carrying amount at 30 June 2019	1,230,625	7,400	1,238,025	4,316,102	15,288,620	19,604,722	20,842,747	58,573	2,238,151	23,139,471
Accumulated depreciation at 30 June 2019	0	0	0	(209,660)	(569,002)	(778,662)	(778,662)	0	0	(778,662)
<b>Carrying amount at 30 June 2019</b>	1,230,625	7,400	1,238,025	4,106,442	14,719,618	18,826,060	20,064,085	58,573	2,238,151	22,360,809

## 8. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Fair value measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold land	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2017	Price per hectare
Land - freehold land	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent Registered Valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Land - vested in and under the control of Council	3	Income Approach	Independent Registered Valuers	June 2017	Comparative income and expense data
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2017	Price per square metre
Buildings - specialised	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent Registered Valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Furniture and equipment</b>	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2019	Price per item

## 8. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Fair value measurements (Continued)

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Plant and equipment</b>					
Independent valuation 2019	2	Market approach using recent observable market data for similar items	Independent registered valuers	June 2019	Price per item
Independent valuation 2019	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2019	Price per item
Management valuation 2019	3	Cost approach using depreciated replacement cost	Management valuation	June 2019	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.



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9. INFRASTRUCTURE

(a) Movements in carrying amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Roads	Footpaths	Parks & Ovals	Sewerage	Airfields	Dams	Playground Equipment	Other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	33,996,145	382,059	820,750	2,267,850	574,000	683,480	103,200	5,244,226	44,071,710
Additions	1,168,250	0	0	0	0	0	0	175,453	1,343,703
Revaluation increments / (decrements) transferred to revaluation surplus	3,145,929	24,733	0	0	0	0	0	0	3,170,662
Depreciation (expense)	(532,999)	(21,025)	(46,173)	(67,882)	(51,325)	(45,243)	(12,368)	(264,752)	(1,041,767)
Carrying amount at 30 June 2018	37,777,325	385,767	774,577	2,199,968	522,675	638,237	90,832	5,154,927	47,544,308
Comprises:									
Gross carrying amount at 30 June 2018	67,482,348	1,106,056	1,520,150	3,649,550	2,103,500	2,192,150	230,650	9,720,526	88,004,930
Accumulated depreciation at 30 June 2018	(29,705,023)	(720,289)	(745,573)	(1,449,582)	(1,580,825)	(1,553,913)	(139,818)	(4,565,599)	(40,460,622)
Carrying amount at 30 June 2018	37,777,325	385,767	774,577	2,199,968	522,675	638,237	90,832	5,154,927	47,544,308
Additions	1,077,107	0	6,443	23,251	0	0	0	19,256	1,126,057
Depreciation (expense)	(718,647)	(15,734)	(46,173)	(67,882)	(51,325)	(45,204)	(12,368)	(262,979)	(1,220,312)
Carrying amount at 30 June 2019	38,135,785	370,033	734,847	2,155,337	471,350	593,033	78,464	4,911,204	47,450,053
Comprises:									
Gross carrying amount at 30 June 2019	68,559,458	1,106,056	1,526,594	3,672,800	2,103,500	2,192,150	230,650	9,739,782	89,130,988
Accumulated depreciation at 30 June 2019	(30,423,671)	(736,023)	(791,747)	(1,517,463)	(1,632,150)	(1,599,117)	(152,186)	(4,828,578)	(41,680,935)
Carrying amount at 30 June 2019	38,135,785	370,033	734,847	2,155,337	471,350	593,033	78,464	4,911,204	47,450,053

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9. INFRASTRUCTURE (Continued)

(b) Fair value measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Parks & Ovals	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Sewerage	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Airfields	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Dams	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Playground Equipment	3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Other	3	Cost approach using depreciated replacement cost	Independent and Management Valuations	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

## 9. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses

#### Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, 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 Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

#### Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

#### Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 *Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.



SHIRE OF MORAWA  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	20,041	0	0	(20,041)	0	0	0	0	0	0	0	0
Plant and equipment	328,598	54,932	9,978	(283,644)	86,672	100,000	31,505	(18,177)	1,375	1,091	0	(284)
	348,639	54,932	9,978	(303,685)	86,672	100,000	31,505	(18,177)	1,375	1,091	0	(284)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$
<b>Plant and Equipment</b>				
Law, order, public safety				
A290 SES Trailer	1,940	0	0	(1,940)
A312 SES Landcruiser	82,224	0	0	(82,224)
A396 SES Fire Truck	147,634	0	0	(147,634)
Health				
A335 Vaccine Fridge	50	0	0	(50)
Recreation and culture				
A119 Dive Blocks	1,565	0	0	(1,565) *
A351 Hurdles - Fun Run	681	0	0	(681) *
Transport				
A24 Two Way Radio System	5,353	0	0	(5,353)
A2662 Ford Courier - Gardener	4,374	4,182	0	(192)
A283 2,000L Fuel Tanker	1,164	0	0	(1,164) *
A287 9,000L Water Tank	1,965	0	0	(1,965)
A332 Amman Vibratory Roller	42,600	8,750	0	(33,850)
A347 Mirage Floor Scrubber	1,866	0	0	(1,866) *
A377 Groundscare	801	0	0	(801) *
A443 2,700L Fibreglass tank	144	0	0	(144) *
A55 Cat 938G Loader	32,022	42,000	9,978	0
A66 Travelling Irrigator	1,877	0	0	(1,877) *
A69 Ovaql Pump & Hoses	2,388	0	0	(2,388) *
Other property and services				
A361 Nehalem Xeon Server	20	0	0	(20)
A365 NPE Server	3,904	0	0	(3,904)
A309 Synergy/IT Vision Software	13,440	0	0	(13,440)
A464 Lec Small Business File	2,627	0	0	(2,627)
	348,639	54,932	9,978	(303,685)

\*The above table includes assets that were acquired for less than \$5,000. These assets have been disposed in accordance with the requirements of Regulation 17A(5) of Local Government (Financial Management) Regulations 1996. The net book value of these assets was \$10,486.

## 10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(b) Depreciation	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	105,778	104,036	103,882
Buildings - specialised	284,501	284,922	284,501
Furniture and equipment	15,834	15,856	15,833
Plant and equipment	250,074	267,532	267,137
Roads	718,647	603,789	532,999
Footpaths	15,734	21,056	21,025
Parks and ovals	46,173	46,241	46,173
Sewerage	67,882	67,982	67,882
Airfields	51,325	51,401	51,325
Dams	45,204	45,310	45,243
Playground equipment	12,368	12,386	12,368
Other	262,979	265,143	264,752
	1,876,499	1,785,654	1,713,120

### SIGNIFICANT ACCOUNTING POLICIES

#### Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

#### Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below.

Asset Class	Useful life
Buildings	40 to 100 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	40 years
seal	
- bituminous seals	20 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	40 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	50 years
Drainage	50 years
Other infrastructure	10 to 50 years
Parks and ovals	50 years
Airfields	50 years

#### Depreciation (Continued)

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.



## 11. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	10,023,810	0	0	10,023,810	10,023,810	0	0	10,023,810
Furniture and equipment	31,674	3,239	3,239	34,913	31,674	0	0	31,674
Plant and equipment	571,549	476,512	476,512	1,048,061	571,549	0	0	571,549
Roads	21,696,026	0	0	21,696,026	18,550,097	3,145,929	3,145,929	21,696,026
Footpaths	52,807	0	0	52,807	28,074	24,733	24,733	52,807
Parks and ovals	167,732	0	0	167,732	167,732	0	0	167,732
Sewerage	1,407,329	0	0	1,407,329	1,407,329	0	0	1,407,329
Airfields	311,142	0	0	311,142	311,142	0	0	311,142
Dams	664,870	0	0	664,870	664,870	0	0	664,870
Playground equipment	86,870	0	0	86,870	86,870	0	0	86,870
Other	811,838	0	0	811,838	811,838	0	0	811,838
	35,825,647	479,751	479,751	36,305,398	32,654,985	3,170,662	3,170,662	35,825,647

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

## 12. TRADE AND OTHER PAYABLES

### Current

Sundry creditors  
Accrued salaries and wages  
ATO liabilities  
Accrued expenditure  
Accrued interest on loan  
Deposits and bonds

	2019	2018
	\$	\$
	279,829	295,630
	10,658	11,325
	40,262	105,385
	46,163	2,077
	1,629	3,440
	21,071	0
	<u>399,612</u>	<u>417,857</u>

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

#### Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

## SHIRE OF MORAWA

### 13. INFORMATION ON BORROWINGS

	2019	2018
	\$	\$
Current	25,432	75,142
Non-current	281,208	306,640
	<u>306,640</u>	<u>381,782</u>

**(b) Repayments - borrowings**

Repayments - borrowings																		
Particulars	Loan Number	Institution	Interest Rate	30 June 2019			30 June 2019			30 June 2019			30 June 2018			30 June 2018		
				Actual	Actual	Actual	Budget	Budget	Budget	Actual	Actual	Actual	Budget	Budget	Budget	Actual	Actual	Actual
				Principal	Interest	outstanding	Principal	Interest	outstanding	Principal	Interest	outstanding	Principal	Interest	outstanding	Principal	Interest	outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Housing																		
GEHA House	133	WATC	6.55%	36,465	36,465	1,405	0	36,465	36,465	1,801	0	70,621	34,156	3,993	36,465			
2 Broad Street	134	WATC	6.20%	25,680	25,680	242	0	25,680	25,680	1,592	0	49,838	24,156	1,994	25,680			
S4 Harley Street	134	WATC	3.93%	319,637	12,997	12,370	306,640	319,636	12,997	12,436	306,639	332,137	12,500	14,041	319,637			
				381,782	75,142	14,017	306,640	381,781	75,142	15,829	306,639	452,596	70,814	20,028	381,782			

### 13. INFORMATION ON BORROWINGS (Continued)

#### (c) New Borrowings - 2018/19

The Shire of Morawa had no new borrowings during 2018/2019

#### (d) Unspent Borrowings

The Shire of Morawa had no unspent borrowings during 2018/2019

	2019	2018
	\$	\$
<b>(e) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Bank overdraft limit		
Bank overdraft at balance date		
Credit card limit	15,000	15,000
Credit card balance at balance date	(1,591)	(250)
<b>Total amount of credit unused</b>	<b>13,409</b>	<b>14,750</b>
 <b>Loan facilities</b>		
Loan facilities - current	25,432	75,142
Loan facilities - non-current	281,208	306,640
<b>Total facilities in use at balance date</b>	<b>306,640</b>	<b>381,782</b>
<b>Unused loan facilities at balance date</b>	<b>0</b>	<b>0</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

#### Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

#### Risk

Information regarding exposure to risk can be found at Note 25.



#### 14. EMPLOYEE RELATED PROVISIONS

##### Employee Related Provisions

##### Opening balance at 1 July 2018

Current provisions

Non-current provisions

Additional provision

Amounts used

##### Balance at 30 June 2019

##### Comprises

Current

Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	175,400	153,449	328,849
Non-current provisions	0	40,178	40,178
	175,400	193,627	369,027
Additional provision	15,013	19,241	34,254
Amounts used	(28,027)	(7,874)	(35,901)
Balance at 30 June 2019	162,386	204,994	367,380
Comprises			
Current	162,386	169,507	331,893
Non-current	0	35,487	35,487
	162,386	204,994	367,380
Amounts are expected to be settled on the following basis:			
More than 12 months from reporting date	358,239	365,911	
Expected reimbursements from other WA local governments	9,141	3,116	
	367,380	369,027	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Employee benefits

##### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

##### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

##### Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

## 15. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash and cash equivalents	7,106,771	5,395,187	6,332,038

### Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	(414,273)	(1,175,539)	(624,285)
Non-cash flows in Net result:			
Recognition of units in LG house trust	(52,551)	0	0
Depreciation	1,876,499	1,785,654	1,713,120
(Profit)/loss on sale of asset	293,707	(13,328)	284
Changes in assets and liabilities:			
(Increase)/decrease in receivables	606,198	137,500	(598,388)
(Increase)/decrease in inventories	4,678	0	(13,728)
Increase/(decrease) in payables	(18,245)	88,000	252,398
Increase/(decrease) in provisions	(1,647)	0	(42,021)
Non-operating grants and contributions for the development of assets	(542,444)	(768,547)	(957,985)
Net cash from operating activities	1,751,922	53,740	(270,605)

## 16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	1,932,611	960,186
General purpose funding	670,874	581,497
Law, order, public safety	294,780	447,465
Health	701,718	723,217
Education and welfare	528,297	543,899
Housing	3,857,552	3,924,939
Community amenities	3,056,077	3,094,702
Recreation and culture	13,406,641	13,715,097
Transport	40,516,604	41,036,538
Economic services	9,814,632	9,936,865
Other property and services	2,351,225	1,950,871
Unallocated	543,819	789,110
	<u>77,674,830</u>	<u>77,704,386</u>



## 17. CONTINGENT LIABILITIES

The Shire of Morawa has in compliance with the *Contaminated Sites Act 2003* s11 listed sites to be possible sources of contamination:

- The Shire of Morawa Works Depot. Reserve 36276
- The Shire of Morawa Landfill site (existing) Reserve 20087
- The Shire of Morawa Waste Water Treatment Plant Reserve 37310

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the DWER the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites. The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the DWER guidelines.

### *Old Morawa Hospital*

The Shire was granted a management order over Reserve 52057 on 22 April 2015 (the Old Hospital Site). The buildings on the site are in a state of disrepair, and it is assumed, include asbestos containing materials (ACM's) within the buildings fabric.

The Shire has been working with the Department of Planning Lands and Heritage (the department) regarding the future ownership of the old hospital. The Department will first need to consider whether native title rights and interest have been extinguished over the whole or portion of the subject reserve.

Upon confirming the native title status for Reserve 52057, both the Shire and the Department will consider the options which include:

- The subject reserve remains with the Shire with an undertaking that building is demolished; or
- The Shire surrenders its management order and the subject land is placed with the Department's Land Asset Sales Program for divestment.



## 18. CAPITAL AND LEASING COMMITMENTS

### (a) Capital Expenditure Commitments

The Shire did not have any future capital expenditure commitments at the reporting date.

### (b) Operating Lease Commitments

The Shire did not have any operating lease commitments at the reporting date.

## SIGNIFICANT ACCOUNTING POLICIES

### Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

### Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

## 19. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	64,000	64,000	61,717
President's Allowance	17,000	17,000	16,750
Deputy President's Allowance	4,250	4,250	4,250
	<u>85,250</u>	<u>85,250</u>	<u>82,717</u>

### Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	459,873	421,980
Post-employment benefits	51,127	55,408
Other long-term benefits	60,027	37,059
Termination benefits	15,756	161,137
	<u>586,783</u>	<u>675,584</u>

#### Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

#### Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

#### Other long-term benefits

These amounts represent long service benefits accruing during the year.

#### Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

## 19. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

	2019 Actual	2018 Actual
The following transactions occurred with related parties:	\$	\$
Purchase of goods and services	188,832	358,035
<b>Amounts outstanding from related parties:</b>		
Elected members - rates	66,189	58,790
<b>Amounts payable to related parties:</b>		
Trade and other payables	872	1,971
Elected members - fees & allowances	0	20,046

### Related parties

The Shire's main related parties are as follows:

#### i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

#### ii. Other related parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

#### iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

#### iv. Joint arrangements accounted for under the proportionate consolidation method

The Shire has a 2% interest in the supply of single person accommodation with Homeswest. The interest in the joint venture entity is accounted for in these financial statements using the proportionate consolidation method of accounting. For details of interests held in the venture entities refer to Note 20.

## 20. JOINT ARRANGEMENTS

The Shire of Morawa has entered into a joint arrangement, based on a Deed of Trust, with Homeswest for the construction of 2 x 1 bedroom unit and 1 x 2 bedroom units in Dreghorn Street, Morawa. The provision of this housing aims to provide accommodation to single persons. The Shire of Morawa has 2% interest in the assets of this joint arrangement. All revenue and expenditure, as well as liabilities, of the joint arrangement are recognised in the relevant financial statements of Council.

### Carrying amount of investment in associate

#### Non-current assets

Land and buildings

Less accumulated depreciation

	2019	2018
	\$	\$
	3,260	3,260
	(152)	(76)
	<u>3,108</u>	<u>3,184</u>

## SIGNIFICANT ACCOUNTING POLICIES

### Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

### Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.



## 21. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2018/2019 financial year.

## 22. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance <sup>(1)</sup> 1/07/17	Received <sup>(2)</sup> 2017/18	Expended <sup>(3)</sup> 2017/18	Closing Balance <sup>(1)</sup> 30/06/18	Received <sup>(2)</sup> 2018/19	Expended <sup>(3)</sup> 2018/19	Closing Balance 30/06/19
	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>							
Department of Infrastructure - Stronger Communities	0	20,000	0	20,000	0	(20,000)	0
<b>Recreation and culture</b>							
Dept. Sport & Recreation - Swimming Pool	32,000	0	(32,000)	0	0	0	0
Dept. Sport & Recreation - Kidsport	3,501	0	0	3,501	0	(3,501)	0
CBH - Town Hall Kitchen	0	0	0	0	8,500	(8,500)	0
BankWest - NAIDOC Event	0	0	0	0	1,818	(1,818)	0
Dept. Veterans Affairs - Remembrance Wall	0	0	0	0	4,348	(4,348)	0
<b>Transport</b>							
Roads to Recovery - Auslink	117,394	513,898	(511,597)	119,695 @	240,732	(360,427)	0
<b>Economic services</b>							
Power Project	558,966	5,464	(564,430)	0	0	0	0
S/T Morawa Revitalisation	67,627	0	(67,627)	0	0	0	0
MWIP S/T Morawa Revitalisation	43,117	0	(43,117)	0	0	0	0
Morawa Community Trust	88,036	38,594	0	126,630 *	127,737	(14,143)	240,224 *
Midwest Sinosteel - Morawa Future Funds	925,000	0	0	925,000 *	0	0	925,000 *
Midwest Corp - Road Funds	244,234	0	0	244,234 *	0	0	244,234 *
<b>Other property and services</b>							
Water Corporation - Revegetation Funds	12,567	233	0	12,800 *@	0	(12,800)	0
	2,092,442	578,189	(1,218,771)	1,451,860	383,135	(425,537)	1,409,458

## 22. CONDITIONS OVER GRANTS/CONTRIBUTIONS (Continued)

**Notes:**

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.
- (\*) - All or part of these unspent contributions were held in reserve funds at the end of June.
- (@) - At 30 June 2018 the Shire had committed this funding for use in accordance with the funding agreement.

Disclosed as follows:

- Restricted Cash (Note 3)
- Unspent Grants and Contributions Reserve (Note 3)
- Morawa Community Trust Reserve (Note 3)
- Morawa Community Future Funds Reserve (Note 3)

	2019	2018
	\$	\$
	0	143,196
	0	12,800
	240,224	126,630
	1,169,234	1,169,234
	1,409,458	1,451,860

## 23. RATING INFORMATION

### (a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19		2018/19		2018/19		2018/19		2018/19		2017/18	
			Actual Rateable Value	Actual Rate Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Revenue	Actual Total Revenue	Budget Total Revenue	Budget Total Revenue	Actual Total Revenue	Actual Total Revenue	Actual Total Revenue	Actual Total Revenue
Differential general rate / general rate			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental valuations</b>														
GRV Residential/Commercial	0.077145	269	2,806,656	216,519	(689)	0	215,830	215,597	215,597	215,597	211,247	211,247		
<b>Unimproved valuations</b>														
UV Rural	0.023481	205	63,308,500	1,486,547	372	338	1,487,257	1,487,052	1,487,052	1,487,052	1,450,697	1,450,697		
UV Mining	0.295185	17	486,440	143,590	1,843	0	145,433	145,370	145,370	145,370	137,102	137,102		
<b>Sub-Total</b>		<b>491</b>	<b>66,601,596</b>	<b>1,846,656</b>	<b>1,526</b>	<b>338</b>	<b>1,848,520</b>	<b>1,848,019</b>	<b>1,848,019</b>	<b>1,848,019</b>	<b>1,799,046</b>	<b>1,799,046</b>		
<b>Minimum payment</b>														
<b>Minimum</b>	<b>\$</b>													
<b>Gross rental valuations</b>														
GRV Residential/Commercial	296	42	26,453	12,432	0	0	12,432	13,320	13,320	13,320	13,340	13,340		
<b>Unimproved valuations</b>														
UV Rural	296	7	60,100	2,072	0	0	2,072	2,072	2,072	2,072	1,740	1,740		
UV Mining	668	7	5,428	4,676	0	0	4,676	4,676	4,676	4,676	7,216	7,216		
<b>Sub-Total</b>		<b>56</b>	<b>91,981</b>	<b>19,180</b>	<b>0</b>	<b>0</b>	<b>19,180</b>	<b>20,068</b>	<b>20,068</b>	<b>20,068</b>	<b>22,296</b>	<b>22,296</b>		
<b>Discounts/concessions (refer Note 23(d))</b>														
<b>Total amount raised from general rate</b>		<b>547</b>	<b>66,693,577</b>	<b>1,865,836</b>	<b>1,526</b>	<b>338</b>	<b>1,867,700</b>	<b>1,868,087</b>	<b>1,868,087</b>	<b>1,868,087</b>	<b>1,821,342</b>	<b>1,821,342</b>		
Ex-gratia rates							(32,029)	(32,029)	(35,000)	(35,000)	(37,696)	(37,696)		
Movement in excess rates							1,835,671	1,833,087	1,833,087	1,833,087	1,783,646	1,783,646		
Rates written off							6,027	6,000	6,000	6,000	5,914	5,914		
Specified area rate*							(10,494)	0	0	0	23,675	23,675		
<b>Totals</b>							(161)	(3,000)	(3,000)	(3,000)	(3,918)	(3,918)		
							0	252,417	252,417	252,417	0	0		
							<b>1,831,043</b>	<b>2,088,504</b>	<b>2,088,504</b>	<b>2,088,504</b>	<b>1,809,317</b>	<b>1,809,317</b>		

### SIGNIFICANT ACCOUNTING POLICIES

#### Rates

Control over assets acquired from rates is obtained at the commencement of the rating period, or where earlier, upon receipt of the rates

\* Annual budget Included \$252,417 under specified area rates. These were sewerage charges which have been reclassified to fees and charges.



**SHIRE OF MORAWA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**23. RATING INFORMATION (Continued)**

**(b) Specified area rate**

The Shire of Morawa did not levy any Specified Area Rates in 2018/19

**(c) Service charges**

The Shire of Morawa did not levy any Service Charges in 2018/19

**(d) Discounts, incentives, concessions, & write-offs**

**Rates discounts**

Rate or Fee Discount Granted	Discount	2019 Actual	2019 Budget	2018 Actual	Circumstances in which Discount is Granted
	%	\$	\$	\$	
General Rates	2.50%	32,029	35,000	37,696	A discount of 2.5% of the current rates levied (excluding Rubbish and ESL) is offered to rate payers who pay in full by the due date
		32,029	35,000	37,696	

**Waivers or concessions**

The Shire did not provide any waivers or concessions in 2018/19

**Write-offs**

When charges have been raised in error and are of a minimal nature they are taken to council for approval prior to being written-off

2019 Actual	2019 Budget	2018 Actual
\$	\$	\$
161	3,000	3,918

## 23. RATING INFORMATION (Continued)

### (e) Interest Charges and Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
<b>Option One</b>				
Pay in full	12 Oct 2018	0	0.00	5.50
<b>Option Two</b>				
First instalment	12 Oct 2018	0	0.00	5.50
Second instalment	12 Dec 2018	5	5.50	5.50
Third instalment	12 Feb 2019	5	5.50	5.50
Fourth instalment	12 Apr 2019	5	5.50	5.50
		<b>2019 Actual</b>	<b>2019 Budget</b>	<b>2018 Actual</b>
		\$	\$	\$
Interest on unpaid rates		33,793	25,000	28,582
Interest on instalment plan		2,353	1,500	1,243
Charges on instalment plan		820	1,000	585
		<b>36,966</b>	<b>27,500</b>	<b>30,410</b>

## 24. RATE SETTING STATEMENT INFORMATION

Note	2018/19 (30 June 2019 Carried Forward)	2018/19 Budget (30 June 2019 Carried Forward)	2018/19 (1 July 2018 Brought Forward)
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the rate setting statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	10(a) (9,978)	(31,505)	0
Less: Recognition of units in LG house trust	7 (52,551)	0	0
Less: Movement in liabilities associated with restricted cash	4 9,330	0	(71,867)
Movement in pensioner deferred rates (non-current)	5 (6,001)	0	(6,401)
Movement in employee benefit provisions (non-current)	14 (4,691)	0	13,792
Add: Loss on disposal of assets	10(a) 303,685	18,177	284
Add: Depreciation on assets	10(b) 1,876,499	1,785,654	1,713,120
<b>Non cash amounts excluded from operating activities</b>	<b>2,116,293</b>	<b>1,772,326</b>	<b>1,648,928</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the rate setting statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	4 (5,540,310)	(5,373,300)	(5,673,997)
Add: Borrowings	13(a) 25,432	(75,142)	75,142
Add: Component of leave liability not required to be funded	4 218,600	209,270	209,270
<b>Total adjustments to net current assets</b>	<b>(5,296,278)</b>	<b>(5,239,172)</b>	<b>(5,389,585)</b>
<b>Net current assets used in the rate setting statement</b>			
Total current assets	7,782,456	5,980,232	7,624,600
Less: Total current liabilities	(756,937)	(722,652)	(821,848)
Less: Total adjustments to net current assets	(5,296,278)	(5,239,172)	(5,389,585)
<b>Net current assets used in the rate setting statement</b>	<b>1,729,241</b>	<b>18,408</b>	<b>1,413,167</b>

## 25. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2019</b>					
Cash and cash equivalents	1.00%	5,006,771	0	4,996,305	10,466
Financial assets at amortised cost - term deposits	1.00%	2,100,000	2,100,000	0	0
<b>2018</b>					
Cash and cash equivalents	1.00%	6,332,038	2,100,000	3,573,997	658,041

#### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	49,963	67,851

\* Holding all other variables constant

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 13(b).



## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### Trade receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices, unemployment rates and mining down turn have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2019</b>	\$	\$	\$	\$	\$
Rates receivable	1.25%	1.25%	1.25%	1.25%	
Gross carrying amount	54,046	193,134	185,383	185,761	618,324
Loss allowance	678	2,421	2,324	2,329	7,751 *
<b>01 July 2018</b>					
Rates receivable	1.25%	1.25%	1.25%	1.25%	
Gross carrying amount	283,897	0	151,872	145,728	581,497
Loss allowance	3,559	0	1,904	1,827	7,290

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2019</b>	\$	\$	\$	\$	\$
Sundry receivables	0.05%	0.05%	0.05%	0.05%	
Gross carrying amount	7,294	1,758	10,170	13,155	32,377
Loss allowance	4	1	5	7	16 *
<b>01 July 2018</b>					
Sundry receivables	0.05%	0.05%	0.05%	0.05%	
Gross carrying amount	11,209	4,155	1,878	54,167	71,409
Loss allowance	6	2	1	27	36

\* - After considering the above loss allowances, the Shire elected to recognise a provision of \$31,919 based on known doubtful receivables. Refer to Note 5 for further information.

## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 13(e).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2019</b>					
Payables	324,414	0	0	324,414	378,541
Borrowings	25,432	101,729	292,471	419,632	306,640
	349,846	101,729	292,471	744,046	685,181
<b>2018</b>					
Payables	417,857	0	0	417,857	417,857
Borrowings	91,024	101,729	317,903	510,656	381,782
	508,881	101,729	317,903	928,513	799,639

## 26. TRUST FUNDS

There are no funds held at the balance date which are required to be held in the trust fund.

In previous years, bonds and deposits were held as trust monies. These funds have been reclassified to restricted cash as at 30 June 2019. Refer to Note 3 for further information

	1 July 2018	Amounts Received	Amounts Paid	Reclassified	30 June 2019
	\$	\$	\$	\$	\$
Housing Bonds	5,108	1,100	(2,208)	(4,000)	0
Council Nominations	400	0	(400)	0	0
Local Drug Action Group	661	0	0	(661)	0
Bonds Dreghorn Units	1,164	0	0	(1,164)	0
Bonds Aged Care Units	2,812	1,164	(508)	(3,468)	0
Excess Rent - Daphne Little	1,704	0	0	(1,704)	0
Morawa Oval Function Centre	2,262	0	(500)	(1,762)	0
Bonds Hall/Rec Centre Hire	1,350	270	(1,600)	(20)	0
Youth Centre	865	0	0	(865)	0
BSL/BCITF Training Levy	(399)	2,112	(1,486)	(227)	0
Haulmore Trailers Land Dep	4,641	0	0	(4,641)	0
Business Unit Bonds	0	2,559	0	(2,559)	0
	20,568	7,205	(6,702)	(21,071)	0



## 27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

### AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies. However, there were no adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the shire has not restated the comparative information which continues to be reported under AASB139.

The effect of adopting AASB 9 as at 1 July 2018 was assessed as not material, therefore, no adjustment was required to be recognised directly in retained surplus.

The nature of these adjustments are described below:

#### (a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.



## 27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

Trade receivables classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018

The Shire did not designate any financial assets as at fair value through profit and loss.

In summary, upon the adoption of AASB 9, the Shire had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
	\$	\$	\$	\$
Trade receivables	629,946	629,946	0	0
	629,946	629,946	0	0

### (b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through profit and loss

Set out below is the reconciliation of the ending impairment allowances in accordance with AASB 139 to the opening loss allowances determined, in accordance with AASB 9:

	Impairment under AASB 139 as at 30 June 2018	Remeasurement	ECL under AASB 9 as at 01 July 2018
	\$	\$	\$
Loans and receivables under AASB 139 / Financial assets at amortised cost under AASB 9	7,746	0	7,746
	7,746	0	7,746

## 28. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

### (a) Revenue from contracts with customers

The Shire will adopt AASB 15 *Revenue from Contracts with Customers* (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019.

The Shire is in the process of assessing the impact of the standard.

### (b) Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019.

On adoption of AASB 16 *Leases* (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*.

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

The Shire is in the process of assessing the impact of the standard.

### (c) Income for not-for-profit entities

The Shire will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

The Shire is in the process of assessing the impact of the standard.

## 29. EVENTS AFTER THE REPORTING PERIOD

The Shire evaluated events from 30 June 2019 through to the date the financial statements were issued. No subsequent events were noted that required disclosure.



### 30. ACTIVITIES/PROGRAMS

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

#### PROGRAM NAME AND OBJECTIVES

#### ACTIVITIES

##### GOVERNANCE

To manage Councils' Elected Members

Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education of members.

##### GENERAL PURPOSE FUNDING

To manage Councils' finances

Includes Rates, Loans Investment and Grants

##### LAW, ORDER, PUBLIC SAFETY

To provide, develop & manage services in response to community needs.

Includes Emergency Services, Fire Services and Animal Control

##### HEALTH

To provide, develop & manage services in response to community needs.

Includes Environmental Health, Medical and Health facilities and providers

##### EDUCATION AND WELFARE

To provide, develop & manage services in response to community needs

Includes Education, Welfare & Children's Services, Youth Development

##### HOUSING

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff and other housing, including aged care units and Dreghorn Street units

##### COMMUNITY AMENITIES

To provide, develop & manage services in response to community needs

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning

##### RECREATION AND CULTURE

To ensure the recreational & cultural needs of the community are met.

Includes the Swimming Pool, Halls, Library, Oval, Parks and Gardens and Recreational Facilities

##### TRANSPORT

To effectively manage transport infrastructure within the shire

Includes Roads, Footpaths, Private Works, Plant Operating Costs, Outside Crew wages and maintenance of the Airstrip.

##### ECONOMIC SERVICES

To foster economic development, tourism & rural services in the district

Includes Tourism, Rural Services, Economic Development & Caravan Park

##### OTHER PROPERTY AND SERVICES

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Operating Costs, Administrative Overheads and Unclassified items

### 31. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	4.17	2.95	1.75
Asset consumption ratio	0.62	0.52	0.54
Asset renewal funding ratio	0.84	0.87	0.90
Asset sustainability ratio	0.77	0.64	1.89
Debt service cover ratio	10.47	1.66	22.76
Operating surplus ratio	(0.32)	(0.54)	0.19
Own source revenue coverage ratio	0.35	0.42	0.34

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



**SHIRE OF MORAWA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**32. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches.

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.





## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Morawa

#### Report on the Audit of the Financial Report

##### **Opinion**

I have audited the annual financial report of the Shire of Morawa which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Morawa:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

##### **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Emphasis of Matter – Basis of Accounting**

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996, does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

##### **Responsibilities of the Chief Executive Officer and Council for the Financial Report**

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of an annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Report**

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) All required information and explanations were obtained by me.
- (ii) All audit procedures were satisfactorily completed.
- (iii) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

### **Other Matter**

The financial ratios for 2017 in Note 31 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2017. The auditor expressed an unmodified opinion on the annual financial report for that year.



**Matters Relating to the Electronic Publication of the Audited Financial Report**

This auditor's report relates to the annual financial report of the Shire of Morawa for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



DON CUNNINGHAME  
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
13 December 2019



**From:** Mirsada Cup <[mirsada@auscarbongroup.com.au](mailto:mirsada@auscarbongroup.com.au)>  
**Sent:** Tuesday, 12 November 2019 8:39 AM  
**To:** Rondah Toms <[rates@morawa.wa.gov.au](mailto:rates@morawa.wa.gov.au)>  
**Cc:** Denis <[denis@auscarbongroup.com.au](mailto:denis@auscarbongroup.com.au)>  
**Subject:** ICR192895 - Attention to COUNCIL - Lot 805, 360 Fabling Rd, CANNA  
**Importance:** High

Dear Sir / Madam

RE: Rates for the Property at 360 Fabling Rd, CANNA (Lot 805 on DPlan 63623 Vol 2733  
Fol 805 – dwelling attached at the land)

The above property was sold in 2011 (doc's attached)

No Electronic Advice of Sale ("EAS") was lodged, for the reason that it was arranged for the purchaser Douglas Fabling and vendor Auscarbon Pty Ltd would adjust the rates between themselves.

Somehow, the adjustment has been missed and Auscarbon failed to realise the rate notice included the land owned by D Fabling.

As a result of the EAS not being lodged the relevant local authority has not been advised of the sale. As Auscarbon owns other property within the district the rates that related to the land sold to Douglas were included in the rate notice that Auscarbon received.

As a consequence Auscarbon has been paying the rates on the property acquired by D Fabling.

We wish you to advise Auscarbon Pty Ltd the amount of money we have paid for the rates over the years from 29<sup>th</sup> of June 2011 to December 2018.

Auscarbon Pty Ltd has been bulk billed by Shire of Morawa for a number of properties and we are unable to establish what portion of the money is for the above property. We know a lot of years

has passed but hope that your records can be located and you advise us the amount you need to reimburse to Auscarbon Pty Ltd.

If you need further information please do not hesitate to contact me.

Regards,

Mirsada Cup

**AusCarbon Group Pty Ltd**  
4 Norfolk House, 85 Forrest Street  
Cottesloe WA 6011  
Australia  
Ph: +61 (0)8 9200 4239



Our Ref: C4402459  
Contact: Beth Nicholson  
Email: [bethn@onestopsettlements.com](mailto:bethn@onestopsettlements.com)  
Direct Phone: (08) 6210 7055  
Direct Fax: (08) 9218 9393

26 July 2011

AUSCARBON PTY LTD  
PO BOX 395  
NEDLANDS WA 6909

Dear Sir/Madam

**Sale of LOT 805 ON DEPOSITED PLAN 63623**

We refer to the above and confirm that settlement was effected 29<sup>th</sup> June 2011.

We enclose our settlement statement and our tax invoice paid at settlement for your information.

We thank you for the opportunity to act on your behalf.

Yours faithfully  
One Stop Settlements

Per

A handwritten signature in blue ink, appearing to be "B. Nicholson", written over a light blue circular stamp.

Enc

### Attachment 3 - 11.2.5c

Period from 1/7/2018 - 5/5/2017 when amalgamated as below

<b>A944 - AUSCARBON</b>		<b>Area - hectares</b>
LOT 801 ON DEPOSITED PLAN 63623		675.2694
LOT 803 ON DEPOSITED PLAN 63623		1449.9780
LOT 804 ON DEPOSITED PLAN 63623		1189.5728
<b>LOT 805 ON DEPOSITED PLAN 63623</b>		<b>19.9971</b>
VALUATION 01/07/2016:	420000.00	<b>3334.8173 Total Area</b>

#### RATES BILLING:

Date	Amount	Description	805 Portion
26/08/2016	\$ 9,552.08	2016/17 Billing	\$ 57.28
24/08/2015	\$ 9,273.14	Billing15	\$ 55.61
28/08/2014	\$ 8,789.50	Billing14	\$ 52.71
18/09/2013	\$ 8,317.65	2013/14 Billing	\$ 49.88
28/08/2012	\$ 7,847.47	Rates 12/13	\$ 47.06
24/08/2011	\$ 7,353.56	RATES 2011/2012	\$ 44.10
	<b>\$ 51,440.02</b>		<b>306.62</b>

Period from 5/5/2017 to 1/2/18

<b>A944 AMALGAMATED WITH A10499</b>		<b>Area - hectares</b>
<b>A10516 - AUSCARBON</b>		
LOT 801 ON DEPOSITED PLAN 63623		675.2694
LOT 803 ON DEPOSITED PLAN 63623		1449.9780
LOT 804 ON DEPOSITED PLAN 63623		1189.5728
<b>LOT 805 ON DEPOSITED PLAN 63623</b>		<b>19.9971</b>
LOT 10391 ON P164710		19.4417
LOT 8027 ON DP202444		2008.9000
VALUATION 01/07/2017:	927000.00	<b>5363.1590 Total Area</b>

#### RATES BILLING:

Date	Amount	Description	805 Portion
05/09/2017	\$ 21,360.86	2017/18 Billing	\$ 79.65

Total Rates on 805	\$ 386.27
Compound Interest @ 5.5%	\$ 112.33
<b>TOTAL charged on 805</b>	<b>\$ 498.60</b>

# 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

# Copyright notice

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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

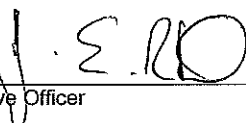
EXECUTED

2015

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



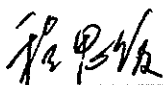
President



Chief Executive Officer

14/2/15

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)



# MORAWA SINOSTEEL FUTURE FUND



## EXPRESSIONS OF INTEREST Community Representatives Roles (x2)

Sinosteel Midwest Corporation (Sinosteel) is an exploration and mining company with projects in the Midwest region.

Sinosteel is committed to ensuring the assets represented by its projects are transformed into benefits for Sinosteel and the local communities in which it operates.

As part of this commitment Sinosteel established the  
**Morawa Sinosteel Future Fund.**

The Fund is intended to provide funding to grass-roots community organisations, including sporting groups, educational organisations and community support organisations.

The functions of the Committee include seeking and assessing funding applications.

Under the terms of the Deed of Agreement a Committee is to be formed comprising of the Shire of Morawa's:  
Shire President, Deputy Shire President and the Chief Executive Officer

**PLUS** *two members of the community* who ordinarily reside in the Shire of Morawa.

The Shire of Morawa as Trustee of the Fund is seeking expressions of interest from suitably interested persons to be a member of the Committee.

Please forward your interest in the Committee role to:

Chris Linnell  
Chief Executive Officer  
Shire of Morawa  
PO Box 14, MORAWA WA 6623

or [ceo@morawa.wa.gov.au](mailto:ceo@morawa.wa.gov.au) by Wednesday, 20 November 2019.

**Please provide a brief outline of your interest in the Committee role and why you believe you would be a suitable member.**

**From:** Peter & Aimee <[milhunsprings@bordnet.com.au](mailto:milhunsprings@bordnet.com.au)>

**Sent:** Tuesday, 19 November 2019 2:05 PM

**To:** Chris Linnell <[ceo@morawa.wa.gov.au](mailto:ceo@morawa.wa.gov.au)>

**Subject:** Expression on Interest - Sinosteel

Mr Chris Linnell

CEO Shire of Morawa  
Morawa, Western Australia

Dear Sir

## **EXPRESSION OF INTEREST MORAWA SINOSTEEL FUTURE FUND COMMUNITY REPRESENTATIVES ROLE**

I would like to register my interest in the Morawa Sinosteel Future Fund Community Representative Role. I am a farmer's wife and mother of two girls, my husband and I farm with his parents and his two brothers in the locality of Morawa, Carnamah and Binnu.

I have well developed interpersonal and communication skills and the ability to work collaboratively as part of a team, as well as without supervision. My strengths include a strong work ethic, having a hands-on, practical approach to completing tasks and excellent time management skills.

I am an enthusiastic community member; I am currently involved in the following groups;

- Morawa Farm Improvement Group – Secretary and Committee Member
- Morawa Tennis Club - Secretary / Treasurer and Committee Member
- Morawa Cricket Club – Secretary and Committee Member

I believe it is important to be involved and to contribute to the community, it ensures the current and future generations of our community are represented on committees and they are invested in the decisions that are being made relative to our health and wellbeing. I would like to be part of the solution, and the only way to do that is by getting involved in committees and other service opportunities. If I am selected for the committee, I will be diligent about that responsibility and will do my level best to make positive and meaningful contributions.

Thank you for your consideration of my nomination.

Sincerely

Aimee North



**Jamie Appleton**

144 Boss Rd

Merkanooka WA 6625

jcappleton@yahoo.com

20 November 2019

Chris Linnell  
Chief Executive Officer  
Shire Of Morawa  
Po Box 14  
MORAWA WA 6623

Dear Chris

I would like to formally express my interest in continuing to serve on the Morawa Sinosteel Future Fund committee as one of the community representatives.

I feel I have contributed positively to discussions and as a business owner in Morawa have a good knowledge of the communities needs and requirements.

I look forward speaking with you about the role in the near future.

Sincerely yours,

Jamie Appleton

**From:** Jayne Edwards <[edwards.jayne@live.com.au](mailto:edwards.jayne@live.com.au)>  
**Sent:** Monday, 18 November 2019 9:51 PM  
**To:** Chris Linnell <[ceo@morawa.wa.gov.au](mailto:ceo@morawa.wa.gov.au)>  
**Subject:** EOI - Sinosteel Future Fund Committee

Hi Chris

I would like to put my expression of interest forward to become a committee member for the Sinosteel Future Fund.

I really believe I could be a valuable member of the committee. I love to see Rural towns thrive and would love to see Morawa and it's community thrive further through the Sinosteel funding. I grew up on my parents farm in Newdegate WA and lived in Perth for a few years. Before coming to Morawa, we lived in Dalwallinu. I have always been actively involved in each community I have lived in and believe this will help in sharing ideas with the committee.

I am a business owner, young mother and active community member. I am involved in many community groups, organisations and participate in many community events and activities.

I hope to be considered for one of the positions.

Thank you.

Kind regards,

Jayne Edwards

**Morawa Rural Enterprises**

**P: [\(08\) 9971 1003](tel:0899711003)**

**M: [0439 466 187](tel:0439466187)**

20<sup>th</sup> November 2019

Hi Chris,

I am writing to you to Express my interest in being considered for one of the community representative positions on the Morawa Sinosteel Future Fund Committee.

I am third generation in our family to live in Morawa and am passionate about improving our community, the opportunity to assist in allocation of these funds to community groups would be very rewarding.

I am General Manager of MEEDAC an Aboriginal Not for Profit organisation delivers projects funded by Federal and State governments as well as contract with National Indigenous Australian Agency to deliver the CDP program for the Federal Government.

I believe this gives me a great insight to the requirements for funding and how project funding applications are assessed and allocated.

I have been involved in many volunteer roles within the Morawa community;

- Swimming Club
- Football Club
- St John Ambulance
- Basketball
- Speedway
- Tennis
- Hockey
- Morawa Development Group

Thank You for your consideration.

Milton Milloy

A handwritten signature in black ink, appearing to read 'Milton Milloy', with a large, stylized flourish at the end.

General Manager

Ph; 0400 603 962

Email; milton@meedac.com

## AUSTRALIAN TOURISM ACCREDITATION PROGRAM WESTERN AUSTRALIA

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### APPLICATION & REQUIREMENTS



Accreditation  
Visitor Centre

## Checklist

Once you have worked through every section of this booklet, use the checklist below to assist in making sure you have supplied and completed all necessary items. Failure to do so may result in your application being returned to you.

- ☐ All sections of the booklet are completed.
- ☐ Declaration signed by both Visitor Centre Manager and either Chair of the Visitor Centre Board or the Chief Executive Officer of your Local Government.
- ☐ Annual Fee enclosed.
- ☐ Copy of Promotional Material (i.e. holiday guide) and Map are enclosed.
- ☐ Copy of your Membership Prospectus is enclosed.

## Further Information

For further information regarding your application please contact the Accreditation Team at Tourism Council Western Australia Ltd.

Telephone: 08 9416 0700

Email: [accreditation@tourismcouncilwa.com.au](mailto:accreditation@tourismcouncilwa.com.au)

# Western Australian Visitor Centre Accreditation

AUSTRALIAN Tourism Accreditation Program (WA)

## PROGRAM REGISTRATION FORM & TAX INVOICE

1. Complete details below and enclose cheque to:

**Tourism Council Western Australia (ABN: 69 095 581 776)**  
**Australian Tourism Accreditation Program (WA)**  
**PO Box 91**  
**BURSWOOD WA 6100**

2. Fees are pro rata according to the month of registration listed in the chart below. All amounts include GST and are as applicable until the 30<sup>th</sup> June of the respective financial year.

Month Of Registration	Amount	Please Select Tick Applicable
January – March	\$120.00	<input type="checkbox"/>
April – June	\$60.00	<input type="checkbox"/>
July – September	\$239.00	<input type="checkbox"/>
October - December	\$180.00	<input type="checkbox"/>

### Payment

Please complete the application form and return with payment to: Tourism Council Western Australia, PO Box 91, Burswood WA 6100 or Fax: 9472 0111

- ☐ Cheque made payable to "Tourism Council Western Australia"
- ☐ Direct Debit: Account Name: Tourism Council WA, BSB: 308 089 (BankWest, Perth);  
Account No.: 052 625 4 (Please include your Business Name and forward remittance advice)
- ☐ Credit Card (please indicate)
- ☐ MasterCard ☐ Visa

Card Number: \_\_\_\_\_ Expiry Date: \_\_\_\_\_

Card Security Code (CSC): \_\_\_\_\_

Name on card: \_\_\_\_\_ Amount: \_\_\_\_\_

Signature: \_\_\_\_\_

- ☐ Tourism Council WA is working with several parties to provide discounts and services for our Members. Please indicate if you do not want TCWA to provide the name of your business to these parties.

*Cancellation Policy: No Refunds are given on membership fees.*

## Background

In July 1996 Tourism Council Australia WA, in association with Tourism Western Australia initiated the implementation of the Australian Tourism Accreditation Program (WA).

To ensure growth of a sustainable, professional and well regarded industry, the Australian Tourism Accreditation Program (WA) was designed to assist tourism operators improve the systems of management, to meet the increasing demands from both the international and domestic visitor markets.

Since 1996 the Australian Tourism Accreditation Program, has developed into a well-recognised tool for increasing standards in the Tourism Industry.

The Visitor Servicing Study (2004) outlined the important role Visitor Centres play in enhancing the holiday experience of people travelling in Western Australia, increasing community benefits by extending length of stay and increasing expenditure in local areas.

Through the Australian Tourism Accreditation Program, Visitor Centre Accreditation a two tiered network of certified Visitor Centres will evolve and be marked under the promotional name “Western Australian Accredited Visitor Centre”.

The existing Australian Tourism Accreditation Program consists of 14 compulsory sections which must be satisfactorily completed by applicants in order to gain accreditation. After achieving accreditation under the ATAP, visitor centres are able to apply for and achieve a Level One or Two Western Australian Accredited Visitor Centre Accreditation.

Visitor Centres that achieve additional level of accreditation are able to display the italic blue and yellow ‘i’.



## The italicised 'i' brand

If the tourism industry is to achieve success in the increasingly competitive national and international markets, all sectors of the industry must develop quality products and services that will meet the expectations of their customers.

To maximise the yield from tourism activities, high-quality visitor servicing must be provided at key tourism locations, such as major tourism destinations, tourism icons, regional service centres and gateways to the state.

The Western Australian Visitor Accreditation Standard has been developed in order to raise the standards of information provision. Visitor Centre's that now display the yellow on blue italicised 'i' sign have gone through an accreditation process to confirm they have achieved certain quality standards in their service provision and operational systems.

The Australian Tourism Accreditation Program (WA) Visitor Centre Accreditation is based on 'national minimum standards.' The yellow and blue 'i' sign has been trademarked on the provision that it represents these standards, hence distinguishing it from the existing blue and white 'i' sign. Tourism Council of Western Australia is responsible for administering the sign based on these standards as a minimum, although the standards may operate above this minimum level desired.

Accreditation is designed to establish and continually improve industry standards for conducting a tourism business. Level 1 or Level 2 Western Australian Visitor Centre Accreditation and the associated blue and yellow 'i' will provide a range of benefits for the customers and Visitor Centre.

Benefits for the Visitor Centre:

- An improved reputation, higher degree of marketability and competitive advantage in the marketplace leading to improved market share
- The ability to display the logo at point of business and on all promotional and advertising material.
- Greater customer confidence  
Pride in the business  
An accredited operators' logo recognized and promoted in government sponsored programs and tourism publications.
- Facilitation of continuous business improvement

Benefits for the customer:

Quality visitor servicing, with staff which:

- Are friendly
- Are welcoming
- Offer a knowledgeable service
- Have a professional approach
- Offer unbiased advice

Visitor Centre's will provide expert local advice on:

- Information on road conditions and transport options
- Attractions, events, retail outlets and local services
- Accommodation and tours
- Maps and directional and visitor safety information

Visitor Centre's will also provide additional support to visitor in the form of services including

- Toilets
- Souvenirs/merchandise

## Signage

In order for the travelling public to distinguish between accredited and non accredited Visitor Centres the nationally recognised yellow and blue 'i' – sign symbol will be used by all accredited Visitor Centres. This is an integral part of the states signing system in providing a high quality, uniform system of signing throughout the state.

Where no road signage exists for the newly accredited Visitor Centre, the cost of producing and installing these signs will be at the Visitor Centres expense. Approval must be sought from Tourism Western Australia in order for Mainroads to proceed in accordance with the Western Australian Tourism Signage Policy.

## Achieving Visitor Centre Accreditation for both Level One and Level Two

### STEP ONE

Achieve Accreditation with the ATAP

Contact the Accreditation Team on 9416 0700 or email [accreditation@tourismcouncilwa.com.au](mailto:accreditation@tourismcouncilwa.com.au) for the program requirements



### STEP TWO

Obtain a copy of the Visitor Centre Accreditation Application and Requirements Booklet

Contact Accreditation Team on 9416 0700 or email [accreditation@tourismcouncilwa.com.au](mailto:accreditation@tourismcouncilwa.com.au) for the Visitor Centre Accreditation Application and Requirements Booklet

### STEP THREE

Work through the Visitor Centre Accreditation Application and Requirements Booklet

If help is needed contact Accreditation Team on 9416 0700

### STEP FOUR

Submit your application to Tourism Council WA

### STEP FIVE

Desk Top Audit to be undertaken by Verification Officer

The Desktop Verification Officer will contact you with any queries or outstanding information requests

### STEP SEVEN

The Desk Top Verification Officer will contact you to make an appointment at a convenient time to undertake your assessment

### STEP EIGHT

Onsite Assessment Undertaken

Non-compliance areas identified

The Centre will be given advice on how to address them and a timeframe for re-assessment

All Compliance Met  
Application Approved

### STEP NINE

Accreditation Granted

Receive Logo and Certificate



### STEP TEN

Annual Renewal

Submit renewal form, documentation and annual fee

### STEP ELEVEN

Onsite Verification

## Requirements

The following are the minimum standards, which form part of your application and will also assist in the determination of your level (1 or 2) of Visitor Centre Accreditation as nominated by Tourism Council Western Australia Ltd in consultation with Tourism Western Australia and the Visitor Centre Association Western Australia.

Visitor Centres must complete and maintain all compulsory requirements as indicated in the requirements checklist that can be found in the booklet, in addition to the Australian Tourism Accreditation Program (WA) Requirements.

# AUSTRALIAN TOURISM ACCREDITATION PROGRAM (WA) VISITOR CENTRE ACCREDITATION

## REQUIREMENTS

NAME OF VISITOR CENTRE: \_\_\_\_\_

This form to be completed and submitted with application.

APPLYING FOR : LEVEL ONE \_\_\_\_\_ LEVEL TWO \_\_\_\_\_

ACTIVITY	EVIDENCE	Tick ✓	Initial	TCWA USE ONLY
8.1 BUSINESS INFORMATION	<p><b>LEVEL ONE AND LEVEL TWO - ESSENTIAL CRITERIA</b></p> <ol style="list-style-type: none"> <li>Has the words 'Visitor Centre' in the name of the Centre.</li> <li>Located in a high quality, purpose built or appropriately fitted out premises.</li> <li>Displays high profile signage; <ul style="list-style-type: none"> <li>Agrees to use the approved accreditation / sign at the entrance of the premises and /or driveway, (must be done within 12 months of accreditation being granted)</li> <li>Agrees to have the approved accreditation / sign mounted clearly at the main town entry points and major intersections where appropriate, (must be done within 12 months of accreditation being granted)</li> <li>Clearly displays opening hours to visitors during and outside of normal opening hours.</li> </ul> </li> <li>Has a dedicated; <ul style="list-style-type: none"> <li>Telephone line,</li> <li>Email connection.</li> </ul> </li> <li>Provides 24 hour access to information including; <ul style="list-style-type: none"> <li>Visitor Centre locality maps for out of hours use clearly displayed and visible from outside the building,</li> <li>Emergency contact numbers clearly displayed and visible from outside the building,</li> <li>Accommodation options clearly displayed and visible from outside the building.</li> </ul> </li> </ol> <p><b>(Visitor Centre's will be given a timeframe to meet the following essential criteria)</b></p> <ol style="list-style-type: none"> <li>Provides disabled access into and within the venue as specified by AS 1428.1. (see VCOM Appendix 5.44) <ul style="list-style-type: none"> <li>Counter – lowered section at 850mm,</li> <li>Internal Layout – wide aisles, smooth floor covering and accessible brochure stands,</li> <li>Entrances – at least 800mm wide, easy opening with ramp or no step greater than 5mm,</li> <li>Car Parking – dedicated accessible space, clearly marked, close to entrance, with kerb</li> </ul> </li> </ol>			

## **AUSTRALIAN TOURISM ACCREDITATION PROGRAM (WA)**

### **VISITOR CENTRE ACCREDITATION**

<b>8.1 BUSINESS INFORMATION continued</b>	<p>ramp,</p> <ul style="list-style-type: none"> <li>▪ Toilets – clearly marked, unisex facility to allow for carer of opposite sex, all fixtures within reach of person using wheel chair.</li> </ul> <p>7. Provides adequate parking for cars, coaches and caravans;</p> <ul style="list-style-type: none"> <li>▪ Coach Parking – bay in excess of 15m in length,</li> <li>▪ Car Parking – spaces in excess of 3m in length,</li> <li>▪ Caravan Parking – bays in excess of 10m to accommodate vehicle and trailer and/or caravan length.</li> </ul> <p>8. Provides public toilets onsite or within 2 minute walk. (2 minute walk equates to 144 metres)</p> <p>9. Answering machine message provides details of opening hours.</p> <p><b>LEVEL ONE ONLY - ADDITIONAL CRITERIA</b></p> <p>10. Visitor Centre is the main Visitor Centre in an area of high tourism traffic, with;</p> <ul style="list-style-type: none"> <li>▪ Greater than 200,000 visitors per annum to the local government area, (as indicated in the Bureau of Tourism Research International and National Surveys) and/or</li> <li>▪ More than 100 tourism operator members, and/or</li> <li>▪ The closest Visitor Centre to a tourism icon or iconic experience, (as identified by Tourism Western Australia) and/or</li> <li>▪ Located in a region service centre, and/or</li> <li>▪ Located at a gateway to the State.</li> </ul> <p><b>(Visitor Centre's will be given a timeframe to meet the following additional criteria)</b></p> <p>11. Is open to the public 7 days per week;</p> <ul style="list-style-type: none"> <li>▪ Monday – Friday 9am – 5pm, (or equivalent seasonal opening hours)</li> <li>▪ Weekends and public holidays a minimum of 3 hours between 9am – 5pm. (excluding Christmas Day and Good Friday)</li> </ul> <p><b>Desirable Criteria</b></p> <ul style="list-style-type: none"> <li>▪ <i>A purpose built, or stand alone building with visitor servicing provided from an area independent of other tenants.</i></li> </ul>			
<b>8.2 LEGAL COMPLIANCE</b>	<p><b>LEVEL ONE AND LEVEL TWO - ESSENTIAL CRITERIA</b></p> <p>1. Has demonstrated support from their Local Government Authority.</p> <p>2. Complies with the Travel Agents Act.</p> <p>3. Covers all volunteers both on and off-site in all insurances.</p>			

# AUSTRALIAN TOURISM ACCREDITATION PROGRAM (WA)

## VISITOR CENTRE ACCREDITATION

	<p>4. Has Professional Indemnity insurance.</p> <p><b>LEVEL ONE ONLY - ADDITIONAL CRITERIA</b></p> <p>5. Maintains a Memorandum of Understanding with their relevant Regional Tourism Organisation.</p>			
<b>8.3 HUMAN RESOURCE MANAGEMENT</b>	<p><b>LEVEL ONE AND LEVEL TWO - ESSENTIAL CRITERIA</b></p> <p><b>(Visitor Centre's will be given a timeframe to meet the following essential criteria)</b></p> <p>1. Employs a minimum of 1 permanent paid staff, with at least 2 yrs experience. (Experience = experience in visitor servicing, tourism or other relevant service delivery area)</p> <p><b>LEVEL ONE ONLY - ADDITIONAL CRITERIA</b></p> <p><b>(Visitor Centre's will be given a timeframe to meet the following additional criteria)</b></p> <p>2. Employs a minimum of 2 permanent paid staff, with at least 2 years experience. (Experience = experience in visitor servicing, tourism or other relevant service delivery area)</p> <p><b>Desirable Criteria</b></p> <ul style="list-style-type: none"> <li>▪ All staff and volunteers wear name tags at all times.</li> <li>▪ There must be a permanent staff member on at all times.</li> <li>▪ Minimum dress standards or uniforms for all staff including volunteers.</li> </ul>			
<b>8.4 TRAINING</b>	<p><b>LEVEL ONE ONLY - ADDITIONAL CRITERIA</b></p> <p>1. All staff members are provided with a minimum of 15 hours per annum full time equivalent professional development training.</p> <p><b>Desirable Criteria</b></p> <ul style="list-style-type: none"> <li>▪ At least one staff member to attend the VCAWA Conference, or equivalent, on an annual basis.</li> </ul>			
<b>8.5 BUSINESS PLANNING &amp; FINANCIAL PROCEDURES</b>	<p><b>LEVEL ONE AND LEVEL TWO - ESSENTIAL CRITERIA</b></p> <p>1. Operates in accordance with a current Strategic Business Plan.</p> <p>2. Keeps and maintains a proper and efficient trust accounting system for the sale of travel.</p> <p>3. Keeps a true, complete, up-to-date and accurate written record of income, expenditure and</p>			

# AUSTRALIAN TOURISM ACCREDITATION PROGRAM (WA)

## VISITOR CENTRE ACCREDITATION

	debts.			
<b>8.6 OPERATIONAL PROCEDURES</b>	<p><b>LEVEL ONE AND LEVEL TWO - ESSENTIAL CRITERIA</b></p> <ol style="list-style-type: none"> <li>Has a documented operations manual.</li> <li>Has brochure display racks with clearly labelled sections.</li> <li>Carries a comprehensive range of brochures with local area and adjacent regions applicability.</li> <li>Has a documented brochure acceptance policy. <i>(see VCOM appendix 5.22)</i></li> <li>Provides the following services and has a system to ensure that only accurate and up-to-date information is provided; <ul style="list-style-type: none"> <li>Maps, directional and visitor information,</li> <li>Information on accommodation and tours.</li> </ul> </li> <li>Collects, collates and records relevant data including; <ul style="list-style-type: none"> <li>Visitor numbers &amp; enquiries at least monthly,</li> <li>Customer satisfaction data. <i>(see VCOM appendix 5.3 – 5.6)</i></li> </ul> </li> </ol> <p><b>LEVEL ONE ONLY - ADDITIONAL CRITERIA</b></p> <ol style="list-style-type: none"> <li>Carries a comprehensive range of brochures with local, regional and state-wide applicability. (eg Holiday Planners)</li> <li>Provides the following services and has a system to ensure that only accurate and up-to-date information is provided; <ul style="list-style-type: none"> <li>Information on attractions, events, retail outlets and local services,</li> <li>Information on road conditions and transport options.</li> </ul> </li> <li>Provides or facilitates a customer focused booking service. (Visitor Centre does not have to actually provide the booking service but might use self serve online bookings or access to a phone)</li> <li>Has an organised storage area out of public view that is well maintained and of capacity to hold the volume of merchandise and brochures required of the Visitor Centre.</li> <li>Maintains an accurate website presence.</li> <li>Has written policy regarding refunds and returns.</li> </ol> <p><b>Desirable Criteria</b></p> <ul style="list-style-type: none"> <li>Visitor Centre to make reservation on behalf of the visitor if required.</li> <li>Maintains local and regional information on the WA Tourism Network</li> <li>Local merchandising / product display.</li> <li>Visitor seating area provided</li> <li>Video viewing area provided.</li> <li>Interpretive area provided.</li> </ul>			



## Declaration of Completed Application and Submission for Onsite Verification

To be signed by both the Visitor Centre Manager and the Chairperson for the Visitor Centre Board or the Chief Executive Officer of the respective Local Government after completing all sections of this booklet. All information provided by your organisation in submitting this application must be current and complete.

1. The information contained in this application or otherwise supplied is complete and accurate and constitutes an honest and reasonable assessment of achievement by the business of performance levels and core requirements.
2. I agree to provide, on request, any additional information required by Tourism Council Western Australia to support the application. I understand that I have a right of appeal to the Tourism Council WA Accreditation Sub-Committee if this application is refused.
3. I acknowledge that Accreditation is intended to provide consumers and the tourism industry with an assurance that my product or service meets the established industry standards and that I am required to have a commitment to quality business practice, professionalism and ethical conduct as per the Code of Ethics signed upon my application with the Australian Tourism Accreditation Program (WA). I acknowledge the responsibility to uphold the required standards and to meet the expectations of consumers and the industry arising from the Program.
4. All appropriate licences and insurances are current and other legal obligations, including adherence to local, state and federal statutory regulations, have been satisfied.
5. I reaffirm my understanding that a Quality Improvement Request (QIR) will be raised, if at a review or as a result of a customer concern, the business does not comply with the Australian Tourism Accreditation Standard or the Western Australian Visitor Centre Accreditation Standards. I accept that if at any time the business is issued with a QIR, it will be completed and returned to Tourism Council Western Australia and acknowledge that failure to do so may result in the Visitor Centre losing its Accreditation status.
6. I reaffirm that if, for any reason, the Visitor Centres' Accreditation expires or is withdrawn, all rights to use promotional material, including the Accreditation logos, will cease and I will make every endeavour to recall from the marketplace all distributed material which displays the logos.
7. The Visitor Centre understands that the registration is valid until the end of the financial year, when it must be renewed. The year commences on 1<sup>st</sup> July. All payments for the coming year must be received by Tourism Council of Western Australia before that date. Failure to comply may result in the withdrawal of registration.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_