



MINUTES

ORDINARY MEETING OF COUNCIL

held on

Thursday, 21 February 2019



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Item 1 Opening of Meeting

The President declared the meeting open at 5.30pm.

Item 2 Acknowledgement of Traditional Owners and Dignitaries

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

'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
Councillor Jane Coaker
Councillor Debbie Collins
Councillor Shirley Katona
Councillor Ken Stokes

Staff

Chief Executive Officer
Executive Manager Corporate & Community Services
Acting Development & Administration Manager
Principal Works Supervisor
Economic Development Manager
Executive Assistant to CEO

Chris Linnell
Jenny Goodbourn
Grace French
Paul Buist
Ellie Cuthbert
Sandy Adams

Members of the Public

Central Wheatbelt Biosecurity Association (CWBA):

- Patrick Darling, CWBA LPMT Contractor
- Glenice Batchelor, Invasive Species-Community Engagement, Department of Primary Industries and Regional Development
- Linda Vernon, Executive Officer, CWBA
- Peter North, Board of Management Director, CWBA.

3.2 Attendance by Telephone / Instantaneous Communications

Nil

3.3 Apologies

Deputy President Dean Carslake and Councillor Darren Agar

3.4 Approved Leave of Absence

Nil

3.5 Disclosure of Interests

Nil

Item 4 Applications for Leave of Absence

Nil

Item 5 Response to Previous Questions
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Nil

Item 6 Public Question Time

Important note:

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

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

6.1 Public Question Time

Nil

6.2 Public Statement Time

Nil

6.3 Petitions/Deputations/Presentations/Submissions

Central Wheatbelt Biosecurity Association (CWBA) presented to Council:

- The CWBA and the Declared Pest Rate
- Last 12 months activities
- Wild Dog and Feral Pig Control in the Shire of Morawa going forward.

Patrick Darling, Glenice Batchelor, Linda Vernon and Peter North left the meeting at 5:44pm.

Item 7 Questions from Members without Notice

Nil

Item 8 Announcements by Presiding Member without Discussion

President's meetings for the months of December 2018 and January 2019.

Date	Meeting	Details of Meeting
4 Dec	DPIRD South Perth	Commonwealth Drought Strategy – Round Table
5 Dec	WALGA	State Council WALGA
6 Dec	DLGC Perth	Local Government Advisory Board
7 Dec	MDHS	Presentation Ceremony
	Shire of Morawa	Christmas Party
13 Dec	MWDC Geraldton	Board Meeting
14 Dec	MWDC Geraldton	Board Meeting
18	WALGA	Executive Meeting
19 Dec	Desert Blue Connect – Geraldton	Board Meeting
20 Dec	Shire of Morawa	Ordinary Council Meeting
10 Jan	WALGA Member Advisor	LG Training
11 Jan	WALGA Member Advisor	LG Training
16 Jan	WALGA	Executive Meeting
22 Jan	WALGA	Executive Meeting
26 Jan	Australia Day	Presentation
30 Jan	DLGC and WALGA	Whole of Local Government Forum
	WALGA	State Council Meeting
31 Jan	Australian Government Black Spot	Consultative Panel Meeting

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

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

- President Karen Chappel
- Councillor Jane Coaker
- Councillor Debbie Collins
- Councillor Shirley Katona
- Councillor Ken Stokes

Item 10 Confirmation of Minutes of Previous Meeting

10.1 Confirmation of Minutes of the Ordinary Council Meeting held on 20 December 2018

OFFICER RECOMMENDATION/COUNCIL RESOLUTION

190201 Moved: Cr Stokes Seconded: Cr Collins

That Council confirm that the Minutes of the Ordinary Council Meeting held on 20 December 2018 are a true and correct record.

CARRIED 5/0

Disclaimer

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

Item 11 Reports of Officers**11.1 Reports from the Chief Executive Officer****11.1.1 Integrated Planning and Reporting**

Author: Chief Executive Officer

Authorising Officer: Chief Executive Officer

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

OFFICER RECOMMENDATION/COUNCIL RESOLUTION

190202 Moved: Cr Coaker Seconded: Cr Katona

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

CARRIED 5/0

PURPOSE

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

DETAIL

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

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

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

FINANCIAL AND RESOURCES IMPLICATIONS

Budgeted in the 2018/2019 financial year.

RISK MANAGEMENT CONSIDERATIONS

Nil

CONCLUSION

That Council receive the IRP update.

ATTACHMENTS

Attachment 1 – 15.1a IRP January 2019

11.2 Reports from the Executive Manager Corporate & Community Services

COUNCIL RESOLUTION

190203 Moved: Cr Stokes Seconded: Cr Coaker

That Items 11.2.1, 11.2.2, 11.2.3, 11.2.4, 11.2.5 and 11.2.6 be moved en bloc.

CARRIED 5/0

11.2.1 Reconciliations – December 2018
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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.

OFFICER'S RECOMMENDATION – moved en bloc

That Council receive the bank reconciliation report for 31 December 2018.

PURPOSE

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

DETAIL

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

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

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

Section 3 – Finance 3.11 Risk Management Controls

Section 3 – Finance 3.4.3 Investment Policy – Delegated Authority

FINANCIAL AND RESOURCES IMPLICATIONS

As presented

RISK MANAGEMENT CONSIDERATIONS

As per Policy Section 3 – Finance 3.11 Risk Management Controls

CONCLUSION

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

BANK BALANCES AS AT 31 December 2018

Account	2018
Municipal Account #	\$1,355,664.70
Trust Account	\$15,981.76
Money Market at call (Reserve) Account	\$3,579,101.82
WA Treasury O/night Facility (Super Towns) Account	\$00.00
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 31 December 2018 with a comparison for 31 December 2017 is as follows:

Account	2017	2018
Municipal Account #	\$1,605,272.41	\$1,355,664.70
Trust Account	\$18,453.40	\$15,981.76
Reserve Account	\$6,123,899.56	\$5,679,101.82

RESERVE ACCOUNT

The Reserve Funds of \$5,679,101.82 as at 31 December 2018 were invested in:

- Bank of Western Australia \$3,579,101.82 in the Money Market at Call Account
- \$0 in the WA Treasury O/Night Facility
- 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 December 2018 with a comparison for December 2017 is as follows:

	2017	2018
Leave Reserve	\$282,655.95	\$210,967.49
Plant Reserve	\$910,408.51	\$1,023,840.13
Building Reserve	\$100,516.54	\$122,071.03
Economic Development Reserve	\$109,897.99	\$111,421.61
Community Development Reserve	\$1,206,152.43	\$1,227,788.67
Sewerage Reserve	\$217,473.57	\$220,488.64
Unspent Grants and Contributions Reserve	\$58,233.17	\$26,626.72
Business Units Reserve	\$82,404.32	\$103,708.69
Morawa Future Funds Reserve	\$2,134,815.78	\$2,180,147.47
Morawa Community Future Funds Reserve	\$125,911.24	\$127,656.94
Refuse Transfer Station Reserve	\$27.18	\$27.21
ST N/Midlands Solar Thermal Power	\$563,069.45	\$0.00
Aged Care Units Reserve - Units 6-9	\$9,180.65	\$9,307.94
S/Towns Revitalisation Reserve	\$37,269.70	\$0.00
Legal Fees Reserve	\$20,285.69	\$25,607.44
Road Reserve	\$142,414.30	\$144,388.74
Aged Care Units Reserve - Units 1-4	\$68,330.65	\$69,277.99
Aged Care Units Reserve – Unit 5	\$54,852.44	\$55,613.15
Swimming Pool Reserve	\$0.00	\$20,161.96
TOTAL	\$6,123,899.56	\$5,679,101.82

TRANSFER OF FUNDS

- *\$37,750.30 from ST Morawa Revitalisation Reserve to Municipal Fund being for Project Complete and final draw down. July 2018*

- **Investment Transfers**

- *\$800,000.00 from Future Funds to Term Deposit Future Funds1 for 150 days @ 2.65% interest – Matures 14 February 2019*
- *\$800,000.00 from Future Funds to Term Deposit Future Funds2 for 150 days @ 2.65% interest – Matures 14 February 2019*
- *\$500,000.00 from Community Development Fund for 150 days @ 2.65% interest – Matures 14 February 2019*

ATTACHMENTS

Nil

11.2.2 Accounts Due for Payment – December 2018

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.

OFFICER'S RECOMMENDATION – moved en bloc

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

- **Municipal EFT Payment Numbers EFT11372 to EFT11481 inclusive, amounting to \$687,964.19**
- **Municipal Cheque Payments Numbered 11903 to 11913 and 30 amounting to \$27,437.52**
- **Municipal Direct Debit Payments Numbers DD6347.1 to DD6379.3 amounting to \$32,623.09**
- **Payroll for December 2018**
12/12/2018 - \$ 58,567.13
26/12/2018 - \$ 43,420.63
- **Credit Card Payment December 2018**
\$1,704.34

PURPOSE

A list of accounts is attached for all payments made for the month of December 2018.

DETAIL

Local Government (Financial Management) Regulations 1996 – Reg 13

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

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

Local Government (Financial Management) Regulations 1996 – Reg 13

Section 3 – Finance 3.6 Use of Corporate Credit Cards Policy

FINANCIAL AND RESOURCES IMPLICATIONS

As per Attachment 1

RISK MANAGEMENT CONSIDERATIONS

As per Policy Section 3 – Finance 3.11 Risk Management Controls

CONCLUSION

Nil

ATTACHMENTS

Attachment 1 - 11.2.2a List of accounts due and submitted

11.2.3 Monthly Financial Statements – December 2018

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.

OFFICER'S RECOMMENDATION – moved en bloc

That Council receive the Statement of Financial Activity for the period ending 31 December 2018.

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 estimate.
- 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 and significant areas where activities are not in accordance with budget estimates for the relevant reporting period.
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result.
- Include an operating statement.
- Any other required supporting notes.

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

Local Government (Financial Management) Regulations 1996

FINANCIAL AND RESOURCES IMPLICATIONS

As presented

RISK MANAGEMENT CONSIDERATIONS

Nil

CONCLUSION

To provide timely advice to Council. This report is based on the 2018/19 Budget adopted by Council on 23 August 2018.

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 and actual amounts for the purpose of keeping council abreast of the current financial position and the variances are explained on page 13 of the report.

ATTACHMENTS

Attachment 1 – 11.2.3a December Monthly Financial Activity Report

A copy of the schedules are available if required.

11.2.4 Reconciliations – January 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.

OFFICER'S RECOMMENDATION – moved en bloc

That Council receive the bank reconciliation report for 31 January 2019.

PURPOSE

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

DETAIL

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

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

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

Section 3 – Finance 3.11 Risk Management Controls

Section 3 – Finance 3.4.3 Investment Policy – Delegated Authority

FINANCIAL AND RESOURCES IMPLICATIONS

As presented

RISK MANAGEMENT CONSIDERATIONS

As per Policy Section 3 – Finance 3.11 Risk Management Controls

CONCLUSION

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

BANK BALANCES AS AT 31 January 2019

Account	2019
Municipal Account #	\$1,552,584.74
Trust Account	\$22,625.10
Money Market at call (Reserve) Account	\$3,583,661.50
WA Treasury O/night Facility (Super Towns) Account	\$00.00
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 31 January 2019 with a comparison for 31 January 2018 is as follows:

Account	2018	2019
Municipal Account #	\$1,248,556.62	\$1,552,584.74
Trust Account	\$18,653.40	\$22,625.10
Reserve Account	\$6,127,791.39	\$5,583,661.50

RESERVE ACCOUNT

The Reserve Funds of \$5,683,661.50 as at 31 January 2019 were invested in:

- Bank of Western Australia \$3,583,661.50 in the Money Market at Call Account
- \$0 in the WA Treasury O/Night Facility
- 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 January 2019 with a comparison for January 2018 is as follows:

	2018	2019
Leave Reserve	\$282,916.15	\$211,236.26
Plant Reserve	\$911,246.58	\$1,025,144.47
Building Reserve	\$100,609.07	\$122,226.55
Economic Development Reserve	\$109,999.16	\$111,563.56
Community Development Reserve	\$1,206,802.48	\$1,228,715.85
Sewerage Reserve	\$217,673.76	\$220,769.54
Unspent Grants and Contributions Reserve	\$58,286.78	\$26,660.64
Business Units Reserve	\$82,480.18	\$103,840.81
Morawa Future Funds Reserve	\$2,135,308.10	\$2,180,886.56
Morawa Community Future Funds Reserve	\$126,027.18	\$127,819.57
Refuse Transfer Station Reserve	\$27.18	\$27.21
ST N/Midlands Solar Thermal Power	\$563,763.54	\$0.00
Aged Care Units Reserve - Units 6-9	\$9,189.10	\$9,319.80
S/Towns Revitalisation Reserve	\$37,315.89	\$0.00
Legal Fees Reserve	\$20,304.36	\$25,640.06
Road Reserve	\$142,545.40	\$144,572.69
Aged Care Units Reserve - Units 1-4	\$68,393.55	\$69,366.25
Aged Care Units Reserve – Unit 5	\$54,902.93	\$55,684.03
Swimming Pool Reserve	\$0.00	\$20,187.65
TOTAL	\$6,127,791.39	\$5,683,661.50

TRANSFER OF FUNDS

- \$37,750.30 from ST Morawa Revitalisation Reserve to Municipal Fund being for Project Complete and final draw down. July 2018

- **Investment Transfers**

- *\$800,000.00 from Future Funds to Term Deposit Future Funds1 for 150 days @ 2.65% interest – Matures 14 February 2019*
- *\$800,000.00 from Future Funds to Term Deposit Future Funds2 for 150 days @ 2.65% interest – Matures 14 February 2019*
- *\$500,000.00 from Community Development Fund for 150 days @ 2.65% interest – Matures 14 February 2019*

ATTACHMENTS

Nil

11.2.5 Accounts Due for Payment – January 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.

OFFICER'S RECOMMENDATION – moved en bloc

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

- **Municipal EFT Payment Numbers EFT11482 to EFT11541 inclusive, amounting to \$434,836.02**
- **Municipal Cheque Payments Numbered 11914 to 11920 amounting to \$23,223.47**
- **Municipal Direct Debit Payments Numbers DD6369.1 to DD6385.3 amounting to \$63,211.22**
- **Payroll for January 2019**
09/01/2019 - \$ 43,990.14
23/01/2019 - \$ 59,078.70
- **Credit Card Payment January 2019**
\$2,314.93

PURPOSE

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

DETAIL

Local Government (Financial Management) Regulations 1996 – Reg 13

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

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

Local Government (Financial Management) Regulations 1996 – Reg 13

Section 3 – Finance 3.6 Use of Corporate Credit Cards Policy

FINANCIAL AND RESOURCES IMPLICATIONS

As per Attachment 1

RISK MANAGEMENT CONSIDERATIONS

As per Policy Section 3 – Finance 3.11 Risk Management Controls

CONCLUSION

Nil

ATTACHMENTS

Attachment 1 - 11.2.5a List of accounts due and submitted

11.2.6 Monthly Financial Statements – January 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.

OFFICER'S RECOMMENDATION – moved en bloc

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

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 and significant areas where activities are not in accordance with budget estimates for the relevant reporting period.
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result.
- Include an operating statement.
- Any other required supporting notes.

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

Local Government (Financial Management) Regulations 1996

FINANCIAL AND RESOURCES IMPLICATIONS

As presented

RISK MANAGEMENT CONSIDERATIONS

Nil

CONCLUSION

To provide timely advice to Council. This report is based on the 2018/19 Budget adopted by Council on 23 August 2018.

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 and actual amounts for the purpose of keeping council abreast of the current financial position and the variances are explained on the last two pages of the report.

ATTACHMENTS

Attachment 1 – 11.2.6a January Monthly Financial Activity Report

A copy of the schedules are available if required.

11.2.7 Council to Obtain Advice on New Accounting Standards

Author: Executive Manager Corporate & Community Services

Authorising Officer: Chief Executive Officer

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

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION

190204 Moved: Cr Stokes Seconded: Cr Katona

That Council authorise the CEO to obtain advice from a third party regarding the new accounting standards not yet adopted and the impact they may have on the reporting of the Shire of Morawa.

CARRIED 5/0

PURPOSE

Three new accounting standards are being introduced with effect from 1 July 2019 and consideration needs to be given as to the potential impact of these standards on the Shire's financial reporting.

DETAIL

At the Audit Committee meeting held on 28 November RSM Bird Cameron presented their Audit Closing Report – *Attachment 1*. Section 6 highlighted the New Accounting Standards not yet adopted. Three of these new standards AASB 15, AASB 1058 and AASB 16 come into effect from 1 July 2019. They reflect changes on how certain financial information has to be handled and reported in the annual financial reports with effect from that day.

One of these standards, AASB 15 – Revenue from Contracts with Customers, could have quite an impact as it changes the way money received from grants has to be handled. At the moment it is accounted for in the year it is received, regardless of whether the project is spread over more than one year, and this also applies to the early payment of the FAG's grants received in late June the past few years. Under the proposed changes the income has to be accounted for in the year that it is spent. This will necessitate changes to our reporting formats. As this will be something affecting all shires it would be prudent to obtain independent advice as to the way we handle this, so that a standard approach can be developed.

RSM Bird Cameron are obtaining advice from the Office of the Auditor General to clarify whether they are able to provide this independent advice to us or whether it would be considered a conflict of interest. If they are able to, it would make good sense to use them as they are aware of our current accounting structure. If not, an alternative advisor such as Moore Stephens may need to be engaged to assist us with this.

LEVEL OF SIGNIFICANCE

High – Advice needs to be obtained prior to the 30 June 2019 to ensure we are fully compliant with the new legislation, prior to its activation on the 1 July 2019.

CONSULTATION

RSM Bird Cameron

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
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FINANCIAL AND RESOURCES IMPLICATIONS

Nil - Sufficient budget allocation is available under audit costs to cover this expense.

RISK MANAGEMENT CONSIDERATIONS

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

CONCLUSION

That Council authorise the CEO to obtain advice from a third party regarding the new accounting standards not yet adopted and the impact they may have on the reporting of the Shire of Morawa so that any changes can be implemented in time to be compliant.

ATTACHMENTS

Attachment 1 – 11.2.7a Extract from Audit Closing Report

11.3 Reports from the Acting Manager Development & Administration

11.3.1	Adoption of Disability Access and Inclusion Plan (DAIP)
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Author: Acting Manager Development & Administration

Authorising Officer: Chief Executive Officer

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

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION

190205 **Moved: Cr Collins** **Seconded: Cr Coaker**

That Council resolve to adopt the Shire of Morawa Disability Access and Inclusion Plan as presented, in accordance with the Western Australian Disability Services Act 1993.

CARRIED 5/0

PURPOSE

To consider adopting the revised and redeveloped Disability Access and Inclusion Plan 2018-2023.

BACKGROUND

In accordance with the Disability Services Act 1993 (amended 2004), Local Governments are required to review and amend their Disability Access and Inclusion Plan (DAIP) annually, with a complete revision required every five years upon the end of plan stated period.

LEVEL OF SIGNIFICANCE

High. The 2013-2018 DAIP was reviewed in June 2014. Near to the final year of the document updates to works were identified and new works and/or services added for the next five years. This document will be reviewed and updated annually in accordance with the Disabilities Services Act 1993.

STAKEHOLDER ENGAGEMENT

There has been community engagement through online and printed surveys conducted in January 2019 in relation to the review of the plan. External consultation with the Disabilities Services Commission has been conducted throughout the revision process and leading up to adoption stage. Internal consultation was completed via consultation with staff and executive management.

FINANCIAL AND RESOURCES IMPLICATIONS

Nil

RISK MANAGEMENT CONSIDERATIONS

Failure to adopt will result in non-compliance with the Disability Services Act 1993.

POLICY IMPLICATIONS

4.15 Equal Employment Opportunity

STRATEGIC IMPLICATIONS

There will be high level impact to strategic and internal planning in relation to Disability Services Act 1993 regarding access and inclusion to Local Government premises and services.

ATTACHMENTS

Attachment 1– 11.3.1 Draft Disability Access and Inclusion Plan 2018-2023

Item 12 Reports of Committees

Nil

Item 13 Motions of Which Previous Notice Has Been Given

Nil

Item 14 New Business of an Urgent Nature
--

Nil

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

15 Closure of the Meeting to the Public

Author: Chief Executive Officer

Authorising Officer: Chief Executive Officer

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

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION

190206 Moved: Cr Stokes Seconded: Cr Katona

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 Local Laws.

CARRIED 5/0

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 Delegated Legislation.

DETAIL

In item 15.1 Council will be presented with a recommendation for dealing with undertakings to be given to the Joint Standing Committee on Delegated Legislation.

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

Jenny Goodbourn, Paul Buist, Grace French, Ellie Cuthbert and Sandy Adams left the meeting at 5:47pm.

COUNCIL RESOLUTION

190207 Moved: Cr Coaker Seconded: Cr Collins

That Standing Orders be suspended.

CARRIED 5/0

COUNCIL RESOLUTION

190208 Moved: Cr Stokes Seconded: Cr Collins

That Standing Orders be resumed.

CARRIED 5/0

15.1 Local Laws – Undertakings to JSCDL**OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION****190209 Moved: Cr Stokes Seconded: Cr Collins**

That the following undertakings be given to the Joint Standing Committee on Delegated Legislation:

Public Places and Local Government Property Local Law 2018

The Council resolves to undertake to the Joint Standing Committee on Delegated Legislation that the Shire will:

1. Within 6 months, amend the *Shire of Morawa Public Places and Local Government Property Local Law 2018* to:
 - (a) Delete/amend clauses 1.6 (definition of owner or occupier), 1.6 (definition of owner), 1.6 (definition of occupier) and 6.2(g).
 - (b) Correct the typographical errors in clause 1.6 (costs definition), clause 6.7(3)(b)(iv) and 12.3(d).
 - (c) Make all necessary consequential amendments.
2. Until the Local law is amended in accordance with undertaking 1:
 - (a) Not enforce the Local Law in a manner contrary to undertaking 1.
 - (b) Where the Local Law is made publicly available, whether in hard copy or electronic form (including on the Shire's website), ensure that it is accompanied by a copy of these undertakings.

Amenity Local Law 2018

The Council resolves to undertake to the Joint Standing Committee on Delegated Legislation that the Shire will:

1. Within 6 months, amend the *Shire of Morawa Amenity Local Law 2018* to:
 - (a) Amend clauses 2.3(2), 2.4(a) and 2.4(b).
 - (b) Correct the typographical errors in clauses 2.6(4), 2.7(b), 4.7(a), 4.7(4)(a) and 5.1(2)(a).
 - (c) Make all necessary consequential amendments.
2. Until the Local law is amended in accordance with undertaking 1:
 - (a) Not enforce the Local Law in a manner contrary to undertaking 1.
 - (b) Where the Local Law is made publicly available, whether in hard copy or electronic form (including on the Shire's website), ensure that it is accompanied by a copy of these undertakings.

3. That Council resolves the President sign the undertakings on behalf of the Shire of Morawa.

CARRIED 5/0

15.2 Reopening of Meeting to Public

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION

190210 Moved: Cr Collins Seconded: Cr Katona

That Council reopens the meeting to the public.

CARRIED 6/0

Item 16 Closure

16.1 Date of Next Meeting

The next ordinary meeting of Council will be held on Thursday, 21 March 2019 commencing at 5.30pm.

16.2 Closure

There being no further business, the President declared the meeting closed at 5.55pm.



..... Presiding Member



ATTACHMENTS

ORDINARY COUNCIL MEETING

HELD ON

THURSDAY, 21 FEBRUARY 2019



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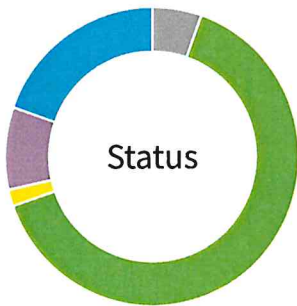
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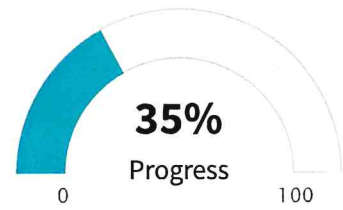
Shire of Morawa - full monthly report

Report Created On: Feb 04, 2019

Overall Summary



	%
● Status Pending	5.36
● On Track	64.29
● Monitor	1.79
● Upcoming	8.93
● Completed	19.64



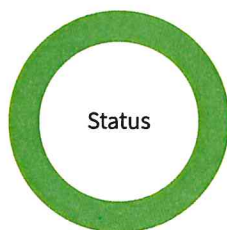
Plan Summary

Strategy 1.1.1



Progress 2%

Owner: Grace French



On Track

%	#
100.0	1

Action: 1

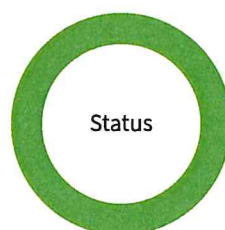
Make land available for commercial and industrial uses, including the progression of stage 1 industrial. Key Partners #LANDCORP Source: Strategic Community Plan 2018 to 2028

Strategy 1.2.1



Progress 6%

Owner: Ellie Cuthbert



On Track

%	#
100.0	1

Action: 1

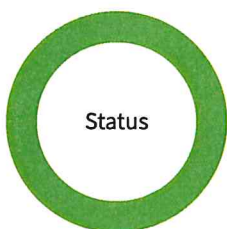
Continue to liaise with CBH to upgrade and extend grain handling and storage facilities. Key Partners #CBH Source: Strategic Community Plan 2018 to 2028

Strategy 1.2.2



Progress 30%

Owner: Ellie Cuthbert



On Track

%	#
100.0	1

Action: 1

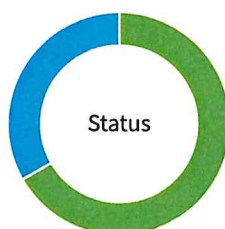
Promote Morawa as an attractive place to live and work with appropriate promotional videos suitable for different platforms, including social networking. Key Partners #MWDC #DRD Source: Strategic Community Plan 2018 to 2028

Strategy 1.2.3



Progress 55%

Owner: Ellie Cuthbert



On Track
Completed

%	#
66.67	2
33.33	1

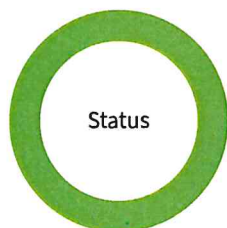
Action: 3

Continue to support development of the tourism industry.

Strategy 1.2.6

Progress 10%

Owner: Ellie Cuthbert



● On Track

%	#
100.0	1

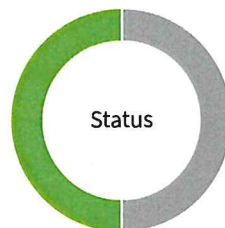
Action: 1

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

Strategy 1.2.7

Progress 13%

Owner: Ellie Cuthbert



Status	%	#
Status Pending	50.0	1
On Track	50.0	1

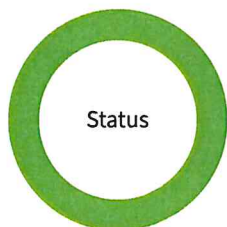
Action: 2

Develop a Shire based Economic development Strategy aligned with NMEDS and Regional BluePrint.

Strategy 1.2.8

Progress 18%

Owner: Ellie Cuthbert



● On Track

%	#
100.0	3

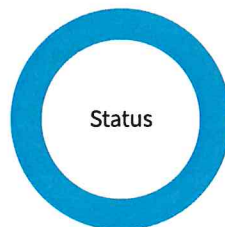
Action: 3

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

Strategy 1.2.9

Progress 100%

Owner: Ellie Cuthbert



● Completed

%	#
100.0	1

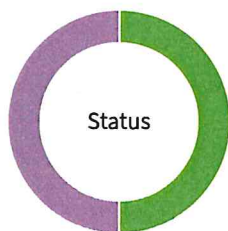
Action: 1

Continue to Support the Morawa Visitors Information Centre.Key Partners #TWA Source: Strategic Community Plan 2018 to 2028

Strategy 1.2.10

Progress 10%

Owner: Ellie Cuthbert



● On Track
● Upcoming

%	#
50.0	1
50.0	1

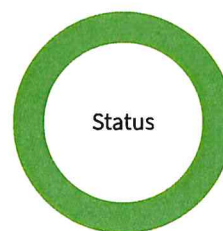
Action: 2

Continue to support the Wildflower Country Tourism Committee.Key Partners #TWA Source: Strategic Community Plan 2018 to 2028

Strategy 1.3.2

Progress 0%

Owner: Grace French



● On Track

%	#
100.0	1

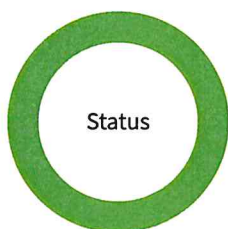
Action: 1

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

Strategy 1.4.1

Progress 3%

Owner: Grace French



● On Track

%	#
100.0	1

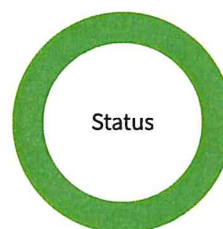
Action: 1

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

Strategy 1.4.2

Progress 4%

Owner: Grace French



● On Track

%	#
100.0	1

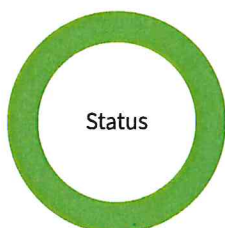
Action: 1

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

Strategy 1.6.1

Progress 40%

Owner: Ellie Cuthbert



● On Track

%	#
100.0	1

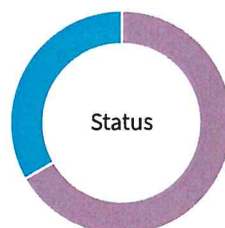
Action: 1

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

Strategy 1.6.2

Progress 33%

Owner: Paul Buist



%	#
66.67	2
33.33	1

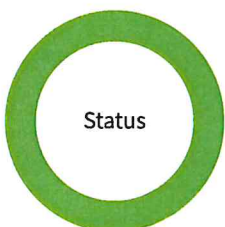
Action: 3

Continue to maintain a high standard of landscaping and maintenance with appropriate vegetation selection. Source: Strategic Community Plan 2018 to 2028

Strategy 1.6.3

Progress 20%

Owner: Ellie Cuthbert



● On Track

%	#
100.0	1

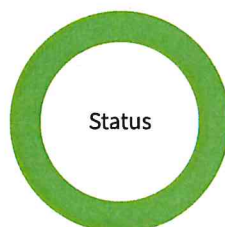
Action: 1

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

Strategy 1.6.4

Progress 5%

Owner: Grace French



● On Track

%	#
100.0	2

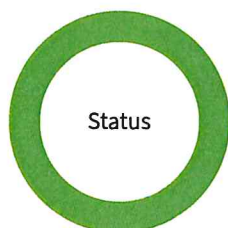
Action: 2

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

Strategy 1.7.2

Progress 50%

Owner: Paul Buist



● On Track

%	#
100.0	1

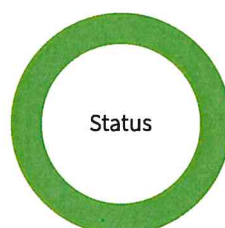
Action: 1

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

Strategy 1.7.4

Progress 25%

Owner: Paul Buist



● On Track

%	#
100.0	1

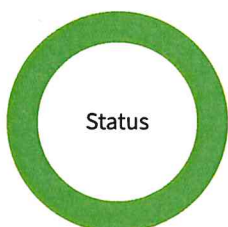
Action: 1

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

Strategy 1.7.5

Progress 25%

Owner: Paul Buist



● On Track

%	#
100.0	1

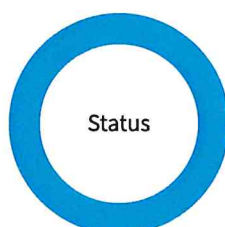
Action: 1

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

Strategy 1.8.4

Progress 100%

Owner: Paul Buist



● Completed

%	#
100.0	1

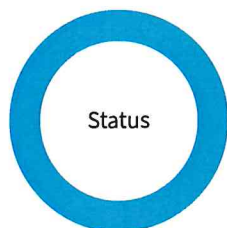
Action: 1

Control roadside vegetation. Control of roadside vegetation. Key Partners #MRWA Source: Strategic Community Plan 2018 to 2028

Strategy 1.8.5

Progress 100%

Owner: Paul Buist



● Completed

%	#
100.0	1

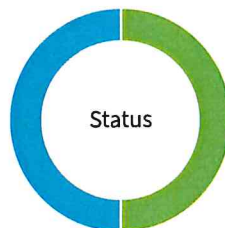
Action: 1

Develop Footpath Development and Asset Management Plan. Develop Footpath Development and Asset Management Plan. Source: Strategic Community Plan 2018 to 2028

Strategy 2.2.2

Progress 75%

Owner: Paul Buist



- On Track
- Completed

%	#
50.0	1
50.0	1

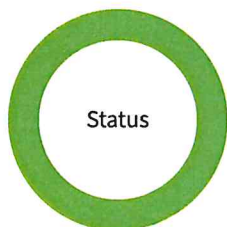
Action: 2

Rehabilitate, protect and conserve Shire controlled land, with greater emphasis on controlling Declared Pest Plants. Source: Strategic Community Plan 2018 to 2028

Strategy 2.2.3

Progress 14%

Owner: Grace French



● On Track

%	#
100.0	1

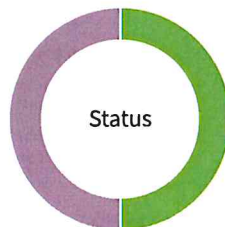
Action: 1

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

Strategy 2.3.1

Progress 1%

Owner: Grace French



- On Track
- Upcoming

%	#
50.0	1
50.0	1

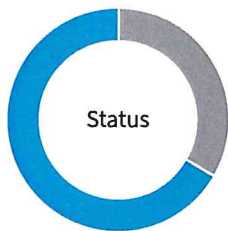
Action: 2

Review and update Waste Management Strategy and Identify regional locations for waste collection. Source: Corporate business plan 2018 summary Key Partners #SOP

Strategy 3.1.1

Progress 67%

Owner: Jenny Goodbourn



● Status Pending
● Completed

%	#
33.33	1
66.67	2

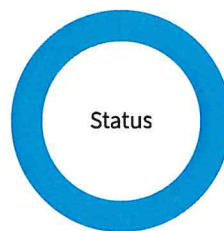
Action: 3

Support the provision of adequate GP services, Dental, Allied Health and the role of NDIS and aged persons support. Key Partners #DoHA #WAH Source: Strategic Community Plan 2018 to 2028

Strategy 3.1.3

Progress 100%

Owner: Jenny Goodbourn



● Completed

%	#
100.0	1

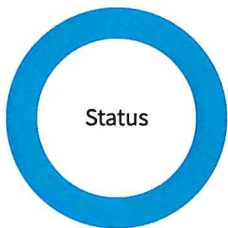
Action: 1

Continue to operate and resource the Morawa Youth Centre. Key Partners #DC #DSR #DCA Source: Strategic Community Plan 2018 to 2028

Strategy 3.1.4

Progress 100%

Owner: Jenny Goodbourn



● Completed

%	#
100.0	1

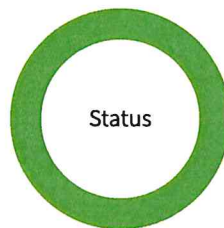
Action: 1

Advocate and continue to support the Morawa Community Resource Centre.

Strategy 3.1.5

Progress 77%

Owner: Jenny Goodbourn



● On Track

%	#
100.0	1

Action: 1

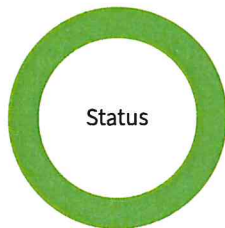
Continue to provide Department of Transport Licensing Services Key Partners #DOT #WAP

Strategy 3.1.6

Progress 75%



Owner: Jenny Goodbourn



● On Track

%	#
100.0	1

Status

Action: 1

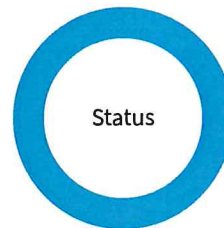
Continue to support the visiting Vet Services. Source: Strategic Community Plan 2018 to 2028

Strategy 3.2.1

Progress 100%



Owner: Jenny Goodbourn



● Completed

%	#
100.0	1

Status

Action: 1

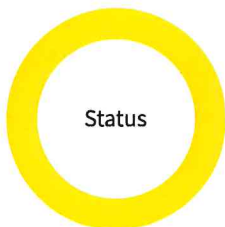
Support to community activities and events. Key Partners #DCA #TWA Source: Strategic Community Plan 2018 to 2028

Strategy 3.2.3

Progress 0%



Owner: Ellie Cuthbert



● Monitor

%	#
100.0	1

Status

Action: 1

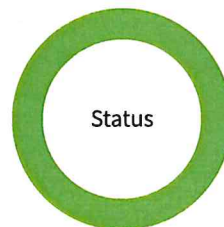
Explore opportunities and grants to appropriately repurpose heritage assets. Key Partners #HCWA Source: Strategic Community Plan 2018 to 2028

Strategy 3.4.1

Progress 3%



Owner: Ellie Cuthbert



● On Track

%	#
100.0	1

Status

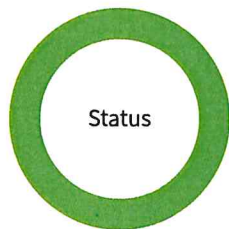
Action: 1

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

Strategy 3.4.2

Progress 5%

Owner: Ellie Cuthbert



● On Track

%	#
100.0	1

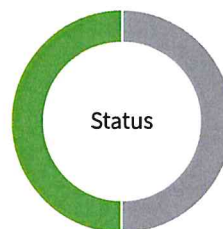
Action: 1

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

Strategy 3.5.1

Progress 25%

Owner: Paul Buist



%	#
50.0	1
50.0	1

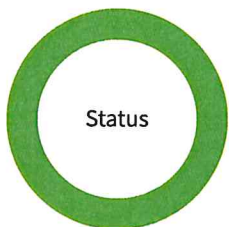
Action: 2

Maintain community recreational and civic infrastructure in accordance to the Shire Asset Management Plans. Source: Strategic Community Plan 2018 to 2028

Strategy 4.2.2

Progress 30%

Owner: Jenny Goodbourn



● On Track

%	#
100.0	1

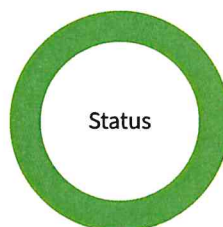
Action: 1

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

Strategy 4.2.3

Progress 33%

Owner: Jenny Goodbourn



● On Track

%	#
100.0	1

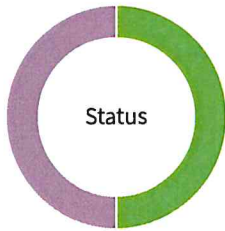
Action: 1

Continue to acknowledge and support volunteers and provide access to tools and information such as through the government site <https://www.dsr.wa.gov.au/clubs>. Key Partners #DC Source: Strategic Community Plan 2018 to 2028

Strategy 4.3.2

Progress 5%

Owner: Ellie Cuthbert



● On Track
● Upcoming

%	#
50.0	1
50.0	1

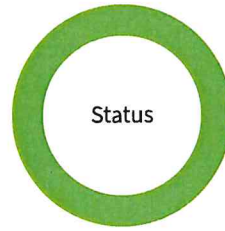
Action: 2

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

Strategy 4.3.3

Progress 30%

Owner: Jenny Goodbourn



● On Track

%	#
100.0	1

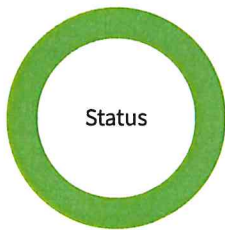
Action: 1

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

Strategy 4.5.1

Progress 33%

Owner: Jenny Goodbourn



● On Track

%	#
100.0	1

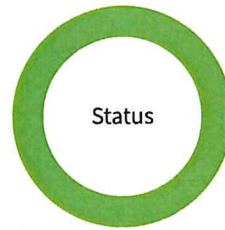
Action: 1

Maintain a Financial Health Indicator (FHI) score within acceptable benchmarks. Key Partners #DLGSCI Source: Strategic Community Plan 2018 to 2028

Strategy 4.6.1

Progress 28%

Owner: Grace French



● On Track

%	#
100.0	2

Action: 2

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

30	18/12/2018	Shire of Morawa	Petty Cash Recoup	1	334.15
EFT11372	03/12/2018	Morawa District High School	2019/20 Morawa Shire Scholarship	1	1,000.00
EFT11373	03/12/2018	Midwest Auto Group	Service of EMDA car	1	592.48
EFT11374	03/12/2018	S & K Electrical Contracting Pty Ltd	Power point at Memorial Wall	1	2,623.50
EFT11375	03/12/2018	Royal Life Saving Australia	Watch around Water Program	1	400.00
EFT11376	03/12/2018	Cramer & Neill	Air Con Service - various	1	1,168.04
EFT11377	03/12/2018	Greenfield Technical Services	Scope of works for Evaside Road	1	2,288.00
EFT11378	03/12/2018	Bunnings Group Limited	Fertilisers and shovels	1	375.41
EFT11379	03/12/2018	The Paper Company of Australia	Time Card paper	1	553.30
EFT11380	03/12/2018	Crystal Printing Solutions Pty Ltd	Window Envelopes	1	400.00
EFT11381	03/12/2018	Northern Country Zone of WALGA	2018/19 Subscription to Northern Country Zone	1	1,700.00
EFT11382	03/12/2018	Covs Parts Pty Ltd	Various parts	1	413.20
EFT11383	03/12/2018	Dongara Tree Service	Tree Lopping – various in town	1	6,380.00
EFT11384	03/12/2018	Coates Hire	Hire of Roller 21/11/18 to 25/11/18	1	1,202.23
EFT11385	03/12/2018	Wildflower Country Inc	2018/19 Membership - Wildflower Country Inc	1	4,950.00
EFT11386	03/12/2018	IGA Morawa	Paint for Exterior of Morawa IGA	1	1,232.00
EFT11387	03/12/2018	Abrolhos Steel	Guttering and clips	1	459.36
EFT11388	03/12/2018	Morawa Rural Enterprises	Tyres for backhoe and 2 x graders	1	14,483.00
EFT11389	03/12/2018	HI-Power Diesel	Service Nissan Novara and Hilux	1	500.00

EFT11390	03/12/2018	Nature Connect P/L	Steve Parish workshop	1	7,000.00
EFT11391	03/12/2018	Williams Mufflers & Brakes	Exhaust Pipe	1	385.00
EFT11392	03/12/2018	Tyre power Geraldton	Tyres – Works Supervisor Ute	1	716.00
EFT11393	03/12/2018	Star Track Express	Freight for flag poles	1	151.47
EFT11394	03/12/2018	Department of Fire & Emergency Services	ESLB 2nd Quarter Contribution	1	13,336.16
EFT11395	03/12/2018	WA College of Agriculture - Morawa	Year 11 and Year 12 2018 Scholarships	1	500.00
EFT11396	03/12/2018	Landgate	Rural UV's Schedule R2018/5	1	198.20
EFT11397	03/12/2018	Refuel Australia	11000 litres diesel - Shire depot	1	16,456.00
EFT11398	03/12/2018	Think Water Geraldton	Various Parts	1	1,153.85
EFT11399	03/12/2018	Canine Control	Ranger service 10 October 2018	1	3,004.17
EFT11400	03/12/2018	Courier Australia	Various Freight	1	59.63
EFT11401	03/12/2018	Wesfarmers Kleenheat Gas Pty Ltd	Gas bottle hire fee - various	1	372.90
EFT11402	03/12/2018	Frank Gilmour	Pest control – all buildings	1	9,360.00
EFT11403	03/12/2018	Bob Waddell & Associates Pty Ltd	Assistance with audit questions and annual report	1	2,739.00
EFT11404	03/12/2018	Geraldton Mower & Repairs Specialists	Air cleaner, whipper snipper cord	1	265.65
EFT11405	03/12/2018	State Law Publisher	Printing Local Laws Government Gazette	1	469.00
EFT11406	03/12/2018	Neverfail Springwater Limited	Watercooler hire	1	14.30
EFT11407	03/12/2018	Dean's Contracting WA Pty Ltd	Flood Damage Supervision 14/11/2018 - 27/11/2018	1	22,476.19
EFT11408	03/12/2018	Australia Day WA	Gold Membership 2018-2019	1	577.50
EFT11409	03/12/2018	MEEDAC Incorporated	Tip attendant October 2018	1	5,100.00

EFT11410	03/12/2018	Aceway Nominees Pty Ltd T/as City Toyota	CEO Kluger MO 0 combined 50/60,000km service	1	495.00
EFT11411	03/12/2018	GG. Pumps and Electrical	Repair pool pump vacuum cleaner	1	293.02
EFT11412	03/12/2018	Five Star	Photocopier usage November 2018	1	485.18
EFT11413	03/12/2018	Marindust Sales	Three Flag Poles & Flags for Winfield Street Shire Office	1	2,597.10
EFT11414	03/12/2018	Globe Pest Solutions	Insect spray for lawn	1	770.00
EFT11415	04/12/2018	BPH	Flood Damage 14/11/2018 - 27/11/2018	1	217,467.25
EFT11416	04/12/2018	Sanford Settlements	18327JF Rates refund for assessment A41	1	7.40
EFT11417	17/12/2018	Star Track Express	Freight - various	1	701.98
EFT11418	17/12/2018	S & K Electrical Contracting Pty Ltd	Test and Tag equipment at Swimming Pool	1	251.90
EFT11419	17/12/2018	Chem Centre	Sample of waste water	1	237.60
EFT11420	17/12/2018	Conway Highbury	Local Laws	1	858.00
EFT11421	17/12/2018	Morawa Historical Society Inc.	Contribution for administration costs	1	1,000.00
EFT11422	17/12/2018	Infinitum Technologies Pty Ltd	Support and consumables for November 2018	1	594.00
EFT11423	17/12/2018	Avon Waste	Rubbish Collection November 2018	1	6,376.90
EFT11424	17/12/2018	GG. Pumps and Electrical	Repair light switch and power point, replace external lights	1	2,991.65
EFT11425	17/12/2018	Incite Security	Monthly monitoring Service	1	116.99
EFT11426	17/12/2018	J.R. & A. Hersey Pty Ltd	Various safety equipment	1	643.28
EFT11427	17/12/2018	Morawa Drapery Store	Safety boots	1	179.95
EFT11428	17/12/2018	Landmark Operations Limited	16 x 20 Chlorine Bottles	1	704.00

EFT11429	17/12/2018	Think Water Geraldton	Parts for Football and Hockey Oval	1	2,217.25
EFT11430	17/12/2018	Marketforce	Advertising Council Meeting Dates - Midwest Times 28/11/2018	1	196.77
EFT11431	17/12/2018	Sigma Companies Group Pty Ltd	Service and repair robotic pool cleaner	1	1,081.60
EFT11432	17/12/2018	Cramer & Neill	Repairs to air con	1	5,476.47
EFT11433	17/12/2018	Jason Signmakers	Replacement of traffic signs	1	1,722.80
EFT11434	17/12/2018	Geraldton Mower & Repairs Specialists	Parts	1	29.60
EFT11435	17/12/2018	Central West Pump Service	Town Dam Pump For Oval Reticulation	1	2,299.00
EFT11436	17/12/2018	Covs Parts Pty Ltd	Various parts	1	245.65
EFT11437	17/12/2018	Shermac Engineering	Parts for Water Cart	1	308.00
EFT11438	17/12/2018	Aquatic Services WA Pty Ltd	Start-up of Morawa Pool for the season	1	2,415.16
EFT11439	17/12/2018	Infinitum Technologies Pty Ltd	Computer support for October 2018	1	858.00
EFT11440	17/12/2018	HI-Power Diesel	Air cleaner assembly fitted	1	324.50
EFT11441	17/12/2018	Pat's Mobile Mechanical	Service Loader - Cat 938G	1	866.69
EFT11442	17/12/2018	Morawa News & Gifts	Papers and Stationery Nov 2018	1	87.19
EFT11443	17/12/2018	Morawa Community Resource Centre	Resilience Workshop - Room and Lunch	1	328.00
EFT11444	17/12/2018	Star Track Express	Freight - Sigma Chemicals	1	621.41
EFT11445	17/12/2018	Landgate	Schedule R2018/7	1	66.50
EFT11446	17/12/2018	Refuel Australia	Fuel Usage Nov 2018	1	1,662.96
EFT11447	17/12/2018	Canine Control	Ranger Services 27 Nov 2018	1	2,002.78

EFT11448	17/12/2018	Courier Australia	Freight	1	118.58
EFT11449	17/12/2018	Greenfield Technical Services	2017 Flood Damage Superintendent and Administration	1	6,050.00
EFT11450	17/12/2018	Mid-West Group of Affiliated Agricultural Societies	2017 Mid-West District Display - Royal Show	1	100.00
EFT11451	17/12/2018	Bob Waddell & Associates Pty Ltd	Assistance with Auditor Queries and changes to AFR	1	330.00
EFT11452	17/12/2018	Shire of Mingenew	Reimbursement of Velpic Costs	1	900.24
EFT11453	17/12/2018	P.S. CHESTER & SON	Town Hall Kitchen Upgrade Project Demolition and Works	1	15,103.00
EFT11454	17/12/2018	Aflex	Swimming Pool Inflatable - remaining 70% payment	1	11,044.88
EFT11455	17/12/2018	IGA Morawa	IGA Purchases November 2018	1	481.23
EFT11456	17/12/2018	Great Southern Fuel Supplies	Fuel Usage Nov 2018	1	725.04
EFT11457	17/12/2018	J & K Hutchcraft	Brick up window on Town Hall Kitchen	1	1,542.00
EFT11458	17/12/2018	The Folan Family Trust T/as Inspired Development Solutions Pty Ltd	Six Month Cultural Survey	1	3,795.00
EFT11459	17/12/2018	Harvey Norman Electrics Geraldton	Items for the Town Hall Kitchen Upgrade Project	1	7,294.00
EFT11460	17/12/2018	Christine's Midwest Catering	Xmas Dinner 2018	1	1,993.99
EFT11461	17/12/2018	Arcus Australia Pty Ltd	Town Hall Kitchen Upgrade Project	1	11,825.00
EFT11462	17/12/2018	Grants Empire	Development of Trails Grant Application	1	594.00
EFT11463	17/12/2018	Colliers	Commercial rent	1	423.85
EFT11464	17/12/2018	John Phillips Consulting	CEO 12 Month Performance Review	1	3,300.00
EFT11465	17/12/2018	Aquatic Services WA Pty Ltd	Pool Repairs - Leaking sub-mains and made good tiles	1	58,190.00
EFT11466	18/12/2018	Kats Rural	Various parts	1	867.83

EFT11467	18/12/2018	Morawa Traders	Staff Christmas Party	1	258.14
EFT11468	18/12/2018	Courier Australia	Freight	1	74.21
EFT11469	18/12/2018	Burgess Rawson (WA) Pty Ltd	Rent 01/01/2019 - 31/03/2019	1	137.50
EFT11470	18/12/2018	Bob Waddell & Associates Pty Ltd	Assistance with 18/19 depreciation	1	330.00
EFT11471	18/12/2018	Logo Appointments	Contractor fee for Grace French - Development Admin Manager	1	2,943.60
EFT11472	18/12/2018	P.S. CHESTER & SON	Town Hall Kitchen Upgrade Project Demolition and Works	1	10,120.00
EFT11473	18/12/2018	Dean's Contracting WA Pty Ltd	Flood Damage Supervision 05/12/2018 - 16/12/2018	1	17,732.33
EFT11474	18/12/2018	BPH	Flood Damage 05/12/2018 - 16/12/2018	1	139,874.46
EFT11475	18/12/2018	Five Star	Photocopier usage November 2018	1	654.08
EFT11476	18/12/2018	DALLYWATER CONSULTING	Contract EHO 17/12/2018 - 20/12/2018	1	4,444.00
EFT11477	18/12/2018	Patience Sandland Pty Ltd	Supply and delivery 37.15M3 cream sand	1	1,227.60
EFT11478	18/12/2018	Australian Services Union	Payroll deductions	1	77.70
EFT11479	18/12/2018	Department of Human Services	Payroll deductions	1	348.58
EFT11480	21/12/2018	Australian Services Union	Payroll deductions	1	77.70
EFT11481	21/12/2018	Department of Human Services	Payroll deductions	1	348.58
11903	03/12/2018	Shire of Morawa	12 Months Registration	1	6,516.35
11904	03/12/2018	Synergy	Power Usage 17/08 - 16/10	1	526.80
11905	03/12/2018	Telstra Corporation Limited	Phone Usage October 2018 - various	1	2,262.32
11906	17/12/2018	Shire of Morawa	Sewerage and ESL and rubbish collection	1	9,188.71

11907	17/12/2018	Synergy	Power Usage - various	1	3,716.30
11908	17/12/2018	Telstra Corporation Limited	Phone Usage - various	1	404.10
11909	17/12/2018	City of Greater Geraldton	Building Certification Services July - September 2018	1	264.45
11910	17/12/2018	Synergy	Power Usage - various	1	1,842.00
11911	17/12/2018	Telstra Corporation Limited	Mobile Phones Usage Nov 2018	1	956.65
11912	17/12/2018	Morawa Licensed Post Office Emmlee's	Postage November 2018	1	239.04
11913	18/12/2018	Telstra Corporation Limited	Phone Usage November 2018 - various	1	1,186.65
DD6347.1	12/12/2018	WA Local Government Superannuation Plan	Payroll deductions	1	7,726.24
DD6347.2	12/12/2018	BT FINANCIAL GROUP	Superannuation contributions	1	330.39
DD6347.3	12/12/2018	MLC Super Fund	Superannuation contributions	1	237.56
DD6347.4	12/12/2018	Australian Super	Superannuation contributions	1	234.25
DD6347.5	12/12/2018	LGIA Super	Superannuation contributions	1	327.65
DD6350.1	26/12/2018	WA Local Government Superannuation Plan	Payroll deductions	1	7,021.78
DD6350.2	26/12/2018	BT FINANCIAL GROUP	Superannuation contributions	1	318.97
DD6350.3	26/12/2018	MLC Super Fund	Superannuation contributions	1	248.90
DD6350.4	26/12/2018	Australian Super	Superannuation contributions	1	230.59
DD6350.5	26/12/2018	LGIA Super	Superannuation contributions	1	327.65
DD6360.1	17/12/2018	Synergy	Power Usage 18/10/18 - 17/12/18	1	7,716.90
DD6360.3	14/12/2018	Synergy	Power Usage 17/10/2018 - 14/12/2018	1	7,310.40
DD6379.1	05/12/2018	Bank West	Credit Card Usage Nov 2018	1	1,704.34

DD6379.2	03/12/2018	Westnet Pty Ltd	Internet Dec 2018	1	224.75
DD6379.3	05/12/2018	BOQ Finance	Dec 2018 Photocopier lease	1	265.91
DD6379.4	21/12/2018	Synergy	Power Usage 18/10/18 - 17/12/18	1	101.15

REPORT TOTALS

EFT	\$687,964.19
Cheque	\$ 27,437.52
Direct Debits	\$ 32,623.09
Payroll	\$101,987.76
Credit Card	\$ 1,704.34
TOTAL	\$851,716.90

Nov-18

Business Credit Card - Chris Linnell Bankwest MasterCard

Date	Description	Accounts	Account Description	Amount	GST
28/11/2018	Citizenship Dr Addye	1086050.520	Citizenship	82.00	7.45
			Total Purchases for C Linnell	82.00	7.45

Business Credit Card - Jenny Goodbourn Bankwest MasterCard

Date	Description	Accounts	Account Description	Amount	GST
23/11/2018	IPAD recharge for EMCCS	1146230.521	Telecommunications - Admin	150.00	13.64
			Total Purchases for J Goodbourn	150.00	13.64

Business Credit Card - Sam Appleton Bankwest Master Card

Date	Description	Accounts	Account Description	Amount	GST
3/11/2018	Catering for VET clinic	1052020.520	Ranger Expenses	99.69	9.06
12/11/2018	Meraki - Free Wi-Fi Subscription 3 years	1132090.521	Tourist Bureau Operations	924.00	84.00
24/11/2018	Safe for Ammunition	1131020.52	Vermin Control	365.00	33.18
26/11/2018	Storage Boxes for town hall	B11103	Maintenance - Town Hall	83.65	7.60
			Total Purchases for S. Appleton	1472.34	133.85
			Total Fees and Charges	1704.34	60.35

CREDITOR NAME:		Refuel Australia - 30169				
INVOICE NUMBER:		MORAS				
INVOICE DATE:		30/11/2018				
Bill Number:						
DESCRIPTION:		Small fuel, oil and card purchases				
GL/JOB CODE	ACCOUNT DESCRIPTION	GST IND.	I/E CODE / C/C	DESCRIPTION	ELEM. CODE	AMOUNT
1144010	Purchase of Stock Materials	C				-
1142200	Expendable Stores	C				-
P245	Honda CRV - EDMA	C	105		3003	198.06
P240	RAV 4 - Doctor	C	105		3003	996.68
P244	Kluger - CEO	C	105		3003	333.32
P242	RAV 4 - EMCCS	C	105		3003	134.90
						-
						1,662.96

CREDITOR NAME:		Great Southern Fuels				
INVOICE NUMBER:		November 2018				
INVOICE DATE:		30/11/2018				
DESCRIPTION:						
Small fuel, oil and card purchases						
GL/JOB CODE	ACCOUNT DESCRIPTION	GST IND.	I/E CODE / C/C	DESCRIPTION	ELEM. CODE	AMOUNT
P241	Rav 4 - EDM	C	105		3003	274.85
P245	Honda CRV - EMDA	C	105		3003	66.47
P242	Rav 4 - EMCCS	C	105		3003	76.27
P999	Various Small Plant Items	C	105		3003	74.55
P243	Nissan Patrol - Works Supervisor	C	105		3003	
P229	Toyota Kluger - CEO	C	105		3003	232.90
						-
						725.04



SHIRE OF MORAWA

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2018**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2018**

KEY INFORMATION

Items of Significance

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

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Lots 558 & 559 Yewers Street	18%	30,000	15,000	5,329	9,671
Aged Housing Water Connection	15%	40,000	16,000	5,930	10,070
Refuse Transfer Station - Canna	0%	15,000	3,750	0	3,750
Town Hall Kitchen Upgrade	60%	70,000	50,000	41,724	8,276
Plant & Equipment - Other Health	0%	40,000	0	0	0
Purchase Plant & Equipment - Other Community Amenities	0%	110,000	0	0	0
Stephens Road 17/18	100%	2,350	1,170	2,350	(1,180)
Purchase Plant & Equipment - Road Plant Purchases	0%	370,000	0	0	0
Canna North East Road	0%	110,000	54,984	0	54,984
Burma Road - R2R	0%	95,064	47,526	0	47,526
Neates Road 17/18	81%	117,082	117,082	94,284	22,798
Nanekine Road 18/19	1%	425,500	0	2,346	(2,346)
Morawa Yalgoo Road 2018/19	37%	269,000	161,397	100,364	61,033
Sewerage Upgrade	0%	40,000	16,000	0	16,000
Playground Equipment	0%	30,000	30,000	0	30,000
Mowawa Bush Trail Project	123%	5,000	5,000	6,160	(1,160)
Interpretive Signage Stage 2	8%	15,000	6,000	1,178	4,822
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	45%	4,495,709	2,285,452	2,015,497	(269,955)
Non-operating Grants, Subsidies and Contributions	1%	768,547	560,215	8,913	(551,302)
	38%	5,264,256	2,845,667	2,024,410	(821,257)
Rates Levied	85%	2,088,504	2,091,504	1,781,235	(310,270)

% Compares current ytd actuals to annual budget

		Prior Year 31 December 2017	Current Year 31 December 2018
Financial Position			
Adjusted Net Current Assets	96%	\$ 2,068,236	\$ 1,982,676
Cash and Equivalent - Unrestricted	84%	\$ 1,605,922	\$ 1,356,315
Cash and Equivalent - Restricted	93%	\$ 6,123,900	\$ 5,679,102
Receivables - Rates	99%	\$ 759,988	\$ 750,648
Receivables - Other	67%	\$ 79,719	\$ 53,488
Payables	27%	\$ 278,923	\$ 74,739

% 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 31 DECEMBER 2018

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 December 2018

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.

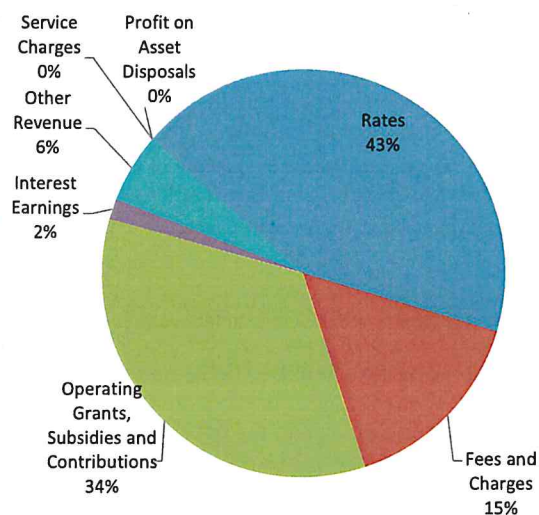
ROUNDING OFF FIGURES

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

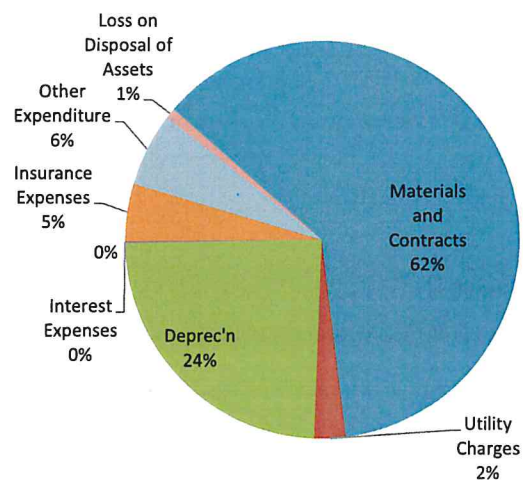
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2018**

SUMMARY GRAPHS

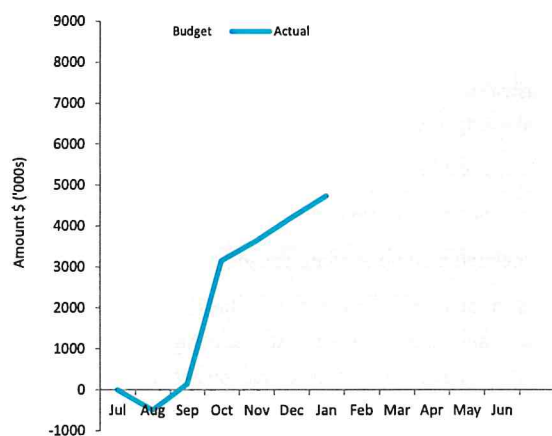
OPERATING REVENUE



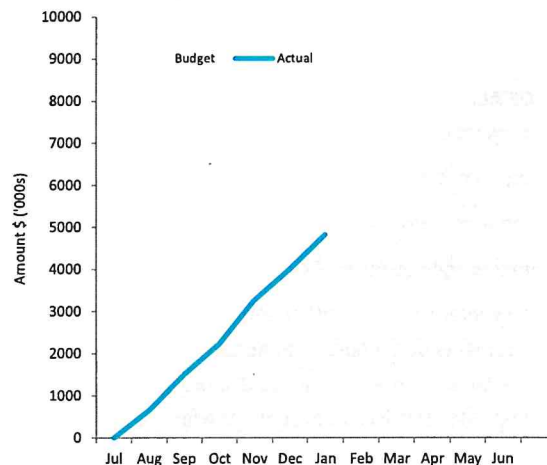
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

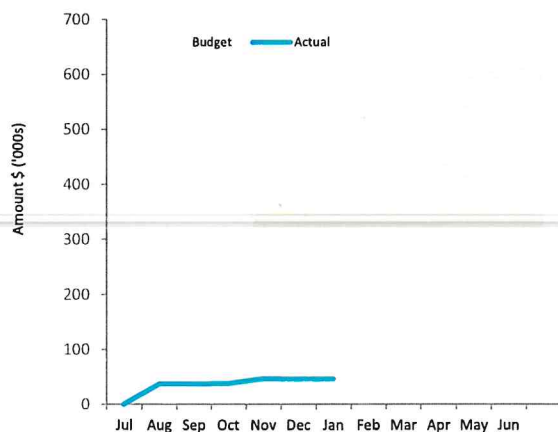


Budget Operating Expenses -v- YTD Actual



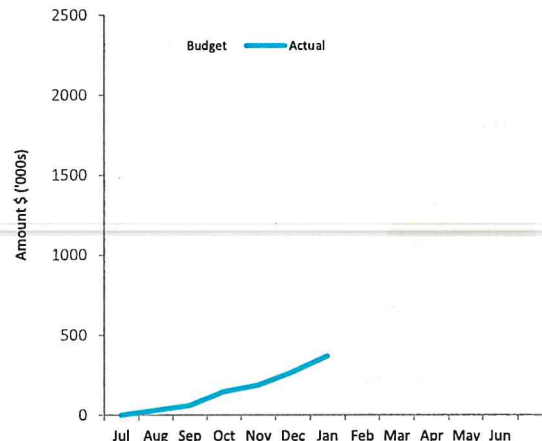
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 DECEMBER 2018**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To manage Council's finances	Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education.
GENERAL PURPOSE FUNDING	To manage Council's finances	Includes Rates, Loans, Investments & Grants.
LAW, ORDER, PUBLIC, SAFETY	To provide, develop & manage services in response to community needs.	Includes Emergency Services & Animal Control.
HEALTH	To provide, develop & manage services in response to community needs.	Includes Environmental Health, Medical & Health facilities.
EDUCATION AND WELFARE	To provide, develop & manage services in response to community needs.	Includes Education, Welfare & Children's Services.
HOUSING	To ensure quality housing and appropriate infrastructure is maintained.	Includes Staff & Other Housing.
COMMUNITY AMENITIES	To provide, develop & manage services in response to community needs.	Includes Refuse Collection, Sewerage, Cemetery, Building Control, Town Planning & Townscape.
RECREATION AND CULTURE	To ensure the recreational & cultural needs of the community are met.	Includes Pools, Halls, Library, Oval, Parks & Gardens & Recreational Facilities.
TRANSPORT	To effectively manage transport infrastructure.	Includes Roads, Footpaths, Private Works, Machine Operating Costs, Outside Wages & 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, Administration Overheads and Unclassified Items

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

STATUTORY REPORTING PROGRAMS

	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. \$
Opening Funding Surplus(Deficit)	1	\$ 880,062	\$ 1,413,169	\$ 1,413,169	\$ 1,413,169	\$ 0	0%		
Revenue from operating activities									
Governance		0	0	0	327	327		▲	
General Purpose Funding - Rates	5	2,088,504	2,088,504	1,839,087	1,781,235	(57,852)	(3%)	▼	
General Purpose Funding - Other		737,692	737,692	495,164	467,554	(27,610)	(6%)	▼	
Law, Order and Public Safety		26,560	26,560	12,078	6,475	(5,603)	(46%)	▼	
Health		5,350	5,350	1,600	1,758	158	10%	▲	
Education and Welfare		2,400	2,400	1,200	2,274	1,074	90%	▲	
Housing		115,320	115,320	51,144	47,657	(3,487)	(7%)	▼	
Community Amenities		438,516	438,516	395,109	425,365	30,256	8%	▲	
Recreation and Culture		56,981	56,981	33,615	43,120	9,505	28%	▲	
Transport		3,672,974	3,672,974	1,889,056	1,766,330	(122,726)	(6%)	▼	
Economic Services		161,045	161,045	72,904	97,246	24,342	33%	▲	\$
Other Property and Services		149,900	149,900	83,794	83,945	151	0%	▲	
		7,455,242	7,455,242	4,874,751	4,723,285				
Expenditure from operating activities									
Governance		(520,502)	(520,502)	(230,904)	(188,970)	41,934	18%	▲	\$
General Purpose Funding		(167,128)	(167,128)	(79,182)	(85,880)	(6,698)	(8%)	▼	
Law, Order and Public Safety		(119,407)	(119,407)	(63,121)	(47,926)	15,195	24%	▲	\$
Health		(233,708)	(233,708)	(121,054)	(106,005)	15,049	12%	▲	\$
Education and Welfare		(173,444)	(173,444)	(94,744)	(42,047)	52,697	56%	▲	\$
Housing		(251,919)	(251,919)	(161,791)	(157,556)	4,235	3%	▲	
Community Amenities		(680,815)	(680,815)	(320,234)	(251,981)	68,253	21%	▲	\$
Recreation and Culture		(1,442,412)	(1,442,412)	(755,652)	(770,367)	(14,715)	(2%)	▼	
Transport		(4,846,020)	(4,846,020)	(2,426,613)	(2,735,882)	(309,269)	(13%)	▼	\$
Economic Services		(924,033)	(924,033)	(396,008)	(338,404)	57,604	15%	▲	\$
Other Property and Services		(39,940)	(39,940)	(41,038)	(96,519)	(55,481)	(135%)	▼	\$
		(9,399,329)	(9,399,329)	(4,690,341)	(4,821,536)				
Operating activities excluded from budget									
Add back Depreciation		1,785,654	1,785,654	892,680	946,324	53,644	6%	▲	
Adjust (Profit)/Loss on Asset Disposal	6	(13,328)	(13,328)	(20,356)	33,850	54,206	(266%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1,697	1,697		▲	
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			
Amount attributable to operating activities		(171,761)	(171,761)	1,056,734	883,620				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	10	768,547	768,547	560,215	8,913	(551,302)	(98%)	▼	\$
Proceeds from Disposal of Assets	6	100,000	100,000	87,500	8,750	(78,750)	(90%)	▼	\$
Land Held for Resale	7	0	0	0	0	0			
Land and Buildings	7	(155,000)	(155,000)	(84,750)	(52,983)	31,767	37%	▲	\$
Plant and Equipment	7	(520,000)	(520,000)	0	0	0			
Furniture and Equipment	7	0	0	0	(10,041)	(10,041)		▼	\$
Infrastructure Assets - Roads	7	(1,018,996)	(1,018,996)	(382,159)	(206,260)	175,899	46%	▲	\$
Infrastructure Assets - Footpaths	7	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	7	0	0	0	0	0			
Infrastructure Assets - Sewerage	7	(40,000)	(40,000)	(16,000)	0	16,000	100%	▲	\$
Infrastructure Assets - Airfields	7	0	0	0	0	0			
Infrastructure Assets - Dams	7	0	0	0	0	0			
Infrastructure Assets - Playground Equipment	7	(30,000)	(30,000)	(30,000)	0	30,000	100%	▲	\$
Infrastructure Assets - Other	7	(20,000)	(20,000)	(11,000)	(7,338)	3,662	33%	▲	
Amount attributable to investing activities		(915,449)	(915,449)	123,806	(258,959)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	9	540,804	540,804	390,386	37,750	(352,636)	(90%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(75,142)	(75,142)	(50,409)	(50,049)	360	1%	▲	
Transfer to Reserves	9	(240,107)	(240,107)	(132,319)	(42,855)	89,464	68%	▲	\$
Amount attributable to financing activities		225,555	225,555	207,658	(55,154)				
Closing Funding Surplus(Deficit)	1	18,408	551,514	2,801,367	1,982,676				

KEY INFORMATION

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

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

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2018

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 CHARGEES

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.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

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. \$
Opening Funding Surplus (Deficit)	1	\$ 880,062	\$ 1,413,169	\$ 1,413,169	\$ 1,413,169	\$ 0	0%		
Revenue from operating activities									
Rates	5	2,088,504	2,088,504	2,091,504	1,781,235	(310,270)	(15%)	▼	\$
Operating Grants, Subsidies and Contributions	10	4,495,709	4,495,709	2,285,452	2,015,497	(269,955)	(12%)	▼	\$
Fees and Charges		588,924	588,924	337,609	633,502	295,893	88%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		156,500	156,500	78,114	66,177	(11,937)	(15%)	▼	\$
Other Revenue		94,100	94,100	52,638	226,875	174,237	331%	▲	\$
Profit on Disposal of Assets	6	31,505	31,505	29,434	0	(29,434)	(100%)	▼	\$
		7,455,242	7,455,242	4,874,751	4,723,285				
Expenditure from operating activities									
Employee Costs		(1,930,102)	(1,930,102)	(973,066)	(907,436)	65,630	7%	▲	
Materials and Contracts		(4,969,169)	(4,969,169)	(2,437,612)	(2,412,692)	24,920	1%	▲	
Utility Charges		(355,188)	(355,188)	(218,852)	(100,411)	118,441	54%	▲	\$
Depreciation on Non-Current Assets		(1,785,654)	(1,785,654)	(892,680)	(946,324)	(53,644)	(6%)	▼	
Interest Expenses		(15,829)	(15,829)	(8,710)	(5,627)	3,083	35%	▲	
Insurance Expenses		(137,353)	(137,353)	(89,332)	(183,175)	(93,843)	(105%)	▼	\$
Other Expenditure		(187,857)	(187,857)	(61,011)	(232,021)	(171,010)	(280%)	▼	\$
Loss on Disposal of Assets	6	(18,177)	(18,177)	(9,078)	(33,850)	(24,772)	(273%)	▼	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(9,399,329)	(9,399,329)	(4,690,341)	(4,821,536)				
Operating activities excluded from budget									
Add back Depreciation		1,785,654	1,785,654	892,680	946,324	53,644	6%	▲	
Adjust (Profit)/Loss on Asset Disposal	6	(13,328)	(13,328)	(20,356)	33,850	54,206	(266%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1,697	1,697		▲	
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			
Amount attributable to operating activities		(171,761)	(171,761)	1,056,734	883,620				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	10	768,547	768,547	560,215	8,913	(551,302)	(98%)	▼	\$
Proceeds from Disposal of Assets	6	100,000	100,000	87,500	8,750	(78,750)	(90%)	▼	\$
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Land and Buildings	7	(155,000)	(155,000)	(84,750)	(52,983)	31,767	37%	▲	\$
Plant and Equipment	7	(520,000)	(520,000)	0	0	0			
Furniture and Equipment	7	0	0	0	(10,041)	(10,041)		▼	\$
Infrastructure Assets - Roads	7	(1,018,996)	(1,018,996)	(382,159)	(206,260)	175,899	46%	▲	\$
Infrastructure Assets - Footpaths	7	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	7	0	0	0	0	0			
Infrastructure Assets - Sewerage	7	(40,000)	(40,000)	(16,000)	0	16,000	100%	▲	\$
Infrastructure Assets - Airfields	7	0	0	0	0	0			
Infrastructure Assets - Dams	7	0	0	0	0	0			
Infrastructure Assets - Playground Equipment	7	(30,000)	(30,000)	(30,000)	0	30,000	100%	▲	\$
Infrastructure Assets - Other	7	(20,000)	(20,000)	(11,000)	(7,338)	3,662	33%	▲	
Amount attributable to investing activities		(915,449)	(915,449)	123,806	(258,959)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	9	540,804	540,804	390,386	37,750	(352,636)	(90%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(75,142)	(75,142)	(50,409)	(50,049)	360	1%	▲	
Transfer to Reserves	9	(240,107)	(240,107)	(132,319)	(42,855)	89,464	68%	▲	\$
Amount attributable to financing activities		225,555	225,555	207,658	(55,154)				
Closing Funding Surplus (Deficit)	1	18,408	551,514	2,801,367	1,982,676				

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

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

PROVISIONS

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

INVENTORIES

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

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

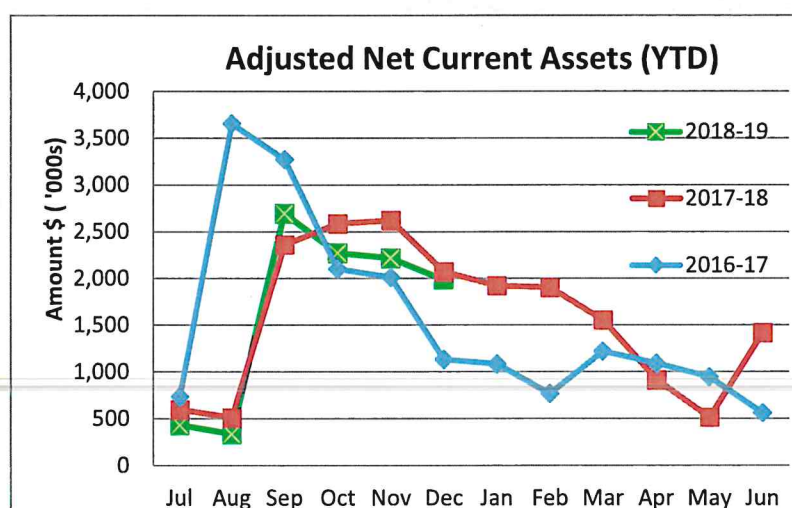
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2018 \$	This Time Last Year 31/12/2017 \$	Year to Date Actual 31/12/2018 \$
Current Assets				
Cash Unrestricted	3	656,893	1,605,922	1,356,315
Cash Restricted - Reserves	3	5,673,997	6,123,900	5,679,102
Receivables - Rates	4	558,537	759,988	750,648
Receivables - Other	4	721,689	79,719	53,488
Inventories		14,846	1,119	14,846
		<u>7,625,961</u>	<u>8,570,648</u>	<u>7,854,398</u>
Less: Current Liabilities				
Payables		(420,365)	(278,923)	(74,739)
Loan Liability		(75,142)	(23,669)	(25,092)
Provisions		<u>(328,849)</u>	<u>(384,662)</u>	<u>(328,849)</u>
		<u>(824,356)</u>	<u>(687,254)</u>	<u>(428,680)</u>
Less: Cash Reserves	9	(5,673,997)	(6,123,900)	(5,679,102)
Add Back: Component of Leave Liability not Required to be funded		209,270	282,656	210,967
Add Back: Current Loan Liability		75,142	23,669	25,092
Adjustment for Trust Transactions Within Muni		1,148	2,417	0
Net Current Funding Position		1,413,169	2,068,236	1,982,676

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)

\$1.98 M

Last Year YTD

Surplus(Deficit)

\$2.07 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

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 2018/19 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Rates	(57,852)	(3%)	▼		Permanent	FAG actual lower than forecast
General Purpose Funding - Other	(27,610)	(6%)	▼		Permanent	FAG actual lower than forecast
Economic Services	24,342	33%	▲	\$	Permanent	Caravan Park Takings higher than budgeted
Expenditure from operating activities						
Governance	41,934	18%	▲	\$	Timing	Planning Expenditure under budget
Law, Order and Public Safety	15,195	24%	▲	\$	Timing	Timing of EHO visits
Health	15,049	12%	▲	\$	Timing	Timing of EHO visits
Education and Welfare	52,697	56%	▲	\$	Timing	CDO/Youth Development Officer did not start until December - Position budgeted for whole of year
Community Amenities	68,253	21%	▲	\$	Timing	Tip maintenance under budget
Transport	(309,269)	(13%)	▼	\$	Timing	DOT licencing done by shire not in budget. Offset by matching income - in schedule 12.
Economic Services	57,604	15%	▲	\$	Timing	Timing of expenditure
Other Property and Services	(55,481)	(135%)	▼	\$	Timing	Plant Operating Cost recoveries need to be reviewed to ensure correct recovery
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(551,302)	(98%)	▼	\$	Timing	Actual income coming in later than budgeted expectation for RTR, RRG and MRWA funding.
Proceeds from Disposal of Assets	(78,750)	(90%)	▼	\$	Timing	Timing of disposal of plant. Roller realised less than budgeted
Land and Buildings	31,767	37%	▲	\$	Timing	Timing of recognition of expenditure capital expenditure.
Furniture and Equipment	(10,041)		▼	\$	Permanent	Purchase of pool inflatable - being adjusted in budget review
Infrastructure Assets - Roads	175,899	46%	▲	\$	Timing	Timing of capital works
Infrastructure Assets - Sewerage	16,000	100%	▲	\$	Timing	Timing of expenditure
Infrastructure Assets - Playground Equipment	30,000	100%	▲	\$	Timing	Timing of expenditure - some to be transferred to cover purchase of pool inflatable
Financing Activities						
Transfer from Reserves	(352,636)	(90%)	▼	\$	Timing	Transfers from reserves not required yet
Transfer to Reserves	89,464	68%	▲	\$	Timing	Transfers not required yet
Reporting Nature or Type	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Rates	(310,270)	(15%)	▼	\$	Permanent	Rubbish and Sewerage treated as fees and charges not rates - will be amended in budget review
Operating Grants, Subsidies and Contributions	(269,955)	(12%)	▼	\$	Permanent	Timing of grant money receipt
Fees and Charges	295,893	88%	▲	\$	Permanent	Rubbish and Sewerage treated as fees and charges not rates - will be amended in budget review
Interest Earnings	(11,937)	(15%)	▼	\$	Timing	Timing of term deposit interest
Other Revenue	174,237	331%	▲	\$	Permanent	Offset by expenditure - vehicle licencing
Profit on Disposal of Assets	(29,434)	(100%)	▼	\$		Loss on sale of roller
Expenditure from operating activities						
Utility Charges	118,441	54%	▲	\$	Timing	Utility charges coming in behind budget phasing of expenditure.
Insurance Expenses	(93,843)	(105%)	▼	\$	Timing	Timing of insurance premium payment
Other Expenditure	(171,010)	(280%)	▼	\$	Permanent	Offset by expenditure - vehicle licencing
Loss on Disposal of Assets	(24,772)	(273%)	▼	\$		Loss on sale of roller

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

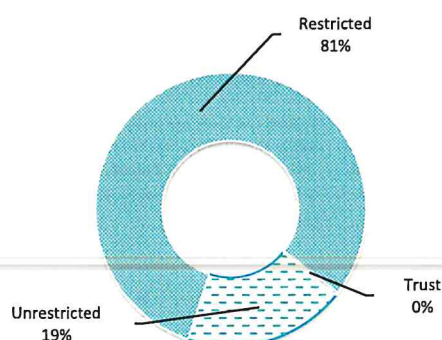
	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand	650			650	N/A	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	1,355,665			1,355,665	CBA	1.50%	At Call
CAB - Aged Care Units Reserv Units 6-9		9,308		9,308	CBA	1.50%	At Call
CAB - Refuse Transfer Station Reserve		27		27	CBA	1.50%	At Call
CAB - Morawa Future Funds Interest Reserve		127,657		127,657	CBA	1.50%	At Call
CAB - Leave Reserve Account		210,967		210,967	CBA	1.50%	At Call
CAB - Swimming Pool Reserve		20,162		20,162	CBA	1.50%	At Call
CAB - Plant Reserve		1,023,840		1,023,840	CBA	1.50%	At Call
CAB - Building Reserve		122,071		122,071	CBA	1.50%	At Call
CAB - Economic Development Reserve		111,422		111,422	CBA	1.50%	At Call
CAB - Sewerage Reserve		220,489		220,489	CBA	1.50%	At Call
CAB - Unspent Grants, Loans & Contributions Reserve		26,627		26,627	CBA	1.50%	At Call
CAB - Community Development Reserve		727,789		727,789	CBA	1.50%	At Call
CAB - Future Funds Reserve		580,147		580,147	CBA	1.50%	At Call
CAB - Business Units Reserve		103,709		103,709	CBA	1.50%	At Call
CAB - Legal Reserve		25,607		25,607	CBA	1.50%	At Call
CAB - Road Reserve		144,389		144,389	CBA	1.50%	At Call
CAB - Aged Care ex MCC Unit 1-4		69,278		69,278	CBA	1.50%	At Call
CAB - Aged Care Unit 5		55,613		55,613	CBA	1.50%	At Call
Trust Cash at Bank			23,281	23,281	CBA	0.00%	At Call
Term Deposits							
Municipal Investment Account/s	0			0	CBA		
TD: 024-014266-2 (Futre Funds 1)		800,000		800,000	CBA	2.65%	14/02/2019
TD: 024-014267-0 (Futre Funds 2)		800,000		800,000	CBA	2.65%	14/02/2019
TD: 024-014268-8 (Community Development Fund)		500,000		500,000	CBA	2.65%	14/02/2019
Total	1,356,315	5,679,102	23,281	7,058,698			

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

\$7.06 M

Unrestricted

\$5.68 M

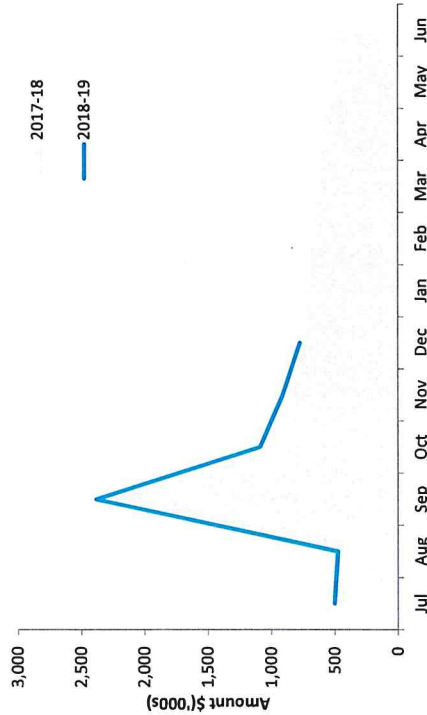
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

Receivables - Rates & Rubbish	30 June 2018	31 Dec 18
	\$	\$
Opening Arrears Previous Years	503,965	581,497
Levied this year	2,239,559	2,288,096
Less Collections to date	(2,162,027)	(2,095,985)
Equals Current Outstanding	581,497	773,608
Net Rates Collectable	581,497	773,608
% Collected	78.80%	73.04%

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.

Rates Receivable



Collected 73%

Rates Due \$773,608

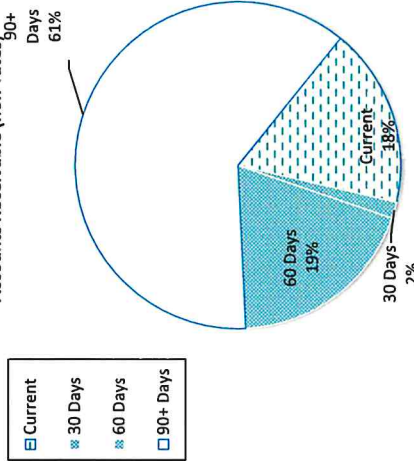
OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	7,755	714	8,293	26,881	43,644
Percentage	18%	2%	19%	62%	
Balance per Trial Balance					
Sundry Debtors					43,644
Receivables - Other					9,845
Total Receivables General Outstanding					53,488
Amounts shown above include GST (where applicable)					

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.

Accounts Receivable (non-rates)



Debtors Due \$53,488

Over 30 Days 82%

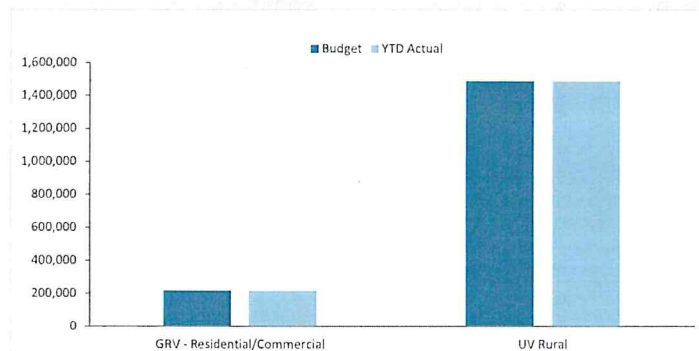
Over 90 Days 62%

RATE TYPE	Rate in \$	Number of Properties	Rateable Value	Amended Budget				YTD Actual			
				Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
General Rate											
GRV - Residential/Commercial	7.7145	269	2,806,656	215,597	0	0	215,597	216,519	(954)	0	215,565
UV Rural	2.3481	205	63,308,500	1,487,052	0	0	1,487,052	1,486,547	372	338	1,487,257
UV Mining	29.5185	17	486,440	145,370	0	0	145,370	143,590	1,479	0	145,069
Sub-Totals		491	66,601,596	1,848,019	0	0	1,848,019	1,846,656	897	338	1,847,891
Minimum Payment	\$										
GRV - Residential/Commercial	296.00	42	26,453	13,320	0	0	13,320	12,432	0	0	12,432
UV Rural	296.00	7	60,100	2,072	0	0	2,072	2,072	0	0	2,072
UV Mining	668.00	7	5,428	4,676	0	0	4,676	4,676	0	0	4,676
Sub-Totals		56	91,981	20,068	0	0	20,068	19,180	0	0	19,180
		547	66,693,577	1,868,087	0	0	1,868,087	1,865,836	897	338	1,867,071
Discounts							(35,000)				(31,896)
Amount from General Rates							1,833,087				1,835,174
Ex-Gratia Rates							6,000				6,027
Movement in Excess Rates							0				(59,958)
Rates Written Off							(3,000)				(8)
Specified Area Rates							252,417				0
Totals							2,088,504				1,781,235

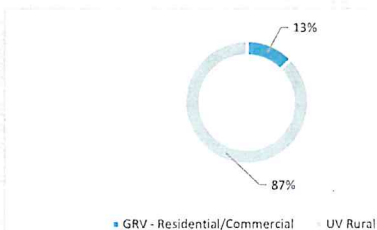
SIGNIFICANT ACCOUNTING POLICIES

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	%
\$1.83 M	\$1.84 M	100%

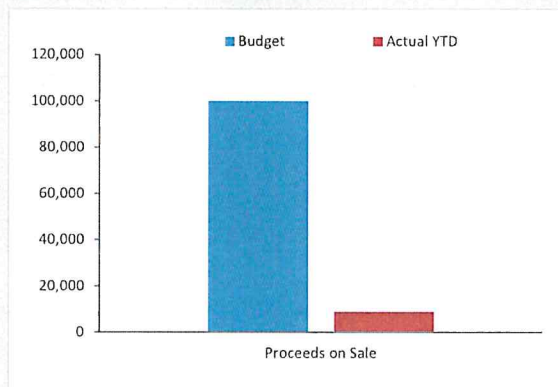


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
563	Toyota RAV 4 4WD SDR Wagon (Doctr	27,058	15,000	0	(12,058)	0	0	0	0
470	P&E - 1996 Toyota Coaster Communit	2,929	5,000	2,071	0	0	0	0	0
457	P&E - Nissan 2012 Patrol (Mechanics)	16,119	10,000	0	(6,119)	0	0	0	0
55	P&E - P156 Cat 938G Loader	40,566	70,000	29,434	0	0	0	0	0
332	P&E - AMMANN VIBRATORY SINGLE D	0	0	0	0	42,600	8,750	0	(33,850)
		86,672	100,000	31,505	(18,177)	42,600	8,750	0	(33,850)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$100,000	\$8,750	9%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

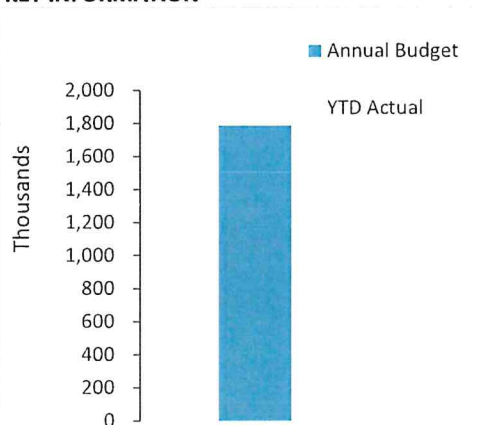
INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

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	155,000	84,750	155,000	52,983	(31,767)
Plant and Equipment	520,000	0	520,000	0	0
Furniture and Equipment	0	0	0	10,041	10,041
Infrastructure Assets - Roads	1,018,996	382,159	1,018,996	206,260	(175,899)
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Parks and Ovals	0	0	0	0	0
Infrastructure Assets - Sewerage	40,000	16,000	40,000	0	(16,000)
Infrastructure Assets - Airfields	0	0	0	0	0
Infrastructure Assets - Dams	0	0	0	0	0
Infrastructure Assets - Playground Equipment	30,000	30,000	30,000	0	(30,000)
Infrastructure Assets - Other	20,000	11,000	20,000	7,338	(3,662)
Capital Expenditure Totals	1,783,996	523,909	1,783,996	276,622	(247,287)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	768,547	560,215	768,547	8,913	(551,302)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	100,000	87,500	100,000	8,750	(78,750)
Council contribution - Cash Backed Reserves					
Various Reserves		390,386	503,497	37,750	(352,636)
Council contribution - operations		(514,192)	411,952	221,208	735,400
Capital Funding Total		523,909	1,783,996	276,622	(247,287)

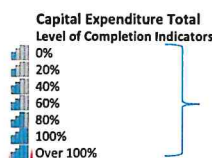
SIGNIFICANT ACCOUNTING POLICIES

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
	\$1.78 M	\$0.28 M	16%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$0.77 M	\$0.01 M	1%



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

% of

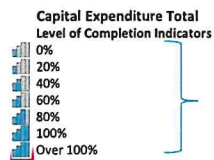
Completion

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

		Balance Sheet		Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
Assets		Account Number	Category		Annual Budget	Annual Budget	YTD Budget		
					\$	\$	\$	\$	\$
Land									
Housing									
0.18									
	Lots 558 & 559 Yewers Street	09358	520	809345	(30,000)	(30,000)	(15,000)	(5,329)	9,671
	Total - Housing				(30,000)	(30,000)	(15,000)	(5,329)	9,671
0.18	Total - Land				(30,000)	(30,000)	(15,000)	(5,329)	9,671
Buildings									
Housing									
0.15									
	Aged Housing Water Connection	09351	521	809351	(40,000)	(40,000)	(16,000)	(5,930)	10,070
	Total - Housing				(40,000)	(40,000)	(16,000)	(5,930)	10,070
Community Amenities									
0.00									
	Refuse Transfer Station - Canna	10154	521	810154	(15,000)	(15,000)	(3,750)	0	3,750
	Total - Community Amenities				(15,000)	(15,000)	(3,750)	0	3,750
Recreation And Culture									
0.60									
	Town Hall Kitchen Upgrade	11150	521	811150	(70,000)	(70,000)	(50,000)	(41,724)	8,276
	Total - Recreation And Culture				(70,000)	(70,000)	(50,000)	(41,724)	8,276
0.38	Total - Buildings				(125,000)	(125,000)	(69,750)	(47,654)	22,096
Plant & Equipment									
Health									
0.00									
	Plant & Equipment - Other Health	07751	525		(40,000)	(40,000)	0	0	0
	Total - Health				(40,000)	(40,000)	0	0	0
Community Amenities									
0.00									
	Purchase Plant & Equipment - Other Community Amenities	10751	525		(110,000)	(110,000)	0	0	0
	Total - Community Amenities				(110,000)	(110,000)	0	0	0
Transport									
0.00									
	Purchase Plant & Equipment - Road Plant Purchases	12350	525		(370,000)	(370,000)	0	0	0
	Total - Transport				(370,000)	(370,000)	0	0	0
Other Property & Services									
0.00	Total - Plant & Equipment				(520,000)	(520,000)	0	0	0
Furniture & Equipment									
Recreation & Culture									
1.00									
	Purchase Furniture & Equipment - Swimming Areas and Beaches	11251	523		0	0	0	(10,041)	(10,041)
	Total - Recreation & Culture				0	0	0	(10,041)	(10,041)
1.00	Total - Furniture & Equipment				0	0	0	(10,041)	(10,041)
Roads									
Transport									
0.00									
	Canna North East Road	12150	541	R2R007	(110,000)	(110,000)	(54,984)	0	54,984
1.00									
	Stephens Road 17/18	12150	541	R2R016	(2,350)	(2,350)	(1,170)	(2,350)	(1,180)
0.00									
	Burma Road - R2R	12150	541	R2R079	(95,064)	(95,064)	(47,526)	0	47,526
0.81									
	Neates Road 17/18	12150	541	R2R160	(117,082)	(117,082)	(117,082)	(94,284)	22,798
1.00									
	Morawa Yalgoo Rd Widen Overlay Pavement & Seal (SLK 9.04-12	12150	541	RRG012	0	0	0	(6,902)	(6,902)
1.00									
	Nanekine Road - 17/18	12150	541	RRG019	0	0	0	(15)	(15)
0.01									
	Nanekine Road 18/19	12150	541	RRG020	(425,500)	(425,500)	0	(2,346)	(2,346)
0.37									
	Morawa Yalgoo Road 2018/19	12150	541	RRG021	(269,000)	(269,000)	(161,397)	(100,364)	61,033
	Total - Transport				(1,018,996)	(1,018,996)	(382,159)	(206,260)	175,899
0.20	Total - Roads				(1,018,996)	(1,018,996)	(382,159)	(206,260)	175,899
Sewerage									
Community Amenities									
0.00									
	Sewerage Upgrade	10325	555		(40,000)	(40,000)	(16,000)	0	16,000
	Total - Community Amenities				(40,000)	(40,000)	(16,000)	0	16,000
0.00	Total - Sewerage				(40,000)	(40,000)	(16,000)	0	16,000
Playground Equipment									
Recreation & Culture									
0.00									
	Playground Equipment	11362	553	811358	(30,000)	(30,000)	(30,000)	0	30,000
	Total - Recreation & Culture				(30,000)	(30,000)	(30,000)	0	30,000
0.00	Total - Playground Equipment				(30,000)	(30,000)	(30,000)	0	30,000
Infrastructure - Other									
Economic Services									
1.23									
	Mowawa Bush Trail Project	13255	551	I13257	(5,000)	(5,000)	(5,000)	(6,160)	(1,160)
0.08									
	Interpretive Signage Stage 2	13255	551	I13261	(15,000)	(15,000)	(6,000)	(1,178)	4,822
	Total - Economic Services				(20,000)	(20,000)	(11,000)	(7,338)	3,662
0.37	Total - Infrastructure - Other				(20,000)	(20,000)	(11,000)	(7,338)	3,662

Confidential OCM 21 February 2019

41



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

% of

Completion

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget	Total YTD	
				\$	\$	\$	\$	\$
0.16	Grand Total			(1,783,996)	(1,783,996)	(523,909)	(276,622)	247,287

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 2018	\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 133 - GEHA House	36,465	0	0	17,934	36,465	18,531	(0)	748	1,801
Loan 134 - 2 Broad Street	25,680	0	0	25,680	25,680	0	0	242	1,592
Loan 136 - 24 Harley Street - Staff Housing	319,637	0	0	6,435	12,997	313,202	306,640	4,636	12,436
	381,782	0	0	50,049	75,142	331,733	306,640	5,627	15,829

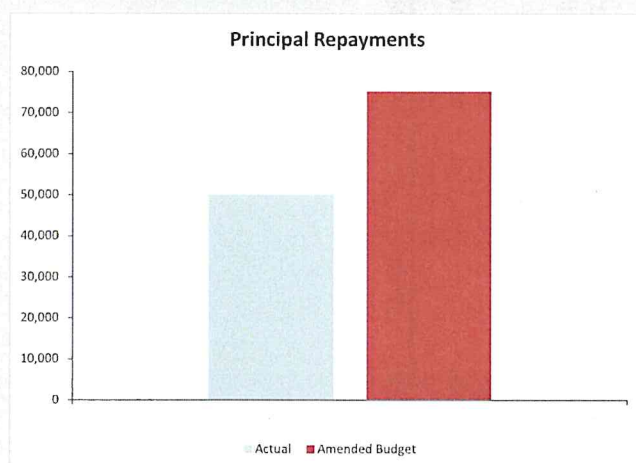
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Principal Repayments

\$50,049

Interest Earned

\$66,177

Interest Expense

\$5,627

Reserves Bal

\$5.68 M

Loans Due

\$0.33 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2018

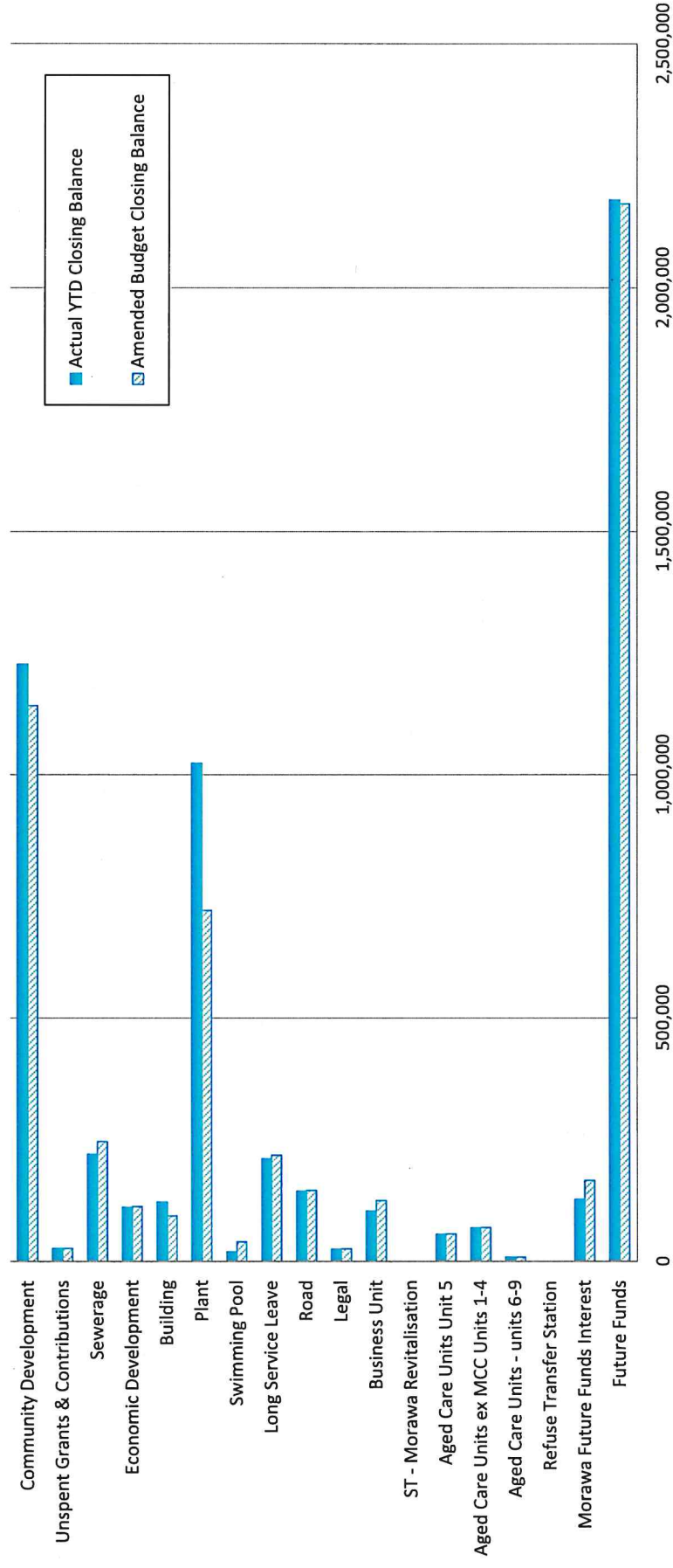
OPERATING ACTIVITIES
NOTE 9
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Future Funds	2,165,470	43,890	14,677	0	0	(37,307)	0	2,172,054	2,180,147
Morawa Future Funds Interest	126,630	2,567	1,027	37,307	0	0	0	166,504	127,657
Refuse Transfer Station	27	1	0	0	0	(28)	0	0	27
Aged Care Units - units 6-9	9,233	187	75	0	0	0	0	9,420	9,308
Aged Care Units ex MCC Units 1-4	68,721	1,118	557	0	0	0	0	69,839	69,278
Aged Care Units Unit 5	55,166	1,393	447	0	0	0	0	56,559	55,613
ST - N/Midlands Solar Thermal Power	0	0	0	0	0	0	0	0	0
ST - Morawa Revitalisation	37,705	764	45	0	0	(38,469)	(37,750)	0	0
Business Unit	102,875	2,085	834	20,000	0	0	0	124,960	103,709
Legal	25,402	515	206	0	0	0	0	25,917	25,607
Road	143,228	2,903	1,161	0	0	0	0	146,131	144,389
Long Service Leave	209,270	4,241	1,697	5,000	0	0	0	218,511	210,967
Swimming Pool	20,000	405	162	20,000	0	0	0	40,405	20,162
Plant	1,015,608	20,584	8,232	0	0	(315,000)	0	721,192	1,023,840
Building	121,090	2,454	981	20,000	0	(50,000)	0	93,544	122,071
Economic Development	110,526	2,240	896	0	0	0	0	112,766	111,422
Sewerage	218,716	4,433	1,773	22,800	0	0	0	245,949	220,489
Unspent Grants & Contributions	26,413	535	214	0	0	0	0	26,948	26,627
Community Development	1,217,918	24,685	9,871	0	0	(100,000)	0	1,142,603	1,227,789
Water Waste Management (Rural Towns Project)	0	0	0	0	0	0	0	0	0
	5,673,997	115,000	42,855	125,107	0	(540,804)	(37,750)	5,373,300	5,679,102

KEY INFORMATION

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions	Grant Provider	Amended		Adopted		Variance (Under)/Over
Operating grants, subsidies and contributions						
General Purpose Funding						
Grants Commission - General	WALGGC	521,532	260,766	521,532	264,963	4,197
Grants Commission - Local Roads	WALGGC	308,577	154,288	308,577	131,666	(22,623)
Law, Order & Public Safety						
Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	19,060	9,530	19,060	4,765	(4,765)
Recreation & Culture						
Grant - Town Hall Kitchen	CBH	0	0	0	8,500	8,500
Contribution - Music and Arts Festival	Karara Mining	20,000	9,996	20,000	0	(9,996)
Contribution - NAIDOC week	Bankwest Morawa	0	0	0	909	909
Transport						
Grant - Direct	Main Roads WA	75,208	75,208	75,208	116,919	41,711
Contribution - Road Maintenance	Karara Mining	50,000	24,996	50,000	5,482	(19,514)
Grant - Flood Damage	Main Roads WA	3,501,332	1,750,668	3,501,332	1,481,385	(269,283)
Economic Services						
Contribution - Steve Parish Photography	WA College of Agriculture	0	0	0	909	909
Operating grants, subsidies and contributions Total		4,495,709	2,285,452	4,495,709	2,015,497	(269,955)
Non-operating grants, subsidies and contributions						
Community Amenities						
Grant - Community Bus	Lotterywest	50,000	24,996	50,000	0	(24,996)
Recreation & Culture						
Grant - Armistice Centenary	Dept of Veteran Affairs	4,815	0	4,815	4,348	4,348
Transport						
Grant - Regional Road Group - Road Projects	Main Roads WA	463,000	463,000	463,000	4,565	(458,435)
Grant - Roads to Recovery	Dept of Infrastructure	240,732	72,219	240,732	0	(72,219)
Economic Services						
Marketing Plan	TBA	10,000	0	10,000	0	0
Non-operating grants, subsidies and contributions Total		768,547	560,215	768,547	8,913	(551,302)
		5,264,256	2,845,667	5,264,256	2,024,410	(821,257)

NOTE 11 TRUST FUND

31/12/2018
Per

Trust Subsidiary Ledger	
31/12/2018	
Per Trust Type	Per Trust Type
#	\$
1	0,000.00
10	400.00
11	0.00
12	0.00
13	0.00
14	660.11
2	0.00
21	1,164.00
22	3,468.32
23	1,704.00
26	1,762.45
3	0.00
4	0.00
6	865.00
7	0.00
8	0.00
9	56.65
T22	4,641.00
T24	2,559.65
	23,281.26

31/12/2018	Per Note 11 Left
\$	
6,000.00	
400.00	
0.00	
0.00	
0.00	
660.11	
0.00	
1,164.00	
3,468.32	
1,704.00	
1,762.49	
0.00	
0.00	
865.00	
0.00	
0.00	
56.65	
4,641.00	
2,559.69	
0.00	
23,281.26	

Var	
\$	
0.00	Housing Bonds
0.00	Nomination Deposits
0.00	Auction Of Properties
0.00	Bonds - Gwennyth Rose
0.00	Bonds - AW (Bill) Johnson
0.00	Drug Action Group
0.00	Child Care Bonds
0.00	Bonds Units Dregthorn Street
0.00	Bonds Aged Care Units
0.00	Excess Rent - Daphne Little
0.00	Morawa Oval Function Centre
0.00	Extractive Industries Bond
0.00	Bonds Hall/Sports Recreation
0.00	Youth Fund Raising
0.00	DPI Licensing
0.00	Social Club
0.00	RRB/BCIFF
0.00	Haulmore Trailers Pty Ltd
0.00	Business Units Bonds
0.00	TRUST LIABILITY
0.00	

23,281.26	Per above
23,281.26	Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901)
0.00	
23,281.26	Trust Asset Per Input Balance Sheet Tab (BS Cat 900)
23,281.26	Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901)
0.00	
23,281.26	Trust Subsidiary Ledger per above
23,281.26	Per above
0.00	
23,281.26	Trust Subsidiary Ledger per above
23,281.26	Trust Asset Per Input Balance Sheet Tab (BS Cat 900)
0.00	

EFT11482	11/01/2019	Karen Jeanette Chapel	NOMINATION REFUND	1	80.00
EFT11483	11/01/2019	Shirley Denise Katona	NOMINATION REFUND	1	80.00
EFT11484	11/01/2019	Morawa News & Gifts	Stationery and Newspapers Dec 2018	1	183.20
EFT11485	11/01/2019	Canine Control	Ranger Services 19th Dec 2018	1	1,001.39
EFT11486	11/01/2019	Courier Australia	Various Freight	1	837.41
EFT11487	11/01/2019	Bob Waddell & Associates Pty Ltd	Development and implementation of new monthly financial Reporting template.	1	4,323.00
EFT11488	11/01/2019	LGIS Risk Management	Regional Risk Co-ordinator Program 2018/19	1	4,967.60
EFT11489	11/01/2019	Jason Sign makers	various Parts	1	238.12
EFT11490	11/01/2019	Logo Appointments	Contractor fee for Grace French - Development Admin Manager	1	5,887.20
EFT11491	11/01/2019	Ken Stokes	NOMINATION REFUND	1	80.00
EFT11492	11/01/2019	St John Ambulance Western Australia Ltd	Service First Aid Kit and supply snake kit	1	551.12
EFT11493	11/01/2019	Avon Waste	Waste Collection December 2018	1	6,955.25
EFT11494	11/01/2019	HI-Power Diesel	Dozer Pump assembly	1	3,685.00
EFT11495	11/01/2019	Pat's Mobile Mechanical	Replace receiver dryer and compressor	1	321.42
EFT11496	11/01/2019	Dean Carslake	NOMINATION REFUND	1	80.00
EFT11497	11/01/2019	Debbie Collins	NOMINATION REFUND	1	80.00
EFT11498	18/01/2019	The Spearwood Trust	Rates refund for assessment A835 LOT 1654D7401/M	1	5,760.96

EFT11499	18/01/2019	Dean's Contracting WA Pty Ltd	Flood Damage Supervision 17/12/2018 - 21/12/2018 & 09/01/19 - 15/01/2019	1	19,535.23
EFT11500	18/01/2019	BPH	Flood Damage 17/12/18 - 21/12/18 & 09/01/19 - 15/01/19	1	177,531.31
EFT11501	18/01/2019	Ashdown Ingram	Various parts	1	613.53
EFT11502	18/01/2019	Herbert Edward Kenyon	Carpet Cleaning all offices and 3 chairs including chambers	1	1,250.00
EFT11503	18/01/2019	TP & MB Shields	Repairs to mower deck	1	275.00
EFT11504	18/01/2019	Morawa Drapery Store	1 pair of work boots	1	149.95
EFT11505	18/01/2019	Landmark Operations Limited	Gas Bottle	1	213.71
EFT11506	18/01/2019	Landgate	Schedule No: G 2018/2	1	87.68
EFT11507	18/01/2019	Refuel Australia	9000 litres diesel @ \$1.3730	1	13,388.16
EFT11508	18/01/2019	Think Water Geraldton	Football oval valves and coils	1	736.35
EFT11509	18/01/2019	Hitachi Construction Machinery (Australia) Pty Ltd	Various parts	1	882.02
EFT11510	18/01/2019	Canine Control	Ranger Service 3rd January 2019	1	2,002.78
EFT11511	18/01/2019	WA Local Government Association	Future of Local Government Forum - CEO	1	130.00
EFT11512	18/01/2019	Geraldton Toyota	80,000 KM Service OM0	1	453.66
EFT11513	18/01/2019	Conway Highbury	Local Laws - Health Local Law	1	1,001.00
EFT11514	18/01/2019	Greenfield Technical Services	2017 Flood Damage Administration	1	3,663.00
EFT11515	18/01/2019	Bob Waddell & Associates Pty Ltd	Development and implementation of new monthly financial reporting template.	1	3,597.00
EFT11516	18/01/2019	Spotlight Pty Ltd	Glitter, Glue, Card, Craft Materials for youth projects	1	163.63

EFT11517	18/01/2019	Local Government Professionals Australia WA	Finance Professional Conference 14-15 March JA Goodbourn	1	1,160.00
EFT11518	18/01/2019	Logo Appointments	Contractor fee for Grace French - Development Admin Manager	1	1,177.44
EFT11519	18/01/2019	Neverfail Springwater Limited	Monthly Cooler Rental	1	14.30
EFT11520	18/01/2019	Alinta Sales Pty Ltd	Power Usage	1	193.64
EFT11521	18/01/2019	Wallis Computer Solutions	Annual Billing 2018-2019 BKP agreement – Morawa Medical	1	3,151.50
EFT11522	18/01/2019	Covs Parts Pty Ltd	Various Parts	1	532.58
EFT11523	18/01/2019	Coates Hire	Hire of roller 21 /11/2018 to 21/12/2018	1	5,515.10
EFT11524	18/01/2019	AFGRI	Community Bus Inspection for licence renewal	1	194.35
EFT11525	18/01/2019	IGA Morawa	Purchases Dec 2018	1	726.89
EFT11526	18/01/2019	MEEDAC Incorporated	Morawa Tip Attendant Dec 2018	1	6,056.25
EFT11527	18/01/2019	Great Southern Fuel Supplies	Fuel Purchases Dec 2018	1	766.73
EFT11528	18/01/2019	Stratum Cutting Edges	20x grader blades	1	2,345.20
EFT11529	18/01/2019	Daniel James	Reimbursement for paint costs - Area Promotion	1	311.00
EFT11530	18/01/2019	Infinitum Technologies Pty Ltd	Support for December 2018	1	429.00
EFT11531	18/01/2019	Office of the Auditor General	Annual Audit Fees - Office of the Auditor General	1	40,700.00
EFT11532	18/01/2019	Mitchell and Brown Communications Vidguard	Vidguard Monitoring	1	102.00
EFT11533	18/01/2019	Five Star	Photocopier Usage Dec 2018	1	404.32
EFT11534	18/01/2019	HI-Power Diesel	Clean out fuel system replace filter and spark plug and pick up vehicle from Minegnew	1	2,376.90
EFT11535	18/01/2019	Colliers	Commercial Office Rent	1	423.85

EFT11536	21/01/2019	Australian Services Union	Payroll deductions	1	77.70
EFT11537	21/01/2019	Department of Human Services	Payroll deductions	1	348.58
EFT11538	29/01/2019	Australian Services Union	Payroll deductions	1	77.70
EFT11539	29/01/2019	Department of Human Services	Payroll deductions	1	348.58
EFT11540	30/01/2019	Dean's Contracting WA Pty Ltd	Flood Damage 16/01/19 - 22/01/19	1	11,301.73
EFT11541	30/01/2019	BPH	Flood Damage 16/01/19 - 22/01/19	1	95,315.00
11914	11/01/2019	Synergy	Power Usage 23/11 - 20/12	1	2,287.35
11915	11/01/2019	Telstra Corporation Limited	Phone Usage Dec 2018	1	927.43
11916	11/01/2019	OCLC (UK) Ltd	Amlib Annual Membership	1	1,603.33
11917	16/01/2019	Water Corporation	Water Usage 17/10/2018 - 20/12/2018	1	13,741.99
11918	18/01/2019	Synergy	Power Usage	1	3,593.20
11919	18/01/2019	Telstra Corporation Limited	Phone Usage	1	985.77
11920	18/01/2019	Morawa Licensed Post Office Emmlee's	Postage Dec 2018	1	84.40
DD6369.1	09/01/2019	WA Local Government Superannuation Plan	Payroll deductions	1	6,708.33
DD6369.2	09/01/2019	BT FINANCIAL GROUP	Superannuation contributions	1	318.97
DD6369.3	09/01/2019	MLC Super Fund	Superannuation contributions	1	324.69
DD6369.4	09/01/2019	Australian Super	Superannuation contributions	1	245.83
DD6369.5	09/01/2019	LGIA Super	Superannuation contributions	1	327.65

DD6374.1	23/01/2019	WA Local Government Superannuation Plan	Payroll deductions	1	7,042.10
DD6374.2	23/01/2019	BT FINANCIAL GROUP	Superannuation contributions	1	318.97
DD6374.3	23/01/2019	MLC Super Fund	Superannuation contributions	1	431.21
DD6374.4	23/01/2019	Australian Super	Superannuation contributions	1	228.22
DD6374.5	23/01/2019	LGIA Super	Superannuation contributions	1	327.65
DD6385.1	07/01/2019	Bankwest	Dec 2018 CC Transactions	1	2,314.93
DD6385.2	02/01/2019	Westnet Pty Ltd	January 2019 Internet	1	224.75
DD6385.3	04/01/2019	BOQ Finance	January 2019 Lease Photocopier	1	265.91

REPORT TOTALS

EFT	\$434,836.02
Cheque	\$ 23,223.47
Direct Debits	\$ 63,211.22
Payroll	\$103,068.84
Credit Card	\$ 2,314.93
TOTAL	\$626,654.48

Dec-18

Business Credit Card - Chris Linnell Bankwest MasterCard

Date	Description	Accounts	Account Description	Amount	GST
3/12/2018	Bus ticket for new CDO - Perth to Morawa	1146120.520	Travel & Accommodation	62.35	5.67
3/12/2018	Xmas gifts for children	1041030.520	Refreshments & Receptions	62.25	5.66
3/12/2018	Accommodation - New CDO	1146120.520	Travel & Accommodation	172.84	15.71
13/12/2018	3 x coffees - compliance meeting	1041030.52	Refreshments & Receptions	12.50	1.14
28/12/2018	Bank Fees	1146290.000	Bank Fees	39.00	3.55
			Total Purchases for C Linnell	348.94	31.72

Business Credit Card - Jenny Goodbourn Bankwest MasterCard

Date	Description	Accounts	Account Description	Amount	GST
3/12/2018	Disputed Trans - Uber	1146400.520	Income relating to Admin	-18.95	-1.72
3/12/2018	Disputed Trans - Uber	1146400.520	Income relating to Admin	-32.75	-2.98
3/12/2018	Disputed Trans - Uber	1146400.520	Income relating to Admin	-34.65	-3.15
3/12/2018	Disputed Trans - Uber	1146400.520	Income relating to Admin	-120.95	-11.00
3/12/2018	Disputed Trans - Uber	1146400.520	Income relating to Admin	-31.55	-2.87
3/12/2018	Power Bill - 2 Caulfield Street	1091170.540	Main Staff House - 2 Caulfield Street	521.07	47.37
14/12/2018	Hire of Bouncy Castle for Late night Xmas shopping	1042010.521	Public Relations	367.92	33.45
20/12/2018	Nav Man for Shire Vehicles	P163,P121,P183,P228, P138	Various Vehicles	249.75	22.70
21/12/2018	12 months rego for community bus	P196	Toyota Coaster Community Bus	327.15	29.74
			Total Purchases for J Goodbourn	1227.04	111.55

Business Credit Card - Sam Appleton Bankwest MasterCard

Date	Description	Accounts	Account Description	Amount	GST
1/12/2018	Replace basketball net	B11306	Maintenance - Rec Centre	79.99	7.27
1/12/2018	Boxes and Tape for Town Hall storage of crockery	B11103	Maintenance - Morawa Hall	19.98	1.82
1/12/2018	Electric cable cover	B14615	Office Building Maintenance - Admin	72.48	6.59
1/12/2018	Parts for Hitachi Projector at Town Hall	B11103	Maintenance - Morawa Hall	566.50	51.50
			Total Purchases for S. Appleton	738.95	67.18
			Total Fees and Charges	2314.93	60.35

DESCRIPTION:		Great Southern Fuels				
CREDITOR NAME:		December 2018				
INVOICE NUMBER:		31/12/2018				
INVOICE DATE:		Small fuel, oil and card purchases				
GL/JOB CODE	ACCOUNT DESCRIPTION	GST IND.	I/E CODE / C/C	DESCRIPTION	ELEM. CODE	AMOUNT
P241	Rav 4 - EDM	C	105		3003	225.23
P245	Honda CRV - EMDA	C	105		3003	0.00
P242	Rav 4 - EMCCS	C	105		3003	119.83
P999	Various Small Plant Items	C	105		3003	181.11
P243	Nissan Patrol - Works Supervisor	C	105		3003	
P229	Toyota Kluger - CEO	C	105		3003	240.56
						-
						766.73

CREDITOR NAME:		Refuel Australia - 30169				
INVOICE NUMBER:		MORAS				
INVOICE DATE:		31/12/2018				
Bill Number:						
DESCRIPTION:		Small fuel, oil and card purchases				
GL/JOB CODE	ACCOUNT DESCRIPTION	GST IND.	I/E CODE / C/C	DESCRIPTION	ELEM. CODE	AMOUNT
1144010	Purchase of Stock Materials	C				-
1142200	Expendable Stores	C				-
P245	Honda CRV - EDMA	C	105		3003	263.38
P240	RAV 4 - Doctor	C	105		3003	462.82
P244	Kluger - CEO	C	105		3003	304.96
P242	RAV 4 - EMCCS	C	105		3003	-
						-
						1,031.16



SHIRE OF MORAWA

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2019**

KEY INFORMATION

Items of Significance

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

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Lots 558 & 559 Yewers Street	18%	30,000	17,500	5,329	12,171
Aged Housing Water Connection	15%	40,000	20,000	5,930	14,070
Refuse Transfer Station - Canna	0%	15,000	7,500	0	7,500
Town Hall Kitchen Upgrade	127%	70,000	70,000	88,586	(18,586)
Plant & Equipment - Other Health	0%	40,000	0	0	0
Purchase Plant & Equipment - Other Community Amenities	0%	110,000	0	0	0
Stephens Road 17/18	100%	2,350	1,365	2,350	(985)
Purchase Plant & Equipment - Road Plant Purchases	0%	370,000	0	0	0
Canna North East Road	0%	110,000	64,148	0	64,148
Burma Road - R2R	0%	95,064	55,447	0	55,447
Neates Road 17/18	81%	117,082	117,082	94,284	22,798
Nanekine Road 18/19	1%	425,500	0	2,346	(2,346)
Morawa Yalgoo Road 2018/19	53%	269,000	215,196	143,162	72,034
Sewerage Upgrade	0%	40,000	20,000	0	20,000
Playground Equipment	0%	30,000	30,000	0	30,000
Mowawa Bush Trail Project	123%	5,000	5,000	6,160	(1,160)
Interpretive Signage Stage 2	8%	15,000	7,500	1,178	6,322
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	53%	4,495,709	2,587,827	2,391,413	(196,414)
Non-operating Grants, Subsidies and Contributions	35%	768,547	564,381	265,845	(298,536)
	50%	5,264,256	3,152,208	2,657,259	(494,949)
Rates Levied	85%	2,088,504	2,091,504	1,781,235	(310,270)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 January 2018	Current Year 31 January 2019
Adjusted Net Current Assets	105%	\$ 1,916,331	\$ 2,021,104
Cash and Equivalent - Unrestricted	123%	\$ 1,249,207	\$ 1,535,060
Cash and Equivalent - Restricted	93%	\$ 6,127,791	\$ 5,683,662
Receivables - Rates	99%	\$ 721,594	\$ 717,818
Receivables - Other	82%	\$ 113,384	\$ 93,038
Payables	319%	\$ 69,644	\$ 222,045

% 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 31 JANUARY 2019**

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 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

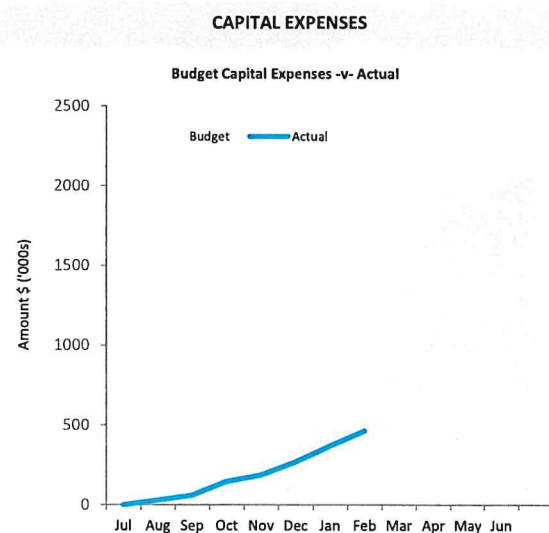
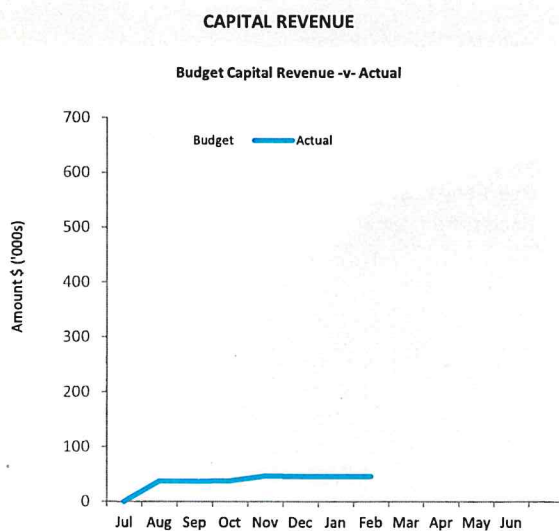
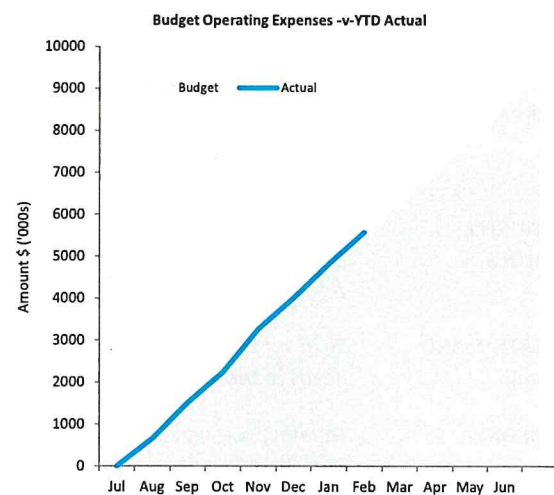
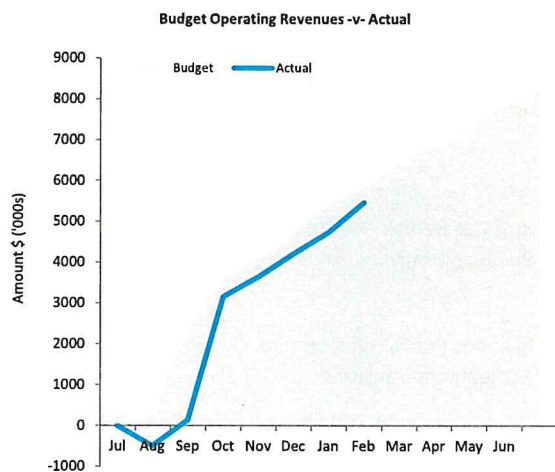
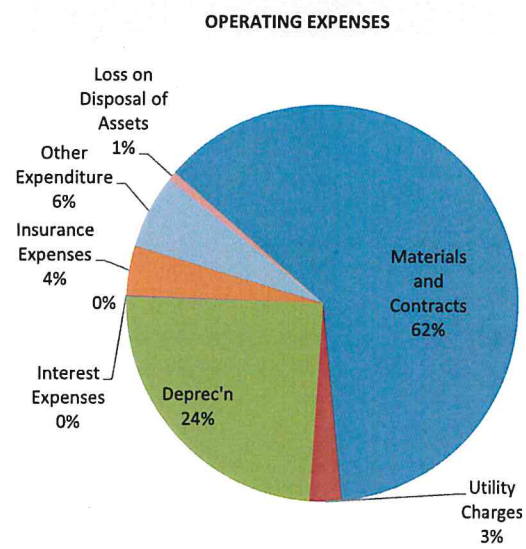
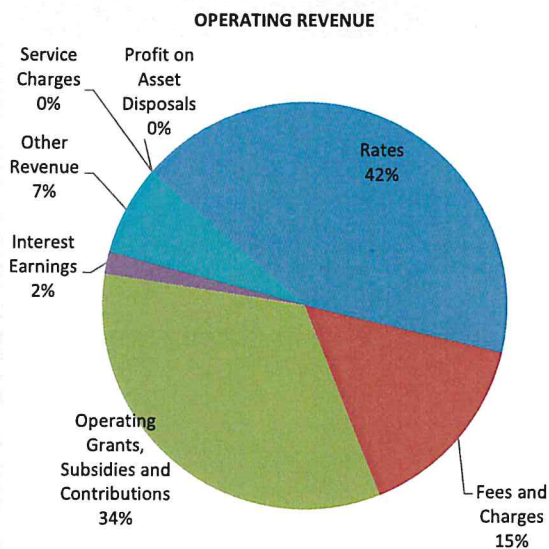
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2019**

SUMMARY GRAPHS



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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 31 JANUARY 2019****STATUTORY REPORTING PROGRAMS**

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To manage Council's finances	Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education.
GENERAL PURPOSE FUNDING	To manage Council's finances	Includes Rates, Loans, Investments & Grants.
LAW, ORDER, PUBLIC , SAFETY	To provide, develop & manage services in response to community needs.	Includes Emergency Services & Animal Control.
HEALTH	To provide, develop & manage services in response to community needs.	Includes Environmental Health, Medical & Health facilities.
EDUCATION AND WELFARE	To provide, develop & manage services in response to community needs.	Includes Education, Welfare & Children's Services.
HOUSING	To ensure quality housing and appropriate infrastructure is maintained.	Includes Staff & Other Housing.
COMMUNITY AMENITIES	To provide, develop & manage services in response to community needs.	Includes Refuse Collection, Sewerage, Cemetery, Building Control, Town Planning & Townscape.
RECREATION AND CULTURE	To ensure the recreational & cultural needs of the community are met.	Includes Pools, Halls, Library, Oval, Parks & Gardens & Recreational Facilities.
TRANSPORT	To effectively manage transport infrastructure.	Includes Roads, Footpaths, Private Works, Machine Operating Costs, Outside Wages & 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, Administration Overheads and Unclassified Items

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
Opening Funding Surplus(Deficit)	1	\$ 880,062	\$ 1,413,169	\$ 1,413,169	\$ 1,413,169	\$ 0	% 0%		
Revenue from operating activities									
Governance		0	0	0	340	340		▲	
General Purpose Funding - Rates	5	2,088,504	2,088,504	1,839,087	1,781,235	(57,852)	(3%)	▼	
General Purpose Funding - Other		737,692	737,692	512,788	475,592	(37,196)	(7%)	▼	
Law, Order and Public Safety		26,560	26,560	21,001	11,890	(9,111)	(43%)	▼	
Health		5,350	5,350	2,850	1,758	(1,092)	(38%)	▼	
Education and Welfare		2,400	2,400	1,400	2,274	874	62%	▲	
Housing		115,320	115,320	59,668	50,221	(9,447)	(16%)	▼	
Community Amenities		438,516	438,516	401,992	425,365	23,373	6%	▲	
Recreation and Culture		56,981	56,981	39,504	85,162	45,658	116%	▲	S
Transport		3,672,974	3,672,974	2,186,375	2,172,746	(13,629)	(1%)	▼	
Economic Services		161,045	161,045	106,333	102,598	(3,735)	(4%)	▼	
Other Property and Services		149,900	149,900	94,618	84,284	(10,335)	(11%)	▼	S
		7,455,242	7,455,242	5,265,616	5,193,465				
Expenditure from operating activities									
Governance		(520,502)	(520,502)	(293,973)	(241,976)	51,997	18%	▲	S
General Purpose Funding		(167,128)	(167,128)	(92,379)	(96,759)	(4,380)	(5%)	▼	
Law, Order and Public Safety		(119,407)	(119,407)	(72,386)	(55,064)	17,322	24%	▲	S
Health		(233,708)	(233,708)	(139,714)	(115,062)	24,652	18%	▲	S
Education and Welfare		(173,444)	(173,444)	(107,313)	(51,287)	56,026	52%	▲	S
Housing		(251,919)	(251,919)	(175,364)	(177,510)	(2,146)	(1%)	▼	
Community Amenities		(680,815)	(680,815)	(368,783)	(287,216)	81,567	22%	▲	S
Recreation and Culture		(1,442,412)	(1,442,412)	(862,359)	(856,208)	6,151	1%	▲	
Transport		(4,846,020)	(4,846,020)	(2,824,203)	(3,154,358)	(330,155)	(12%)	▼	S
Economic Services		(924,033)	(924,033)	(455,453)	(376,633)	78,820	17%	▲	S
Other Property and Services		(39,940)	(39,940)	(39,335)	(163,631)	(124,296)	(316%)	▼	S
		(9,399,329)	(9,399,329)	(5,431,262)	(5,575,704)				
Operating activities excluded from budget									
Add back Depreciation		1,785,654	1,785,654	1,041,460	1,105,759	64,299	6%	▲	
Adjust (Profit)/Loss on Asset Disposal	6	(13,328)	(13,328)	(18,843)	33,850	52,693	(280%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1,966	1,966		▲	
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			
Amount attributable to operating activities		(171,761)	(171,761)	856,971	759,336				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	10	768,547	768,547	564,381	265,845	(298,536)	(53%)	▼	S
Proceeds from Disposal of Assets	6	100,000	100,000	88,750	8,750	(80,000)	(90%)	▼	S
Land Held for Resale	7	0	0	0	0	0			
Land and Buildings	7	(155,000)	(155,000)	(115,000)	(99,845)	15,155	13%	▲	S
Plant and Equipment	7	(520,000)	(520,000)	0	0	0			
Furniture and Equipment	7	0	0	0	(10,041)	(10,041)		▼	S
Infrastructure Assets - Roads	7	(1,018,996)	(1,018,996)	(453,238)	(249,058)	204,180	45%	▲	S
Infrastructure Assets - Footpaths	7	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	7	0	0	0	0	0			
Infrastructure Assets - Sewerage	7	(40,000)	(40,000)	(20,000)	0	20,000	100%	▲	S
Infrastructure Assets - Airfields	7	0	0	0	0	0			
Infrastructure Assets - Dams	7	0	0	0	0	0			
Infrastructure Assets - Playground Equipment	7	(30,000)	(30,000)	(30,000)	0	30,000	100%	▲	S
Infrastructure Assets - Other	7	(20,000)	(20,000)	(12,500)	(7,338)	5,162	41%	▲	
Amount attributable to investing activities		(915,449)	(915,449)	22,393	(91,687)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	9	540,804	540,804	457,117	37,750	(419,367)	(92%)	▼	S
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(75,142)	(75,142)	(50,409)	(50,049)	360	1%	▲	
Transfer to Reserves	9	(240,107)	(240,107)	(150,258)	(47,415)	102,843	68%	▲	S
Amount attributable to financing activities		225,555	225,555	256,450	(59,714)				
Closing Funding Surplus(Deficit)	1	18,408	551,514	2,548,983	2,021,104				

KEY INFORMATION

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

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

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 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 CHARGEES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	880,062	1,413,169	1,413,169	1,413,169	0	0%		
Revenue from operating activities									
Rates	5	2,088,504	2,088,504	2,091,504	1,781,235	(310,270)	(15%)	▼	\$
Operating Grants, Subsidies and Contributions	10	4,495,709	4,495,709	2,587,827	2,391,413	(196,414)	(8%)	▼	
Fees and Charges		588,924	588,924	397,968	644,708	246,740	62%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		156,500	156,500	95,572	73,995	(21,577)	(23%)	▼	\$
Other Revenue		94,100	94,100	63,311	302,115	238,804	377%	▲	\$
Profit on Disposal of Assets	6	31,505	31,505	29,434	0	(29,434)	(100%)	▼	\$
		7,455,242	7,455,242	5,265,616	5,193,465				
Expenditure from operating activities									
Employee Costs		(1,930,102)	(1,930,102)	(1,128,315)	(1,041,577)	86,738	8%	▲	
Materials and Contracts		(4,969,169)	(4,969,169)	(2,838,724)	(2,813,872)	24,852	1%	▲	
Utility Charges		(355,188)	(355,188)	(240,706)	(120,785)	119,921	50%	▲	\$
Depreciation on Non-Current Assets		(1,785,654)	(1,785,654)	(1,041,460)	(1,105,759)	(64,299)	(6%)	▼	
Interest Expenses		(15,829)	(15,829)	(8,710)	(5,627)	3,083	35%	▲	
Insurance Expenses		(137,353)	(137,353)	(97,014)	(183,175)	(86,161)	(89%)	▼	\$
Other Expenditure		(187,857)	(187,857)	(65,742)	(271,060)	(205,318)	(312%)	▼	\$
Loss on Disposal of Assets	6	(18,177)	(18,177)	(10,591)	(33,850)	(23,259)	(220%)	▼	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(9,399,329)	(9,399,329)	(5,431,262)	(5,575,704)				
Operating activities excluded from budget									
Add back Depreciation		1,785,654	1,785,654	1,041,460	1,105,759	64,299	6%	▲	
Adjust (Profit)/Loss on Asset Disposal	6	(13,328)	(13,328)	(18,843)	33,850	52,693	(280%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	1,966	1,966		▲	
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			
Amount attributable to operating activities		(171,761)	(171,761)	856,971	759,336				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	10	768,547	768,547	564,381	265,845	(298,536)	(53%)	▼	\$
Proceeds from Disposal of Assets	6	100,000	100,000	88,750	8,750	(80,000)	(90%)	▼	\$
Land Held for Resale	7	0	0	0	0	0			
Land and Buildings	7	(155,000)	(155,000)	(115,000)	(99,845)	15,155	13%	▲	\$
Plant and Equipment	7	(520,000)	(520,000)	0	0	0			
Furniture and Equipment	7	0	0	0	(10,041)	(10,041)		▼	\$
Infrastructure Assets - Roads	7	(1,018,996)	(1,018,996)	(453,238)	(249,058)	204,180	45%	▲	\$
Infrastructure Assets - Footpaths	7	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	7	0	0	0	0	0			
Infrastructure Assets - Sewerage	7	(40,000)	(40,000)	(20,000)	0	20,000	100%	▲	\$
Infrastructure Assets - Airfields	7	0	0	0	0	0			
Infrastructure Assets - Dams	7	0	0	0	0	0			
Infrastructure Assets - Playground Equipment	7	(30,000)	(30,000)	(30,000)	0	30,000	100%	▲	\$
Infrastructure Assets - Other	7	(20,000)	(20,000)	(12,500)	(7,338)	5,162	41%	▲	
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Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	9	540,804	540,804	457,117	37,750	(419,367)	(92%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	8	(75,142)	(75,142)	(50,409)	(50,049)	360	1%	▲	
Transfer to Reserves	9	(240,107)	(240,107)	(150,258)	(47,415)	102,843	68%	▲	\$
Amount attributable to financing activities		225,555	225,555	256,450	(59,714)				
Closing Funding Surplus (Deficit)	1	18,408	551,514	2,548,983	2,021,104				

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

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

PROVISIONS

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

INVENTORIES

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

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

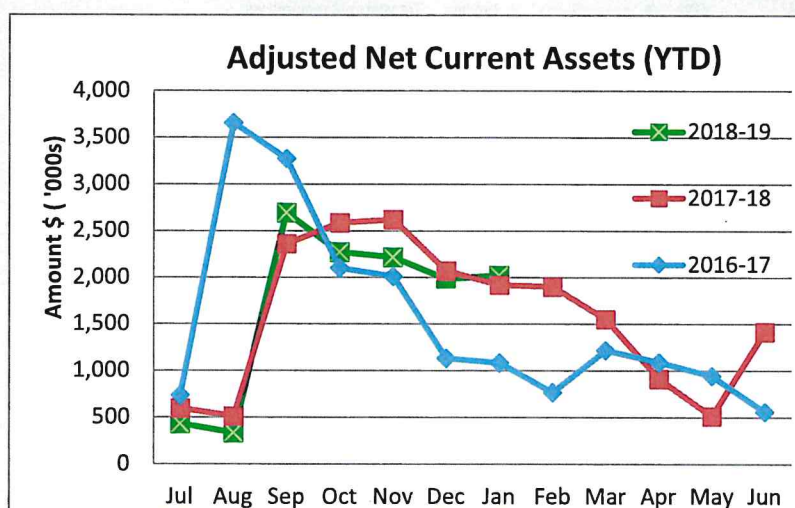
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2018 \$	This Time Last Year 31/01/2018 \$	Year to Date Actual 31/01/2019 \$
Current Assets				
Cash Unrestricted	3	656,893	1,249,207	1,535,060
Cash Restricted - Reserves	3	5,673,997	6,127,791	5,683,662
Receivables - Rates	4	558,537	721,594	717,818
Receivables - Other	4	721,689	113,384	93,038
Inventories		14,846	1,119	14,846
		<u>7,625,961</u>	<u>8,213,095</u>	<u>8,044,423</u>
Less: Current Liabilities				
Payables		(420,365)	(69,644)	(222,045)
Loan Liability		(75,142)	(23,669)	(25,092)
Provisions		<u>(328,849)</u>	<u>(384,662)</u>	<u>(328,849)</u>
		<u>(824,356)</u>	<u>(477,975)</u>	<u>(575,986)</u>
Less: Cash Reserves	9	(5,673,997)	(6,127,791)	(5,683,662)
Add Back: Component of Leave Liability not Required to be funded		209,270	282,916	211,236
Add Back: Current Loan Liability		75,142	23,669	25,092
Adjustment for Trust Transactions Within Muni		1,148	2,417	0
Net Current Funding Position		1,413,169	1,916,331	2,021,104

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)

\$2.02 M

Last Year YTD

Surplus(Deficit)

























\$1.92 M

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

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

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Rates	(57,852)	(3%)	▼		Permanent	FAG actual lower than forecast
General Purpose Funding - Other	(37,196)	(7%)	▼		Permanent	FAG actual lower than forecast
Recreation and Culture	45,658	116%	▲	\$	Permanent	Receipt of insurance claim money for pool repairs \$39k
Other Property and Services	(10,335)	(11%)	▼	\$	Permanent	LGIS Memebr Dividend \$18k income not budgeted for
Expenditure from operating activities						
Governance	51,997	18%	▲	\$	Timing	Planning Expenditure under budget
Law, Order and Public Safety	17,322	24%	▲	\$	Timing	Timing of EHO visits
Health	24,652	18%	▲	\$	Timing	Timing of EHO visits
Education and Welfare	56,026	52%	▲	\$	Timing	CDO/Youth Development Officer did not start until December - Position budgeted for whole of year
Community Amenities	81,567	22%	▲	\$	Timing	Tip maintenance under budget
Transport	(330,155)	(12%)	▼	\$	Timing	DOT licencing done by shire not in budget. Offset by matching income - in schedule 12.
Economic Services	78,820	17%	▲	\$	Timing	Timing of expenditure
Other Property and Services	(124,296)	(316%)	▼	\$	Timing	Plant Operating Cost recoveries need to be reviewed to ensure correct recovery
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(298,536)	(53%)	▼	\$	Timing	Actual income coming in later than budgeted expectation for RTR, RRG and MRWA funding.
Proceeds from Disposal of Assets	(80,000)	(90%)	▼	\$	Timing	Timing of disposal of plant. Roller realised less than budgeted
Land and Buildings	15,155	13%	▲	\$	Timing	Timing of recognition of capital expenditure.
Furniture and Equipment	(10,041)		▼	\$	Permanent	Purchase of pool inflatable - being adjusted in budget review
Infrastructure Assets - Roads	204,180	45%	▲	\$	Timing	Timing of capital works
Infrastructure Assets - Sewerage	20,000	100%	▲	\$	Timing	Timing of expenditure
Infrastructure Assets - Playground Equipment	30,000	100%	▲	\$	Timing	Timing of expenditure - some to be transferred to cover purchase of pool inflatable
Financing Activities						
Transfer from Reserves	(419,367)	(92%)	▼	\$	Timing	Transfers from reserves not required yet
Transfer to Reserves	102,843	68%	▲	\$	Timing	Transfers not required yet

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2018/19 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var.  	Significant Var. 	Timing/ Permanent	Explanation of Variance
Reporting Nature or Type	Var. \$	Var. %	Var.  	Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Rates	(310,270)	(15%)			Permanent	Rubbish and Sewerage treated as fees and charges not rates - will be amended in budget review
Fees and Charges	246,740	62%			Permanent	Rubbish and Sewerage treated as fees and charges not rates - will be amended in budget review
Interest Earnings	(21,577)	(23%)			Timing	Timing of term deposit interest
Other Revenue	238,804	377%			Permanent	Offset by expenditure - vehicle licencing
Profit on Disposal of Assets	(29,434)	(100%)			Permanent	Loss on sale of roller
Expenditure from operating activities						
Utility Charges	119,921	50%			Timing	Utility charges coming in behind budget phasing of expenditure.
Insurance Expenses	(86,161)	(89%)			Timing	Workers compensation put as employee expense rather than insurance in budget. Will amend to correct code in budget review
Other Expenditure	(205,318)	(312%)			Permanent	Offset by expenditure - vehicle licencing
Loss on Disposal of Assets	(23,259)	(220%)			Permanent	Loss on sale of roller

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

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

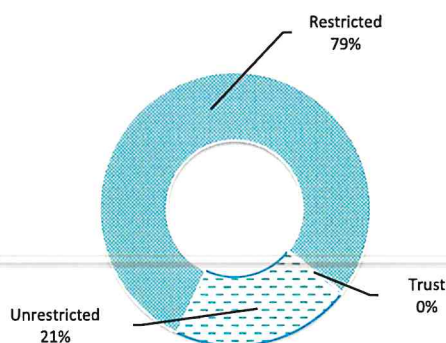
	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand	650			650	N/A	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	1,534,410			1,534,410	CBA	1.50%	At Call
CAB - Aged Care Units Reserv Units 6-9		9,320		9,320	CBA	1.50%	At Call
CAB - Refuse Transfer Station Reserve		27		27	CBA	1.50%	At Call
CAB - Morawa Future Funds Interest Reserve		127,820		127,820	CBA	1.50%	At Call
CAB - Leave Reserve Account		211,236		211,236	CBA	1.50%	At Call
CAB - Swimming Pool Reserve		20,188		20,188	CBA	1.50%	At Call
CAB - Plant Reserve		1,025,144		1,025,144	CBA	1.50%	At Call
CAB - Building Reserve		122,227		122,227	CBA	1.50%	At Call
CAB - Economic Development Reserve		111,564		111,564	CBA	1.50%	At Call
CAB - Sewerage Reserve		220,770		220,770	CBA	1.50%	At Call
CAB - Unspent Grants, Loans & Contributions Reserve		26,661		26,661	CBA	1.50%	At Call
CAB - Community Development Reserve		728,716		728,716	CBA	1.50%	At Call
CAB - Future Funds Reserve		580,887		580,887	CBA	1.50%	At Call
CAB - Business Units Reserve		103,841		103,841	CBA	1.50%	At Call
CAB - Legal Reserve		25,640		25,640	CBA	1.50%	At Call
CAB - Road Reserve		144,573		144,573	CBA	1.50%	At Call
CAB - Aged Care ex MCC Unit 1-4		69,366		69,366	CBA	1.50%	At Call
CAB - Aged Care Unit 5		55,684		55,684	CBA	1.50%	At Call
Trust Cash at Bank			24,159	24,159	CBA	0.00%	At Call
Term Deposits							
Municipal Investment Account/s	0			0	CBA		
TD: 024-014266-2 (Futre Funds 1)		800,000		800,000	CBA	2.65%	14/02/2019
TD: 024-014267-0 (Futre Funds 2)		800,000		800,000	CBA	2.65%	14/02/2019
TD: 024-014268-8 (Community Development Fund)		500,000		500,000	CBA	2.65%	14/02/2019
Total	1,535,060	5,683,662	24,159	7,242,880			

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.



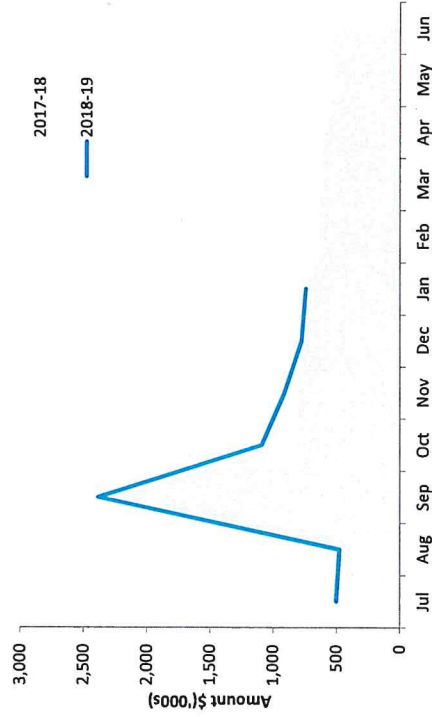
Total Cash	Unrestricted
\$7.24 M	\$5.68 M

Receivables - Rates & Rubbish	30 June 2018	31 Jan 19
	\$	\$
Opening Arrears Previous Years	503,965	581,497
Levied this year	2,239,559	2,288,056
Less Collections to date	(2,162,027)	(2,128,815)
Equals Current Outstanding	581,497	740,779
Net Rates Collectable	581,497	740,779
% Collected	78.80%	74.19%

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.

Rates Receivable



Collected
74%

Rates Due
\$740,779

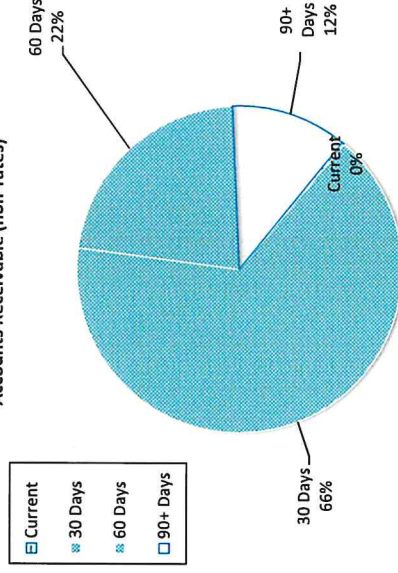
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	100	23,061	7,767	4,037	34,964
Percentage	0%	66%	22%	12%	
Balance per Trial Balance					
Sundry Debtors					34,964
Receivables - Other					58,074
Total Receivables General Outstanding					93,038
Amounts shown above include GST (where applicable)					

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.

Accounts Receivable (non-rates)



Debtors Due
\$93,038

Over 30 Days
100%

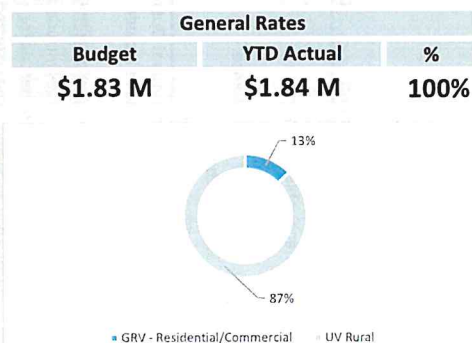
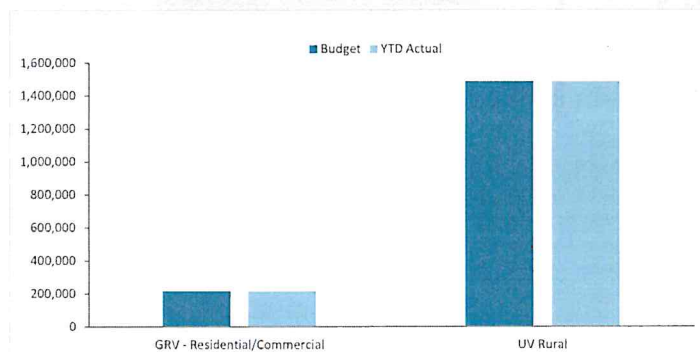
Over 90 Days
12%

	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	7.7145	269	2,806,656	215,597	0	0	215,597	216,519	(954)	0	215,565
UV Rural	2.3481	205	63,308,500	1,487,052	0	0	1,487,052	1,486,547	372	338	1,487,257
UV Mining	29.5185	17	486,440	145,370	0	0	145,370	143,590	1,479	0	145,069
Sub-Totals		491	66,601,596	1,848,019	0	0	1,848,019	1,846,656	897	338	1,847,891
Minimum Payment	\$										
GRV - Residential/Commercial	296.00	42	26,453	13,320	0	0	13,320	12,432	0	0	12,432
UV Rural	296.00	7	60,100	2,072	0	0	2,072	2,072	0	0	2,072
UV Mining	668.00	7	5,428	4,676	0	0	4,676	4,676	0	0	4,676
Sub-Totals		56	91,981	20,068	0	0	20,068	19,180	0	0	19,180
		547	66,693,577	1,868,087	0	0	1,868,087	1,865,836	897	338	1,867,071
Discounts							(35,000)				(31,896)
Amount from General Rates							1,833,087				1,835,174
Ex-Gratia Rates							6,000				6,027
Movement in Excess Rates							0				(59,958)
Rates Written Off							(3,000)				(8)
Specified Area Rates							252,417				0
Totals							2,088,504				1,781,235

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

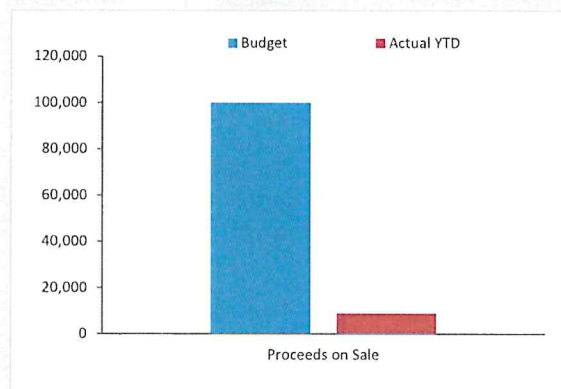


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
563	Toyota RAV 4 4WD 5DR Wagon (Doct	27,058	15,000	0	(12,058)	0	0	0	0
470	P&E - 1996 Toyota Coaster Communit	2,929	5,000	2,071	0	0	0	0	0
457	P&E - Nissan 2012 Patrol (Mechanics)	16,119	10,000	0	(6,119)	0	0	0	0
55	P&E - P156 Cat 938G Loader	40,566	70,000	29,434	0	0	0	0	0
332	P&E - AMMANN VIBRATORY SINGLE C	0	0	0	0	42,600	8,750	0	(33,850)
		86,672	100,000	31,505	(18,177)	42,600	8,750	0	(33,850)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$100,000	\$8,750	9%

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

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	155,000	115,000	155,000	99,845	(15,155)
Plant and Equipment	520,000	0	520,000	0	0
Furniture and Equipment	0	0	0	10,041	10,041
Infrastructure Assets - Roads	1,018,996	453,238	1,018,996	249,058	(204,180)
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Parks and Ovals	0	0	0	0	0
Infrastructure Assets - Sewerage	40,000	20,000	40,000	0	(20,000)
Infrastructure Assets - Airfields	0	0	0	0	0
Infrastructure Assets - Dams	0	0	0	0	0
Infrastructure Assets - Playground Equipment	30,000	30,000	30,000	0	(30,000)
Infrastructure Assets - Other	20,000	12,500	20,000	7,338	(5,162)
Capital Expenditure Totals	1,783,996	630,738	1,783,996	366,282	(264,456)

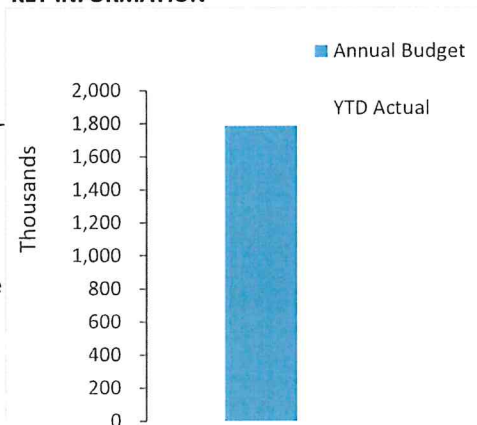
Capital acquisitions funded by:

	\$	\$	\$	\$	\$
Capital Grants and Contributions	768,547	564,381	768,547	265,845	(298,536)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	100,000	88,750	100,000	8,750	(80,000)
Council contribution - Cash Backed Reserves					
Various Reserves		457,117	503,497	37,750	(419,367)
Council contribution - operations		(479,510)	411,952	53,936	533,446
Capital Funding Total		630,738	1,783,996	366,282	(264,456)

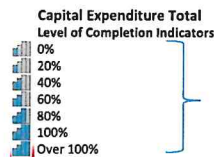
SIGNIFICANT ACCOUNTING POLICIES

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
	\$1.78 M	\$.37 M	21%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.77 M	\$.27 M	35%

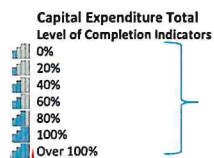


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of
Completion

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

		Balance Sheet		Job Number	Adopted		Amended		Variance (Under)/Over
Assets	Account Number	Category			Annual Budget	Annual Budget	YTD Budget	Total YTD	
					\$	\$	\$	\$	\$
Land									
Housing									
0.18									
	Lots 558 & 559 Yewers Street	09358	520	B09345	(30,000)	(30,000)	(17,500)	(5,329)	12,171
	Total - Housing				(30,000)	(30,000)	(17,500)	(5,329)	12,171
0.18					(30,000)	(30,000)	(17,500)	(5,329)	12,171
	Total - Land				(30,000)	(30,000)	(17,500)	(5,329)	12,171
Buildings									
Housing									
0.15									
	Aged Housing Water Connection	09351	521	B09351	(40,000)	(40,000)	(20,000)	(5,930)	14,070
	Total - Housing				(40,000)	(40,000)	(20,000)	(5,930)	14,070
Community Amenities									
0.00									
	Refuse Transfer Station - Canna	10154	521	B10154	(15,000)	(15,000)	(7,500)	0	7,500
	Total - Community Amenities				(15,000)	(15,000)	(7,500)	0	7,500
Recreation And Culture									
1.27									
	Town Hall Kitchen Upgrade	11150	521	B11150	(70,000)	(70,000)	(70,000)	(88,586)	(18,586)
	Total - Recreation And Culture				(70,000)	(70,000)	(70,000)	(88,586)	(18,586)
0.76					(125,000)	(125,000)	(97,500)	(94,516)	2,984
	Total - Buildings				(125,000)	(125,000)	(97,500)	(94,516)	2,984
Plant & Equipment									
Health									
0.00									
	Plant & Equipment - Other Health	07751	525		(40,000)	(40,000)	0	0	0
	Total - Health				(40,000)	(40,000)	0	0	0
Community Amenities									
0.00									
	Purchase Plant & Equipment - Other Community Amenities	10751	525		(110,000)	(110,000)	0	0	0
	Total - Community Amenities				(110,000)	(110,000)	0	0	0
Transport									
0.00									
	Purchase Plant & Equipment - Road Plant Purchases	12350	525		(370,000)	(370,000)	0	0	0
	Total - Transport				(370,000)	(370,000)	0	0	0
Other Property & Services									
0.00					(520,000)	(520,000)	0	0	0
	Total - Plant & Equipment				(520,000)	(520,000)	0	0	0
Furniture & Equipment									
Recreation & Culture									
1.00					0	0	0	(10,041)	(10,041)
	Purchase Furniture & Equipment - Swimming Areas and Beaches	11251	523		0	0	0	(10,041)	(10,041)
	Total - Recreation & Culture				0	0	0	(10,041)	(10,041)
1.00					0	0	0	(10,041)	(10,041)
	Total - Furniture & Equipment				0	0	0	(10,041)	(10,041)
Roads									
Transport									
0.00									
	Canna North East Road	12150	541	R2R007	(110,000)	(110,000)	(64,148)	0	64,148
1.00									
	Stephens Road 17/18	12150	541	R2R016	(2,350)	(2,350)	(1,365)	(2,350)	(985)
0.00									
	Burma Road - R2R	12150	541	R2R079	(95,064)	(95,064)	(55,447)	0	55,447
0.81									
	Neates Road 17/18	12150	541	R2R160	(117,082)	(117,082)	(117,082)	(94,284)	22,798
1.00									
	Morawa Yalgoo Rd Widen Overlay Pavement & Seal (SLK 9.04-12)	12150	541	RRG012	0	0	0	(6,902)	(6,902)
1.00									
	Nanekine Road - 17/18	12150	541	RRG019	0	0	0	(15)	(15)
0.01									
	Nanekine Road 18/19	12150	541	RRG020	(425,500)	(425,500)	0	(2,346)	(2,346)
0.53									
	Morawa Yalgoo Road 2018/19	12150	541	RRG021	(269,000)	(269,000)	(215,196)	(143,162)	72,034
	Total - Transport				(1,018,996)	(1,018,996)	(453,238)	(249,058)	204,180
0.24					(1,018,996)	(1,018,996)	(453,238)	(249,058)	204,180
	Total - Roads				(1,018,996)	(1,018,996)	(453,238)	(249,058)	204,180
Sewerage									
Community Amenities									
0.00									
	Sewerage Upgrade	10325	555		(40,000)	(40,000)	(20,000)	0	20,000
	Total - Community Amenities				(40,000)	(40,000)	(20,000)	0	20,000
0.00					(40,000)	(40,000)	(20,000)	0	20,000
	Total - Sewerage				(40,000)	(40,000)	(20,000)	0	20,000
Playground Equipment									
Recreation & Culture									
0.00									
	Playground Equipment	11362	553	B11358	(30,000)	(30,000)	(30,000)	0	30,000
	Total - Recreation & Culture				(30,000)	(30,000)	(30,000)	0	30,000
0.00					(30,000)	(30,000)	(30,000)	0	30,000
	Total - Playground Equipment				(30,000)	(30,000)	(30,000)	0	30,000
Infrastructure - Other									
Economic Services									
1.23									
	Mowawa Bush Trail Project	13255	551	I13257	(5,000)	(5,000)	(5,000)	(6,160)	(1,160)
0.08									
	Interpretive Signage Stage 2	13255	551	I13261	(15,000)	(15,000)	(7,500)	(1,178)	6,322
	Total - Economic Services				(20,000)	(20,000)	(12,500)	(7,338)	5,162
0.37					(20,000)	(20,000)	(12,500)	(7,338)	5,162
	Total - Infrastructure - Other				(20,000)	(20,000)	(12,500)	(7,338)	5,162



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

% of

Completion

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended			Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget	Total YTD	
				\$	\$	\$	\$	\$
0.21	Grand Total			(1,783,996)	(1,783,996)	(630,738)	(366,282)	264,456

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 2018	\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 133 - GEHA House	36,465	0	0	17,934	36,465	18,531	(0)	748	1,801
Loan 134 - 2 Broad Street	25,680	0	0	25,680	25,680	0	0	242	1,592
Loan 136 - 24 Harley Street - Staff Housing	319,637	0	0	6,435	12,997	313,202	306,640	4,636	12,436
	381,782	0	0	50,049	75,142	331,733	306,640	5,627	15,829

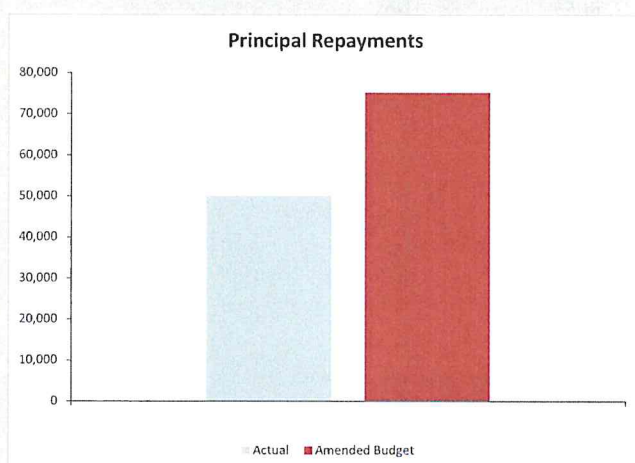
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Principal Repayments

\$50,049

Interest Earned

\$73,995

Interest Expense

\$5,627

Reserves Bal

\$5.68 M

Loans Due

\$0.33 M

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

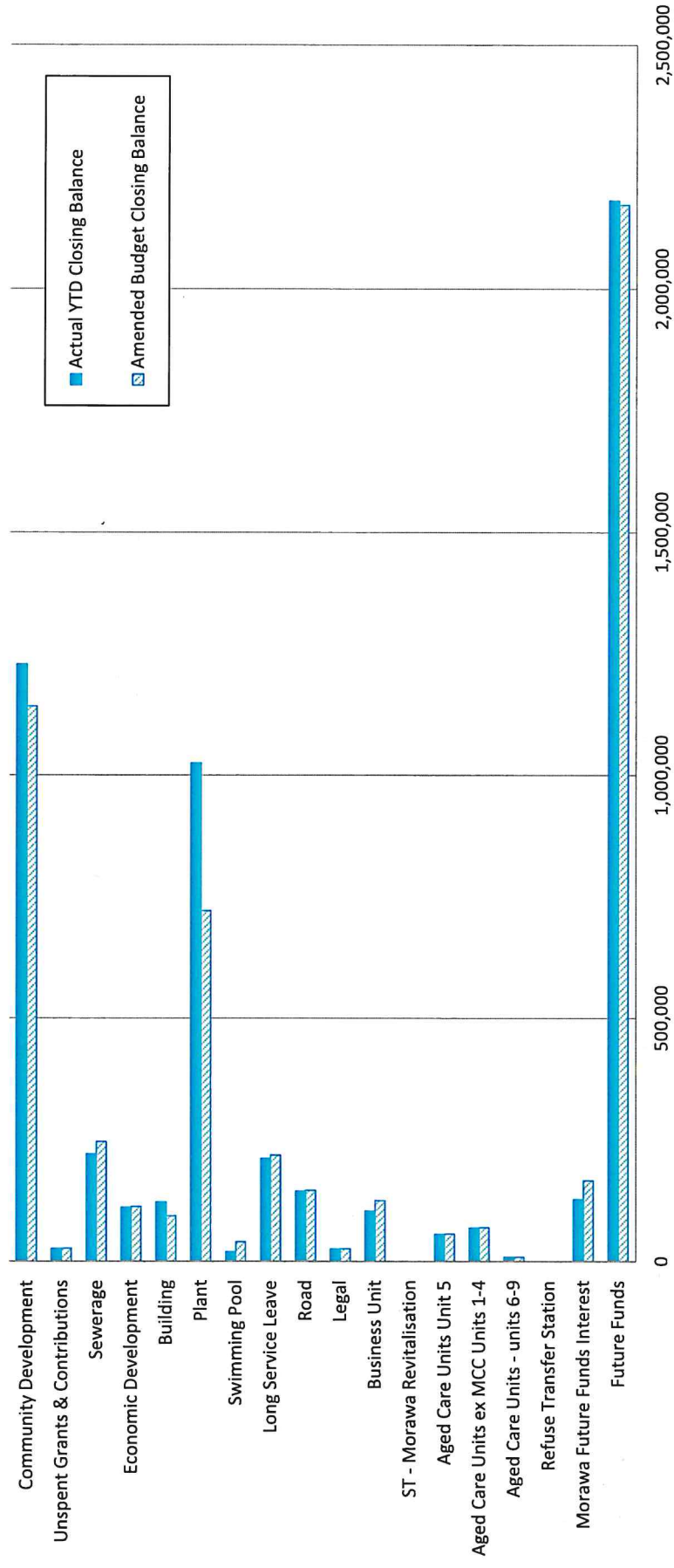
OPERATING ACTIVITIES
NOTE 9
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Future Funds	2,165,470	43,890	15,416	0	0	(37,307)	0	2,172,054	2,180,887
Morawa Future Funds Interest	126,630	2,567	1,189	37,307	0	0	0	166,504	127,820
Refuse Transfer Station	27	1	0	0	0	(28)	0	0	27
Aged Care Units - units 6-9	9,233	187	87	0	0	0	0	9,420	9,320
Aged Care Units ex MCC Units 1-4	68,721	1,118	645	0	0	0	0	69,839	69,366
Aged Care Units Unit 5	55,166	1,393	518	0	0	0	0	56,559	55,684
ST - N/Midlands Solar Thermal Power	0	0	0	0	0	0	0	0	0
ST - Morawa Revitalisation	37,705	764	45	0	0	(38,469)	(37,750)	0	0
Business Unit	102,875	2,085	966	20,000	0	0	0	124,960	103,841
Legal	25,402	515	238	0	0	0	0	25,917	25,640
Road	143,228	2,903	1,345	0	0	0	0	146,131	144,573
Long Service Leave	209,270	4,241	1,966	5,000	0	0	0	218,511	211,236
Swimming Pool	20,000	405	188	20,000	0	0	0	40,405	20,188
Plant	1,015,608	20,584	9,536	0	0	(315,000)	0	721,192	1,025,144
Building	121,090	2,454	1,137	20,000	0	(50,000)	0	93,544	122,227
Economic Development	110,526	2,240	1,038	0	0	0	0	112,766	111,564
Sewerage	218,716	4,433	2,054	22,800	0	0	0	245,949	220,770
Unspent Grants & Contributions	26,413	535	248	0	0	0	0	26,948	26,661
Community Development	1,217,918	24,685	10,798	0	0	(100,000)	0	1,142,603	1,228,716
Water Waste Management (Rural Towns Project)	0	0	0	0	0	0	0	0	0
	5,673,997	115,000	47,415	125,107	0	(540,804)	(37,750)	5,373,300	5,683,662

KEY INFORMATION

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions	Grant Provider	Amended		Adopted		YTD Actual	Variance (Under)/Over
		Annual Budget	YTD Budget	Annual Budget			
Operating grants, subsidies and contributions							
General Purpose Funding							
Grants Commission - General	WALGGC	521,532	260,766	521,532	264,963		4,197
Grants Commission - Local Roads	WALGGC	308,577	154,288	308,577	131,666		(22,623)
Law, Order & Public Safety							
Grant - ESL BFB Operating Grant	Dept of Fire & Emergency Service	19,060	14,295	19,060	9,530		(4,765)
Recreation & Culture							
Grant - Town Hall Kitchen	CBH	0	0	0	8,500		8,500
Contribution - Music and Arts Festival	Karara Mining	20,000	11,662	20,000	0		(11,662)
Contribution - NAIDOC week	Bankwest Morawa	0	0	0	909		909
Transport							
Grant - Direct	Main Roads WA	75,208	75,208	75,208	116,919		41,711
Contribution - Road Maintenance	Karara Mining	50,000	29,162	50,000	5,482		(23,680)
Grant - Flood Damage	Main Roads WA	3,501,332	2,042,446	3,501,332	1,852,536		(189,910)
Economic Services							
Contribution - Steve Parish Photography	WA College of Agriculture	0	0	0	909		909
Operating grants, subsidies and contributions Total		4,495,709	2,587,827	4,495,709	2,391,413		(196,414)
Non-operating grants, subsidies and contributions							
Community Amenities							
Grant - Community Bus	Lotterywest	50,000	29,162	50,000	0		(29,162)
Recreation & Culture							
Grant - Armistice Centenary	Dept of Veteran Affairs	4,815	0	4,815	4,348		4,348
Transport							
Grant - Regional Road Group - Road Projects	Main Roads WA	463,000	463,000	463,000	261,497		(201,503)
Grant - Roads to Recovery	Dept of Infrastructure	240,732	72,219	240,732	0		(72,219)
Economic Services							
Marketing Plan	TBA	10,000	0	10,000	0		0
Non-operating grants, subsidies and contributions Total		768,547	564,381	768,547	265,845		(298,536)
		5,264,256	3,152,208	5,264,256	2,657,259		(494,949)

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

**NOTE 11
TRUST FUND**

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Jan 2019
	\$	\$	\$	\$
Housing Bonds	4,900.00	1,100.00	0.00	6,000.00
Nomination Deposits	400.00	0.00	(400.00)	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 Dreghorn Street	1,164.00	0.00	0.00	1,164.00
Bonds Aged Care Units	3,320.16	656.16	(508.00)	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	0.00	250.00	(250.00)	0.00
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	0.00	1,447.66	(113.30)	1,334.36
Haulmore Trailers Pty Ltd	4,641.00	0.00	0.00	4,641.00
Business Units Bonds	0.00	2,559.69	0.00	2,559.69
TRUST LIABILITY	1,151.28	0.00	(1,151.28)	0.00
	20,568.04	6,013.51	(2,422.58)	24,158.97

KEY INFORMATION

24,158.97 Per above	
24,158.97 Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901)	0.00
24,158.97 Trust Asset Per Input Balance Sheet Tab (BS Cat 900)	
24,158.97 Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901)	0.00
24,158.97 Trust Subsidiary Ledger per above	
24,158.97 Per above	0.00
24,158.97 Trust Subsidiary Ledger per above	
24,158.97 Trust Asset Per Input Balance Sheet Tab (BS Cat 900)	0.00

Trust Subsidiary Ledger			
	31/01/2019		
Per Trust Type	Per Trust Type		
#	\$		
1	6,000.00	0.00	Housing Bonds
10	0.00	0.00	0.00 Nomination Deposits
11	0.00	0.00	0.00 Auction Of Properties
12	0.00	0.00	0.00 Bonds - Gwennyth Rose
13	0.00	0.00	0.00 Bonds - AW (Bill) Johnson
14	660.11	0.00	0.00 Drug Action Group
2	0.00	0.00	0.00 Child Care Bonds
21	1,164.00	0.00	0.00 Bonds Units Dreghorn Street
22	3,468.32	0.00	0.00 Bonds Aged Care Units
23	1,704.00	0.00	0.00 Excess Rent - Daphne Little
26	1,762.49	0.00	0.00 Morawa Oval Function Centre
3	0.00	0.00	0.00 Extractive Industries Bond
4	0.00	0.00	0.00 Bonds Hall/Sports Recreation
6	865.00	0.00	0.00 Youth Fund Raising
7	0.00	0.00	0.00 DPI Licensing
8	0.00	0.00	0.00 Social Club
9	1,334.36	0.00	0.00 BRB/BCITF
T22	4,641.00	0.00	0.00 Haulmore Trailers Pty Ltd
T24	2,559.69	0.00	0.00 Business Units Bonds
		0.00	0.00 TRUST LIABILITY
	24,158.97		0.00

5 FRAUD RISK

Under Australian Auditing Standard ASA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial report because of fraud and error. To address our responsibilities relating to fraud we designed and implemented audit procedures to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud.

5.1 Management override of controls on key estimates and judgments

5.1.1 Key risks

Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare a fraudulent financial report by overriding controls that otherwise appear to be operating effectively.

5.1.2 Our audit approach

We have assessed the Shire's processes in place to prevent and detect fraud. We documented our understanding of controls in place over the creation of manual journals as well as reviewing the list of personnel who have access to create journals in the general ledger. Our testing mainly focussed on unusual and non-routine journal entries.

We also incorporated an element of unpredictability in the selection of the nature, timing and extent of audit procedures to be performed as individuals within the entity who are familiar with the audit procedures normally performed on engagements may be more able to conceal fraudulent financial reporting.

Management also completed a Fraud Risks Assessment Questionnaire as part of our audit procedures and confirmed that nothing has come to their attention to indicate any instances of material fraud in the current year.

5.1.3 Conclusion

Based on our work, nothing has come to our attention to indicate that the Shire does not have proper processes to manage the risk of management override of controls and that material key estimates and judgments are properly assessed and brought to account. Our audit did not detect any instances of fraud.

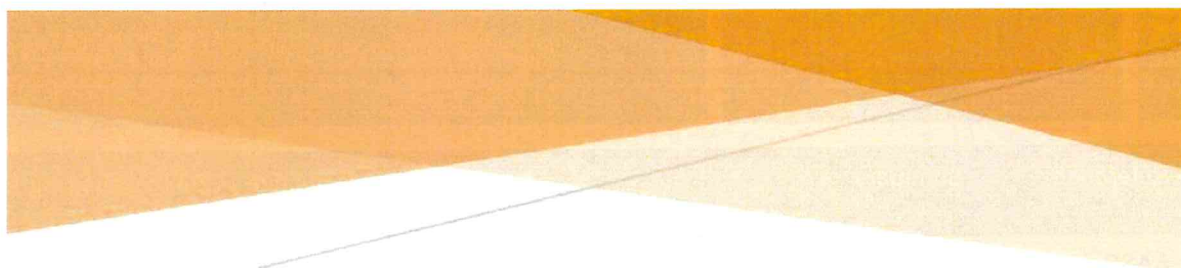
6 NEW ACCOUNTING STANDARDS NOT YET ADOPTED

6.1 Potential impact on new accounting standards

As disclosed in the notes to the 2018 financial report, the Shire has assessed, or is in the process of assessing, the implication of changes in Accounting Standards that have been issued but are not yet effective and have not been early adopted. The following Accounting Standards are considered to be the most relevant to the Shire:

Reference	Summary	Effective date	Shire's assessment
AASB 9 Financial Instruments	Addresses the classification, measurement and de-recognition of financial assets and financial liabilities and introduces new rules for hedge accounting. The standard is not applicable to the Shire until the reporting year ending 30 June 2019.	1 July 2018	The Shire has assessed that given the nature of the financial assets of the Shire, it is not anticipated the standard will have any material effect.

Reference	Summary	Effective date	Shire's assessment
AASB 15 <i>Revenue from Contracts with Customers</i>	<p>Replaces AASB 118 <i>Revenue</i>, which covers contracts for goods and services, and AASB 111 <i>Construction Contracts</i>, which covers construction contracts.</p> <p>Establishes the principle that revenue is recognised when control of a good or service transfers to a customer - so the notion of control replaces the existing notion of risks and rewards.</p> <p>The standard is not applicable to Shire until the reporting year ending 30 June 2020.</p>	1 July 2019	The Shire has not yet determined the potential impact of the Standard.
AASB 1058 <i>Income of Not-for-Profit Entities</i>	<p>AASB 1058 has made complementary changes to the existing AASB 1004 <i>Contributions</i> and has also added new guidance AASB 15 <i>Revenue from Contracts with Customers</i> to clarify its application in the not for profit sector.</p> <p>The standard is not applicable to the Shire until the reporting year ending 30 June 2020.</p>	1 July 2019	The Shire believes the impact is likely to be significant. However, the Shire has not yet finalised its determination of the impact of the Standard.
AASB 16 <i>Leases</i>	<p>AASB 16 introduces a single lease accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.</p> <p>The standard is not applicable to the Shire until the reporting year ending 30 June 2020.</p>	1 July 2019	The Shire has assessed that, based on the number of operating leases held by the Shire, the impact is not expected to be significant.



SHIRE OF MORAWA

Disability Access and Inclusion Plan

2018 - 2023



This document is available on the Shire of Morawa website and can be requested in alternative formats including electronic format by email and in hardcopy both in range and standard print.

Document Status	Current January 2019
Prepared by:	Grace French (Acting Development & Administration Manager)
Endorsed by:	To be Endorsed by Chris Linnell (Chief Executive Officer)
Adopted by Council:	To be adopted at Ordinary Council Meeting February 2019
Revision Date:	January 2021

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Introduction

The Disability Access and Inclusion Plan (DAIP) is a requirement of the Western Australian Disability Services Act 1993 (the Act).

The plan must be developed in consultation with the community and consider the effectiveness of past strategies arising from the previous DAIP.

Definition of Disability

Disability as defined in the Act means a disability which:

- a) Is attributed to an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment or a combination of those impairments;
- b) Is permanent or likely to be permanent;
- c) May or may not be of a chronic or episodic nature;
- d) And results in a –
 - I. Substantially reduced capacity of the person for communication, social interaction, learning or mobility; and
 - II. Need for continuing support services.

Additional legislation and definitions of disability/impairment underpinning the requirement by public authorities to provide access and inclusion for people with disability include:

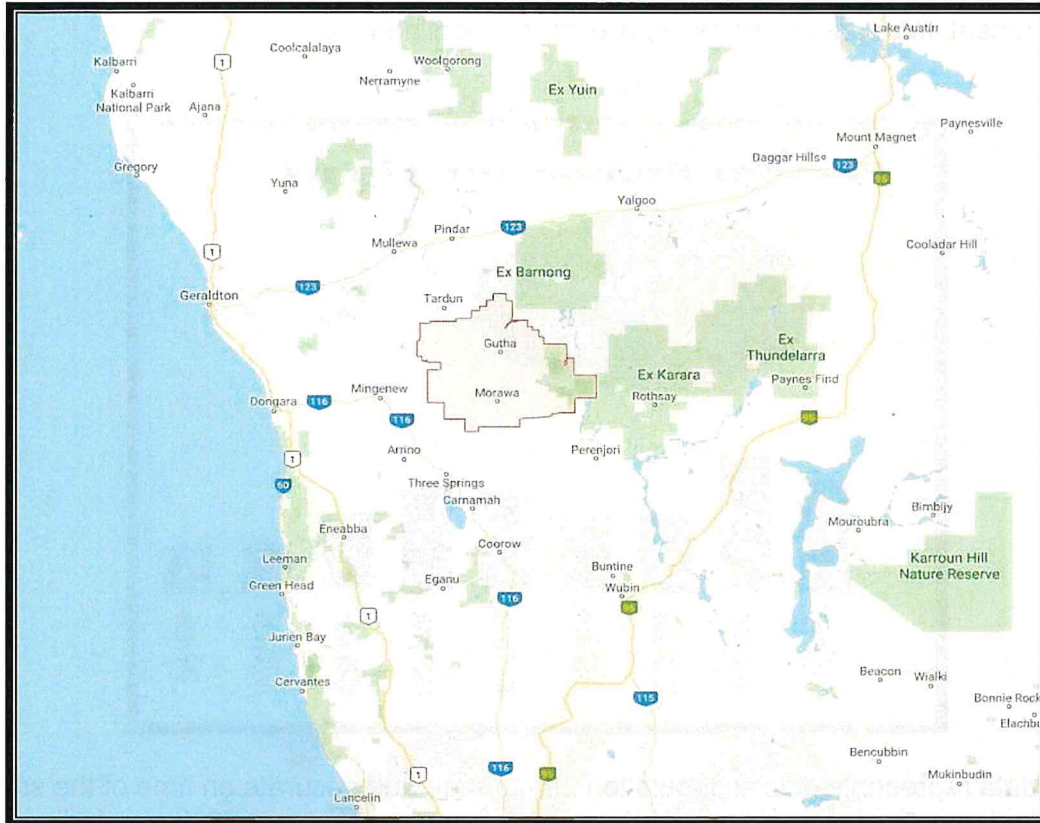
- Western Australian Equal Opportunity Act 1984
- Commonwealth Human Rights and Equal Opportunity Act 1992
- Commonwealth Disability Discrimination Act 1992
- Commonwealth Disability Access to Premises Standards 2010
- National Disability Insurance Scheme Act 2003

Background

1.1. The Shire of Morawa

The Shire of Morawa is situated in the North Midlands area North of Perth and East South East of Geraldton. It is joined by the Shires of Mullewa to the North, Perenjori to the South, Mingenew and Three Springs to the West and Yalgoo to the East.

Morawa townsite is approximately 370km by road North of Perth (via Three Springs) and 180 km from Geraldton. The townsite is 114kms east of the coastal town of Dongara.



The Shire has a total area of 352,800 ha, (3,528 km²) consisting of agricultural and pastoral land, mining leases, Crown land and reserves and the townsites of Morawa, Canna, Gutha, Pintharuka and Koolanooka.

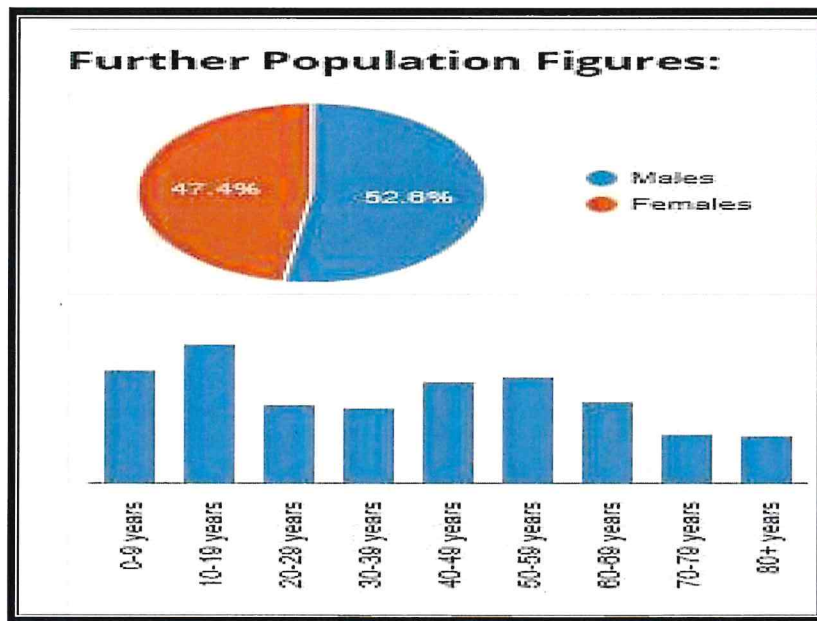
Agriculture in the region consists of mixed farming practises, wheat and other cereals, wool, sheep, cattle and pigs, lupins, coarse grains, sandalwood, emus, goats, flowers, eucalyptus oil mallees and tea trees.

Substantial mining exploration has occurred in the east of the Shire, including dolomite. The Koolanooka Minesite has become operational again as part of the Midwest Iron and Steel project.

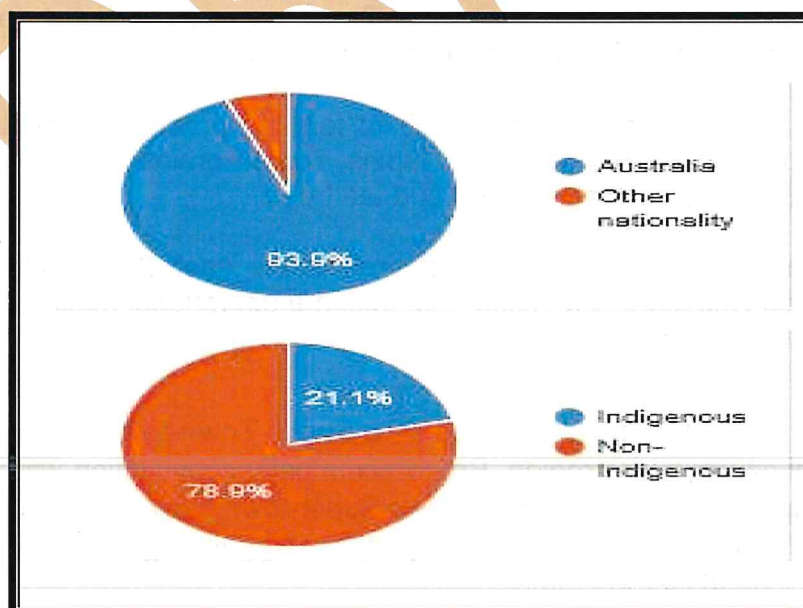
In 2011 Morawa town was announced as a **Super Town** to provide support as a sub-regional centre to the region. Broad community consultation was carried out to provide input into producing the Morawa Super-town growth and Implementation Plan. The plan includes built form and public realm strategies to address all the communities' needs for the future.

1.2 Demographics

The most recent ABS Census estimate (2016) shows a decreased population number in the Shire of Morawa from 911 to 765 residents. The population has been declining over recent years, however males are still predominant.



This data represents official population percentage and accurate on time of the survey and indicates that more than 90% are Australians and over 20% are Indigenous residents. While this estimate are accurate at any point in time is subject to revision.



1.3 Functions, facilities and services

The Shire of Morawa is responsible for a wide array of functions, facilities and services. These includes:

Facilities	Services
Services to Properties	<ul style="list-style-type: none">• Construction and maintenance of shire owned roads, buildings, footpaths and walk trails;• Rubbish collection and disposal;• Caring of trees;• Street lighting; and• Bushfire control
Services to Community	<ul style="list-style-type: none">• Provision and maintenance of recreation grounds;• Provision of playing areas and reserves;• Management of community centre, library and information services.
Regulatory Services	<ul style="list-style-type: none">• Building and Planning Assessments, Building approvals;• Ranger services – animal registration and control, enforcement of local laws;• Environmental health;• Planning of roads and subdivisions in accordance with the town planning scheme;• Swimming pools/spas inspections.
General Administration	<p>The provision of:</p> <ul style="list-style-type: none">• General information to the public;• Rates notices; and• Vehicle licensing.
Process of Government	<ul style="list-style-type: none">• Ordinary and special council meetings;• Committee meetings;• Citizenship ceremonies• Electors meetings; and• Election of Councillors.

1.4 People with a disability in the Shire of Morawa

Disability statistic relates directly to need for assistance due to severe or profound disability. It is difficult to provide specific details about the number of people with disability within the Shire of Morawa.

The most recent statistics available were from the 2016 Census by the Australian Bureau of Statistics indicating a decreased of 0.7% from survey held in 2011.

1.4 Planning for better access

Councillors and staff of the Shire of Morawa are committed to ensuring service delivery meets the needs of the community that includes removing any barriers to participation and improving inclusion.

Since the adoption of the Disability Services Plan, the Shire has implemented initiatives and made significant progress towards better access within the Shire of Morawa, these are as follows:

Facilities	Services
Improvement of existing functions, facilities and services to meet the needs of people with a disability.	<ul style="list-style-type: none">• Talking books positioned in a clearly designated and easily accessible section of the library;• Building surveyors and planners have assisted in increasing disability access awareness of developers, and the introduction of disabled access to all newly constructed or altered public buildings, including playground and recreational areas.
Opportunities provided for people with a disability to participate in public consultations, grievance mechanisms and decision making processes are provided.	<ul style="list-style-type: none">• Council services, functions and facilities are available on request in large print, and computer disc alternative formats;• The library has digital books available that can be delivered to customers remotely;• Council ensured that voting for municipal elections takes place in accessible buildings and that alternative voting arrangement is available where required;• Access and inclusion is always a consideration when policies and practices are developed that determine the operation on facilities, functions and events.

2.0 Access and Inclusion Policy Statement

To enhance access and inclusion for people with disability, and with the knowledge that community attitudes and the environment are often of a disabling factor than the person's impairment, the Shire of Morawa is committed to ensuring that the community is an accessible community for people with disability, their families and carers, via the following:

- The Shire of Morawa believes that people with disability, their families and carers who live in country areas should be supported to remain in the community of their choice;
- The Shire of Morawa is committed to consulting with people with disability, their families and carers and, where required, disability organisations to ensure that barriers to access are addressed appropriately;
- The Shire of Morawa is committed to ensuring that its agents and contractors work towards the desired outcomes in the Disability Access and Inclusion Plan.

The Shire is also committed to achieving the seven standards of its disability access and inclusion plan which are as follows:

1. Provide a means of ensuring that people with disability have the same opportunities as others to access the services of, and any event organised by the Shire of Morawa;
2. Provide a means of ensuring that people with disability have the same opportunities as others to access buildings and other facilities of the Shire of Morawa;
3. Provide a means of ensuring that people with disability receive information from the Shire in a format that will enable them to access information as readily as others are able to;
4. Provide a means of ensuring that people with disability receive the same level and quality of service from the staff of the Shire of Morawa;
5. Provide a means of ensuring that people with disability have the same opportunities as others to make complaints to the Shire of Morawa;
6. Provide a means of ensuring that people with disability have the same opportunities as others to participate in any public consultation with the Shire of Morawa;
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

3.0 Strategies to Improve Access and Inclusion

The Shire of Morawa's DAIP have 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 this updated plan.

The desired outcome/achievements of this plan will be monitored and reported annually to the Department of Communities and will be included in the Shire of Morawa Annual Report.

The Shire of 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.

4.0 Developing the Disability Access and Inclusion Plan

4.1 Community consultation process

To facilitate the development of the DAIP, the Shire of Morawa sought feedback and ideas from a range of key stakeholders.

Engagement with the community, in particular people with disability, their families, carers and disability service providers, can be achieved by the following:

- Local Newspaper;
- Shire of Morawa Newsletter (Snippets);
- Shire of Morawa's website;
- Social Media (Facebook, twitter); and
- Email Networks.

4.2 Internal consultation was undertaken by:

- Direct liaison between council officers;
- Development, revision, reporting and implementation of the plan;
- Inclusive participation of a person with a disability.

4.3 Internal/External community consultation was undertaken by:

- Examination of the initial Disability Services Plan and review to see what has been achieved and what still needs work;
- Examination of other council documents and strategies;
- Investigation of current good practice in access and inclusion;
- Consultation with key staff;
- Consultation with the community;
- Advertising in the Western Australian Newspaper and the local newspaper.

4.4 Findings of the review and consultation process

The consultation process provided tangible examples of the progress reported during 2016-2017 (March 2017).

Whilst the review and consultation noted a level of achievement from previous reporting, it has however, identified a range of barriers that requires implementation. These included:

- Processes of Council may not be as accessible as possible;
- Events may not always be held in a manner and location that best facilitates the participation of people with disability;
- Staff may be uninformed or lacking in confidence to adequately provide the same level of service to people with disability.

The identification of these barriers informed the development of strategies in the DAIP. The barriers have been prioritised in order of importance, which assists setting timeframes for the completion of strategies to overcome these access barriers.

4.5 Communicating the plan to staff and people with disability

The Shire of Morawa promotes its DAIP by:

- Displaying reminders on the Shire's website;
- Making hard copies or other alternate formats available upon request;
- Advices through the Annual Electors meeting/reports and staff induction;
- Shire's Facebook page, local Newspaper and Newsletter;
- Printed copies are displayed on the shire's library.

4.6 Monitoring & Reviewing

The Shire of Morawa's DAIP is required to be reviewed and updated every five years as a minimum. This update will be subject to review including community engagement estimated in 2021.

The achievements of this plan will be monitored and reported annually to the Department of Communities and will be included in the Shire's Annual Report.

Outcomes for projects will be reported through line management. Quarterly meetings will be convened with managers to evaluate progress of the strategies outlined in the implementation plan.

The Executive staff will regularly review and report on the implementation of the Disability Access and Inclusion Plan to Council on Ordinary Council Meetings and will endeavour to:

- Seek feedback from community on any additional barriers and may use similar process to those employed during the DAIP consultations, including questionnaires, meetings with people with disability and liaison with disability organisation's;
- Shire employees and elected members will be invited to contribute to improving access and inclusion and also assist in identifying whether strategies are working and make suggestions for improvement;
- The DAIP will be subject to formal review in 2021 as required by legislation.

4.7 Reporting of the DAIP

The progress report is self-assessment that provides an opportunity for the Shire of Morawa to review implementation and reports:

- Progress towards the desired outcomes of its DAIP;
- Progress of its agents and contractors towards meeting the seven desired outcomes; and
- Strategies used to inform agents and contractors of its DAIP.

5.0 Implementation of the DAIP

In accordance with the Disability Services Act 1993 (WA) the Shire of Morawa will develop a DAIP Implementation plan using information and ideas raised through the consultation process. The implementation plan will be incorporated into the Corporate and strategic Business Plans.

It is intended that the Implementation Plan will be updated annually through Council's operations, to progress the achievements of all the strategies over the duration of the five year plan.

The following tables identify the task, timelines and responsibilities for each strategy to be implemented in the next five years ensuring a coordinate approach in delivering an effective Disability Access and Inclusion Plan.

DRAFT

Outcome 1 – Access to Services and Events

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"> 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; Develop feedback mechanism for use of all disability services provider to by the Shire. 	CEO and EMDA CEO and EMDA	Ongoing Ongoing	<ul style="list-style-type: none"> Access and inclusion is always a consideration when policies and practices are developed that determine the operation of facilities, functions and events.
Make library technology as accessible as possible.	<ul style="list-style-type: none"> Ensure library technology is accessible and updated. 	EMDA and Library Officer	Ongoing	<ul style="list-style-type: none"> The library has digital books available that can be delivered to customers remotely.
Council will ensure that any events are organised so that they are accessible to people with disability.	<ul style="list-style-type: none"> 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. 	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> When planning events access to all members of the community is a major consideration.
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"> 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. 	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> No reporting for this period. The Shire of Morawa new policy manual was adopted at OCM December 2018.

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 – Access to Buildings and Facilities

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"> Audit and collate information on facilities; Generate an improvement report; Complete improvements from report where possible. 	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> Shire of Morawa's older buildings that are used infrequently are not accessible and will need to be upgraded; Frequently used public buildings have good access; Upgrade of buildings will be done accordingly with budgeted projects.
Ensure that all new or redevelopment works provide access to people with disability, where practicable.	<ul style="list-style-type: none"> 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. 	CEO, EMDA and EHO	Annually Ongoing	<ul style="list-style-type: none"> No major application was received for this reporting period.
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"> Undertake an audit of ACROD bays and implement a program to rectify non-compliance. (Checklist, from ART). 	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> ACROD parking is available at major public buildings and shopping areas and these are clearly marked and signposted.
Ensure that parks and reserves are accessible.	<ul style="list-style-type: none"> Ensure all parks and reserves allow for access for people with physical, cognitive, sensory and psychiatric disability. 	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> Parks and reserves are accessible and marked accordingly.
Ensure that public toilets meet the associated accessibility standards.	<ul style="list-style-type: none"> 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. 	CEO, EMDA, EMCCS and EHO	Budget 2019/2020	<ul style="list-style-type: none"> Some older public toilets will require upgrading to meet access requirements. Project will be budgeted for completion.

Outcome 3- Access to Information

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"> Ensure all documents carry a notation regarding availability in alternative formats; Advise the community via local newspaper, radio, shire website, newsletters that other formats are available on request. 	CEO, EMDA, MCD and EA	Ongoing	<ul style="list-style-type: none"> The availability of documentation in alternative formats is detailed on the Shire of Morawa's public documents, website and newsletter.
Improve staff awareness of accessible information needs and how to obtain information in other formats.	<ul style="list-style-type: none"> Make accessible information guidelines available on the internet; Develop an accessible information policy; Conduct accessible information training and include as part of the induction of new staff. 	CEO, EMDA, EMCCS, MCD and EA	Ongoing	<ul style="list-style-type: none"> Staff are trained to assist community members in accessing the information by requesting assistance from their managers.
Ensure that the Shire's website meets contemporary and universal design practices.	<ul style="list-style-type: none"> Redevelop website according to the WCAG3.0 guidelines as outlined by the state government access guidelines. 	CEO, EMDA and EA	Ongoing	<ul style="list-style-type: none"> 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.

Outcome 4 – Same Level of Services as others from the Shire of Morawa Staff

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"> Advise staff of minimum requirements; Conduct a survey of all staff to determine training needs- completed. 	CEO, EMDA, EMCCS, WP and EHO	By-annual and with commencement of new staff	<ul style="list-style-type: none"> This task will be discussed over the staff performance review and reporting; Training and development will be budgeted accordingly.
Improve the awareness of new staff and new Councillors about disability and access issues.	<ul style="list-style-type: none"> Provide information and establish training in the induction for new staff and councillors. 	CEO, EMDA, EMCCS and WP	When Applicable	<ul style="list-style-type: none"> There has been formal training of staff with relation to awareness and provision of good service to people with disability; Training sessions will be facilitated by an independent disability consultant.
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"> Keep an updated database on people who can be called upon to ask advice. 	CEO, EMDA, EMCCS and WP	Ongoing	<ul style="list-style-type: none"> 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.

Outcome 5 – Making Complaints

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"> Review current mechanisms for access. Consult with people with disability and expert advice; 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; Promote accessible complaints mechanisms to the community. 	CEO, EMDA, EMCCS, and W/P	Ongoing	<ul style="list-style-type: none"> The community members, rate payers and staff are able to lodge their grievances in person or in writing; Where the process is not accessible, staff will investigate the use of the other ways of lodging grievances.

Outcome 6 – Participating in Public Consultation

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"> Promote the existence and role/purpose of the DAIP to the community; Shire representatives to meet regularly to discuss and review DAIP and processes used to develop DAIP policies, and make improvements where possible. 	CEO, EMDA, EMCCS, WP and EHO	Annually	<ul style="list-style-type: none"> 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.
Improve access for people with disability to the established consultative process of Council.	<ul style="list-style-type: none"> Consult with people with disability using a range of mediums, including survey, focus groups, and interviews on a regular basis. 	CEO, EMDA and EHO	Annually and when applicable	<ul style="list-style-type: none"> 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.
Seek broad range of views on disability and access issues from the local community.	<ul style="list-style-type: none"> Include appropriate questions about access and inclusion in general Shire surveys and consultative events; Actively pursue ideas and thoughts from people with disability. 	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> No surveys were performed from last reporting.
Commit to ongoing monitoring of the DAIP to ensure implementation and satisfactory outcomes.	<ul style="list-style-type: none"> The shire will regularly monitor the progress of the plan and be involved in the annual reviews. 	CEO, EMDA and EHO	Ongoing	<ul style="list-style-type: none"> No major changes from last reporting period.

Outcome 7 – Opportunities for Employment

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.	<p>1.1 Make sure job advertisements are in an accessible format(12 or 14pt, Arial);</p> <p>1.2 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;</p> <p>1.3 Make sure the interview is held in an accessible venue.</p>	CEO, EMDA, EMCCS and EA	Ongoing and when applicable	<ul style="list-style-type: none"> 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.
2. Improve methods of attracting, recruiting and retaining people with disability.	<p>2.1 Examine methods of Recruitment;</p> <p>2.2 Assess current percentage of employees disability;</p> <p>2.3 Carryout survey to gain feedback to improve methods listed opposite;</p>	CEO, EMDA, EMCCS and WP	Ongoing and when applicable	<ul style="list-style-type: none"> The Shire does not have any employees with a disability.
3. Work with key disability employment support provider(s) to employ a person with a disability.	<p>3.1 Check Disability Employment Service providers within 15 km radius;</p> <p>3.2 Seek assistance to develop a flexible job description;</p> <p>3.3 Seek assistance with advertising, interview and employment requirements including reasonable adjustment.</p>	CEO, EMDA, EMCCS, WP and EHO	Ongoing and when applicable	<ul style="list-style-type: none"> 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.