



MINUTES

ORDINARY MEETING OF COUNCIL

held on

Thursday, 21 March 2019



'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.'

DISCLAIMER

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

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

Contents

| | | |
|---------|---|----|
| Item 1 | Opening of Meeting | 6 |
| Item 2 | Acknowledgement of Traditional Owners and Dignitaries | 6 |
| Item 3 | Recording of Attendance | 6 |
| 3.1 | Attendance | 6 |
| 3.2 | Attendance by Telephone / Instantaneous Communications | 6 |
| 3.3 | Apologies | 6 |
| 3.4 | Approved Leave of Absence | 6 |
| 3.5 | Disclosure of Interests | 7 |
| Item 4 | Applications for Leave of Absence | 7 |
| Item 5 | Response to Previous Questions | 7 |
| Item 6 | Public Question Time | 7 |
| 6.1 | Public Question Time | 7 |
| 6.2 | Public Statement Time | 8 |
| 6.3 | Petitions/Deputations/Presentations/Submissions | 8 |
| Item 7 | Questions from Members without Notice | 8 |
| Item 8 | Announcements by Presiding Member without Discussion | 8 |
| Item 9 | Declarations of All Members to have Given Due Consideration to All Matters Contained in the Business Paper before the Meeting | 9 |
| Item 10 | Confirmation of Minutes of Previous Meeting | 9 |
| 10.1 | Confirmation of Minutes of the Ordinary Council Meeting held on 21 February 2019 | 9 |
| Item 11 | Reports of Officers | 10 |
| 11.1 | Reports from the Chief Executive Officer | 10 |
| 11.1.2 | Local Government Act Review Submission | 10 |
| 11.1.2 | 2018 Compliance Audit Return | 12 |
| 11.1.3 | Integrated Planning and Reporting – February 2019 | 15 |
| 11.2 | Reports from the Executive Manager Corporate & Community Services | 17 |
| 11.2.1 | Reconciliations – February 2019 | 17 |
| 11.2.2 | Accounts Due for Payment – February 2019 | 21 |
| 11.2.3 | Monthly Financial Statements – February 2019 | 23 |
| 11.2.4 | 2018/19 Budget Review | 25 |
| 11.3 | Reports from the Executive Manager Development & Administration | 27 |
| 11.3.1 | Application for Exploration Licence | 27 |
| 11.4 | Reports from the Works Manager | 29 |
| 11.4.1 | Main Roads WA Road Priority | 29 |
| Item 12 | Reports of Committees | 31 |

| | | |
|---------|--|----|
| Item 13 | Motions of Which Previous Notice Has Been Given..... | 31 |
| Item 14 | New Business of an Urgent Nature | 31 |
| Item 15 | Matters for Which the Meeting May Be Closed (Confidential Items) | 32 |
| 15 | Closure of the Meeting to the Public | 32 |
| 15.2 | General Practitioner Services – Confidential – Item Withdrawn | 34 |
| 15.3 | Cemeteries Local Law – Undertakings to JSCDL - Confidential | 34 |
| 15.4 | Reopening of Meeting to Public | 35 |
| Item 16 | Closure | 35 |
| 16.1 | Date of Next Meeting | 35 |
| 16.2 | Closure | 35 |

Item 1 Opening of Meeting

The President declared the meeting open at 5.36pm.

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

Staff

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

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

Nil

3.3 Apologies

Nil

3.4 Approved Leave of Absence

Nil

3.5 Disclosure of Interests

Nil

Item 4 Applications for Leave of Absence

Nil

Item 5 Response to Previous Questions

Nil

Item 6 Public Question Time

Important note:

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

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

6.1 Public Question Time**6.1.1 Daniel Green** – the following was read out by the Shire President:

At the last meeting in February I asked questions about the maintenance of the town centre including Solomon Terrace and the response was that attention is given to the central business area on a daily basis and parks and gardens on a weekly basis.

Today I noticed the garden beds in Prater Park have finally been cleaned up, this has taken since the last council meeting to do where it was advised that it was being done on a weekly basis

Also picking up of rubbish is still not occurring as I have seen rubbish littering across the railway walkway and it has been there for some months now to the extent that it has faded as it was there when I raised the matter in February.

The block of land directly opposite my property has not been cleared up properly for many months and was only partially done in readiness for when firebreaks were to be done by property owners.

Again I ask when is the work to be done on a regular basis as promised at the last meeting.

I am unable to attend tonight's meeting due to work commitments but wish my question to be put forward to the Council.

Response:

As stated at the Electors Meeting in February 2019 attention is given to the central business area on a daily basis. This work involves an assessment of what is required and can then include:

- picking up of rubbish
- maintaining the garden beds in all streets
- watering/weeding of the planters every second day during the week.

We also maintain all parks and gardens on a weekly basis. With the current level of service provided it is difficult to maintain the high standard we would wish for all year round due to the significant summer heat and winds.

The management of litter is a whole of community responsibility so please look after the town by placing litter in rubbish bins or taking it home for disposal.

6.2 Public Statement Time

Nil

6.3 Petitions/Deputations/Presentations/Submissions

Nil

| |
|---|
| Item 7 Questions from Members without Notice |
|---|

Nil

| |
|--|
| Item 8 Announcements by Presiding Member without Discussion |
|--|

President's meetings for the months of February 2019.

| Date | Meeting | Details of Meeting |
|------|---|--------------------|
| 7 | LG Advisory Board | |
| 12 | CEO Briefing Forum | |
| 14 | Royal Financial Counselling Services WA | |
| 20 | LG House Trust | |
| | Executive Committee Meeting | |
| | State Council Meeting | |
| | Desert Blue Connect | Board Meeting |
| 21 | Council Meeting | |
| 22 | MWDC | |
| 25 | Volunteer Function | |

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

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

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

Item 10 Confirmation of Minutes of Previous Meeting**10.1 Confirmation of Minutes of the Ordinary Council Meeting held on 21 February 2019****OFFICER RECOMMENDATION/COUNCIL RESOLUTION**

190301 Moved: Cr Stokes Seconded: Cr Coaker

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

CARRIED BY SIMPLE MAJORITY 7/0

Disclaimer

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

Item 11 Reports of Officers**11.1 Reports from the Chief Executive Officer****11.1.1 Local Government Act Review Submission**

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

190302 Moved: Cr Agar Seconded: Cr Carslake

That Council endorses the submission titled Local Government Act Review Phase 2 as presented and authorises the CEO to submit the submission to the Department of Local Government, Sport and Cultural Industries.

CARRIED BY SIMPLE MAJORITY 7/0

PURPOSE

This item considers the submission prepared by the CEO with regard to Phase 2 of the Local Government Act 1995 Review – *Attachment 1*.

DETAIL

In 2017 the McGowan Government announced a review of the Local Government Act 1995. This is the first significant reform of local government conducted in more than two decades. The objective is for Western Australia to have a new, modern Act that empowers local governments to better deliver for the community.

Local governments and community were invited to have their say on the priority reforms earlier this year and the drafting of a Bill which includes universal training for candidates and council members, council member code of conduct, improvements to CEO recruitment and performance review and a simplified gift framework is now underway.

The next stage will result in a new Local Government Act and focuses on delivering for the community based on the themes Agile, Smart and Inclusive.

Agile includes topics that focus specifically on how local governments can best use their resources to adapt to changing conditions. It is important that they can strike a balance between community expectations, the practical limitations of revenue and expenditure and external pressures.

Smart includes topics that focus specifically on enabling local governments to better meet the needs and expectations of their communities through being transparent and accountable.

Inclusive focuses specifically on local governments representing and involving their communities in decision-making. As the tier of government closest to the community, there is an expectation that local governments represent the whole community, recognise diversity within their district and are responsive to community needs.

LEVEL OF SIGNIFICANCE

High – due to the potential impact of the Strategic direction.

CONSULTATION

- Shire Councillors
- WALGA
- Department of Local Government, Sport and Cultural Industries (the Department)

The community is welcome to participate in the review process as set out on the Department's website.

LEGISLATION AND POLICY CONSIDERATIONS

- Local Government Act 1995 and its regulations
- Shire of Morawa Strategic Community Plan

Outcome 4.5 A local government that is respected, professional and accountable.

FINANCIAL AND RESOURCES IMPLICATIONS

Nil

RISK MANAGEMENT CONSIDERATIONS

Nil

CONCLUSION

That Council endorses the submission from the Shire of Morawa

ATTACHMENTS

Attachment 1 - 11.1.1a Submission

The President gave prior notice that Item 15.2 has been withdrawn.

11.1.2 2018 Compliance Audit Return

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

190303 Moved: Cr Collins Seconded: Cr Coaker

That with regard to the recommendation of the Audit Committee meeting of 21 March 2019, Council:

- 1. Adopt the Shire of Morawa 2018 Compliance Audit Return.**
- 2. Authorise the CEO to submit the signed 2018 Compliance Audit Return to the Department of Local Government, Sport and Cultural Industries.**

CARRIED BY ABSOLUTE MAJORITY 7/0

PURPOSE

The Department of Local Government, Sport and Cultural Industries (the Department) has distributed the 2018 Compliance Audit Return for completion by the Shire of Morawa. The Compliance Audit Return is one of the tools that allow Council to monitor how the organisation is functioning.

Each local government is to carry out a compliance audit for the period 1 January to 31 December 2018 against the requirements included in the 2018 Compliance Audit Return.

DETAIL

The return places emphasis on the need to bring to Council's attention cases of non-compliance or where full compliance was not achieved. In addition to explaining or qualifying cases of non-compliance. The return also requires Council to endorse any remedial action taken or proposed to be taken in regard to instances of non-compliance.

This year's return has again been prepared by electronic means and will be submitted electronically to the Department.

The Compliance Audit Report for 2018 for the Shire of Morawa will be presented for review at the ordinary meeting of Council being held 21 March 2019 – *Attachment 1*.

LEVEL OF SIGNIFICANCE

Medium – requirement under Local Government Act 1995 administered by the Department.

CONSULTATION

- CEO
- Executive Managers
- Senior Staff

LEGISLATION AND POLICY CONSIDERATIONS

- Local Government Act 1995
- Local Government (Administration) Regulations 1996
- Local Government (Rules of Conduct) Regulations 2007
- Local Government (Audit) Regulations 1996

14. Compliance audits by local governments

(1)A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2)After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A)The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3)After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —

(a)presented to the council at a meeting of the council; and

(b)adopted by the council; and

(c)recorded in the minutes of the meeting at which it is adopted.

[Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.]

15. Compliance audit return, certified copy of etc. to be given to Executive Director

(1)After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

(a)a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b)any additional information explaining or qualifying the compliance audit,

is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

(2)In this regulation —

certified in relation to a compliance audit return means signed by —

(a)the mayor or president; and

(b) the CEO.

[Regulation 15 inserted in Gazette 23 Apr 1999 p. 1725.]

FINANCIAL AND RESOURCES IMPLICATIONS

Nil

STRATEGIC AND SUSTAINABILITY IMPLICATIONS

Shire of Morawa Community Strategic Plan 2018-2028

Outcome 1.1 A local government that is respected, professional and accountable.

Outcome 1.2 Long term financial viability.

RISK MANAGEMENT CONSIDERATIONS

Shire of Morawa Risk Management Governance Framework

Appropriate governance of risk management within the Shire of Morawa provides:

- Transparency of decision making
- Clear identification of the roles and responsibilities of the risk management functions
- An effective Governance Structure to support the risk framework.

CONCLUSION

The return was completed by the Executive Manager Corporate & Community Services in conjunction with the CEO. There were no areas of non-compliance noted.

ATTACHMENTS

Attachment 1 – 11.1.2a Compliance Audit Return 2018

11.1.3 Integrated Planning and Reporting – February 2019

Author: Chief Executive Officer

Authorising Officer: Chief Executive Officer

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

OFFICER RECOMMENDATION/COUNCIL RESOLUTION

190304 Moved: Cr Agar Seconded: Cr Carslake

That Council receive the Integrated Planning and Reporting update for the month of February 2019.

CARRIED BY SIMPLE MAJORITY 7/0

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 – *Attachment 1*.

DETAIL

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

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

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

FINANCIAL AND RESOURCES IMPLICATIONS

Budgeted in the 2018/2019 financial year.

RISK MANAGEMENT CONSIDERATIONS

Nil

CONCLUSION

That Council receive the IRP update.

ATTACHMENTS

Attachment 1 – 11.1.3a Integrated Planning Report - February 2019

11.2 Reports from the Executive Manager Corporate & Community Services**COUNCIL RESOLUTION**

190305 Moved: Cr Stokes Seconded: Cr Carslake

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

CARRIED BY SIMPLE MAJORITY 7/0

11.2.1 Reconciliations – February 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/COUNCIL RESOLUTION – moved en bloc

That Council receive the bank reconciliation report for 28 February 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 28 February 2019

| Account | 2019 |
|--|----------------|
| Municipal Account # | \$1,154,271.77 |
| Trust Account | \$21,837.86 |
| Money Market at call (Reserve) Account | \$3,587,785.17 |
| WA Treasury O/night Facility (Super Towns) Account | \$00.00 |
| Reserve Term Deposit (Community Development) | \$505,445.21 |
| Reserve Term Deposit (Future Funds 1) | \$808,712.33 |
| Reserve Term Deposit (Future Funds 2) | \$808,712.33 |

BANK RECONCILIATION BALANCES

The Bank Reconciliation Balances for 28 February 2019 with a comparison for 28 February 2018 is as follows:

| Account | 2018 | 2019 |
|---------------------|----------------|----------------|
| Municipal Account # | \$1,245,261.54 | \$1,154,271.77 |
| Trust Account | \$19,361.40 | \$21,837.86 |
| Reserve Account | \$5,535,195.45 | \$5,687,785.17 |

RESERVE ACCOUNT

The Reserve Funds of \$5,710,655.04 as at 28 February 2019 were invested in:

- Bank of Western Australia \$3,587,785.17 in the Money Market at Call Account
- \$0 in the WA Treasury O/Night Facility
- Term Deposit (Future Funds 1) \$808,712.33
- Term Deposit (Future Funds 2) \$808,712.33
- Term Deposit (Community Development Fund) \$505,445.21

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

| | 2018 | 2019 |
|--|-----------------------|-----------------------|
| Leave Reserve | \$283,162.61 | \$211,479.33 |
| Plant Reserve | \$912,040.41 | \$1,026,324.09 |
| Building Reserve | \$100,696.72 | \$122,367.19 |
| Economic Development Reserve | \$110,094.99 | \$111,691.93 |
| Community Development Reserve | \$1,207,418.21 | \$1,229,554.37 |
| Sewerage Reserve | \$217,863.39 | \$221,023.58 |
| Unspent Grants and Contributions Reserve | \$26,309.68 | \$26,691.32 |
| Business Units Reserve | \$82,552.03 | \$103,960.30 |
| Morawa Future Funds Reserve | \$2,135,774.43 | \$2,181,554.98 |
| Morawa Community Future Funds Reserve | \$126,136.98 | \$127,966.65 |
| Refuse Transfer Station Reserve | \$27.18 | \$27.21 |
| Aged Care Units Reserve - Units 6-9 | \$9,197.11 | \$9,330.52 |
| S/Towns Revitalisation Reserve | \$37,526.19 | \$0.00 |
| Legal Fees Reserve | \$20,322.05 | \$25,669.56 |
| Road Reserve | \$142,669.58 | \$144,739.05 |
| Aged Care Units Reserve - Units 1-4 | \$68,453.13 | \$69,446.07 |
| Aged Care Units Reserve – Unit 5 | \$54,950.76 | \$55,748.14 |
| Swimming Pool Reserve | \$0.00 | \$20,210.88 |
| TOTAL | \$5,535,195.45 | \$5,687,785.17 |

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

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

ATTACHMENTS

Nil

11.2.2 Accounts Due for Payment – February 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/COUNCIL RESOLUTION – moved en bloc

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

- **Municipal EFT Payment Numbers EFT11542 to EFT11638 inclusive, amounting to \$465,291.34**
- **Municipal Cheque Payments Numbered 11921 to 11934 amounting to \$34,285.97**
- **Municipal Direct Debit Payments Numbers DD6391.1 to DD6406.5 amounting to \$92,234.60**
- **Payroll for February 2019**
06/02/2019 - \$ 46,476.50
20/02/2019 - \$ 45,496.45
- **Credit Card Payment February 2019**
\$3,847.58

PURPOSE

A list of accounts is attached for all payments made for the month of February 2019 – *Attachment 1*.

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 – February 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/COUNCIL RESOLUTION – moved en bloc

That Council receive the Statement of Financial Activity for the period ending 28 February 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 2019 for those highlighted significant variations and their effect on the end of year result.
- Include an operating statement.
- Any other required supporting notes.

LEVEL OF SIGNIFICANCE

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

CONSULTATION

Nil

LEGISLATION AND POLICY CONSIDERATIONS

Local Government (Financial Management) Regulations 1996

FINANCIAL AND RESOURCES IMPLICATIONS

As presented – *Attachment 1*.

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 – 11.2.3a February Monthly Financial Activity Report

A copy of the schedules are available if required.

11.2.4 2018/19 Budget Review

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 RECOMMENDATION/COUNCIL RESOLUTION

190306 Moved: Cr Carslake Seconded: Cr Coaker

That Council resolves to adopt the 2018/19 Budget Review and amends the budget accordingly.

CARRIED BY ABSOLUTE MAJORITY 7/0

PURPOSE

For Council to consider and adopt the 2018/19 Budget Review.

DETAIL

Under Regulation 33A of the Financial Management Regulations, a budget review has to be carried out annually:-

33A. Review of budget

(1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

(a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government's financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget.

(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

(3) A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review. *Absolute majority required.*

(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

A budget review was undertaken by the Executive Manager Corporate & Community Services and other senior staff using actual financial figures to 31 January 2019. *Attachment 1 - Annual Budget Review* details the review undertaken and *Attachment 2 - Summary of Major Movements* lists all the changes for Council's review.

LEVEL OF SIGNIFICANCE

High – Compliance with legislation

CONSULTATION

- Chief Executive Officer
- Executive Managers
- Senior Staff

LEGISLATION AND POLICY CONSIDERATIONS

Local Government (Financial Management) Regulations 1996

FINANCIAL AND RESOURCES IMPLICATIONS

The Shire of Morawa 2018/19 budget review outcome is that Council is expected to have a surplus of \$8,817 at 30 June 2019.

RISK MANAGEMENT CONSIDERATIONS

High – Compliance with legislation and accountability

CONCLUSION

The budget review has considered all operational and capital areas of Council and compared year-to-date figures to projected 30 June figures, to ensure accounts are tracking in line with the budget. Where changes and variations are known, these changes have been incorporated to ensure that the desired financial result is achieved by Council.

The net effect of the projected income and expenditure to 30 June 2019 is that Council is expected to have a projected surplus of \$8,817.

ATTACHMENTS

Attachment 1 – 11.4a Annual Budget Review

Attachment 2 – 11.4b Summary of Major Movements

11.3 Reports from the Executive Manager Development & Administration

11.3.1 Application for Exploration Licence

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 RECOMMENDATION/COUNCIL RESOLUTION

190307 **Moved: Cr Stokes** **Seconded: Cr Katona**

That Council resolves pursuant to the Mining Act 1978, Sections 41, 58, 70C, 74, 86, 91, Reg 64, the Shire of Morawa does not lodge an objection to the granting of proposed Exploration Licence 70/5240.

CARRIED BY SIMPLE MAJORITY 7/0

PURPOSE

Council to consider application for Exploration Licence received from Austwide Mining Title Management Pty Ltd – *Attachment 1*.

DETAIL

An application has been lodged with the Mining Registrar by Austwide Mining Title Management Pty Ltd for an Exploration Licence covering a total of 19 blocks. The area affected covers parcels in both shires (Morawa & Perenjori), with approximately 7.5 blocks being in the Shire of Morawa.

LEVEL OF SIGNIFICANCE

High - As part of the approval process, where new tenements are being granted, interested parties are notified so that objections to the proposed grant may be lodged.

CONSULTATION

Kevin Connell – Mining Title Consultant. Extension for the close date was sought in the event of an objection being necessary.

LEGISLATION AND POLICY CONSIDERATIONS

Shire of Morawa Strategic Community Plan 2018-2028

Outcome 1.3

Maximise business, industry and investment opportunities.

FINANCIAL AND RESOURCES IMPLICATIONS

Granting new tenements will result in a small increase of rate income subject to the valuation of the new tenement.

RISK MANAGEMENT CONSIDERATIONS

Nil

CONCLUSION

This application was received after the agenda closure for the Ordinary Council Meeting February 2018. Objections are to be lodged with due date 13 March 2019. An extension has been requested as to adhere to Council resolution for the Ordinary Council Meeting March 2019.

ATTACHMENTS

Attachment 1 - 11.3.1a Application, Form 21 and Map

11.4 Reports from the Principal Works Manager

11.4.1 Main Roads WA Road Priority

Author: Works Manager

Authorising Officer: Chief Executive Officer

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

OFFICER RECOMMENDATION/COUNCIL RESOLUTION

190308 Moved: Cr Stokes Seconded: Cr Collins

That with regards to the Main Roads WA requirement for priority roads and give way control on all intersections within the Shire of Morawa, Council:

1. Resolves to make the following priority roads:
 - a. Koolanooka South Road.
 - b. Malcolm Road.
 - c. Pintharuka West Road.

2. Resolves to make the following crossroads give way sign controlled:
 - a. Calver Road (with Malcolm Road).
 - b. Calver Road (with Koolanooka South Road).
 - c. Letterbox Road and Carslake Road (with Pintharuka West Road).

3. Authorises the CEO to notify Main Roads WA of the resolution of Council.

CARRIED BY SIMPLE MAJORITY 7/0

PURPOSE

To identify all four way intersections currently without give way control within the Shire of Morawa.

DETAIL

Main Roads conducted a RAV assessment on local roads within the Shire of Morawa and it came to their attention that a four way intersection without give way control exists on Malcolm Road and Calver Road – *Attachment 1*. Main Roads further enquired if this situation exists at any other four way intersections on roads under Shire control and if so to provide details to Main Roads so they can install give way signs on the identified intersections where required – *Attachment 2*.

LEVEL OF SIGNIFICANCE

High - Increased safety at the four way intersections, provision of priority roads and the undertaking of an assessment of the Safe Intersection Sight Distance available when entering the intersections.

CONSULTATION

Main Roads WA

LEGISLATION AND POLICY CONSIDERATIONS

- Main Roads Give Way Controls
- Shire of Morawa Community Strategic Plan 2018-2028

Outcome 1.4

Well maintained local roads and ancillary infrastructure.

FINANCIAL AND RESOURCES IMPLICATIONS

General maintenance clearing on intersections.

RISK MANAGEMENT CONSIDERATIONS

Provide safe intersections on Shire Roads.

CONCLUSION

That Council support the recommendation that Koolanooka South Road, Malcolm Road and West Pintharuka Road be made priority roads and that give way control be given to Calver Road, Carslake Road and Letterbox Road.

ATTACHMENTS

Attachment 1 – 11.4.1a Email from Main Roads

Attachment 2 – 11.4.1b Plans of give way sign placement at crossroads

Item 12 Reports of Committees

OFFICER RECOMMENDATION/COUNCIL RESOLUTION

190309 Moved: Cr Carslake Seconded: Cr Katona

That Council receives the minutes of the Audit Committee meeting of 21 March 2019.

CARRIED BY SIMPLE MAJORITY 7/0

Item 13 Motions of Which Previous Notice Has Been Given

Nil

Item 14 New Business of an Urgent Nature

Nil

Item 15 Matters for Which the Meeting May Be Closed (Confidential Items)**15.1 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 RECOMMENDATION/COUNCIL RESOLUTION

190310 Moved: Cr Coaker Seconded: Cr Stokes

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 two matters of a confidential nature.

CARRIED BY SIMPLE MAJORITY 7/0

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 the following matters:

- Medical Services Contract and Commercial Lease
- Joint Standing Committee Delegated Legislation on Cemeteries Local Law

DETAIL

Nil

LEVEL OF SIGNIFICANCE

High – Confidential matters to be discussed

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

Council close the meeting to consider two matters of a confidential nature.

ATTACHMENTS

Nil

Jenny Goodbourn, Grace French, Paul Buist, Ellie Cuthbert and Sandy Adams left the meeting at 5.33pm.

15.2 General Practitioner Services – Confidential

This item was withdrawn.

15.3 Cemeteries Local Law – Undertakings to JSCDL - Confidential

OFFICER RECOMMENDATION/COUNCIL RESOLUTION

190311 Moved: Cr Stokes Seconded: Cr Collins

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

Cemeteries Local Law 2018

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

1. Within 6 months, amend the *Shire of Morawa Cemeteries Local Law 2018* to:

(a) Delete:

- the definition of 'pre-need certificate' in clause 1.5,
- the definition of 'grant of right of burial' in clause 1.5, and
- clauses 2.3(1), 2.3(2), 2.3(4), 2.4 and 3.5(2).

(b) Amend clauses 2.5, 5.4(2)(a) and 9.12(1).

(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.

CARRIED BY SIMPLE MAJORITY 7/0

15.4 Reopening of Meeting to Public

OFFICER RECOMMENDATION/COUNCIL RESOLUTION

190312 Moved: Cr Stokes Seconded: Cr Katona

That Council reopens the meeting to the public.

CARRIED BY SIMPLE MAJORITY 7/0

| |
|------------------------|
| Item 16 Closure |
|------------------------|

16.1 Date of Next Meeting

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

16.2 Closure

There being no further business, the President declared the meeting closed at 5.45pm.



..... Presiding Member



ATTACHMENTS

ORDINARY COUNCIL MEETING

HELD ON

THURSDAY, 21 MARCH 2019



**WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY**

| | Page |
|---|------|
| 11.1.1a Local Government Act Review Phase 2 Submission | 1 |
| 11.1.2a Compliance Audit Return | 13 |
| 11.1.3a Integrated Planning Report – February 2019 | 24 |
| 11.2.2a Accounts due for payment – February 2019..... | 32 |
| 11.2.3a Statement of Financial Activity – February 2019 | 42 |
| 11.2.4a Annual Budget Review 2018/19 | 68 |
| 11.2.4b Summary of Major Movements..... | 76 |
| 11.3.1a Application for Exploration Licence | 77 |
| 11.4.1a Email from Main Roads | 82 |
| 11.4.1b Plans of give way sign placement at crossroads | 83 |

| WALGA | Position Statement | Comment | Comment |
|--|--|--|---------|
| AGILE | | | |
| BENEFICIAL ENTERPRISES | | | |
| <p>The Local Government Act 1995 should be amended to enable Local Governments to establish Beneficial Enterprises (formerly known as Council Controlled Organisations).</p> | <p>WALGA has been advocating for Local Governments to have the ability to form Beneficial Enterprises (formerly known as Council Controlled Organisations) for approximately ten (10) years.</p> <p>A Beneficial Enterprises is a standalone arm's length business entity to carry out commercial enterprises and to deliver projects and services for the community. Local Governments would have the ability to create Beneficial Enterprises through the Local Government Act, however the stand alone business entity would be governed by the Corporations Act (ie normal company law).</p> <p>Beneficial Enterprises provide services and facilities that are not attractive to private investors or where there is market failure. A Beneficial Enterprise cannot carry out a regulatory function of a Local Government.</p> <p><u>Examples</u></p> <ul style="list-style-type: none"> • Urban regeneration; A Land Development may not be attractive to a private developer, however the ability to develop the land may be beneficial for the Local Government in respect to strategic development/connection of an area. Or may be worth a joint venture with a developer. • Measures to address economic decline in Regional WA – A small business may not be viable for a private citizen, however maybe considered an essential service for the Local | <p>The Shire is supportive of the opportunity to create services that otherwise may not exist due to population size. This however should not be at the total expense of rate payers and must have a business case developed to ensure sustainability. Regional collaboration will be critical in developing these entities in the smaller rural communities. Would be good to see the State Government provision of incentives to regional areas that work together in the development of Beneficial Enterprises.</p> | |

| | | |
|---|--|---|
| | <p>Government. ie Could be the local Pharmacy or local mechanical workshop.</p> <p><u>Benefits of establishing a Beneficial Enterprise include:</u></p> <ul style="list-style-type: none"> (a) The ability to employ professional directors and management with experience specific to the commercial objectives of the entity; (b) Removal of detailed investment decisions from day-to-day political processes while retaining political oversight of the overarching objectives and strategy; (c) The ability to take an overall view of commercial strategy and outcomes rather than having each individual transaction within a complex chain of inter-related decisions being subject to the individual notification and approval requirements of the Local Government Act; (d) The ability to quarantine ratepayers from legal liability and financial risk arising from commercial or investment activities; (e) The ability to set clear financial and non-financial performance objectives for the entity to achieve; and (f) Greater flexibility to enter into joint venture and partnering relationships with the private sector on conventional commercial terms. | |
| FINANCIAL MANAGEMENT | | |
| <p>Tender Threshold WALGA supports an increase in the tender threshold to align with the State Government tender threshold of \$250 000,</p> | | <p>The Shire supports an increase in the tender threshold to align with the State Government tender threshold of \$250 000, with a timeframe of one financial year for individual</p> |

| | | |
|---|--|---|
| with a timeframe of one financial year for individual vendors. | | vendors. This will be particularly beneficial in supporting local businesses in the regions via quoting for service. |
| Procurement | | |
| That Regulation 30(3) be amended to delete any financial threshold limitation (currently \$75,000) on a disposition where it is used exclusively to purchase other property in the course of acquiring goods and services, commonly applied to a trade-in activity. | WALGA seeks inclusion of the following position, to permit a procurement activity involving a disposal trade-in activity to qualify as a broad exemption under Regulation 30(3) of the Local Government (Functions and General) Regulations. | The Shire supports the WALGA position that Regulation 30(3) be amended to delete any financial threshold limitation (currently \$75,000) on a disposition where it is used exclusively to purchase other property in the course of acquiring goods and services, commonly applied to a trade-in activity. |
| That a review be undertaken to remove fees and charges from legislation and Councils be empowered to set fees and charges for Local Government services. | | The Shire is happy to see the requirement for Fees and Charges to remain in the legislation. There should however be more flexibility for LGs to adjust fees and charges without having to advertise in a regional newspaper and to utilise modern technology to undertake this requirement. Advertising of a reduction in a fee or charge should also be able to be carried out after the decision rather than having to do it before. |
| Power to Borrow: Section 6.20 | | |
| | That Section 6.20(2) of the Local Government Act, requiring one month's public notice of the intent to borrow, be deleted. | The Shire supports the inclusion of S6.20(2); as any planned borrowing will be identified in your Long Term Financial Plan and Budget. If any borrowing is required outside this process then it should be a requirement to give public notification, as it is unplanned. |
| Differential General Rates: Section 6.33 | | |
| | That Section 6.33 of the Local Government Act be reviewed in contemplation of time-based differential rating, to encourage development of vacant land. | The Shire supports the WALGA position that S6.33 of the Local Government Act be reviewed in contemplation of time-based |

| | | |
|--|--|---|
| | | differential rating, to encourage development of vacant land. |
| Member Interests - Exemption from AASB 124 | | |
| | Elected Member obligations to declare interest are sufficiently inclusive that WALGA seeks an amendment to create an exemption under Regulation 4 of the Local Government (Financial Management) Regulations relating to AASB 124 'Related Party Transactions' of the Australian Accounting Standards (AAS). | The Shire supports the WALGA position that Elected Member obligations to declare interest are sufficiently inclusive that WALGA seeks an amendment to create an exemption under Regulation 4 of the Local Government (Financial Management) Regulations relating to AASB 124 'Related Party Transactions' of the Australian Accounting Standards (AAS). |
| RATES, FEES AND CHARGES | | |
| Imposition of Fees and Charges: Section 6.16 | | |
| That a review be undertaken to remove fees and charges from legislation and Councils be empowered to set fees and charges for Local Government services. | | The Shire is happy to see the requirement for Fees and Charges remain in the legislation. There should however be more flexibility for LGs to adjust fees and charges without having to advertise in the regional newspaper and to utilise modern tools to undertake this. Advertising of an adjustment should also be able to be carried out after the decision rather than having to do it before. |
| Rating Exemptions – Charitable Purposes: Section 6.26(2)(g) | | |
| | <p>1. Amend the Local Government Act to clarify that Independent Living Units should only be exempt from rates where they qualify under the Commonwealth Aged Care Act 1997;</p> <p>2. Either:</p> <p>(a) amend the charitable organisations section of the Local Government Act 1995 to eliminate exemptions for commercial (non-charitable) business activities of charitable organisations; or</p> <p>(b) establish a compensatory fund for Local</p> | The Shire would like to see businesses such as Faith based organisations (including Retirement Villages), Aboriginal Corporations or co-ops such as CBH included as a rateable organisation. For example, CBH has a significant requirement for the Shire to upgrade and maintain roads for the transportation of grain. It would be beneficial for all Shire roads to be able to utilise rates from CBH for road management. |

| | | |
|--|--|---|
| | <p>Governments, similar to the pensioner discount provisions, if the State Government believes charitable organisations remain exempt from payment of Local Government rates; and</p> <p>3. Request that a broad review be conducted into the justification and fairness of all rating exemption categories currently prescribed under Section 6.26 of the Local Government Act.</p> | |
| Rating Exemptions – Rate Equivalency Payments | | |
| <p>Legislation should be amended so rate equivalency payments made by LandCorp and other Government Trading Entities are made to the relevant Local Governments instead of the State Government.</p> | | <p>Shire supports the WALGA position that Legislation should be amended so rate equivalency payments made by LandCorp and other Government Trading Entities are made to the relevant Local Governments instead of the State Government.</p> |
| Rates or Service Charges Recoverable in Court: Section 6.56 | | |
| <p>That Section 6.56 be amended to clarify that all debt recovery action costs incurred by a Local Government in pursuing recovery of unpaid rates and services charges be recoverable and not be limited by reference to the 'cost of proceedings'.</p> | | <p>For a small regional Shire the payment of rates can be a financial hardship from time to time. The Shire would not like to see the costs associated with the recovery of debt as being a compulsory requirement on a LG but rather at the discretion of a LG to use if it desires.</p> |
| Rating Restrictions – State Agreement Acts | | |
| <p>Resource projects covered by State Agreement Acts should be liable for Local Government rates.</p> | | <p>The Shire supports the WALGA position that Resource projects covered by State Agreement Acts should be liable for Local Government rates.</p> |

SMART

ADMINISTRATIVE EFFICIENCIES

| | |
|---|---|
| Control of Certain Unvested Facilities: Section 3.53 | |
| <p>WALGA seeks consideration that Section 3.53 be repealed and that responsibility for facilities located on Crown Land return to the State as the appropriate land manager.</p> | <p>The Shire supports the WALGA position that S3.53 be repealed and that responsibility for facilities located on Crown Land return to the State as the appropriate land manager.</p> |
| Local Government Grants Commission and Local Government Advisory Board | |
| <p>WALGA seeks inclusion of a proposal to allow electors of a Local Government affected by any boundary change or amalgamation proposal entitlement to petition the Minister for a binding poll under Schedule 2.1 of the Local Government Act</p> | <p>The Shire supports the WALGA position seeking inclusion of a proposal to allow electors of a Local Government affected by any boundary change or amalgamation proposal entitlement to petition the Minister for a binding poll under Schedule 2.1 of the Local Government Act.</p> |
| Schedule 2.1 – Proposal to the Advisory Board, Number of Electors | |
| <p>That Schedule 2.1 Clause 2(1)(d) be amended so that the prescribed number of electors required to put forward a proposal for change increase from 250 (or 10% of electors) to 500 (or 10% of electors) whichever is fewer.</p> | <p>A Shire of our size will always need to work on the percentage therefore there is no impact foreseeable on changing the number for the Shire.</p> |
| Schedule 2.2 – Proposal to amend names, wards and representation, Number of Electors | |
| <p>That Schedule 2.2 Clause 3(1) be amended so that the prescribed number of electors required to put forward a submission increase from 250 (or 10% of electors) to 500 (or 10% of electors) whichever is fewer.</p> | <p>A Shire of our size will always need to work on the percentage therefore there is no impact foreseeable on changing the number for the Shire.</p> |
| Transferability of employees between State & Local Government (Questions 82-84) | |
| <p>A General Agreement between State and Local Government should be established to facilitate the transfer of accrued leave entitlements (annual leave, sick leave, superannuation and long service leave) for staff between the two sectors of Government. This will benefit public sector employees and employers by increasing the skills and diversity of the public sector, and lead to improved collaboration between State and Local Government.</p> | <p>The Shire supports the WALGA position that a General Agreement between State and Local Government should be established to facilitate the transfer of accrued leave entitlements (annual leave, sick leave, superannuation and long service leave) for staff between the two sectors of Government. This will benefit public sector employees and employers by increasing the skills and diversity of the public sector, and</p> |

| | | |
|--|---|--|
| | | lead to improved collaboration between State and Local Government. |
| Proof in Vehicle Offences may be shifted: Section 9.13(6) | That Section 9.13 of the Local Government Act be amended by introducing the definition of 'responsible person' to enable Local Governments to administer and apply effective provisions associated with vehicle related offences. | The Shire supports the WALGA position that S9.13 of the Local Government Act be amended by introducing the definition of 'responsible person' to enable Local Governments to administer and apply effective provisions associated with vehicle related offences. |
| Local Laws – Section 3.12 | | The Shire recommends that the State Government: 1) Develop a set of Model Local Laws for LG use. OR 2) Change the Local Law-Making process needs to be adjusted to bring the review of Local Laws by the Joint Standing Committee on Delegated Legislative prior to the Local Laws being gazetted. The current process is flawed with the JSCDL requiring LGs to give undertaking to change a Local Law which then requires the Local Law process to start again. |
| COUNCIL MEETINGS | | |
| Electors' General Meeting: Section 5.27 | Section 5.27 of the Local Government Act 1995 should be amended so that Electors' General Meetings are not compulsory. | The Shire supports the WALGA position that S5.27 of the Local Government Act 1995 should be amended so that Electors' General Meetings are not compulsory. The community should be encouraged to attend the Council meeting that are held during the year. There is |

| | | |
|--|--|---|
| | | opportunity in every agenda to ask questions or make a statement. |
| Special Electors' Meeting: Section 5.28 | | |
| | <p>That Section 5.28(1)(a) be amended:</p> <p>(a) so that the prescribed number of electors required to request a meeting increase from 100 (or 5% of electors) to 500 (or 5% of electors), whichever is fewer; and</p> <p>(b) to preclude the calling of Electors' Special Meeting on the same issue within a 12 month period, unless Council determines otherwise.</p> | <p>The Shire supports the WALGA position that S5.28(1)(a) be amended:</p> <p>(a) so that the prescribed number of electors required to request a meeting increase from 100 (or 5% of electors) to 500 (or 5% of electors), whichever is fewer; and</p> <p>(b) to preclude the calling of Electors' Special Meeting on the same issue within a 12 month period, unless Council determines otherwise.</p> |
| Minutes, contents of: Regulation 11 | | |
| | <p>Regulation 11 should be amended to require that information presented in a Council or Committee Agenda must also be included in the Minutes to that meeting.</p> | <p>The Shire supports the WALGA position that Regulation 11 should be amended to require that information presented in a Council or Committee Agenda must also be included in the Minutes to that meeting. The caveat to supporting this position is that the requirements to meet this position is the information can include audio and/or digital recording of meetings.</p> |
| Revoking or Changing Decisions: Regulation 10 | | |
| | <p>That Regulation 10 be amended to clarify that a revocation or change to a previous decision does not apply to Council decisions that have already been implemented.</p> | <p>The Shire supports the WALGA position that Regulation 10 be amended to clarify that a revocation or change to a previous decision does not apply to Council decisions that have already been implemented.</p> |
| Elected Member attendance at Council meetings by technology | | |
| | <p>The current Local Government (Administration) Regulations 1996 allows for attendance by telephone, however only if approved by Council and in a suitable place. A suitable place is then defined as in a townsite as defined in the Land Administration Act 1997. This restricts an Elected Members ability to attend the meeting to a townsite in Western Australia.</p> | <p>The Shire supports the current Local Government (Administration) Regulations 1996 allowing for attendance by telephone, however only if approved by Council and in a suitable place. The Shire believes that the Act should give each Shire to option to develop a Policy for how this is managed to best meet</p> |

| | | |
|---|---|---|
| | <p>This requirement does not cater for remote locations or the ability to attend via teleconference whilst in another state or overseas. The regulations require amendment to consider allowing attendance at a meeting via technology from any location suitable to a Council.</p> | <p>its needs. This would include a consideration allowing attendance at a meeting via technology from any location suitable to a Council.</p> |
| INTERVENTIONS | | |
| Remedial intervention; Powers of appointed person; Remedial action process | | |
| | <p>In respect to remedial intervention, the appointed person should be a Departmental employee with the required qualifications and experience. This provides a connection back to the Department and its requirements.</p> <p>The appointed person should only have an advice and support role. Funding of the remedial action should be by the Department where the intervention is mandatory. The Local Government to pay where the assistance is requested.</p> <p>This area relates to the bigger picture of differentiating between Local Governments based on their size and scale. Suitable arrangements to determine a size and scale compliance regime should be prioritized.</p> | <p>The Shire supports the position that with respect to remedial intervention, the appointee should be a person with an appropriate skill set to best advice and support, and not necessarily be a Departmental employee.</p> <p>Funding of the remedial action should be by the Department where the intervention is mandatory. The Local Government to pay where the assistance is requested.</p> <p>This area relates to the bigger picture of differentiating between Local Governments based on their size and scale. Suitable arrangements to determine a size and scale compliance regime should be prioritized. For impartiality purposes, it is important that the function of appointing an external person is reserved for the Minister.</p> |
| INCLUSIVE | | |
| COMMUNITY ENGAGEMENT - IPR | | |
| | | <p>The Shire believes that LGs should have a minimum requirement in the Act to do community engagement; reinforced by an engagement charter or policy for each LG.</p> |

COMPLAINTS MANAGEMENT

Querulous, Vexatious and Frivolous Complainants

The Complaints Management commentary contemplates the issue up to the point of unresolved complaints and then references the Ombudsman resources with regard to unreasonable complainants. WALGA seeks inclusion of commentary and questions relating to Local Government adopting within their proposed complaints management framework, the capacity to permit a Local Government to declare a member of the public a vexatious or frivolous complainant, subject to the declaration relating to the nature of complaint and not to the person.

Amend the *Local Government Act 1995*, to:

- Enable Local Government discretion to refuse to further respond to a complainant where the CEO is of the opinion that the complaint is trivial, frivolous or vexatious or is not made in good faith, or has been determined to have been previously properly investigated and concluded, similar to the terms of section 18 of the *Parliamentary Commissioner Act 1971*.
- Provide for a complainant, who receives a Local Government discretion to refuse to deal with that complainant, to refer the Local Government's decision for third party review.
- Enable Local Government discretion to declare a member of the public a vexatious or frivolous complainant for reasons, including:
 - Abuse of process;
 - Harassing or intimidating an individual or an employee of the Local Government in relation to the complaint;

Unreasonably interfering with the operations of the Local Government in relation to complaint.

The Complaints Management commentary contemplates the issue up to the point of unresolved complaints and then references the Ombudsman resources with regard to unreasonable complainants. WALGA seeks inclusion of commentary and questions relating to Local Governments adopting within their proposed complaints management framework, the capacity to permit a Local Government to declare a member of the public a vexatious or frivolous complainant, subject to the declaration relating to the nature of complaint and not to the person.

Amend the Local Government Act 1995, to:

- Enable Local Government discretion to refuse to further respond to a complainant where the CEO is of the opinion that the complaint is trivial, frivolous or vexatious or is not made in good faith, or has been determined to have been previously properly investigated and concluded, similar to the terms of section 18 of the *Parliamentary Commissioner Act 1971*.
- Provide for a complainant, who receives a Local Government discretion to refuse to deal with that complainant, to refer the Local Government's decision for third party review.
- Enable Local Government discretion to declare a member of the public a vexatious or frivolous complainant for reasons, including:
 - Abuse of process;

| | | |
|---|--|---|
| | | <ul style="list-style-type: none"> o Harassing or intimidating an individual or an employee of the Local Government in relation to the complaint. <p>Unreasonably interfering with the operations of the Local Government in relation to complaint.</p> <p>The Shire believes that local government needs more ability to deal with such matters, it believes that particular focus must be given in the preservation of impartiality, and prevention of unfair determinations of 'vexatious or frivolous complainant' by local governments. It is believed that this can be mitigated by the proposed third party review component.</p> |
| ELECTIONS | | |
| Conduct of Postal Elections: Sections 4.20 and 4.61 | | |
| <p>The Local Government Act 1995 should be amended to allow the Australian Electoral Commission (AEC) and or any <u>other third party provider</u> to conduct postal elections.</p> | | <p>The Shire is supportive of the utilisation of technology and other third parties to support the way voting can be undertaken in the future.</p> |
| Voluntary Voting: Section 4.65 | | |
| <p>Voting in Local Government elections should remain voluntary.</p> | <p>That WALGA continue to investigate online voting and other opportunities to increase voter turnout.</p> | <p>The Shire supports the WALGA position that voting in Local Government elections should remain voluntary.</p> |
| Method of Election of Mayor/President: Section 2.11 | | |
| <p>Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.</p> | | <p>The Shire supports the WALGA position that Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.</p> |

| | | |
|---|---|---|
| <p>Method of Voting - Schedule 4.1</p> <p>Elections should be conducted utilising the first-past-the-post (FPTP) method of voting.</p> | | <p>The Shire supports the WALGA position that Elections should be conducted utilising the first-past-the-post (FPTP) method of voting.</p> |
| <p>Leave of Absence when Contesting State or Federal Election</p> | <p>Amend the Act to require an Elected Member to take leave of absence when contesting a State or Federal election, applying from the issue of Writts. The options to consider include:</p> <p>(i) that an Elected Member remove themselves from any decision making role and not attend Council and Committee meetings; or</p> <p>(ii) that an Elected Member take leave of absence from all aspects of their role as a Councillor and not be able to perform the role as specified in Section 2.10 of the Local Government Act.</p> | <p>The Shire supports the WALGA position to Amend the Act to require an Elected Member to take leave of absence when contesting a State or Federal election, applying from the issue of Writts. The options to consider include:</p> <p>(i) that an Elected Member remove themselves from any decision making role and not attend Council and Committee meetings;</p> <p>or</p> <p>(ii) that an Elected Member take leave of absence from all aspects of their role as a Councillor and not be able to perform the role as specified in Section 2.10 of the Local Government Act.</p> |

Attachment 1 - 11.1.2a

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

Morawa - Compliance Audit Return 2018

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

| Commercial Enterprises by Local Governments | | | | | |
|---|-----------------------------------|---|----------|--|-----------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s3.59(2)(a)(b)(c) F&G Reg 7,9 | Has the local government prepared a business plan for each major trading undertaking in 2018. | N/A | No major undertakings | Jenny Goodbourn |
| 2 | s3.59(2)(a)(b)(c) F&G Reg 7,10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2018. | N/A | No major land transactions | Jenny Goodbourn |
| 3 | s3.59(2)(a)(b)(c) F&G Reg 7,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2018. | N/A | No major land transactions | Jenny Goodbourn |
| 4 | s3.59(4) | Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2018. | N/A | No major trading undertakings or land transactions | Jenny Goodbourn |
| 5 | s3.59(5) | Did the Council, during 2018, resolve to proceed with each major land transaction or trading undertaking by absolute majority. | N/A | No major trading undertakings or land transactions | Jenny Goodbourn |



| Delegation of Power / Duty | | | | | | |
|-----------------------------------|--------------------------------|--|-----------------|---------------------|-------------------|--|
| No | Reference | Question | Response | Comments | Respondent | |
| 1 | s5.16, 5.17, 5.18 | Were all delegations to committees resolved by absolute majority. | Yes | | Chris Linnell | |
| 2 | s5.16, 5.17, 5.18 | Were all delegations to committees in writing. | N/A | | Chris Linnell | |
| 3 | s5.16, 5.17, 5.18 | Were all delegations to committees within the limits specified in section 5.17. | N/A | | Chris Linnell | |
| 4 | s5.16, 5.17, 5.18 | Were all delegations to committees recorded in a register of delegations. | Yes | | Chris Linnell | |
| 5 | s5.18 | Has Council reviewed delegations to its committees in the 2017/2018 financial year. | Yes | | Chris Linnell | |
| 6 | s5.42(1),5.43 Admin Reg 18G | Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act. | Yes | | Chris Linnell | |
| 7 | s5.42(1)(2) Admin Reg 18G | Were all delegations to the CEO resolved by an absolute majority. | Yes | | Chris Linnell | |
| 8 | s5.42(1)(2) Admin Reg 18G | Were all delegations to the CEO in writing. | Yes | | Chris Linnell | |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing. | Yes | | Chris Linnell | |
| 10 | s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority. | N/A | | Chris Linnell | |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under the Act to him and to other employees. | Yes | | Chris Linnell | |
| 12 | s5.46(2) | Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2017/2018 financial year. | Yes | Reviewed 22/06/2018 | Chris Linnell | |
| 13 | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required. | Yes | | Chris Linnell | |

| Disclosure of Interest | | | | | | |
|-------------------------------|------------------|---|-----------------|-----------------|-------------------|--|
| No | Reference | Question | Response | Comments | Respondent | |
| 1 | s5.67 | If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68). | Yes | | Chris Linnell | |
| 2 | s5.68(2) | Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings. | Yes | | Chris Linnell | |



| No | Reference | Question | Response | Comments | Respondent |
|----|--|---|----------|----------|---------------|
| 3 | s5.73 | Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made. | Yes | | Chris Linnell |
| 4 | s5.75(1) Admin Reg 22 Form 2 | Was a primary return lodged by all newly elected members within three months of their start day. | Yes | | Chris Linnell |
| 5 | s5.75(1) Admin Reg 22 Form 2 | Was a primary return lodged by all newly designated employees within three months of their start day. | Yes | | Chris Linnell |
| 6 | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all continuing elected members by 31 August 2018. | Yes | | Chris Linnell |
| 7 | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all designated employees by 31 August 2018. | Yes | | Chris Linnell |
| 8 | s5.77 | On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return. | Yes | | Chris Linnell |
| 9 | s5.88(1)(2) Admin Reg 28 | Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76 | Yes | | Chris Linnell |
| 10 | s5.88(1)(2) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28. | Yes | | Chris Linnell |
| 11 | s5.88 (3) | Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76. | Yes | | Chris Linnell |
| 12 | s5.88(4) | Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee. | Yes | | Chris Linnell |
| 13 | s5.103 Admin Reg 34C & Rules of Conduct Reg 11 | Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes. | Yes | | Chris Linnell |
| 14 | s5.70(2) | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report. | Yes | | Chris Linnell |



| No | Reference | Question | Response | Comments | Respondent |
|----|-------------------------|---|----------|----------|---------------|
| 15 | s5.70(3) | Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee. | Yes | | Chris Linnell |
| 16 | s5.103(3) Admin Reg 34B | Has the CEO kept a register of all notifiable gifts received by Council members and employees. | Yes | | Chris Linnell |

Disposal of Property

| No | Reference | Question | Response | Comments | Respondent |
|----|-----------|---|----------|----------|---------------|
| 1 | s3.58(3) | Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)). | Yes | | Chris Linnell |
| 2 | s3.58(4) | Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property. | Yes | | Chris Linnell |

Finance

| No | Reference | Question | Response | Comments | Respondent |
|----|--------------|---|----------|--|-----------------|
| 1 | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act. | Yes | | Jenny Goodbourn |
| 2 | s7.1B | Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority. | N/A | No powers delegated to the audit committee | Jenny Goodbourn |
| 3 | s7.3 | Was the person(s) appointed by the local government to be its auditor, a registered company auditor. | N/A | Auditor appointed by the OAG not the shire | Jenny Goodbourn |
| 4 | s7.3, 7.6(3) | Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council. | N/A | Auditor now appointed by the OAG not council | Jenny Goodbourn |
| 5 | Audit Reg 10 | Was the Auditor's report for the financial year ended 30 June 2018 received by the local government within 30 days of completion of the audit. | Yes | Received 5th December 2018 | Jenny Goodbourn |
| 6 | s7.9(1) | Was the Auditor's report for the financial year ended 30 June 2018 received by the local government by 31 December 2018. | Yes | Received 5th December 2018 | Jenny Goodbourn |
| 7 | S7.12A(3) | Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken. | N/A | | Jenny Goodbourn |



| No | Reference | Question | Response | Comments | Respondent |
|----|--------------|--|----------|--|-----------------|
| 8 | S7.12A (4) | Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken. | N/A | | Jenny Goodbourn |
| 9 | S7.12A (4) | Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time. | N/A | | Jenny Goodbourn |
| 10 | Audit Reg 7 | Did the agreement between the local government and its auditor include the objectives of the audit. | N/A | Auditor is the OAG and they appointed RSM to audit the shire | Jenny Goodbourn |
| 11 | Audit Reg 7 | Did the agreement between the local government and its auditor include the scope of the audit. | N/A | Scope of audit provided by OAG | Jenny Goodbourn |
| 12 | Audit Reg 7 | Did the agreement between the local government and its auditor include a plan for the audit. | N/A | Plan done by OAG | Jenny Goodbourn |
| 13 | Audit Reg 7 | Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor. | N/A | OAG set audit fees | Jenny Goodbourn |
| 14 | Audit Reg 7 | Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor. | N/A | OAG advised how audit was to be conducted | Jenny Goodbourn |
| 15 | Audit Reg 17 | Has the CEO reviewed the appropriateness and effectiveness of the local government's systems and procedures in accordance with regulation 17 of the Local Government (Audit) Regulations 1996. | No | Will be reviewed during 2019 | Jenny Goodbourn |
| 16 | Audit Reg 17 | If the CEO has not undertaken a review in accordance with regulation 17 of the Local Government (Audit) Regulations 1996, is a review proposed and when. | N/A | Will be reviewed during 2019 | Jenny Goodbourn |



| Integrated Planning and Reporting | | | | | |
|--|--------------------------|---|-----------------|---|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s5.56 Admin Reg 19DA (6) | Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond. | Yes | Adopted 9/07/2018 | Chris Linnell |
| 2 | s5.56 Admin Reg 19DA (6) | Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond. | No | | Chris Linnell |
| 3 | s5.56 Admin Reg 19C (7) | Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond. | Yes | Adopted 8/05/2018 | Chris Linnell |
| 4 | s5.56 Admin Reg 19C (7) | Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond. | No | | Chris Linnell |
| 5 | S5.56 | Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond. | No | | Chris Linnell |
| 6 | S5.56 | Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond. | No | Originally adopted 25/09/2012. Review to be completed by 30/06/2019 | Chris Linnell |
| 7 | S5.56 | Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond. | Yes | Unable to confirm original adoption date - to be reviewed | Chris Linnell |



| Local Government Employees | | | | | |
|-----------------------------------|-------------------------------------|---|-----------------|-----------------|-------------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | Admin Reg 18C | Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised. | N/A | | Chris Linnell |
| 2 | s5.36(4) s5.37(3), Admin Reg 18A | Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A. | Yes | | Chris Linnell |
| 3 | Admin Reg 18F | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4). | N/A | | Chris Linnell |
| 4 | Admin Regs 18E | Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only). | N/A | | Chris Linnell |
| 5 | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss a designated senior employee. | Yes | | Chris Linnell |



| Official Conduct | | | | | |
|-------------------------|--------------|--|----------|----------|---------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s5.120 | Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer. | N/A | | Chris Linnell |
| 2 | s5.121(1) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c). | Yes | | Chris Linnell |
| 3 | s5.121(2)(a) | Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made. | Yes | | Chris Linnell |
| 4 | s5.121(2)(b) | Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint. | Yes | | Chris Linnell |
| 5 | s5.121(2)(c) | Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred. | Yes | | Chris Linnell |
| 6 | s5.121(2)(d) | Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c). | Yes | | Chris Linnell |

| Tenders for Providing Goods and Services | | | | | |
|---|---------------------|--|----------|---------------------------|---------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s3.57 F&G Reg 11 | Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)). | N/A | No tenders issued in 2018 | Chris Linnell |
| 2 | F&G Reg 12 | Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract. | N/A | | Chris Linnell |
| 3 | F&G Reg 14(1) & (3) | Did the local government invite tenders via Statewide public notice. | N/A | | Chris Linnell |
| 4 | F&G Reg 14 & 15 | Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16. | N/A | | Chris Linnell |



Department of
**Local Government, Sport
and Cultural Industries**

| No | Reference | Question | Response | Comments | Respondent |
|----|------------------------|---|----------|----------|---------------|
| 5 | F&G Reg 14(5) | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation. | N/A | | Chris Linnell |
| 6 | F&G Reg 16 | Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16. | N/A | | Chris Linnell |
| 7 | F&G Reg 18(1) | Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender. | N/A | | Chris Linnell |
| 8 | F&G Reg 18 (4) | In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria. | N/A | | Chris Linnell |
| 9 | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17. | N/A | | Chris Linnell |
| 10 | F&G Reg 19 | Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted. | N/A | | Chris Linnell |
| 11 | F&G Reg 21 & 22 | Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22. | N/A | | Chris Linnell |
| 12 | F&G Reg 23(1) | Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice. | N/A | | Chris Linnell |
| 13 | F&G Reg 23(4) | After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services. | N/A | | Chris Linnell |
| 14 | F&G Reg 24 | Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24. | N/A | | Chris Linnell |
| 15 | F&G Reg 24AD(2) | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice. | N/A | | Chris Linnell |
| 16 | F&G Reg 24AD(4) & 24AE | Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE. | N/A | | Chris Linnell |



| No | Reference | Question | Response | Comments | Respondent |
|----|-----------------|---|----------|----------|---------------|
| 17 | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application. | N/A | | Chris Linnell |
| 18 | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation. | N/A | | Chris Linnell |
| 19 | F&G Reg 24AH(1) | Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications. | N/A | | Chris Linnell |
| 20 | F&G Reg 24AH(3) | In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria. | N/A | | Chris Linnell |
| 21 | F&G Reg 24AG | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG. | N/A | | Chris Linnell |
| 22 | F&G Reg 24AI | Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted. | N/A | | Chris Linnell |
| 23 | F&G Reg 24E | Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council). | N/A | | Chris Linnell |
| 24 | F&G Reg 24F | Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy. | N/A | | Chris Linnell |
| 25 | F&G Reg 11A | Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less. | Yes | | Chris Linnell |



Department of
**Local Government, Sport
and Cultural Industries**

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Morawa

Signed CEO, Morawa



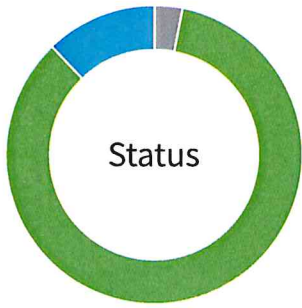
Shire of Morawa - full monthly report

Report Created On: Mar 12, 2019

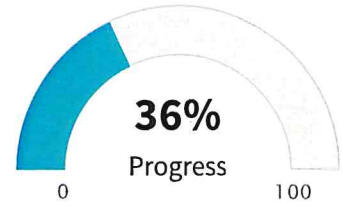
26

Strategy

Overall Summary



| | % |
|------------------|-------|
| ● Status Pending | 3.03 |
| ● On Track | 84.85 |
| ● Completed | 12.12 |



Plan Summary

Strategy 1.1.1  Progress 2%

Owner: Grace French




Status

● On Track

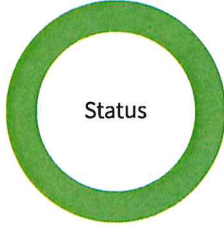
| % | # |
|-------|---|
| 100.0 | 1 |

Action: 1

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

Strategy 1.2.1  Progress 15%

Owner: Ellie Cuthbert




Status

● On Track

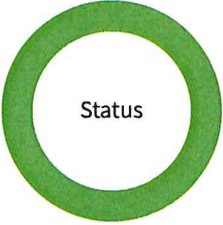
| % | # |
|-------|---|
| 100.0 | 1 |

Action: 1

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

Strategy 1.2.2  Progress 35%

Owner: Ellie Cuthbert




Status

● On Track

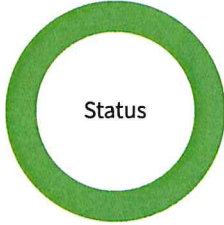
| % | # |
|-------|---|
| 100.0 | 1 |

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 1.2.6  Progress 15%

Owner: Ellie Cuthbert




Status

● On Track

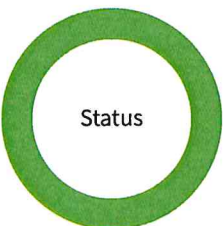
| % | # |
|-------|---|
| 100.0 | 1 |

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 18%

Owner: Ellie Cuthbert




Status

● On Track

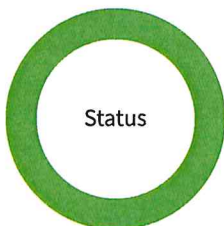
| % | # |
|-------|---|
| 100.0 | 2 |

Action: 2

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

Strategy 1.2.8  Progress 22%

Owner: Ellie Cuthbert



Status

● On Track

| % | # |
|-------|---|
| 100.0 | 3 |

Action: 3

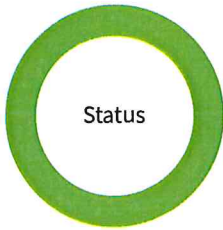
Explore any new initiatives from Morawa Regeneration Project Key Partners #MWDC Source: Strategic Community Plan 2018 to 2028

Strategy 1.4.1



Progress 30%

Owner: Grace French



● On Track

% #
100.0 1

Action: 1

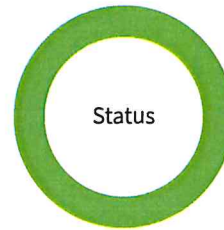
Advocate and partner with Water Corp for the provision of adequate water capacity, quality and supply. Key Partners #WC Source: Strategic Community Plan 2018 to 2028

Strategy 1.6.1



Progress 45%

Owner: Ellie Cuthbert



● On Track

% #
100.0 1

Action: 1

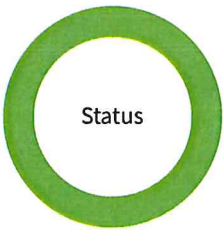
Continue to implement and fund Façade Enhancement and Policy 2.3 Heritage Colours – but through the entire Shire subject to high level community engagement. Source: Strategic Community Plan 2018 to 2028

Strategy 1.6.3



Progress 30%

Owner: Ellie Cuthbert



● On Track

% #
100.0 1

Action: 1

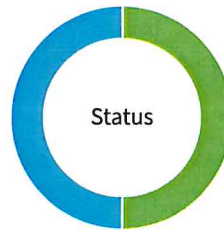
Explore the concept, including the costs and benefits of establishing a tourism, community and cultural precinct at the old Shire Council Chambers and Town Hall. Source: Corporate business plan 2018 summary Key Partners #MWDC #DRD

Strategy 1.6.4



Progress 55%

Owner: Grace French



● On Track

● Completed

% #
50.0 1
50.0 1

Action: 2

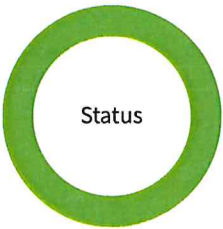
Encourage local residents to improve presentation of their properties including removal of those dilapidated and beyond useful life or heritage value. Source: Corporate business plan 2018 summary

Strategy 1.7.2



Progress 58%

Owner: Paul Buist



● On Track

% #
100.0 1

Action: 1

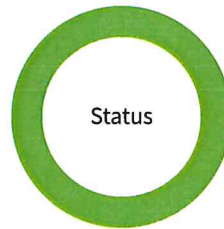
Maintenance and renewal of roads, and ancillary infrastructure is undertaken in accordance to Shire Asset Management Plan. Key Partners #MRWA Source: Strategic Community Plan 2018 to 2028

Strategy 1.7.4



Progress 58%

Owner: Paul Buist




● On Track

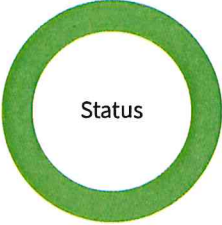
% #
100.0 1

Action: 1

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

Strategy 1.7.5  **Progress 30%**

Owner: Paul Buist




Status

● On Track

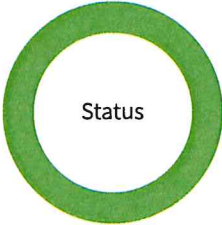
| % | # |
|-------|---|
| 100.0 | 1 |

Action: 1

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

Strategy 3.1.5  **Progress 80%**

Owner: Jenny Goodbourn




Status

● On Track

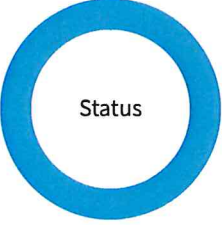
| % | # |
|-------|---|
| 100.0 | 1 |

Action: 1

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

Strategy 3.1.6  **Progress 100%**

Owner: Jenny Goodbourn




Status

● Completed

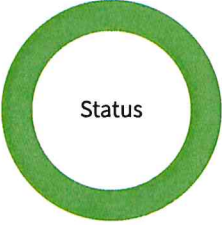
| % | # |
|-------|---|
| 100.0 | 1 |

Action: 1

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

Strategy 3.2.3  **Progress 0%**

Owner: Ellie Cuthbert




Status

● On Track

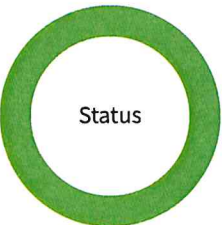
| % | # |
|-------|---|
| 100.0 | 1 |

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 7%**

Owner: Ellie Cuthbert




Status

● On Track

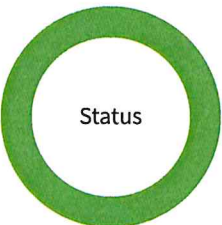
| % | # |
|-------|---|
| 100.0 | 1 |

Action: 1

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

Strategy 3.4.2  **Progress 12%**

Owner: Ellie Cuthbert



Status

● On Track

| % | # |
|-------|---|
| 100.0 | 1 |

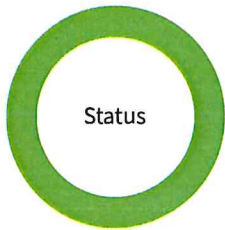
Action: 1

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

Strategy 3.5.2

Progress 25%

Owner: Chris Linnell



● On Track

| % | # |
|-------|---|
| 100.0 | 1 |

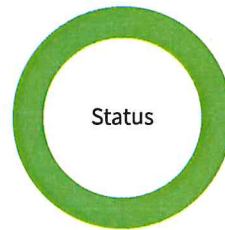
Action: 1

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

Strategy 4.1.3

Progress 10%

Owner: Chris Linnell



● On Track

| % | # |
|-------|---|
| 100.0 | 1 |

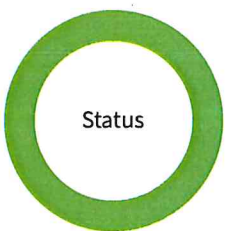
Action: 1

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

Strategy 4.2.2

Progress 40%

Owner: Jenny Goodbourn



● On Track

| % | # |
|-------|---|
| 100.0 | 1 |

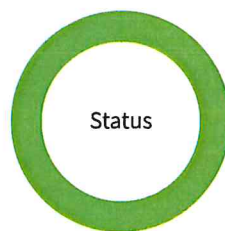
Action: 1

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 50%

Owner: Jenny Goodbourn



● On Track

| % | # |
|-------|---|
| 100.0 | 1 |

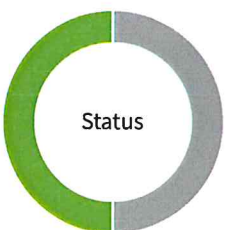
Action: 1

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 6%

Owner: Ellie Cuthbert



● Status Pending

| % | # |
|------|---|
| 50.0 | 1 |
| 50.0 | 1 |

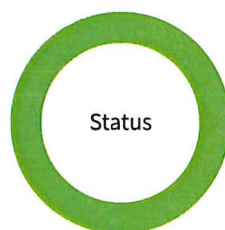
Action: 2

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

Strategy 4.3.3

Progress 38%

Owner: Jenny Goodbourn



● On Track

| % | # |
|-------|---|
| 100.0 | 1 |

Action: 1

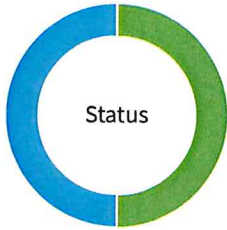
Maintain a high standard of customer service and record keeping. Source: Strategic Community Plan 2018 to 2028

Strategy 4.6.1



Progress 99%

Owner: Grace French



- On Track
- Completed

| % | # |
|------|---|
| 50.0 | 1 |
| 50.0 | 1 |

Action: 2

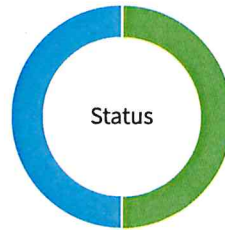
Continue to provide staff training and development. Key Partners #DLGSCI, WALGA Source: Strategic Community Plan 2018 to 2028

Strategy 4.6.2



Progress 51%

Owner: Chris Linnell



- On Track
- Completed

| % | # |
|------|---|
| 50.0 | 1 |
| 50.0 | 1 |

Action: 2

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

Attachment 1 - 11.2.2a

| | | | | | |
|----------|------------|---------------------------------------|--|---|-----------|
| EFT11542 | 04/02/2019 | Morawa Medical Centre | Staff Medical Assessment | 1 | 200.00 |
| EFT11543 | 04/02/2019 | Kats Rural | VARIOUS PARTS | 1 | 60.97 |
| EFT11544 | 04/02/2019 | Midwest Chemical & Paper Distributors | Various Cleaning Products | 1 | 579.89 |
| EFT11545 | 04/02/2019 | Choices Flooring Geraldton | SUPPLY AND INSTALL VINYL TO TOWN HALL KITCHEN | 1 | 6,479.00 |
| EFT11546 | 04/02/2019 | Refuel Australia | 2 BOXES OF GREASE LIPEX PLUS | 1 | 316.80 |
| EFT11547 | 04/02/2019 | S & K Electrical Contracting Pty Ltd | REPLACE BURNT OUT ELECTRICAL EQUIPMENT AT SWITCHBOARD | 1 | 726.81 |
| EFT11548 | 04/02/2019 | Stewart & Heaton Clothing Co Pty Ltd | JACKET MADE TO ORDER - | 1 | 228.07 |
| EFT11549 | 04/02/2019 | Bob Waddell & Associates Pty Ltd | ASSISTANCE WITH NEW MONTHLY REPORTING FORMAT | 1 | 3,531.00 |
| EFT11550 | 04/02/2019 | Geraldton Mower & Repairs Specialists | BG86 C-E Blower | 1 | 399.00 |
| EFT11551 | 04/02/2019 | Logo Appointments | CONTRACTING SERVICES FOR W/Ending 12 Jan 19 | 1 | 8,830.80 |
| EFT11552 | 04/02/2019 | P.S. CHESTER & SON | PAINT WALLS, CEILING AND INSTALL STAINLESS STEEL BENCHES – TOWN HALL KITCHEN UPGRADE | 1 | 44,726.00 |
| EFT11553 | 04/02/2019 | Coates Hire | HIRE OF ROLLER FOR THE PERIOD OF 07/01/2019 TO 25/01/2019 | 1 | 4,580.00 |
| EFT11554 | 04/02/2019 | Northstar Asset Pty Ltd | Copyright for Australia Day Movie screening | 1 | 385.00 |
| EFT11555 | 04/02/2019 | Morawa Rural Pty Ltd | RUBBER GREASE - CASTROL | 1 | 63.10 |
| EFT11556 | 04/02/2019 | HI-Power Diesel | INSTALL NEW DOZER PUMP UNIT | 1 | 949.30 |
| EFT11557 | 04/02/2019 | Griffin Valuation Advisory | VALUATION ADVISORY 2019 PLANT AND EQUIPMENT ASSET VALUATIONS | 1 | 10,321.64 |
| EFT11558 | 05/02/2019 | Karen Jeanette Chappel | ALLOWANCES AND SITTING FEES OCT TO DEC 2018 | 1 | 8,250.00 |

| | | | | | |
|----------|------------|---------------------------------------|--|---|----------|
| EFT11559 | 05/02/2019 | Shirley Denise Katona | MEMBERS SITTING FEES OCT - DEC 2018 | 1 | 2,000.00 |
| EFT11560 | 05/02/2019 | Star Track Express | VARIOUS FREIGHT DECEMBER 2018 | 1 | 846.48 |
| EFT11561 | 05/02/2019 | Kats Rural | WEST AUSTRALIAN NEWSPAPERS FOR JANUARY | 1 | 35.70 |
| EFT11562 | 05/02/2019 | S & K Electrical Contracting Pty Ltd | ELECTRICAL WORKS AND LIGHTING AT TOWN HALL KITCHEN | 1 | 7,471.05 |
| EFT11563 | 05/02/2019 | Courier Australia | JANUARY FREIGHT | 1 | 44.13 |
| EFT11564 | 05/02/2019 | Geraldton Lock and Key Specialists | CAM LOCK REPLACEMENT | 1 | 165.00 |
| EFT11565 | 05/02/2019 | Bob Waddell & Associates Pty Ltd | ASSISTANCE WITH NEW MONTHLY REPORTING FORMAT | 1 | 1,221.00 |
| EFT11566 | 05/02/2019 | Aerodrome Management Services Pty Ltd | ANNUAL INSPECTION OF AERODROME | 1 | 4,861.89 |
| EFT11567 | 05/02/2019 | Neverfail Springwater Limited | MONTHLY COOLER RENTAL | 1 | 14.30 |
| EFT11568 | 05/02/2019 | Ken Stokes | MEMBERS SITTING FEES OCT - DEC 2018 | 1 | 2,000.00 |
| EFT11569 | 05/02/2019 | Herrings Coastal Plumbing & Gas | GAS AND PLUMBING WORKS AT TOWN HALL KITCHEN | 1 | 4,612.41 |
| EFT11570 | 05/02/2019 | Protector Fire Services | SERVICE OF FIRE EQUIPMENT | 1 | 1,662.16 |
| EFT11571 | 05/02/2019 | Jane Coaker | MEMBERS SITTING FEES OCT - DEC 2018 | 1 | 2,000.00 |
| EFT11572 | 05/02/2019 | Department of Communities | RETURN OF UNSPENT YOUTH ENGAGEMENT GRANT FUNDING | 1 | 891.00 |
| EFT11573 | 05/02/2019 | Dean Stuart Carslake | ALLOWANCES AND SITTING FEES OCT - DEC 2018 | 1 | 3,062.50 |
| EFT11574 | 05/02/2019 | Debbie Collins | MEMBERS SITTING FEE OCT - DEC 2018 | 1 | 2,000.00 |
| EFT11575 | 05/02/2019 | Helen Pearl Cekanauskas | Rates refund for assessment A313 | 1 | 500.00 |

| | | | | | |
|----------|------------|--------------------------------------|--|---|-----------|
| EFT11576 | 05/02/2019 | WA Country Health Service - Midwest | Rates refund for assessment A141 | 1 | 18.45 |
| EFT11577 | 07/02/2019 | Herbert Edward Kenyon | CARPET CLEANING – Doctors Surgery | 1 | 190.00 |
| EFT11578 | 07/02/2019 | Moore Stephens | BUDGET WORKSHOP 13/03/2019 | 1 | 935.00 |
| EFT11579 | 07/02/2019 | Landgate | M2019/1 MINING TENEMENTS SCHEDULE | 1 | 64.70 |
| EFT11580 | 07/02/2019 | Refuel Australia | SUPPLY 11,000 LITRES OF DIESEL | 1 | 15,964.22 |
| EFT11581 | 07/02/2019 | S & K Electrical Contracting Pty Ltd | 45 Solomon Tce, 78 Yewers Ave and Shire Office | 1 | 581.37 |
| EFT11582 | 07/02/2019 | Canine Control | RANGER SERVICES 25/01/2019 | 1 | 2,002.78 |
| EFT11583 | 07/02/2019 | Greenfield Technical Services | ENGINEERING SERVICES - 2017 FLOOD DAMAGE (AGRN743) | 1 | 5,082.00 |
| EFT11584 | 07/02/2019 | Shire of Moora | WWTP - Training - Accommodation for staff - Training date 11/02/19 to 15/02/19 | 1 | 2,170.00 |
| EFT11585 | 07/02/2019 | Logo Appointments | CONTRACTING SERVICES WEEK ENDING 2 FEB 2019 | 1 | 2,097.32 |
| EFT11586 | 07/02/2019 | Alinta Sales Pty Ltd | Old Hospital House ELECTRICITY JANUARY 2019 | 1 | 98.02 |
| EFT11587 | 07/02/2019 | Getaway Outdoors Geraldton | GAZEBO 6M X 3M FOR CEMETERY | 1 | 599.00 |
| EFT11588 | 07/02/2019 | Medelect Biomedical Services | DEFIBRILLATOR BATTERY 31/01/2019 | 1 | 583.00 |
| EFT11589 | 07/02/2019 | Dongara Tree Service | 31/01/2019 TREE REMOVAL AND PRUNING AT CEMETERY | 1 | 1,100.00 |
| EFT11590 | 07/02/2019 | RSM Bird Cameron | SERVICES FOR R2R AUDIT 2017/18 | 1 | 1,100.00 |
| EFT11591 | 07/02/2019 | IGA Morawa | IGA PURCHASES JANUARY 2019 | 1 | 319.97 |
| EFT11592 | 07/02/2019 | Aquatic Services WA Pty Ltd | SUPPLY OF ONE PALLET OF PROTECTOR CHLORINE | 1 | 4,312.00 |

| | | | | | |
|----------|------------|--|---|---|------------|
| EFT11593 | 07/02/2019 | Mitchell and Brown Communications Vidguard | QUARTERLY VIDGUARD MONITORING 01/02/2019 TO 30/04/2019 – Youth Centre | 1 | 115.50 |
| EFT11594 | 07/02/2019 | Pat's Mobile Mechanical | SERVICE AND OIL SAMPLES GRADER 670GP 22/01/2019 | 1 | 375.21 |
| EFT11595 | 07/02/2019 | Murdoch University | VETERINARY SERVICES 25/10/2018 TO 26/11/2018 | 1 | 1,000.00 |
| EFT11597 | 07/02/2019 | E & MJ Rosher Pty Ltd | 2 OIL FILTERS FOR GENERATOR GL6000 | 1 | 63.90 |
| EFT11598 | 07/02/2019 | Morawa Pharmacy | AQUIM SANTITISER 1LTRE – Youth Centre | 1 | 21.99 |
| EFT11599 | 12/02/2019 | Australian Services Union | Payroll deductions | 1 | 77.70 |
| EFT11600 | 12/02/2019 | Department of Human Services | Payroll deductions | 1 | 348.58 |
| EFT11601 | 18/02/2019 | Dean's Contracting WA Pty Ltd | Flood Damage Supervisor 30/01/2019 - 12/02/2019 | 1 | 22,546.04 |
| EFT11602 | 18/02/2019 | BPH | Flood Damage Repairs 30/01/2019 - 12/02/2019 | 1 | 203,313.00 |
| EFT11603 | 20/02/2019 | Samantha Appleton | REFUND HOUSING BOND -20 BARNES STREET MORAWA | 2 | 1,000.00 |
| EFT11604 | 22/02/2019 | Australian Services Union | Payroll deductions | 1 | 77.70 |
| EFT11605 | 22/02/2019 | Department of Human Services | Payroll deductions | 1 | 509.99 |
| EFT11606 | 25/02/2019 | Morawa Community Resource Centre | 2 x Snake Management Course | 1 | 460.00 |
| EFT11607 | 25/02/2019 | St John Ambulance | First Aid Course - Shire Staff | 1 | 4,090.00 |
| EFT11608 | 25/02/2019 | Star Track Express | Freight on Parts for Lawn Mower and Admin Charges | 1 | 113.50 |
| EFT11609 | 25/02/2019 | J.R. & A. Hersey Pty Ltd | 200 x PVC Posts | 1 | 3,729.00 |
| EFT11610 | 25/02/2019 | Landmark Operations Limited | Fertilizer, Copper Chelate, Poly Pipe Fittings | 1 | 2,645.50 |
| EFT11611 | 25/02/2019 | Wes Trac Equipment Pty Ltd | Full Set of Blades for Grader | 1 | 952.10 |

| | | | | | |
|----------|------------|--|--|---|-----------|
| EFT11612 | 25/02/2019 | Midwest Chemical & Paper Distributors | Machine Wash and Rinse - Town Hall | 1 | 195.01 |
| EFT11613 | 25/02/2019 | S & K Electrical Contracting Pty Ltd | Call out for vaccine fridge at surgery not working | 1 | 829.40 |
| EFT11614 | 25/02/2019 | Courier Australia | Freight for Plant Parts and General | 1 | 70.31 |
| EFT11615 | 25/02/2019 | Austral Mercantile Collections Pty Ltd | Debt Collection | 1 | 35.00 |
| EFT11616 | 25/02/2019 | Cramer & Neill | Replace Pads on Air Conditioner | 1 | 2,194.11 |
| EFT11617 | 25/02/2019 | Winchester Industries | Aggregate | 1 | 28,685.81 |
| EFT11618 | 25/02/2019 | Geraldton Lock and Key Specialists | Security Keys Cut - Rec Centre | 1 | 92.70 |
| EFT11619 | 25/02/2019 | Bob Waddell & Associates Pty Ltd | Development and Implementation of New Monthly Reporting Format | 1 | 2,772.00 |
| EFT11620 | 25/02/2019 | Logo Appointments | Contracting Services for EM | 1 | 2,354.88 |
| EFT11621 | 25/02/2019 | Neverfail Springwater Limited | Water Cooler Rental - 22/2/19 to 22/3/19 | 1 | 14.30 |
| EFT11622 | 25/02/2019 | Novus Autoglass Repairs & Replacement | Supply and Fit Windscreen - Bus | 1 | 680.53 |
| EFT11623 | 25/02/2019 | Morawa Football Club Inc | Overpayment of Oval Fees 2017 | 1 | 180.00 |
| EFT11624 | 25/02/2019 | Covs Parts Pty Ltd | 1 x 6 Drum Bunding | 1 | 866.23 |
| EFT11625 | 25/02/2019 | Hoppys Parts R Us | V Belt - Lawn Mower | 1 | 19.88 |
| EFT11626 | 25/02/2019 | Herrings Coastal Plumbing & Gas | Install stand pipe and hose tap | 1 | 304.00 |
| EFT11627 | 25/02/2019 | IGA Morawa | Refreshments and Supplies - February 2019 | 1 | 409.67 |
| EFT11628 | 25/02/2019 | Boya Equipment | Mower Blades | 1 | 538.56 |
| EFT11629 | 25/02/2019 | MEEDAC Incorporated | Morawa Transfer Station Attendant - January 2019 | 1 | 5,100.00 |

| | | | | | |
|----------|------------|--|--|---|-----------|
| EFT11630 | 25/02/2019 | Great Southern Fuel Supplies | Fuel Card Purchases | 1 | 701.24 |
| EFT11631 | 25/02/2019 | Infinitum Technologies Pty Ltd | IT Support for January 2019 | 1 | 2,788.71 |
| EFT11632 | 25/02/2019 | Avon Waste | Waste Collection January 2019 | 1 | 6,376.90 |
| EFT11633 | 25/02/2019 | GG. Pumps and Electrical | Replace flow metre | 1 | 1,004.24 |
| EFT11634 | 25/02/2019 | Five Star | Photocopier Charges - February 2019 | 1 | 402.18 |
| EFT11635 | 25/02/2019 | Pat's Mobile Mechanical | 200hr Service of Grader | 1 | 272.14 |
| EFT11636 | 25/02/2019 | Juurlu Baba Yamitji Pty Ltd | Traffic Management Plan - Morawa Yalgoo Road | 1 | 495.00 |
| EFT11637 | 25/02/2019 | Tyrepower Geraldton | 4 x Tyres - EDM Rav 4 02MO | 1 | 836.00 |
| EFT11638 | 25/02/2019 | Visage Productions | 50% Initial Payment - Own Town Television Series | 1 | 4,400.00 |
| 11921 | 05/02/2019 | Synergy | ELECTRICITY 17 OCT TO 12 DEC 2018 | 1 | 404.90 |
| 11922 | 05/02/2019 | Telstra Corporation Limited | TELEPHONE USAGE DECEMBER 2019 | 1 | 1,235.08 |
| 11923 | 07/02/2019 | Telstra Corporation Limited | MOBILE PHONE CHARGES JANUARY 2019 | 1 | 489.50 |
| 11924 | 07/02/2019 | Morawa Licensed Post Office Emmlee's | JANUARY 2019 POSTAGE | 1 | 91.27 |
| 11925 | 19/02/2019 | Building and Construction Industry Training Fund | BCITF - LOT 8428 # 1388 CANNA NORTH EAST ROAD MORAWA | 2 | 749.65 |
| 11926 | 19/02/2019 | Building Commission | BSL LOT 8428 #1388 CANNA NORTH EAST ROAD AND LOT 2 8 LODGE STREET | 2 | 571.46 |
| 11931 | 25/02/2019 | Water Corporation | Water Use Charges - 29/12/18 to 13/02/19 | 1 | 23,614.78 |
| 11932 | 25/02/2019 | Synergy | Streetlights - 25/12/18 to 24/01/19 | 1 | 4,227.65 |
| 11933 | 25/02/2019 | Telstra Corporation Limited | Telephone Charges - January 2019 | 1 | 1,192.80 |

| | | | | | |
|----------|------------|---|---|---|-----------|
| 11934 | 25/02/2019 | Sterling Conveyancing & Settlement Services | Refund of Incorrect Payment - Bilcate Pty Ltd | 1 | 1,708.88 |
| DD6391.1 | 07/02/2019 | Australian Taxation Office | January BAS 2019 | 1 | 71,666.02 |
| DD6394.1 | 06/02/2019 | WA Local Government Superannuation Plan | Payroll deductions | 1 | 6,624.88 |
| DD6394.2 | 06/02/2019 | BT FINANCIAL GROUP | Superannuation contributions | 1 | 318.97 |
| DD6394.3 | 06/02/2019 | MLC Super Fund | Superannuation contributions | 1 | 431.21 |
| DD6394.4 | 06/02/2019 | Australian Super | Superannuation contributions | 1 | 351.34 |
| DD6394.5 | 06/02/2019 | BT Super for Life | Superannuation contributions | 1 | 70.89 |
| DD6394.6 | 06/02/2019 | LGIA Super | Superannuation contributions | 1 | 327.65 |
| DD6404.1 | 05/02/2019 | Bank West | Credit Card Transactions January 2019 | 1 | 3,847.58 |
| DD6404.2 | 01/02/2019 | Westnet Pty Ltd | Internet February 2019 | 1 | 224.75 |
| DD6404.3 | 05/02/2019 | BOQ Finance | Photocopier Lease Feb 2019 | 1 | 265.91 |
| DD6406.1 | 20/02/2019 | WA Local Government Superannuation Plan | Payroll deductions | 1 | 6,733.32 |
| DD6406.2 | 20/02/2019 | BT FINANCIAL GROUP | Superannuation contributions | 1 | 318.97 |
| DD6406.3 | 20/02/2019 | MLC Super Fund | Superannuation contributions | 1 | 431.21 |
| DD6406.4 | 20/02/2019 | Australian Super | Superannuation contributions | 1 | 294.25 |
| DD6406.5 | 20/02/2019 | LGIA Super | Superannuation contributions | 1 | 327.65 |

REPORT TOTALS

| | |
|----------------------|---------------------|
| EFT | \$465,291.34 |
| Cheque | \$ 34,285.97 |
| Direct Debits | \$ 88,387.02 |
| Payroll | \$91,972.95 |
| Credit Card | \$ 2,314.93 |
| TOTAL | \$679,937.28 |

Jan-19

Business Credit Card - Chris Linnell Bankwest MasterCard

| Date | Description | Accounts | Account Description | Amount | GST |
|------------|--|---------------------------|---|----------------|---------------|
| 16/01/2019 | Flights to National General assembly of Local Government - CEO and President | 1041070.520 & 1142130.502 | Members Conference and Travel & Accommodation | 854.74 | 77.70 |
| 25/01/2019 | Medical Director Pracsoft Software | 1077060.521 | Doctors Office Expenses | 1193.50 | 108.50 |
| | | | | | |
| | | | Total Purchases for C Linnell | 2048.24 | 186.20 |

Business Credit Card - Jenny Goodbourn Bankwest MasterCard

| Date | Description | Accounts | Account Description | Amount | GST |
|------------|--|-------------|---|----------------|---------------|
| 7/01/2019 | Casual Public Licence - Motown Festival 2018 | 1086050.520 | Youth Development Projects | 82.50 | 7.50 |
| 11/01/2019 | RAC Membership for Shire Vehicles | various | Various vehicles | 530.00 | 48.18 |
| 11/01/2019 | Phone Usage December 2018 | various | Staff housing phones | 375.16 | 34.11 |
| 11/01/2019 | Phone Usage December 2018 | 1077100.522 | Medical Centre | 407.53 | 37.05 |
| 21/01/2019 | 21 movie tickets - Youth Holiday Programme | 1086050.521 | Youth Development Projects | 315.00 | 28.64 |
| 22/01/2019 | LR License Nathan Edwards | 1142160.502 | Minor Expenses including Sundry Plant Operation | 89.15 | 8.10 |
| | | | | | |
| | | | Total Purchases for J Goodbourn | 1799.34 | 163.58 |
| | | | Total Fees and Charges | 3847.58 | 60.35 |

| CREDITOR NAME: Great Southern Fuels | | | | | | |
|--|----------------------------------|----------|----------------|-------------|------------|--------|
| INVOICE NUMBER: January 2019 | | | | | | |
| INVOICE DATE: 31/01/2019 | | | | | | |
| 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 | 424.36 |
| P245 | Honda CRV - EMDA | C | 105 | | 3003 | 25.04 |
| P242 | Rav 4 - EMCCS | C | 105 | | 3003 | 49.94 |
| P999 | Various Small Plant Items | C | 105 | | 3003 | 52.65 |
| P243 | Nissan Patrol - Works Supervisor | C | 105 | | 3003 | |
| P229 | Toyota Kluger - CEO | C | 105 | | 3003 | 149.25 |
| | | | | | | - |
| | | | | | | 701.24 |



SHIRE OF MORAWA

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2019**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

| | |
|---|-------|
| Monthly Summary Information | 3 - 5 |
| Key Terms and Descriptions - Statutory Reporting Programs | 6 |
| Statement of Financial Activity by Program | 7 |
| Key Terms and Descriptions - Nature or Type Descriptions | 8 |
| Statement of Financial Activity by Nature or Type | 9 |
| Note 1 Net Current Assets | 10 |
| Note 2 Explanation of Material Variances | 12 |
| Note 3 Cash and Investments | 14 |
| Note 4 Receivables | 15 |
| Note 5 Rating Revenue | 16 |
| Note 6 Disposal of Assets | 17 |
| Note 7 Capital Acquisitions | 18 |
| Note 8 Borrowings | 21 |
| Note 9 Reserves | 22 |
| Note 10 Grants and Contributions | 24 |
| Note 11 Trust Fund | 25 |
| Note 12 Budget Amendments | 26 |

THIS PAGE INTENTIONALLY LEFT BLANK

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 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 / | Amended | Amended | | Variance |
| | Completed | Annual Budget | YTD Budget | YTD Actual | (Under)/Over |
| Significant Projects | | | | | |
| Lots 558 & 559 Yewers Street | 18% | 30,000 | 20,000 | 5,329 | 14,671 |
| Aged Housing Water Connection | 16% | 40,000 | 24,000 | 6,216 | 17,784 |
| Refuse Transfer Station - Canna | 0% | 15,000 | 11,250 | 0 | 11,250 |
| Town Hall Kitchen Upgrade | 140% | 70,000 | 70,000 | 97,711 | (27,711) |
| Plant & Equipment - Other Health | 0% | 40,000 | 40,000 | 0 | 40,000 |
| Purchase Plant & Equipment - Other Community Amenities | 0% | 110,000 | 0 | 0 | 0 |
| Stephens Road 17/18 | 100% | 2,350 | 1,560 | 2,350 | (790) |
| Purchase Plant & Equipment - Road Plant Purchases | 0% | 370,000 | 50,000 | 0 | 50,000 |
| Canna North East Road | 0% | 110,000 | 73,312 | 0 | 73,312 |
| Burma Road - R2R | 0% | 95,064 | 63,368 | 0 | 63,368 |
| Neates Road 17/18 | 81% | 117,082 | 117,082 | 94,284 | 22,798 |
| Nanekine Road 18/19 | 1% | 425,500 | 212,750 | 6,064 | 206,686 |
| Morawa Yalgoo Road 2018/19 | 92% | 269,000 | 268,997 | 248,467 | 20,530 |
| Sewerage Upgrade | 0% | 40,000 | 24,000 | 0 | 24,000 |
| 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 | 9,000 | 1,178 | 7,822 |
| Grants, Subsidies and Contributions | | | | | |
| Operating Grants, Subsidies and Contributions | 58% | 4,495,709 | 3,092,964 | 2,594,408 | (498,556) |
| Non-operating Grants, Subsidies and Contributions | 35% | 768,547 | 568,547 | 265,845 | (302,702) |
| | 54% | 5,264,256 | 3,661,511 | 2,860,253 | (801,258) |
| Rates Levied | 85% | 2,088,504 | 2,091,504 | 1,781,367 | (310,137) |

% Compares current ytd actuals to annual budget

| | | Current Year | |
|------------------------------------|------|--------------------------------|---------------------|
| | | Prior Year 28 February 2018 | 28 February 2019 |
| Financial Position | | | |
| Adjusted Net Current Assets | 89% | \$ 1,898,390 | \$ 1,685,152 |
| Cash and Equivalent - Unrestricted | 95% | \$ 1,245,912 | \$ 1,184,699 |
| Cash and Equivalent - Restricted | 103% | \$ 5,535,195 | \$ 5,687,785 |
| Receivables - Rates | 99% | \$ 666,216 | \$ 657,830 |
| Receivables - Other | 30% | \$ 144,363 | \$ 43,177 |
| Payables | 163% | \$ 60,193 | \$ 98,029 |

% 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 28 FEBRUARY 2019

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2019
Prepared by: Bob Waddell (Local Government Consultant)

Reviewed by: Bob Waddell (Local Government Consultant)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

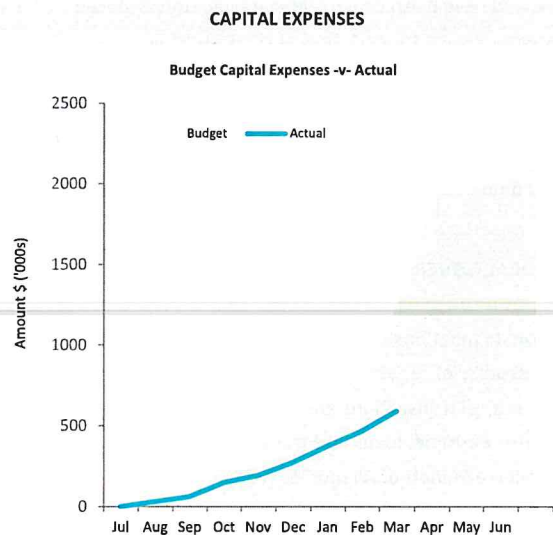
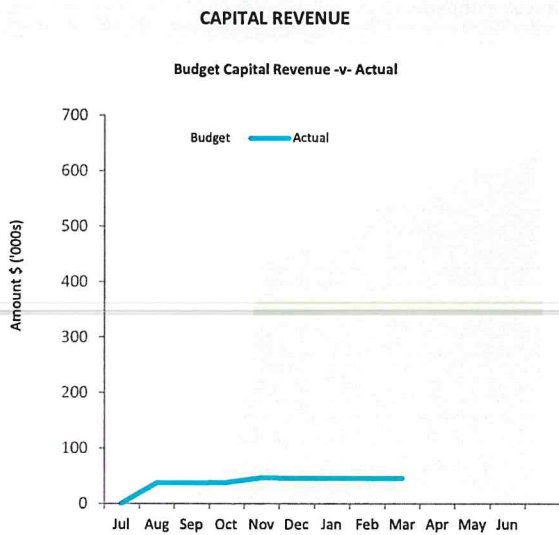
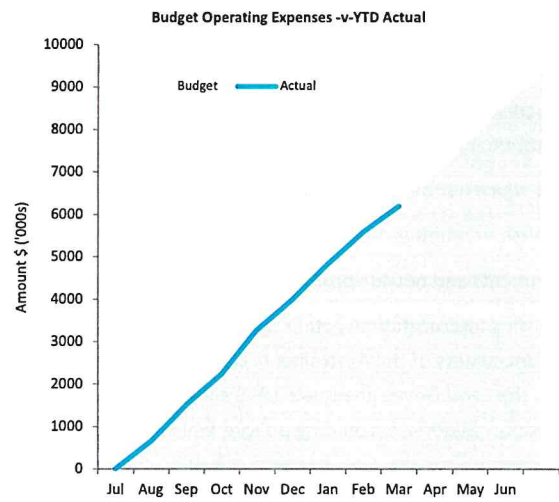
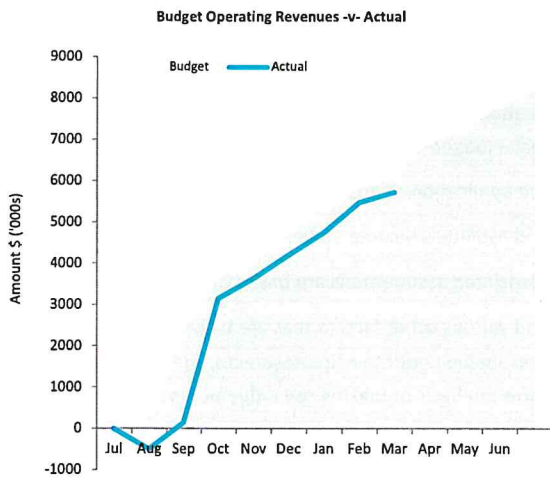
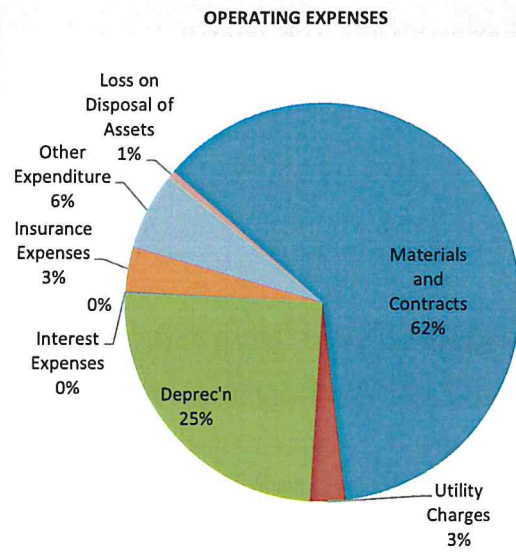
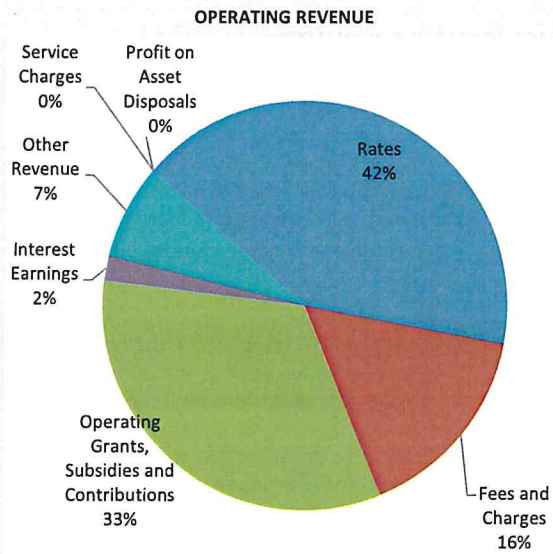
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 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 28 FEBRUARY 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 |

| Note | Amended | | Amended YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. ▲▼ | Significant Var. \$ |
|--|-----------------------|--------------------|------------------------|--------------------|--------------------|--------------------|---------|---------------------|
| | Adopted Annual Budget | Annual Budget (d) | | | | | | |
| | \$ | \$ | \$ | \$ | \$ | % | | |
| 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 | 1,781,367 | (57,720) | (3%) | ▼ |
| General Purpose Funding - Other | | 737,692 | 737,692 | 733,434 | 683,275 | (50,159) | (7%) | ▼ |
| Law, Order and Public Safety | | 26,560 | 26,560 | 21,159 | 12,380 | (8,779) | (41%) | ▼ |
| Health | | 5,350 | 5,350 | 2,850 | 1,714 | (1,136) | (40%) | ▼ |
| Education and Welfare | | 2,400 | 2,400 | 1,600 | 2,774 | 1,174 | 73% | ▲ |
| Housing | | 115,320 | 115,320 | 68,192 | 52,964 | (15,228) | (22%) | ▼ |
| Community Amenities | | 438,516 | 438,516 | 410,946 | 433,463 | 22,516 | 5% | ▲ |
| Recreation and Culture | | 56,981 | 56,981 | 45,393 | 87,498 | 42,105 | 93% | ▲ |
| Transport | | 3,672,974 | 3,672,974 | 2,483,694 | 2,195,202 | (288,492) | (12%) | ▼ |
| Economic Services | | 161,045 | 161,045 | 115,567 | 123,834 | 8,267 | 7% | ▲ |
| Other Property and Services | | 149,900 | 149,900 | 105,442 | 87,164 | (18,278) | (17%) | ▼ |
| | | 7,455,242 | 7,455,242 | 5,827,364 | 5,461,976 | | | |
| Expenditure from operating activities | | | | | | | | |
| Governance | | (520,502) | (520,502) | (337,042) | (276,004) | 61,038 | 18% | ▲ |
| General Purpose Funding | | (167,128) | (167,128) | (105,576) | (106,555) | (979) | (1%) | ▼ |
| Law, Order and Public Safety | | (119,407) | (119,407) | (82,259) | (62,513) | 19,746 | 24% | ▲ |
| Health | | (233,708) | (233,708) | (159,184) | (129,650) | 29,534 | 19% | ▲ |
| Education and Welfare | | (173,444) | (173,444) | (122,946) | (63,666) | 59,280 | 48% | ▲ |
| Housing | | (251,919) | (251,919) | (189,153) | (198,387) | (9,234) | (5%) | ▼ |
| Community Amenities | | (680,815) | (680,815) | (424,589) | (343,291) | 81,298 | 19% | ▲ |
| Recreation and Culture | | (1,442,412) | (1,442,412) | (1,013,631) | (945,290) | 68,341 | 7% | ▲ |
| Transport | | (4,846,020) | (4,846,020) | (3,255,366) | (3,480,515) | (225,149) | (7%) | ▼ |
| Economic Services | | (924,033) | (924,033) | (543,677) | (419,047) | 124,630 | 23% | ▲ |
| Other Property and Services | | (39,940) | (39,940) | (70,662) | (171,551) | (100,889) | (143%) | ▼ |
| | | (9,399,329) | (9,399,329) | (6,304,085) | (6,196,469) | | | |
| Operating activities excluded from budget | | | | | | | | |
| Add back Depreciation | | 1,785,654 | 1,785,654 | 1,190,240 | 1,249,765 | 59,525 | 5% | ▲ |
| Adjust (Profit)/Loss on Asset Disposal | 6 | (13,328) | (13,328) | (19,401) | 33,850 | 53,251 | (274%) | ▲ |
| Movement in Leave Reserve (Added Back) | | 0 | 0 | 0 | 2,209 | 2,209 | | ▲ |
| 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) | 694,118 | 551,331 | | | |
| Investing Activities | | | | | | | | |
| Non-operating Grants, Subsidies and Contributions | 10 | 768,547 | 768,547 | 568,547 | 265,845 | (302,702) | (53%) | ▼ |
| Proceeds from Disposal of Assets | 6 | 100,000 | 100,000 | 95,000 | 8,750 | (86,250) | (91%) | ▼ |
| Land Held for Resale | 7 | 0 | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 7 | (155,000) | (155,000) | (125,250) | (109,257) | 15,993 | 13% | ▲ |
| Plant and Equipment | 7 | (520,000) | (520,000) | (90,000) | 0 | 90,000 | 100% | ▲ |
| Furniture and Equipment | 7 | 0 | 0 | 0 | (14,344) | (14,344) | | ▼ |
| Infrastructure Assets - Roads | 7 | (1,018,996) | (1,018,996) | (737,069) | (359,166) | 377,903 | 51% | ▲ |
| 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) | (24,000) | 0 | 24,000 | 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) | (14,000) | (7,338) | 6,662 | 48% | ▲ |
| Amount attributable to investing activities | | (915,449) | (915,449) | (356,772) | (215,510) | | | |
| 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 | 473,848 | 37,750 | (436,098) | (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) | (168,197) | (51,538) | 116,659 | 69% | ▲ |
| Amount attributable to financing activities | | 225,555 | 225,555 | 255,242 | (63,837) | | | |
| Closing Funding Surplus(Deficit) | 1 | 18,408 | 551,514 | 2,005,757 | 1,685,152 | | | |

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 28 FEBRUARY 2019

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 28 FEBRUARY 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 | 1,781,367 | (310,137) | (15%) | ▼ | \$ |
| Operating Grants, Subsidies and Contributions | 10 | 4,495,709 | 4,495,709 | 3,092,964 | 2,594,408 | (498,556) | (16%) | ▼ | \$ |
| Fees and Charges | | 588,924 | 588,924 | 434,132 | 679,217 | 245,085 | 56% | ▲ | \$ |
| Service Charges | | 0 | 0 | 0 | 0 | 0 | | | |
| Interest Earnings | | 156,500 | 156,500 | 108,525 | 83,144 | (25,381) | (23%) | ▼ | \$ |
| Other Revenue | | 94,100 | 94,100 | 68,734 | 323,839 | 255,105 | 371% | ▲ | \$ |
| Profit on Disposal of Assets | 6 | 31,505 | 31,505 | 31,505 | 0 | (31,505) | (100%) | ▼ | \$ |
| | | 7,455,242 | 7,455,242 | 5,827,364 | 5,461,975 | | | | |
| Expenditure from operating activities | | | | | | | | | |
| Employee Costs | | (1,930,102) | (1,930,102) | (1,346,838) | (1,153,599) | 193,239 | 14% | ▲ | \$ |
| Materials and Contracts | | (4,969,169) | (4,969,169) | (3,286,300) | (3,110,342) | 175,958 | 5% | ▲ | |
| Utility Charges | | (355,188) | (355,188) | (267,143) | (145,650) | 121,493 | 45% | ▲ | \$ |
| Depreciation on Non-Current Assets | | (1,785,654) | (1,785,654) | (1,190,240) | (1,249,765) | (59,525) | (5%) | ▼ | |
| Interest Expenses | | (15,829) | (15,829) | (8,710) | (5,627) | 3,083 | 35% | ▲ | |
| Insurance Expenses | | (137,353) | (137,353) | (106,277) | (183,175) | (76,898) | (72%) | ▼ | \$ |
| Other Expenditure | | (187,857) | (187,857) | (86,473) | (314,461) | (227,988) | (264%) | ▼ | \$ |
| Loss on Disposal of Assets | 6 | (18,177) | (18,177) | (12,104) | (33,850) | (21,746) | (180%) | ▼ | \$ |
| Loss FV Valuation of Assets | | 0 | 0 | 0 | 0 | 0 | | | |
| | | (9,399,329) | (9,399,329) | (6,304,085) | (6,196,469) | | | | |
| Operating activities excluded from budget | | | | | | | | | |
| Add back Depreciation | | 1,785,654 | 1,785,654 | 1,190,240 | 1,249,765 | 59,525 | 5% | ▲ | |
| Adjust (Profit)/Loss on Asset Disposal | 6 | (13,328) | (13,328) | (19,401) | 33,850 | 53,251 | (274%) | ▲ | |
| Movement in Leave Reserve (Added Back) | | 0 | 0 | 0 | 2,209 | 2,209 | | ▲ | |
| 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) | 694,118 | 551,331 | | | | |
| Investing activities | | | | | | | | | |
| Non-Operating Grants, Subsidies and Contributions | 10 | 768,547 | 768,547 | 568,547 | 265,845 | (302,702) | (53%) | ▼ | \$ |
| Proceeds from Disposal of Assets | 6 | 100,000 | 100,000 | 95,000 | 8,750 | (86,250) | (91%) | ▼ | \$ |
| Land Held for Resale | 7 | 0 | 0 | 0 | 0 | 0 | | | |
| Land and Buildings | 7 | (155,000) | (155,000) | (125,250) | (109,257) | 15,993 | 13% | ▲ | \$ |
| Plant and Equipment | 7 | (520,000) | (520,000) | (90,000) | 0 | 90,000 | 100% | ▲ | \$ |
| Furniture and Equipment | 7 | 0 | 0 | 0 | (14,344) | (14,344) | | ▼ | \$ |
| Infrastructure Assets - Roads | 7 | (1,018,996) | (1,018,996) | (737,069) | (359,166) | 377,903 | 51% | ▲ | \$ |
| 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) | (24,000) | 0 | 24,000 | 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) | (14,000) | (7,338) | 6,662 | 48% | ▲ | |
| Amount attributable to investing activities | | (915,449) | (915,449) | (356,772) | (215,510) | | | | |
| 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 | 473,848 | 37,750 | (436,098) | (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) | (168,197) | (51,538) | 116,659 | 69% | ▲ | \$ |
| Amount attributable to financing activities | | 225,555 | 225,555 | 255,242 | (63,837) | | | | |
| Closing Funding Surplus (Deficit) | 1 | 18,408 | 551,514 | 2,005,757 | 1,685,152 | | | | |

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

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

PROVISIONS

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

INVENTORIES

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

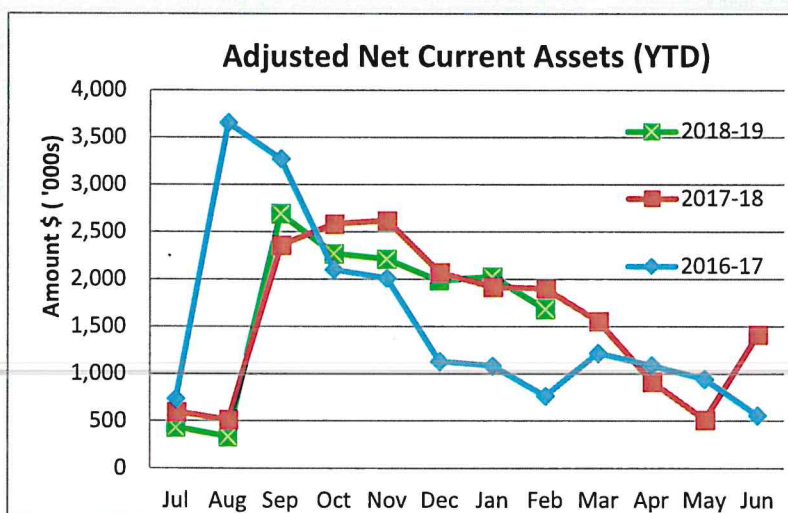
| Adjusted Net Current Assets | Note | Last Years Closing 30/06/2018 \$ | This Time Last Year 28/02/2018 \$ | Year to Date Actual 28/02/2019 \$ |
|---|------|---|--|--|
| Current Assets | | | | |
| Cash Unrestricted | 3 | 656,893 | 1,245,912 | 1,184,699 |
| Cash Restricted - Reserves | 3 | 5,673,997 | 5,535,195 | 5,687,785 |
| Receivables - Rates | 4 | 558,537 | 666,216 | 657,830 |
| Receivables - Other | 4 | 721,689 | 144,363 | 43,177 |
| Inventories | | 14,846 | 1,119 | 14,846 |
| | | <u>7,625,961</u> | <u>7,592,805</u> | <u>7,588,336</u> |
| Less: Current Liabilities | | | | |
| Payables | | (420,365) | (60,193) | (98,029) |
| Loan Liability | | (75,142) | (23,669) | (25,092) |
| Provisions | | (328,849) | (384,662) | (328,849) |
| | | <u>(824,356)</u> | <u>(468,524)</u> | <u>(451,970)</u> |
| Less: Cash Reserves | 9 | (5,673,997) | (5,535,195) | (5,687,785) |
| Add Back: Component of Leave Liability not Required to be funded | | 209,270 | 283,163 | 211,479 |
| Add Back: Current Loan Liability | | 75,142 | 23,669 | 25,092 |
| Adjustment for Trust Transactions Within Muni | | 1,148 | 2,473 | 0 |
| Net Current Funding Position | | 1,413,169 | 1,898,390 | 1,685,152 |

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)
\$1.69 M

Last Year YTD
Surplus(Deficit)
\$1.9 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 | (57,720) | (3%) | ▼ | | Permanent | FAG actual lower than forecast |
| General Purpose Funding - Other | (50,159) | (7%) | ▼ | | Permanent | FAG actual lower than forecast |
| Housing | (15,228) | (22%) | ▼ | \$ | Permanent | |
| Recreation and Culture | 42,105 | 93% | ▲ | \$ | Permanent | Receipt of insurance claim money for pool repairs \$39k |
| Transport | (288,492) | (12%) | ▼ | \$ | Timing | Timing of RRG grant and flood damage monies |
| Other Property and Services | (18,278) | (17%) | ▼ | \$ | Permanent | LGIS Membr Dividend \$18k income not budgeted for |
| Expenditure from operating activities | | | | | | |
| Governance | 61,038 | 18% | ▲ | \$ | Timing | Planning Expenditure under budget |
| Law, Order and Public Safety | 19,746 | 24% | ▲ | \$ | Timing | Timing of EHO visits |
| Health | 29,534 | 19% | ▲ | \$ | Timing | Timing of EHO visits |
| Education and Welfare | 59,280 | 48% | ▲ | \$ | Timing | CDO/Youth Development Officer did not start until December - Position budgeted for whole of year |
| Community Amenities | 81,298 | 19% | ▲ | \$ | Timing | Tip maintenance under budget |
| Transport | (225,149) | (7%) | ▼ | | Timing | DOT licencing done by shire not in budget. Offset by matching income - in schedule 12. |
| Economic Services | 124,630 | 23% | ▲ | \$ | Timing | Timing of expenditure |
| Other Property and Services | (100,889) | (143%) | ▼ | \$ | Timing | Plant Operating Cost recoveries need to be reviewed to ensure correct recovery |
| Investing Activities | | | | | | |
| Non-operating Grants, Subsidies and Contributions | (302,702) | (53%) | ▼ | \$ | Timing | Actual income coming in later than budgeted expectation for RTR, RRG and MRWA funding. |
| Proceeds from Disposal of Assets | (86,250) | (91%) | ▼ | \$ | Timing | Timing of disposal of plant. Roller had not been budgeted to sell but was beyond repair |
| Land and Buildings | 15,993 | 13% | ▲ | \$ | Timing | Timing of recognition of capital expenditure. |
| Plant and Equipment | 90,000 | 100% | ▲ | \$ | Timing | |
| Furniture and Equipment | (14,344) | | ▼ | \$ | Permanent | Purchase of pool inflatable - being adjusted in budget review |
| Infrastructure Assets - Roads | 377,903 | 51% | ▲ | \$ | Timing | Timing of capital works |
| Infrastructure Assets - Sewerage | 24,000 | 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 |
| Transfer from Reserves | (436,098) | (92%) | ▼ | \$ | Timing | Transfers from reserves not required yet |
| Transfer to Reserves | 116,659 | 69% | ▲ | \$ | 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 | (310,137) | (15%) | ▼ | \$ | Timing | Rubbish and Sewerage treated as fees and charges not rates - will be amended in budget review |
| Operating Grants, Subsidies and Contributions | (498,556) | (16%) | ▼ | \$ | Timing | Timing of receipt of flood damage and R2R grant money |
| Fees and Charges | 245,085 | 56% | ▲ | \$ | Permanent | Rubbish and Sewerage treated as fees and charges not rates - will be amended in budget review |
| Interest Earnings | (25,381) | (23%) | ▼ | \$ | Timing | Timing of term deposit interest |
| Other Revenue | 255,105 | 371% | ▲ | \$ | Permanent | Offset by expenditure - vehicle licencing |
| Profit on Disposal of Assets | (31,505) | (100%) | ▼ | \$ | Permanent | Loss on sale of roller |
| Expenditure from operating activities | | | | | | |
| Employee Costs | 193,239 | 14% | ▲ | \$ | Permanent | Direct labour costs lower than budgeted |
| Materials and Contracts | 175,958 | 5% | ▲ | | Timing | Expenditure YTD less than budgeted |
| Utility Charges | 121,493 | 45% | ▲ | \$ | Timing | Utility charges coming in behind budget phasing of expenditure. |
| Depreciation on Non-Current Assets | (59,525) | (5%) | ▼ | | Permanent | Depreciation expense substantially higher following the fair value valuation of the Shire's infrastructure assets. Being addressed in budget review |
| Insurance Expenses | (76,898) | (72%) | ▼ | \$ | Timing | Workers compensation put as employee expense rather than insurance in budget. Will amend to correct code in budget review |
| Other Expenditure | (227,988) | (264%) | ▼ | \$ | Permanent | Offset by expenditure - vehicle licencing |
| Loss on Disposal of Assets | (21,746) | (180%) | ▼ | \$ | Permanent | Loss on sale of roller |

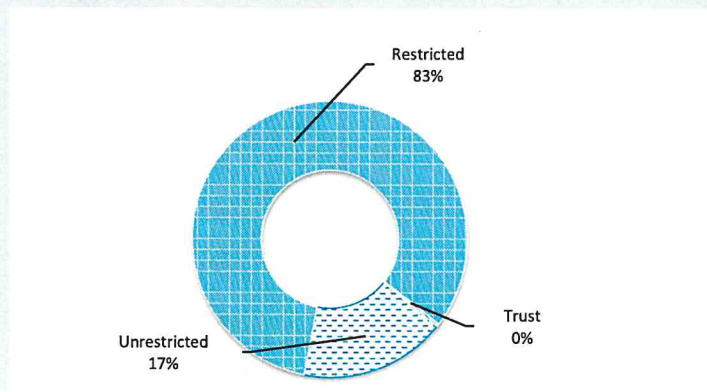
| | Unrestricted | Restricted | Trust | Total Amount | Institution | Interest Rate | Maturity Date |
|---|------------------|------------------|---------------|------------------|-------------|---------------|---------------|
| | \$ | \$ | \$ | \$ | | | |
| Cash on Hand | | | | | | | |
| Cash On Hand | 650 | | | 650 | N/A | Nil | On Hand |
| At Call Deposits | | | | | | | |
| Municipal Cash at Bank | 1,184,049 | | | 1,184,049 | CBA | 1.50% | At Call |
| CAB - Aged Care Units Reserv Units 6-9 | | 9,331 | | 9,331 | CBA | 1.50% | At Call |
| CAB - Refuse Transfer Station Reserve | | 27 | | 27 | CBA | 1.50% | At Call |
| CAB - Morawa Future Funds Interest Reserve | | 127,967 | | 127,967 | CBA | 1.50% | At Call |
| CAB - Leave Reserve Account | | 211,479 | | 211,479 | CBA | 1.50% | At Call |
| CAB - Swimming Pool Reserve | | 20,211 | | 20,211 | CBA | 1.50% | At Call |
| CAB - Plant Reserve | | 1,026,324 | | 1,026,324 | CBA | 1.50% | At Call |
| CAB - Building Reserve | | 122,367 | | 122,367 | CBA | 1.50% | At Call |
| CAB - Economic Development Reserve | | 111,692 | | 111,692 | CBA | 1.50% | At Call |
| CAB - Sewerage Reserve | | 221,024 | | 221,024 | CBA | 1.50% | At Call |
| CAB - Unspent Grants, Loans & Contributions Reserve | | 26,691 | | 26,691 | CBA | 1.50% | At Call |
| CAB - Community Development Reserve | | 724,109 | | 724,109 | CBA | 1.50% | At Call |
| CAB - Future Funds Reserve | | 564,130 | | 564,130 | CBA | 1.50% | At Call |
| CAB - Business Units Reserve | | 103,960 | | 103,960 | CBA | 1.50% | At Call |
| CAB - Legal Reserve | | 25,670 | | 25,670 | CBA | 1.50% | At Call |
| CAB - Road Reserve | | 144,739 | | 144,739 | CBA | 1.50% | At Call |
| CAB - Aged Care ex MCC Unit 1-4 | | 69,446 | | 69,446 | CBA | 1.50% | At Call |
| CAB - Aged Care Unit 5 | | 55,748 | | 55,748 | CBA | 1.50% | At Call |
| Trust Cash at Bank | | | 21,838 | 21,838 | CBA | 0.00% | At Call |
| Term Deposits | | | | | | | |
| Municipal Investment Account/s | 0 | | | 0 | CBA | | |
| TD: 024-014266-2 (Futre Funds 1) | | 808,712 | | 808,712 | CBA | 2.65% | 14/06/2019 |
| TD: 024-014267-0 (Futre Funds 2) | | 808,712 | | 808,712 | CBA | 2.65% | 14/06/2019 |
| TD: 024-014268-8 (Community Development Fund) | | 505,445 | | 505,445 | CBA | 2.65% | 14/06/2019 |
| Total | 1,184,699 | 5,687,785 | 21,838 | 6,894,322 | | | |

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 |
|-----------------|-----------------|
| \$6.89 M | \$5.69 M |

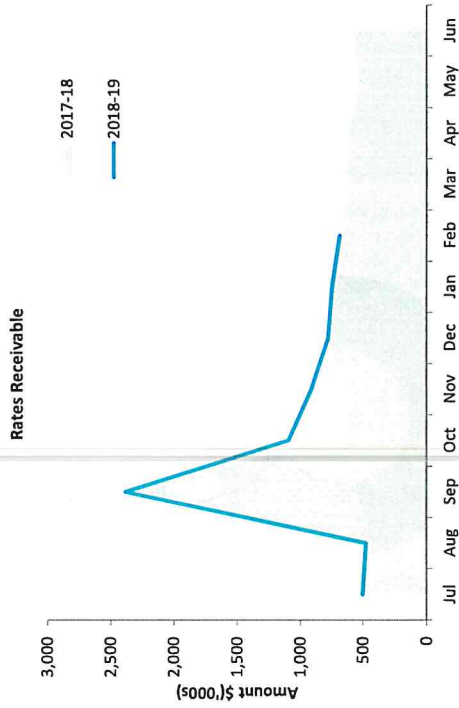
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2019

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

| Receivables - Rates & Rubbish | 30 June 2018 | 28 Feb 19 |
|--------------------------------|----------------|----------------|
| Opening Arrears Previous Years | \$ 503,965 | \$ 581,497 |
| Levied this Year | 2,239,559 | 2,288,361 |
| Less Collections to date | (2,162,027) | (2,189,068) |
| Equals Current Outstanding | 581,497 | 680,791 |
| Net Rates Collectable | 581,497 | 680,791 |
| % Collected | 78.80% | 76.28% |

KEY INFORMATION

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



Collected **76%**

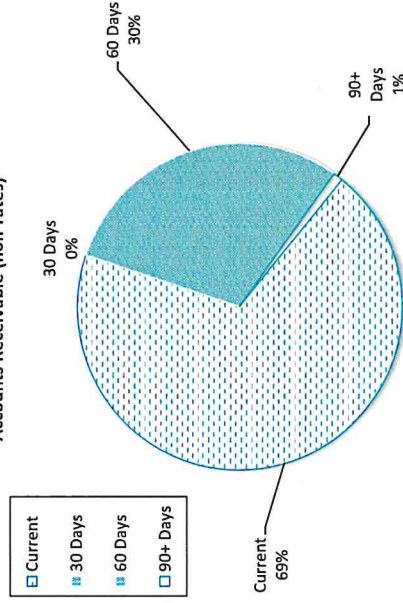
Rates Due **\$680,791**

| Receivables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|----------|---------|----------|----------|---------------|
| Receivables - General | \$ 8,927 | \$ 0 | \$ 3,827 | \$ 127 | \$ 12,881 |
| Percentage | 69% | 0% | 30% | 1% | |
| Balance per Trial Balance | | | | | |
| Sundry Debtors | | | | | 12,881 |
| Receivables - Other | | | | | 30,296 |
| Total Receivables General Outstanding | | | | | 43,177 |
| 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 **\$43,177**

Over 30 Days **31%**

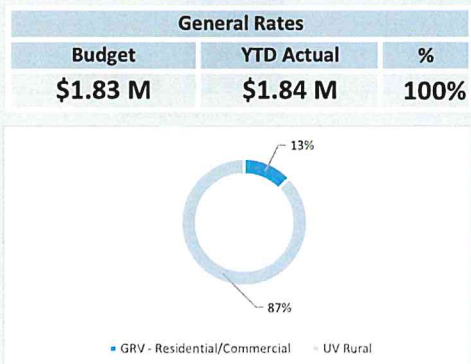
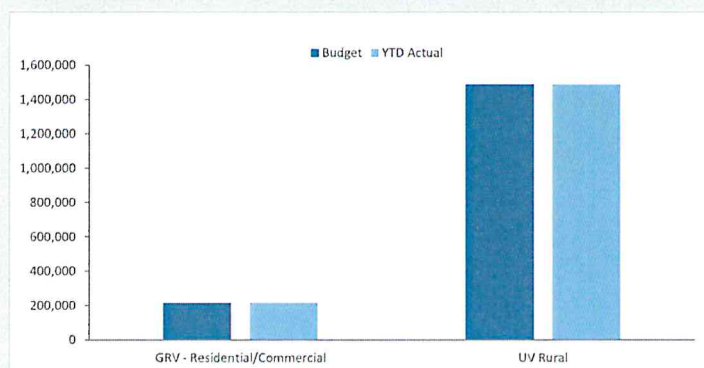
Over 90 Days **1%**

| RATE TYPE | 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 |
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| General Rate | | | | | | | | | | | |
| GRV - Residential/Commercial | 7.7145 | 269 | 2,806,656 | 215,597 | 0 | 0 | 215,597 | 216,519 | (689) | 0 | 215,830 |
| 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 | 1,162 | 338 | 1,848,156 |
| 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 | 1,162 | 338 | 1,867,336 |
| Discounts | | | | | | | (35,000) | | | | (32,029) |
| Amount from General Rates | | | | | | | 1,833,087 | | | | 1,835,307 |
| 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 | | | | 1,781,367 |

SIGNIFICANT ACCOUNTING POLICIES

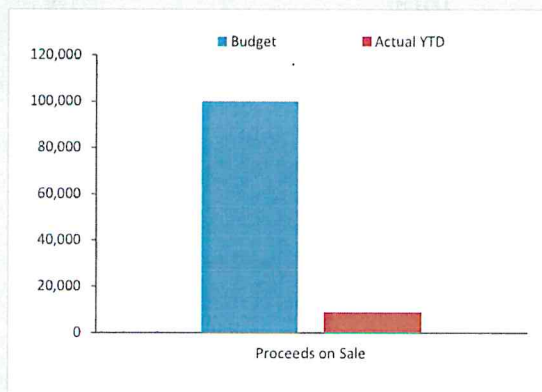
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION



| 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



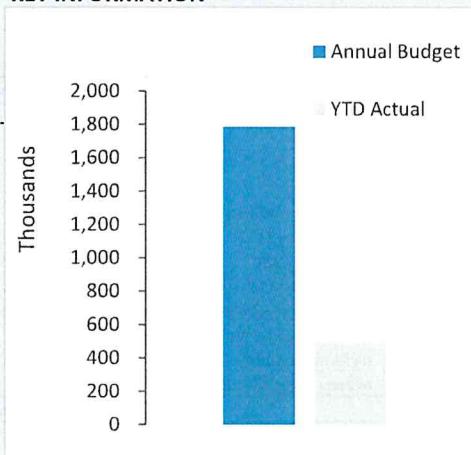
| Proceeds on Sale | | |
|------------------|----------------|-----------|
| Budget | YTD Actual | % |
| \$100,000 | \$8,750 | 9% |

| 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 | 125,250 | 155,000 | 109,257 | (15,993) |
| Plant and Equipment | 520,000 | 90,000 | 520,000 | 0 | (90,000) |
| Furniture and Equipment | 0 | 0 | 0 | 14,344 | 14,344 |
| Infrastructure Assets - Roads | 1,018,996 | 737,069 | 1,018,996 | 359,166 | (377,903) |
| Infrastructure Assets - Footpaths | 0 | 0 | 0 | 0 | 0 |
| Infrastructure Assets - Parks and Ovals | 0 | 0 | 0 | 0 | 0 |
| Infrastructure Assets - Sewerage | 40,000 | 24,000 | 40,000 | 0 | (24,000) |
| 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 | 14,000 | 20,000 | 7,338 | (6,662) |
| Capital Expenditure Totals | 1,783,996 | 1,020,319 | 1,783,996 | 490,105 | (530,214) |
| Capital acquisitions funded by: | | | | | |
| | \$ | \$ | \$ | \$ | \$ |
| Capital Grants and Contributions | 768,547 | 568,547 | 768,547 | 265,845 | (302,702) |
| Borrowings | 0 | 0 | 0 | 0 | 0 |
| Other (Disposals & C/Fwd) | 100,000 | 95,000 | 100,000 | 8,750 | (86,250) |
| Council contribution - Cash Backed Reserves | | | | | |
| Various Reserves | | 473,848 | 503,497 | 37,750 | (436,098) |
| Council contribution - operations | | (117,076) | 411,952 | 177,760 | 294,836 |
| Capital Funding Total | | 1,020,319 | 1,783,996 | 490,105 | (530,214) |

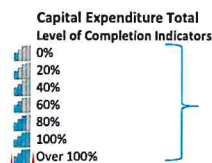
SIGNIFICANT ACCOUNTING POLICIES

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

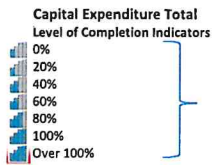


| | | | |
|----------------------|----------------------|-------------------|-------------------|
| Acquisitions | Annual Budget | YTD Actual | % Spent |
| | \$1.78 M | \$0.49 M | 27% |
| Capital Grant | Annual Budget | YTD Actual | % Received |
| | \$0.77 M | \$0.27 M | 35% |



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. | Assets | Account Number | Balance Sheet Category | Job Number | Adopted | | Amended | | Variance (Under)/Over |
|-----------------|---|---|----------------|------------------------|------------|--------------------|--------------------|------------------|------------------|-----------------------|
| | | | | | | Annual Budget | Annual Budget | YTD Budget | Total YTD | |
| | | | | | | \$ | \$ | \$ | \$ | \$ |
| | | Land | | | | | | | | |
| | | Housing | | | | | | | | |
| 0.18 | | Lots 558 & 559 Yewers Street | 09358 | 520 | B09345 | (30,000) | (30,000) | (20,000) | (5,329) | 14,671 |
| | | Total - Housing | | | | (30,000) | (30,000) | (20,000) | (5,329) | 14,671 |
| 0.18 | | Total - Land | | | | (30,000) | (30,000) | (20,000) | (5,329) | 14,671 |
| | | Buildings | | | | | | | | |
| | | Housing | | | | | | | | |
| 0.16 | | Aged Housing Water Connection | 09351 | 521 | B09351 | (40,000) | (40,000) | (24,000) | (6,216) | 17,784 |
| | | Total - Housing | | | | (40,000) | (40,000) | (24,000) | (6,216) | 17,784 |
| | | Community Amenities | | | | | | | | |
| 0.00 | | Refuse Transfer Station - Canna | 10154 | 521 | B10154 | (15,000) | (15,000) | (11,250) | 0 | 11,250 |
| | | Total - Community Amenities | | | | (15,000) | (15,000) | (11,250) | 0 | 11,250 |
| | | Recreation And Culture | | | | | | | | |
| 1.40 | | Town Hall Kitchen Upgrade | 11150 | 521 | B11150 | (70,000) | (70,000) | (70,000) | (97,711) | (27,711) |
| | | Total - Recreation And Culture | | | | (70,000) | (70,000) | (70,000) | (97,711) | (27,711) |
| 0.83 | | Total - Buildings | | | | (125,000) | (125,000) | (105,250) | (103,928) | 1,322 |
| | | Plant & Equipment | | | | | | | | |
| | | Health | | | | | | | | |
| 0.00 | | Plant & Equipment - Other Health | 07751 | 525 | | (40,000) | (40,000) | (40,000) | 0 | 40,000 |
| | | Total - Health | | | | (40,000) | (40,000) | (40,000) | 0 | 40,000 |
| | | 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) | (50,000) | 0 | 50,000 |
| | | Total - Transport | | | | (370,000) | (370,000) | (50,000) | 0 | 50,000 |
| | | Other Property & Services | | | | | | | | |
| 0.00 | | Total - Plant & Equipment | | | | (520,000) | (520,000) | (90,000) | 0 | 90,000 |
| | | Furniture & Equipment | | | | | | | | |
| | | Recreation & Culture | | | | | | | | |
| 1.00 | | Purchase Furniture & Equipment - Swimming Areas and Beaches | 11251 | 523 | | 0 | 0 | 0 | (14,344) | (14,344) |
| | | Total - Recreation & Culture | | | | 0 | 0 | 0 | (14,344) | (14,344) |
| 1.00 | | Total - Furniture & Equipment | | | | 0 | 0 | 0 | (14,344) | (14,344) |
| | | Roads | | | | | | | | |
| | | Transport | | | | | | | | |
| 0.00 | | Canna North East Road | 12150 | 541 | R2R007 | (110,000) | (110,000) | (73,312) | 0 | 73,312 |
| 1.00 | | Stephens Road 17/18 | 12150 | 541 | R2R016 | (2,350) | (2,350) | (1,560) | (2,350) | (790) |
| 0.00 | | Burma Road - R2R | 12150 | 541 | R2R079 | (95,064) | (95,064) | (63,368) | 0 | 63,368 |
| 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 9.04-12.03) | 12150 | 541 | RRG012 | 0 | 0 | 0 | (7,987) | (7,987) |
| 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) | (212,750) | (6,064) | 206,686 |
| 0.92 | | Morawa Yalgoo Road 2018/19 | 12150 | 541 | RRG021 | (269,000) | (269,000) | (268,997) | (248,467) | 20,530 |
| | | Total - Transport | | | | (1,018,996) | (1,018,996) | (737,069) | (359,166) | 377,903 |
| 0.35 | | Total - Roads | | | | (1,018,996) | (1,018,996) | (737,069) | (359,166) | 377,903 |
| | | Sewerage | | | | | | | | |
| | | Community Amenities | | | | | | | | |
| 0.00 | | Sewerage Upgrade | 10325 | 555 | | (40,000) | (40,000) | (24,000) | 0 | 24,000 |
| | | Total - Community Amenities | | | | (40,000) | (40,000) | (24,000) | 0 | 24,000 |
| 0.00 | | Total - Sewerage | | | | (40,000) | (40,000) | (24,000) | 0 | 24,000 |
| | | 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 | | 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) |



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 | |
| | | | | | \$ | \$ | \$ | \$ | \$ |
| 0.08 | Interpretive Signage Stage 2 | 13255 | 551 | I13261 | (15,000) | (15,000) | (9,000) | (1,178) | 7,822 |
| | Total - Economic Services | | | | (20,000) | (20,000) | (14,000) | (7,338) | 6,662 |
| 0.37 | Total - Infrastructure - Other | | | | (20,000) | (20,000) | (14,000) | (7,338) | 6,662 |
| 0.27 | Grand Total | | | | (1,783,996) | (1,783,996) | (1,020,319) | (490,105) | 530,214 |

| Information on Borrowings Particulars/Purpose | 01 Jul 2018 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest & Guarantee Fee Repayments | |
|--|-------------|-----------|----------------|----------------------|----------------|-----------------------|----------------|-------------------------------------|----------------|
| | | Actual | Amended Budget | Actual | Amended Budget | Actual | Amended Budget | Actual | Amended Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 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 |

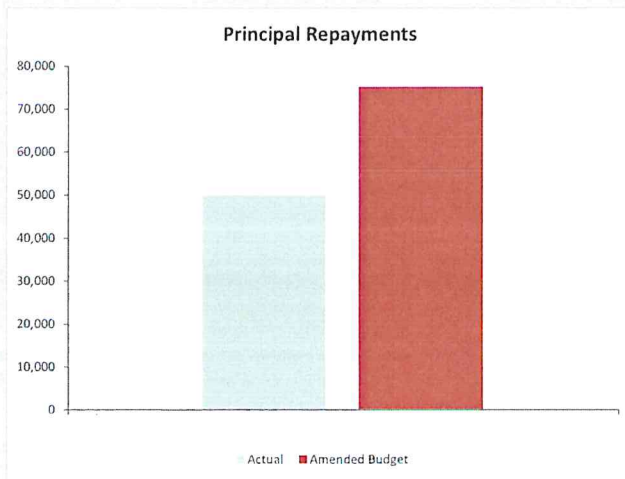
All debenture repayments were financed by general purpose revenue.

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

\$83,144

Interest Expense

\$5,627

Reserves Bal

\$5.69 M

Loans Due

\$0.33 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2019

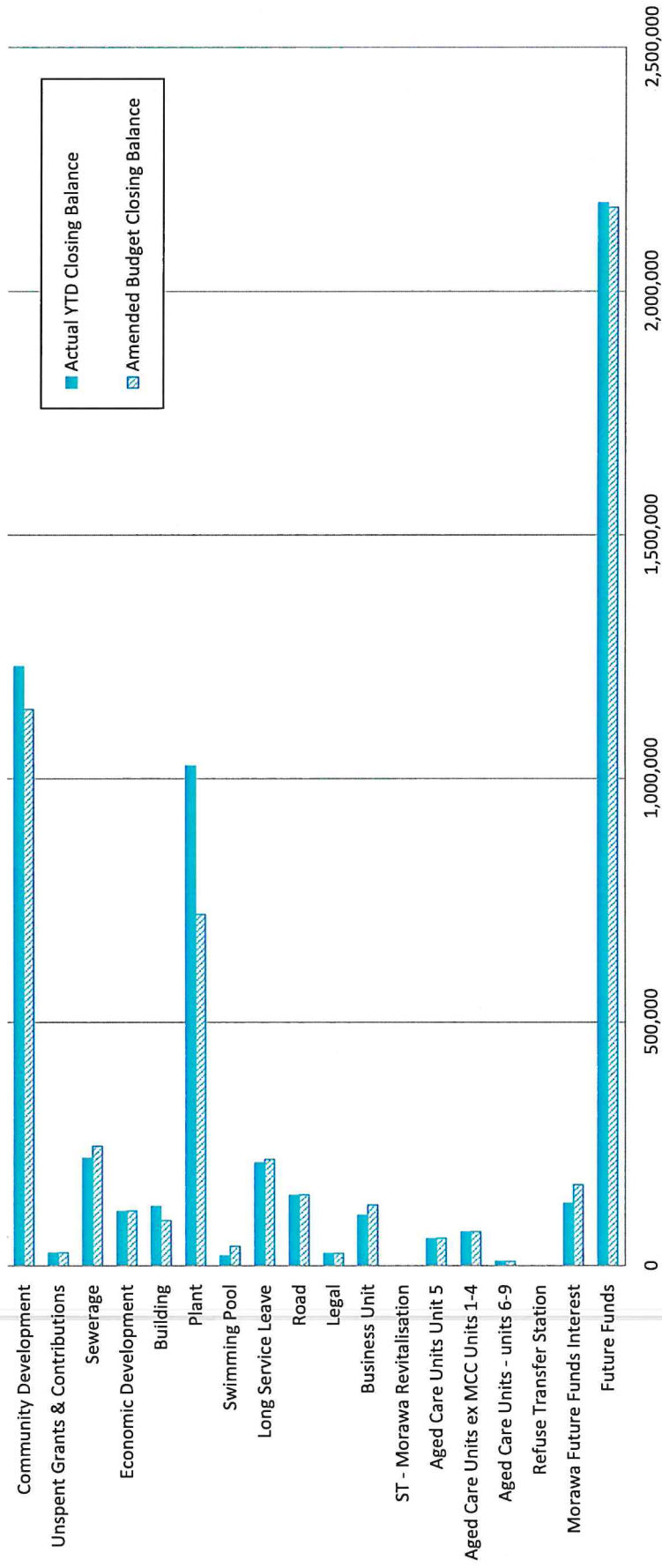
OPERATING ACTIVITIES
NOTE 9
CASH BACKED RESEVES

Cash Backed Reserve

| Reserve Name | Opening Balance | Amended Budget Interest Earned | Actual Interest Earned | Amended Budget Transfers In (+) | Actual Transfers In (+) | Amended Budget Transfers Out (-) | Actual Transfers Out (-) | Amended Budget Closing Balance | Actual YTD Closing Balance |
|--|-----------------|--------------------------------|------------------------|---------------------------------|-------------------------|----------------------------------|--------------------------|--------------------------------|----------------------------|
| Future Funds | \$ 2,165,470 | \$ 43,890 | \$ 16,085 | \$ 0 | \$ 0 | \$ (37,307) | \$ 0 | \$ 2,172,054 | \$ 2,181,555 |
| Morawa Future Funds Interest | 126,630 | 2,567 | 1,336 | 37,307 | 0 | 0 | 0 | 166,504 | 127,967 |
| Refuse Transfer Station | 27 | 1 | 0 | 0 | 0 | (28) | 0 | 0 | 27 |
| Aged Care Units - units 6-9 | 9,233 | 187 | 97 | 0 | 0 | 0 | 0 | 9,420 | 9,331 |
| Aged Care Units ex MCC Units 1-4 | 68,721 | 1,118 | 725 | 0 | 0 | 0 | 0 | 69,839 | 69,446 |
| Aged Care Units Unit 5 | 55,166 | 1,393 | 582 | 0 | 0 | 0 | 0 | 56,559 | 55,748 |
| ST - N/Midlands Solar Thermal Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ST - Morawa Revitalisation | 37,705 | 764 | 45 | 0 | 0 | (38,469) | (37,750) | 0 | 0 |
| Business Unit | 102,875 | 2,085 | 1,085 | 20,000 | 0 | 0 | 0 | 124,960 | 103,960 |
| Legal | 25,402 | 515 | 268 | 0 | 0 | 0 | 0 | 25,917 | 25,670 |
| Road | 143,228 | 2,903 | 1,511 | 0 | 0 | 0 | 0 | 146,131 | 144,739 |
| Long Service Leave | 209,270 | 4,241 | 2,209 | 5,000 | 0 | 0 | 0 | 218,511 | 211,479 |
| Swimming Pool | 20,000 | 405 | 211 | 20,000 | 0 | 0 | 0 | 40,405 | 20,211 |
| Plant | 1,015,608 | 20,584 | 10,716 | 0 | 0 | (315,000) | 0 | 721,192 | 1,026,324 |
| Building | 121,090 | 2,454 | 1,278 | 20,000 | 0 | (50,000) | 0 | 93,544 | 122,367 |
| Economic Development | 110,526 | 2,240 | 1,166 | 0 | 0 | 0 | 0 | 112,766 | 111,692 |
| Sewerage | 218,716 | 4,433 | 2,308 | 22,800 | 0 | 0 | 0 | 245,949 | 221,024 |
| Unspent Grants & Contributions | 26,413 | 535 | 279 | 0 | 0 | 0 | 0 | 26,948 | 26,691 |
| Community Development | 1,217,918 | 24,685 | 11,636 | 0 | 0 | (100,000) | 0 | 1,142,603 | 1,229,554 |
| Water Waste Management (Rural Towns Project) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 5,673,997 | 115,000 | 51,538 | 125,107 | 0 | (540,804) | (37,750) | 5,373,300 | 5,687,785 |

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 28 February 2019

NOTE 10
GRANTS AND CONTRIBUTIONS

| Grants and Contributions | Grant Provider | Amended | | Adopted | | YTD Actual | Variance (Under)/Over |
|--|----------------------------------|------------------|------------------|------------------|------------------|------------|-----------------------|
| | | Annual Budget | YTD Budget | Annual Budget | YTD Actual | | |
| Operating grants, subsidies and contributions | | | | | | | |
| General Purpose Funding | | | | | | | |
| Grants Commission - General | WALGGC | 521,532 | 391,149 | 521,532 | 397,444 | 6,295 | (33,934) |
| Grants Commission - Local Roads | WALGGC | 308,577 | 231,432 | 308,577 | 197,498 | | (4,765) |
| Law, Order & Public Safety | | | | | | | |
| Grant - ESL BFB Operating Grant | Dept of Fire & Emergency Service | 19,060 | 14,295 | 19,060 | 9,530 | | 500 |
| Education & Welfare | | | | | | | |
| Grant - Weststyle - Bike Week | Department of Transport | 0 | 0 | 0 | 500 | | 8,500 |
| Recreation & Culture | | | | | | | (13,328) |
| Grant - Town Hall Kitchen | CBH | 0 | 0 | 0 | 8,500 | | 909 |
| Contribution - Music and Arts Festival | Karara Mining | 20,000 | 13,328 | 20,000 | 0 | | 4,181 |
| Contribution - NAIDOC week | Bankwest Morawa | 0 | 0 | 0 | 909 | | 41,711 |
| Transport | | | | | | | (27,846) |
| Street Light Subsidy | Main Roads WA | 0 | 0 | 0 | 4,181 | | (481,688) |
| Grant - Direct | Main Roads WA | 75,208 | 75,208 | 75,208 | 116,919 | | 909 |
| Contribution - Road Maintenance | Karara Mining | 50,000 | 33,328 | 50,000 | 5,482 | | |
| Grant - Flood Damage | Main Roads WA | 3,501,332 | 2,334,224 | 3,501,332 | 1,852,536 | | |
| Economic Services | | | | | | | |
| Contribution - Steve Parish Photography | WA College of Agriculture | 0 | 0 | 0 | 909 | | |
| Operating grants, subsidies and contributions Total | | 4,495,709 | 3,092,964 | 4,495,709 | 2,594,408 | | (498,556) |
| Non-operating grants, subsidies and contributions | | | | | | | |
| Community Amenities | | | | | | | |
| Grant - Community Bus | Lotterywest | 50,000 | 33,328 | 50,000 | 0 | | (33,328) |
| 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 | 568,547 | 768,547 | 265,845 | | (302,702) |
| KEY INFORMATION | | 5,264,256 | 3,661,511 | 5,264,256 | 2,860,253 | | (801,258) |

**NOTE 11
TRUST FUND**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2019**

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 | Amount | Amount | Closing | Per Note 11 Left | Per Trust Type | Var |
|------------------------------|------------------------|-----------------|-------------------|------------------------|------------------------|----------------------|-----------------------------------|
| | Balance 01 Jul 2018 | Received | Paid | Balance 28 Feb 2019 | | | |
| Housing Bonds | \$ 4,900.00 | \$ 1,100.00 | \$ (1,000.00) | \$ 5,000.00 | \$ 5,000.00 | 1 | 0.00 Housing Bonds |
| Nomination Deposits | 400.00 | 0.00 | (400.00) | 0.00 | 0.00 | 10 | 0.00 Nomination Deposits |
| Auction Of Properties | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11 | 0.00 Auction Of Properties |
| Bonds - Gwennyth Rose | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12 | 0.00 Bonds - Gwennyth Rose |
| Bonds - AW (Bill) Johnson | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13 | 0.00 Bonds - AW (Bill) Johnson |
| Drug Action Group | 660.11 | 0.00 | 0.00 | 660.11 | 660.11 | 14 | 0.00 Drug Action Group |
| Child Care Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2 | 0.00 Child Care Bonds |
| Bonds Units Dreghorn Street | 1,164.00 | 0.00 | 0.00 | 1,164.00 | 1,164.00 | 21 | 0.00 Bonds Units Dreghorn Street |
| Bonds Aged Care Units | 3,320.16 | 656.16 | (508.00) | 3,468.32 | 3,468.32 | 22 | 0.00 Bonds Aged Care Units |
| Excess Rent - Daphne Little | 1,704.00 | 0.00 | 0.00 | 1,704.00 | 1,704.00 | 23 | 0.00 Excess Rent - Daphne Little |
| Morawa Oval Function Centre | 1,762.49 | 0.00 | 0.00 | 1,762.49 | 1,762.49 | 26 | 0.00 Morawa Oval Function Centre |
| Extractive Industries Bond | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3 | 0.00 Extractive Industries Bond |
| Bonds Hall/Sports Recreation | 0.00 | 250.00 | (250.00) | 0.00 | 0.00 | 4 | 0.00 Bonds Hall/Sports Recreation |
| Youth Fund Raising | 865.00 | 0.00 | 0.00 | 865.00 | 865.00 | 6 | 0.00 Youth Fund Raising |
| DPI Licensing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7 | 0.00 DPI Licensing |
| Social Club | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8 | 0.00 Social Club |
| BRB/BCITF | 0.00 | 1,447.66 | (1,434.41) | 13.25 | 13.25 | 9 | 13.25 BRB/BCITF |
| Haulmore Trailers Pty Ltd | 4,641.00 | 0.00 | 0.00 | 4,641.00 | 4,641.00 | T22 | 0.00 Haulmore Trailers Pty Ltd |
| Business Units Bonds | 0.00 | 2,559.69 | 0.00 | 2,559.69 | 2,559.69 | T24 | 0.00 Business Units Bonds |
| TRUST LIABILITY | 1,151.28 | 0.00 | (1,151.28) | 0.00 | 0.00 | | 0.00 TRUST LIABILITY |
| | 20,568.04 | 6,013.51 | (4,743.69) | 21,837.86 | 21,837.86 | | 13.25 |

KEY INFORMATION

| | |
|--|-----------|
| 21,837.86 Per above | 21,837.86 |
| 21,837.86 Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901) | 0.00 |
| 21,837.86 Trust Asset Per Input Balance Sheet Tab (BS Cat 900) | 21,837.86 |
| 21,837.86 Trust Liabilities Per Input Balance Sheet Tab (BS Cat 901) | 0.00 |
| 21,824.61 Trust Subsidiary Ledger per above | 21,824.61 |
| 21,837.86 Per above | (13.25) |
| 21,824.61 Trust Subsidiary Ledger per above | 21,824.61 |
| 21,837.86 Trust Asset Per Input Balance Sheet Tab (BS Cat 900) | (13.25) |
| Payment relating to underpaid BCITF being correct March | |



SHIRE OF MORAWA

ANNUAL BUDGET REVIEW

Based on the figures to the Period Ended 31 January 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

| | |
|--|---|
| Statement of Financial Activity by Program | 3 |
| Operating Activities - Adjusted Net Current Assets | 4 |
| Operating Activities - Disposal of Assets | 5 |
| Investing Activities - Capital Acquisitions | 6 |
| Financing Activities - Borrowings | 7 |
| Forecast Statement of Reserve Movements | 8 |

THIS PAGE INTENTIONALLY LEFT BLANK

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2019

| | Note | Adopted Annual Budget | Amended Annual Budget (d) | Amended YTD Budget (a) | YTD Actual (b) | Forecast Actual (e) | Var. \$ (e)-(d) | Var. % (e)-(d)/(d) | Var. ▲▼ | Significant Var. \$ |
|--|------|-----------------------|---------------------------|------------------------|--------------------|---------------------|-----------------|--------------------|---------|---------------------|
| Opening Funding Surplus(Deficit) | 1 | \$ 880,062 | \$ 1,413,169 | \$ 1,413,169 | \$ 1,413,169 | \$ 1,413,169 | \$ 0 | 0% | | |
| Revenue from operating activities | | | | | | | | | | |
| Governance | | 0 | 0 | 0 | 340 | 0 | 0 | | | |
| General Purpose Funding - Rates | 5 | 2,088,504 | 2,088,504 | 1,839,087 | 1,781,235 | 1,837,285 | (251,219) | (12%) | ▼ | \$ |
| General Purpose Funding - Other | | 737,692 | 737,692 | 512,788 | 477,120 | 957,111 | 219,419 | 30% | ▲ | |
| Law, Order and Public Safety | | 26,560 | 26,560 | 21,001 | 11,890 | 26,310 | (250) | (1%) | ▼ | |
| Health | | 5,350 | 5,350 | 2,850 | 1,758 | 3,850 | (1,500) | (28%) | ▼ | |
| Education and Welfare | | 2,400 | 2,400 | 1,400 | 2,274 | 2,400 | 0 | 0% | | |
| Housing | | 115,320 | 115,320 | 59,668 | 50,221 | 115,395 | 75 | 0% | ▲ | |
| Community Amenities | | 438,516 | 438,516 | 401,992 | 425,440 | 438,357 | (160) | (0%) | ▼ | |
| Recreation and Culture | | 56,981 | 56,981 | 39,504 | 85,762 | 97,641 | 40,660 | 71% | ▲ | \$ |
| Transport | | 3,672,974 | 3,672,974 | 2,186,375 | 2,172,746 | 3,553,510 | (119,464) | (3%) | ▼ | |
| Economic Services | | 161,045 | 161,045 | 106,333 | 115,160 | 156,295 | (4,750) | (3%) | ▼ | |
| Other Property and Services | | 149,900 | 149,900 | 94,618 | 87,043 | 141,200 | (8,700) | (6%) | ▼ | |
| | | 7,455,242 | 7,455,242 | 5,265,616 | 5,210,990 | 7,329,354 | | | | |
| Expenditure from operating activities | | | | | | | | | | |
| Governance | | (520,502) | (520,502) | (293,973) | (242,252) | (512,553) | 7,950 | (2%) | ▲ | |
| General Purpose Funding | | (167,128) | (167,128) | (92,379) | (96,759) | (173,905) | (6,777) | 4% | ▼ | |
| Law, Order and Public Safety | | (119,407) | (119,407) | (72,386) | (56,166) | (102,169) | 17,238 | (14%) | ▲ | \$ |
| Health | | (233,708) | (233,708) | (139,714) | (121,266) | (241,627) | (7,919) | 3% | ▼ | |
| Education and Welfare | | (173,444) | (173,444) | (107,313) | (51,287) | (140,039) | 33,405 | (19%) | ▲ | \$ |
| Housing | | (251,919) | (251,919) | (175,364) | (177,510) | (272,375) | (20,456) | 8% | ▼ | |
| Community Amenities | | (680,815) | (680,815) | (368,783) | (287,216) | (642,761) | 38,054 | (6%) | ▲ | \$ |
| Recreation and Culture | | (1,442,412) | (1,442,412) | (862,359) | (853,247) | (1,575,538) | (133,126) | 9% | ▼ | |
| Transport | | (4,846,020) | (4,846,020) | (2,824,203) | (3,154,658) | (5,298,832) | (452,811) | 9% | ▼ | |
| Economic Services | | (924,033) | (924,033) | (455,453) | (377,478) | (951,076) | (27,043) | 3% | ▼ | |
| Other Property and Services | | (39,940) | (39,940) | (39,335) | (166,801) | (40,072) | (132) | 0% | ▼ | |
| | | (9,399,329) | (9,399,329) | (5,431,262) | (5,584,640) | (9,950,947) | | | | |
| Operating activities excluded from budget | | | | | | | | | | |
| Add back Depreciation | | 1,785,654 | 1,785,654 | 1,041,460 | 1,105,759 | 1,895,587 | 109,933 | 6% | ▲ | |
| Adjust (Profit)/Loss on Asset Disposal | 6 | (13,328) | (13,328) | (18,843) | 33,850 | 20,522 | 33,850 | (254%) | ▲ | |
| Movement in Leave Reserve (Added Back) | | 0 | 0 | 0 | 1,966 | 9,241 | 9,241 | | ▲ | |
| Movement in Deferred Pensioner Rates/ESL | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Movement in Employee Benefit Provisions | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Rounding Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Loss on Asset Revaluation | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Adjustment in Fixed Assets | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Amount attributable to operating activities | | (171,761) | (171,761) | 856,971 | 767,925 | (696,243) | | | | |
| Investing Activities | | | | | | | | | | |
| Non-operating Grants, Subsidies and Contributions | 10 | 768,547 | 768,547 | 564,381 | 265,845 | 796,582 | 28,035 | 4% | ▲ | |
| Proceeds from Disposal of Assets | 6 | 100,000 | 100,000 | 88,750 | 8,750 | 108,750 | 8,750 | 9% | ▲ | |
| Land Held for Resale | 7 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Land and Buildings | 7 | (155,000) | (155,000) | (115,000) | (99,845) | (195,000) | (40,000) | 26% | ▼ | |
| Plant and Equipment | 7 | (520,000) | (520,000) | 0 | 0 | (535,000) | (15,000) | 3% | ▼ | |
| Furniture and Equipment | 7 | 0 | 0 | 0 | (14,344) | (15,000) | (15,000) | | ▼ | \$ |
| Infrastructure Assets - Roads | 7 | (1,018,996) | (1,018,996) | (453,238) | (249,058) | (1,018,996) | 0 | 0% | | |
| Infrastructure Assets - Footpaths | 7 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Infrastructure Assets - Parks and Ovals | 7 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Infrastructure Assets - Sewerage | 7 | (40,000) | (40,000) | (20,000) | 0 | (90,000) | (50,000) | 125% | ▼ | |
| Infrastructure Assets - Airfields | 7 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Infrastructure Assets - Dams | 7 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Infrastructure Assets - Playground Equipment | 7 | (30,000) | (30,000) | (30,000) | 0 | (15,000) | 15,000 | (50%) | ▲ | \$ |
| Infrastructure Assets - Other | 7 | (20,000) | (20,000) | (12,500) | (7,338) | (20,000) | 0 | 0% | | |
| Amount attributable to investing activities | | (915,449) | (915,449) | 22,393 | (95,990) | (983,664) | | | | |
| Financing Activities | | | | | | | | | | |
| Proceeds from New Debentures | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Transfer from Reserves | 9 | 540,804 | 540,804 | 457,117 | 37,750 | 590,804 | 50,000 | 9% | ▲ | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Repayment of Debentures | 8 | (75,142) | (75,142) | (50,409) | (50,049) | (75,142) | 0 | 0% | | |
| Transfer to Reserves | 9 | (240,107) | (240,107) | (150,258) | (47,415) | (240,107) | 0 | 0% | | |
| Amount attributable to financing activities | | 225,555 | 225,555 | 256,450 | (59,714) | 275,555 | | | | |
| Closing Funding Surplus(Deficit) | 1 | 18,408 | 551,514 | 2,548,983 | 2,025,390 | 8,817 | | | | |

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.

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

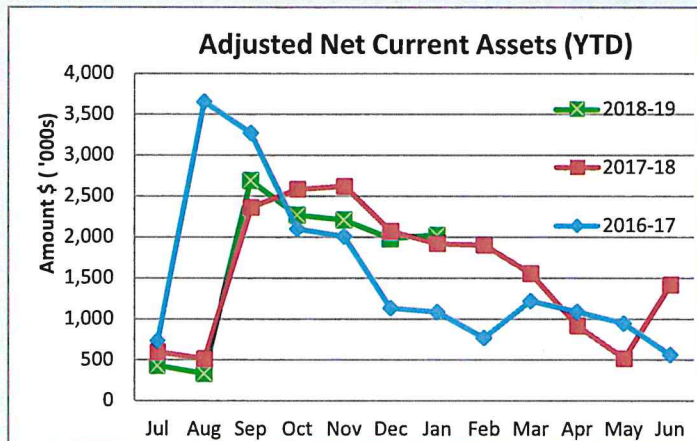
| Adjusted Net Current Assets | Note | Last Years Closing 30/06/2018 | This Time Last Year 31/01/2018 | Year to Date Actual 31/01/2019 | Forecast 30/06/2019 |
|---|------|-------------------------------------|--------------------------------------|--------------------------------------|------------------------|
| | | \$ | \$ | \$ | \$ |
| Current Assets | | | | | |
| Cash Unrestricted | 3 | 656,893 | 1,249,207 | 1,535,058 | (93,694) |
| Cash Restricted - Reserves | 3 | 5,673,997 | 6,127,791 | 5,683,662 | 5,323,300 |
| Receivables - Rates | 4 | 558,537 | 721,594 | 719,346 | 350,000 |
| Receivables - Other | 4 | 721,689 | 113,384 | 45,540 | 370,000 |
| Inventories | | 14,846 | 1,119 | 14,846 | 14,000 |
| | | 7,625,961 | 8,213,095 | 7,998,451 | 5,963,606 |
| Less: Current Liabilities | | | | | |
| Payables | | (420,365) | (69,644) | (171,787) | (500,000) |
| Loan Liability | | (75,142) | (23,669) | (25,092) | (60,000) |
| Provisions | | (328,849) | (384,662) | (328,849) | (350,000) |
| | | (824,356) | (477,975) | (525,728) | (910,000) |
| Less: Cash Reserves | 9 | (5,673,997) | (6,127,791) | (5,683,662) | (5,323,300) |
| Add Back: Component of Leave Liability not Required to be funded | | 209,270 | 282,916 | 211,236 | 218,511 |
| Add Back: Current Loan Liability | | 75,142 | 23,669 | 25,092 | 60,000 |
| Adjustment for Trust Transactions Within Muni | | 1,148 | 2,417 | 0 | 0 |
| Net Current Funding Position | | 1,413,169 | 1,916,331 | 2,025,390 | 8,817 |

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)

\$2.03 M

Last Year YTD

Surplus(Deficit)

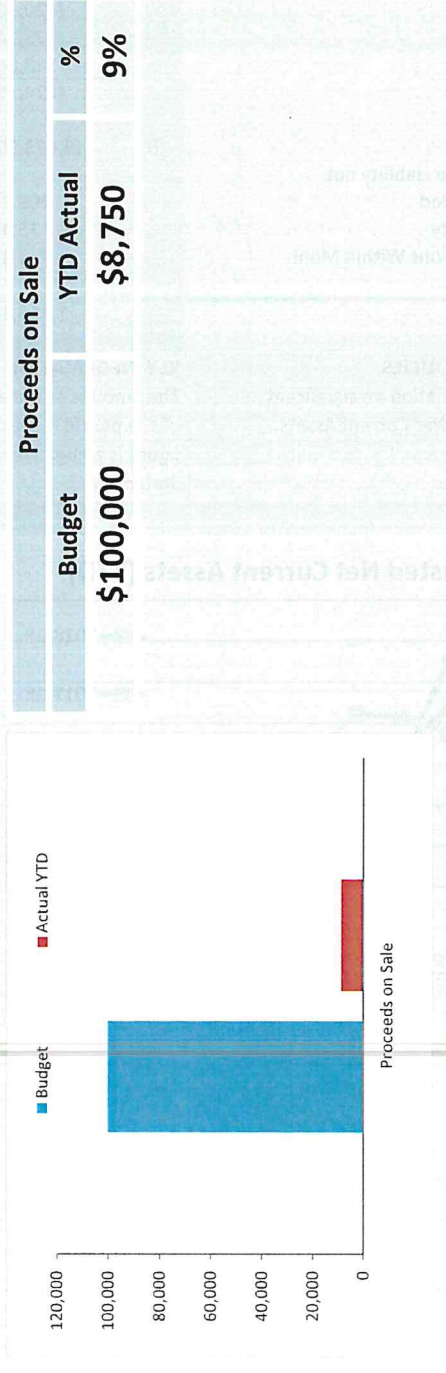
\$1.92 M

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 | | | Forecast Actual | | |
|--------------|--------------------------------------|----------------|----------------|---------------|----------------|--------------|----------------|-----------------|---------------|-----------------|
| | | Net Book Value | Proceeds | Profit | Net Book Value | Proceeds | Profit | Net Book Value | Proceeds | Profit |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and Equipment | | | | | | | | | |
| 563 | Toyota RAV 4 4WD 5DR Wagon (Doct | 27,058 | 15,000 | 0 | 0 | 0 | 27,058 | 15,000 | | (12,058) |
| 470 | P&E - 1996 Toyota Coaster Communit | 2,929 | 5,000 | 2,071 | 0 | 0 | 2,929 | 5,000 | 2,071 | |
| 457 | P&E - Nissan 2012 Patrol (Mechanics) | 16,119 | 10,000 | 0 | 0 | 0 | 16,119 | 10,000 | | (6,119) |
| 55 | P&E - P156 Cat 938G Loader | 40,566 | 70,000 | 29,434 | 0 | 0 | 40,566 | 70,000 | 29,434 | |
| 332 | P&E - AMMANN VIBRATORY SINGLE L | 0 | 0 | 0 | 0 | 0 | 42,600 | 8,750 | | (33,850) |
| | | 86,672 | 100,000 | 31,505 | 42,600 | 8,750 | 129,272 | 108,750 | 31,505 | (52,027) |

KEY INFORMATION



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

FINANCING ACTIVITIES
NOTE 8
BORROWINGS

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

All debture repayments were financed by general purpose revenue.

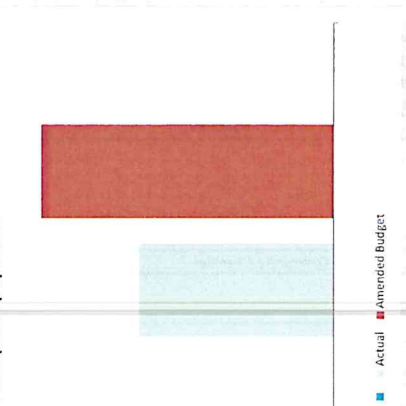
SIGNIFICANT ACCOUNTING POLICIES

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



Principal Repayments \$50,049

Interest Earned \$75,523

Reserves Bal \$5.68 M

Interest Expense \$5,627

Loans Due \$0.33 M

SHIRE OF MORAWA
FORECAST STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD ENDED
30 June 2019

| Account Number | Future Funds | Morawa Future Funds Interest | Refuse Transfer Station | Aged Care Units - units 9 | Aged Care Units ex p/CC Units 2-4 | Aged Care Units Unit 5 | ST - N/ Midlands Solar Thermal Power | ST - Morawa Revitalisation | Business Unit | Legal | Road | Long Service Leave | Swimming Pool | Plant | Building | Economic Development | Sewerage | Unspent Grants & Contributions | Community Development | Waste Water Main (Rural Towns Projects) | Total Reserves |
|---|--------------|------------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|--------------------------------------|----------------------------|---------------|--------|---------|--------------------|---------------|-----------|----------|----------------------|----------|--------------------------------|-----------------------|---|----------------|
| Opening Balance - 01 July 2018 | 2,165,470 | 126,630 | 27 | 9,233 | 68,721 | 55,146 | 0 | 37,705 | 102,875 | 25,402 | 143,228 | 209,270 | 20,000 | 1,015,608 | 131,090 | 110,526 | 218,716 | 26,413 | 1,217,918 | 0 | 5,873,997 |
| Additions To Reserves | | | | | | | | | | | | | | | | | | | | | |
| 14654 Leave Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 4,241 |
| 14655 Building Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 20,584 |
| 09162 Economic Development Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 2,240 |
| 13752 Community Development Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 24,645 |
| 13756 Community Development Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 515 |
| 12160 Upgrade to Waste Water Main (Rural Towns Projects) | | | | | | | | | | | | | | | | | | | | | 30 |
| 13254 Waste Water Management Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 0 |
| 13758 Morawa Future Fund Community Allocation Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 0 |
| 13759 Morawa Future Funds Reserve Interest Received | 43,890 | 2,567 | | | | | | | | | | | | | | | | | | | 43,890 |
| 09153 Morawa Future Funds Reserve Interest Received | | | 1 | 187 | | | | | | | | | | | | | | | | | 187 |
| 13761 ST/Midlands Solar Thermal Power Reserve Interest Received | | | | | | | 0 | 764 | | | | | | | | | | | | | 764 |
| 13762 ST/Midlands Solar Thermal Power Reserve Interest Received | | | | | | | | | 2,085 | | | | | | | | | | | | 2,085 |
| 09157 Shire Aged Care Units Reserve Interest Received | | | | | 1,118 | | | | | 515 | 2,893 | | 485 | | | | | | | | 485 |
| 09155 J/V Aged Care Units Reserve Interest Received | | | | | | | | | 20,000 | | | | | | | | | | | | 20,000 |
| 03402 Legal Fees Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 0 |
| 13272 Swimming Pool Reserve Interest Received | | | | | | | | | | | | | | | | | | | | | 20,000 |
| 13767 Plant Depreciation Reserve for Upgrades/Maintenance | | | | | | | | | | | | | | | | | | | | | 0 |
| 12352 Housing Depreciation Transfer to Plant Reserve | | | | | | | | | | | | | | | 20,000 | | | | | | 20,000 |
| 09152 Transfer to Legal Fees Reserve (General Prud) | | | | | | | | | | | | | | | | | | | | | 0 |
| 03401 Transfer to Legal Fees Reserve (General Prud) | | | | | | | | | | | | | | | | | | | | | 0 |
| 13765 Transfer to Morawa Community Future Fund Allocation Reserve | | 37,307 | | | | | | | | | | | | | | | | | | | 37,307 |
| 10314 Transfer to Sewerage Reserve 25% Income-Expenditure | | | | | | | | | | | | | | | | | 22,800 | | | | 22,800 |
| 13271 Transfer to Swimming Pool Reserve | | | | | | | | | | | | | | | | | | | | | 0 |
| 12104 Transfer to Road Reserve | | | | | | | | | | | | | | | | | | | | | 0 |
| Total Additions to Reserves | 43,890 | 39,874 | 1 | 187 | 1,118 | 1,393 | 0 | 764 | 22,085 | 515 | 2,893 | 9,241 | 20,005 | 20,584 | 22,454 | 2,240 | 27,231 | 515 | 24,645 | 0 | 240,107 |
| Reserves Utilised | | | | | | | | | | | | | | | | | | | | | |
| 12340 Mechanic's Vehicle | | | | | | | | | | | | | | | | | | | | | 260,000 |
| 07761 Doobert Vehicle | | | | | | | | | | | | | | | | | | | | | 30,000 |
| 13270 Transfer from Reserve Morawa Hall | | | | | | | | | | | | | | | | | | | | | 25,000 |
| 13776 Transfer from Reserve Morawa Hall | | | | | | | | | | | | | | | | | | | | | 50,000 |
| 13778 Transfer from Community Development Reserve | | | | | | | | | | | | | | | | | | | | | 100,000 |
| 10340 Upgrade to waste water retic at oval | | | 28 | | | | | | | | | | | | | | | | | | 50,000 |
| 10340 Refuse Reserve Closure | 37,307 | | | | | | | | | | | | | | | | | | | | 37,307 |
| 13777 Transfer from Future Funds Reserve (65% of Interest Earned) | | | | | | | | | | | | | | | | | | | | | 0 |
| Total Reserves Utilised | 37,307 | 0 | 28 | 0 | 0 | 0 | 0 | 38,469 | 0 | 0 | 0 | 0 | 0 | 315,000 | 50,000 | 0 | 50,000 | 0 | 100,000 | 0 | 590,604 |
| Closing Balance - 30 June 2019 | 2,172,054 | 166,504 | 0 | 9,420 | 69,839 | 56,539 | 0 | 38,469 | 124,960 | 25,917 | 146,131 | 218,511 | 40,005 | 721,192 | 93,544 | 112,766 | 195,949 | 26,948 | 1,447,603 | 0 | 5,323,300 |
| Total Reserves - 30 June 2019 | | | | | | | | | | | | | | | | | | | | | 5,323,300 |

Attachment 2 - 11.2.4b

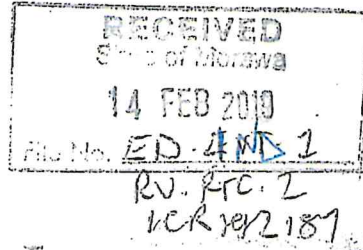
Summary of Major Matters Reported from Budget Review

| | | |
|--|----------------|----------|
| Opening Position | \$533,105 | ▲ |
| Flood Damage Income Accrued to 30th June 2018 | -\$481,175 | ▼ |
| Financial Assistance Grants | -\$36,853 | ▼ |
| Speedway & Sponsorship | -\$4,000 | ▼ |
| Audit Fees | \$15,000 | ▲ |
| Community Fund | -\$5,000 | ▼ |
| CDO/Youth Officer - Commenced December | \$39,665 | ▲ |
| Youth Projects | -\$5,050 | ▼ |
| Housing Maintenance 44 Winfield & 17 Solomon Terrace | -\$30,000 | ▼ |
| Security Cameras Rubbish Tip | -\$15,000 | ▼ |
| Drum muster refund | \$3,000 | ▲ |
| Waste water tank and oval retic upgrade | -\$50,000 | ▼ |
| Transfer from Sewerage reserve for upgrade | \$50,000 | ▲ |
| Heritage Audit - Deferred to next year | \$25,000 | ▲ |
| CBH - Grant for kitchen upgrade | \$8,500 | ▲ |
| Town Hall Kitchen | -\$30,000 | ▼ |
| Community Bus Grant | \$20,000 | ▲ |
| New Pool inflatable slide/swings | -\$15,000 | ▼ |
| Playground Equipment - reduction to cover pool inflatable | \$15,000 | ▲ |
| Swimming Pool Repairs | -\$55,000 | ▼ |
| Insurance reimbursement of pool repair costs | \$50,000 | ▲ |
| Rec Centre Floors - increase on original quote | -\$5,000 | ▼ |
| Rec Centre Entry System - increase on original quote | -\$2,000 | ▼ |
| MRWA Direct Grant - higher than budgeted | \$41,711 | ▲ |
| DOT - Licencing - not included in original budget - Expenses | -\$320,000 | ▼ |
| DOT - Licencing - not included in original budget - Income | \$320,000 | ▲ |
| 2 New Guns | -\$1,500 | ▼ |
| Repairs to public Wi-Fi at caravan park | -\$3,000 | ▼ |
| Participation in 'Our Town' Production | -\$8,000 | ▼ |
| Revaluation of P&E & F&E | -\$9,400 | ▼ |
| Further Cultural Benchmarking Implementation | -\$5,600 | ▼ |
| Leave Loading Backpay including adjustment to superannuation | -\$64,289 | ▼ |
| Reduction in direct employee costs: S Appleton, K Kingston, J Mutter | \$97,795 | ▲ |
| Contract Costs: G French, J Allington | -\$106,000 | ▼ |
| Numerous other <u>net</u> favourable movements in budget review. | \$41,908 | ▲ |
| | \$8,817 | ▲ |
| Result of Budget Review | \$8,817 | ▲ |



AUSTWIDE

Mining Title Management PTY LTD ACN 064 099 109



Registered Post: 944025026013

9th February 2019

The Chief Executive Officer
Shire of Morawa
PO Box 14
MORAWA WA 6623

Dear Sir/Madam,

RE: APPLICATION FOR EXPLORATION LICENCE 70/5240

We act as mining title consultants to Gold of Ophir Pty Ltd, the applicant in respect of the above application which encroaches upon private land within the Shire of Morawa.

In accordance with the provisions of the Mining Act and Regulations, please find enclosed a copy of the application together with a plan showing the area applied for.

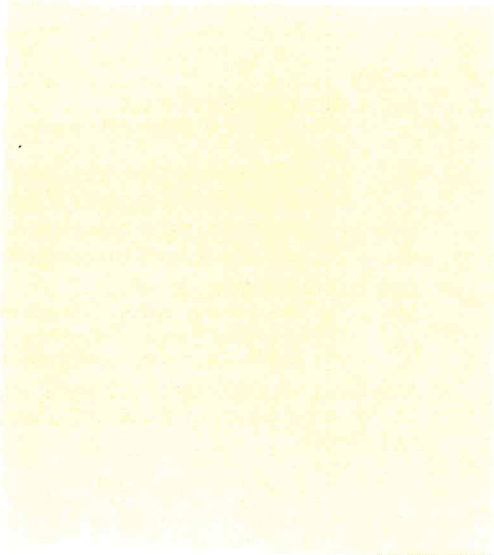
In respect to the private land affected the application is for sub-surface rights only as provided for in the Mining Act.

Should you have any queries regarding the application please do not hesitate to contact me.

Yours faithfully,
AUSTWIDE MINING TITLE MANAGEMENT PTY LTD

Kevin Connell
MINING TITLE CONSULTANT

Encl.



Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

| | | | |
|--|---|--|------------------|
| (a) Type of tenement | (a) Exploration Licence | | No. E 70/5240 |
| (b) Time & Date marked out (where applicable) | (b) a.m./p.m. / / | | (c) SOUTH WEST |
| (c) Mineral Field | | | |
| For each applicant: | (d) and (e) | | (f) Shares |
| (d) Full Name and ACN/ABN | GOLD OF OPHIR PTY LTD (ACN: 138 513 587) | | 100 |
| (e) Address | C/- AUSTWIDE MINING TITLE MANAGEMENT PTY LTD, PO BOX 1434, WANGARA, WA, 6947 | | |
| (f) No. of shares | | | |
| (g) Total No. of shares | | | (g) Total 100 |
| DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.) | (h) Bowgada (i) (j) This application affects Private Property. Details of Private Property Affected: In respect to private land the application is for sub-surface rights only. | | |
| (h) Locality | | | |
| (i) Datum Peg | | | |
| (j) Boundaries | | | |
| (k) Area (ha or km ²) | (k) 19 BL | | |
| (l) Signature of applicant or agent (if agent state full name and address) | (l) Kevin CONNELL PO BOX 1434, WANGARA, WA, 6947 | | Date: 06/02/2019 |

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 13th day of March 2019 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

| | | | | | |
|-------------|-------------|----|------------|------|--------------|
| Received at | 08:30:00 | on | 6 February | 2019 | with fees of |
| Application | \$1,430.00 | | | | |
| Rent | \$2,584.00 | | | | |
| TOTAL | \$4,014.00 | | | | |
| Receipt No: | 90971913859 | | | | |

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.

| | | |
|---|---------------------------|-------------------------------|
| WESTERN AUSTRALIA Mining Act 1978 Sec. 58; Reg. 64 | | FORM 21 - ATTACHMENT 1 |
| EXPLORATION LICENCE NO. 70/5240 | | |
| THIS SECTION MUST BE COMPLETED IN FULL FOR ALL EXPLORATION LICENCE APPLICATIONS | | |
| LOCALITY: Bowgada | | |
| BLOCK IDENTIFIER (All three sections must be completed) | | |
| 1:1,000,000 PLAN NAME | PRIMARY NUMBER | GRATICULAR SECTION |
| PERTH | 1036 | rsxyz |
| PERTH | 1037 | v |
| PERTH | 1108 | defghjkopu |
| PERTH | 1109 | afI |
| TOTAL BLOCKS: | | 19 |

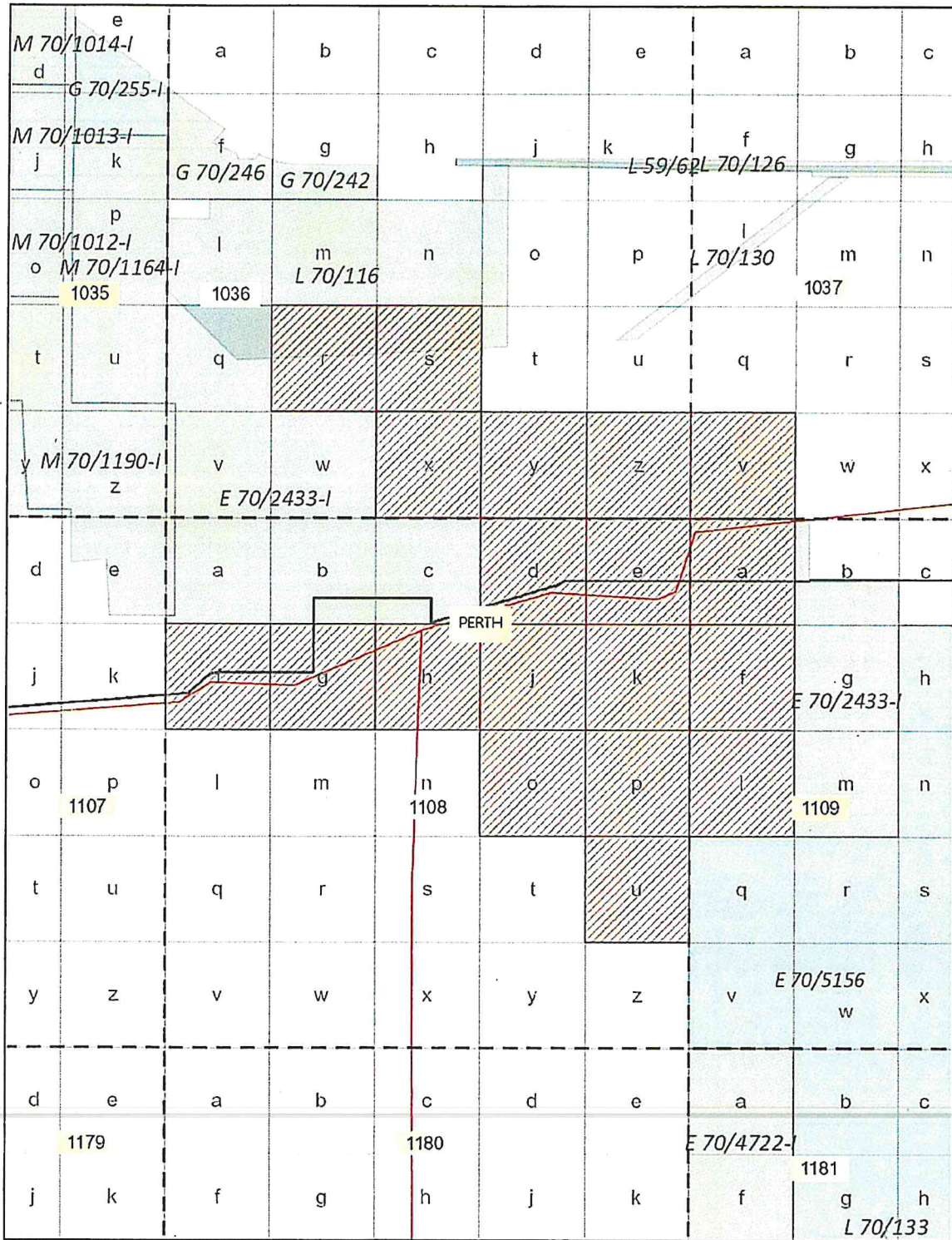


Mining Act 1978




FORM 21 - MAP ATTACHMENT

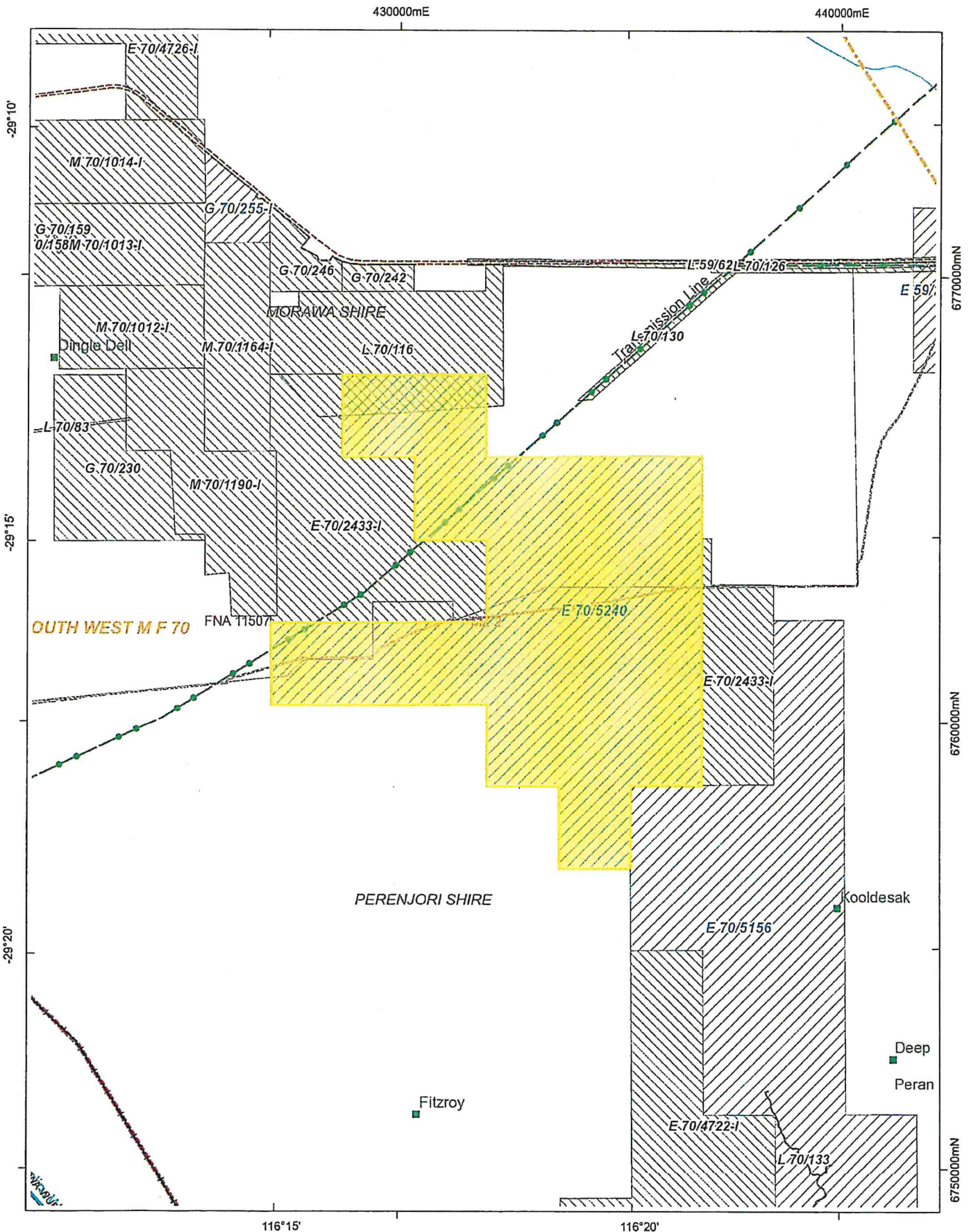
Time Officially Received : 05/02/2019 08:30:00

User Id : ex13236





-  Pending Application
-  Live Tenement
-  Application over Live Tenement



SOUTH WEST M F 70

Departmental Use Only

Scale: 1:107,742



Samantha Appleton

From: Kevin Connell <Kevin@austwidemining.com.au>
Sent: Thursday, 7 March 2019 4:14 PM
To: Samantha Appleton
Subject: Application for E70/5240

Hi Grace,

Further to our earlier discussion, I advises that our client Gold of Ophir plans to explore for gold.

As stipulated in the Form 21, the objection close date is 13th March 2019, although you indicated that your council will not be able to consider the application until their next meeting on 21st March 2019.

We trust the council will not object to the application but if it wished to do so after the close date, a Warden may accept a late objection if satisfied there are reasonable grounds on which to so.

If you require further information on the application or planned activities of the applicant in the lead up to the council meeting please let me know.

Regards

Kevin Connell
Austwide Mining Title Management Pty Ltd
PO Box 1434 Wangara WA 6947
Ph (08) 9354 7674
Mob 0400 009911
e-mail kevin@austwidemining.com.au  [connect via linkedin](#)



This email contains confidential information and is intended only for the intended recipient. If you are not the intended recipient, you must not disseminate, distribute or copy this email or any of the information contained. Please notify Austwide Mining Title Management Pty Ltd immediately by either email, facsimile or telephone if you have received this email by mistake and delete this email and your reply email from your system. Email transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this email which arise as a result of email transmission. Parties should also seek independent legal advice before relying or acting on any information contained in this email. This email may also be privileged or otherwise protected by legal rules.

From: DUFF Joshua (Con) <joshua.duff@mainroads.wa.gov.au>
Sent: Monday, 4 February 2019 9:01 AM
To: Graeme Whitmore <admin@morawa.wa.gov.au>
Cc: WHITEHOUSE Patrick (NOC) <patrick.whitehouse@mainroads.wa.gov.au>
Subject: No Give Way Control - Four Way Intersection - 4/02/2019

Good Morning,

Whilst undertaking a RAV assessment on local roads within your shire it has come to our attention that a four way intersection without give way control exists at Malcolm Rd and Calver Rd. If this situation exists at any other four way intersections on roads under your control could you provide us with the details and we will look to install give way controls.

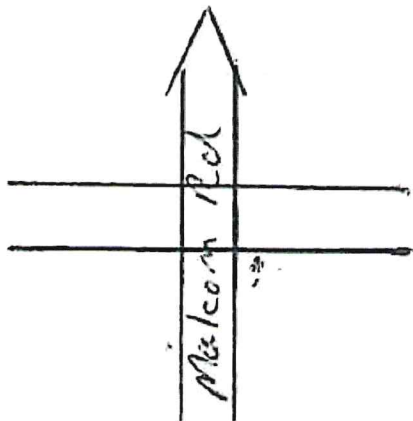
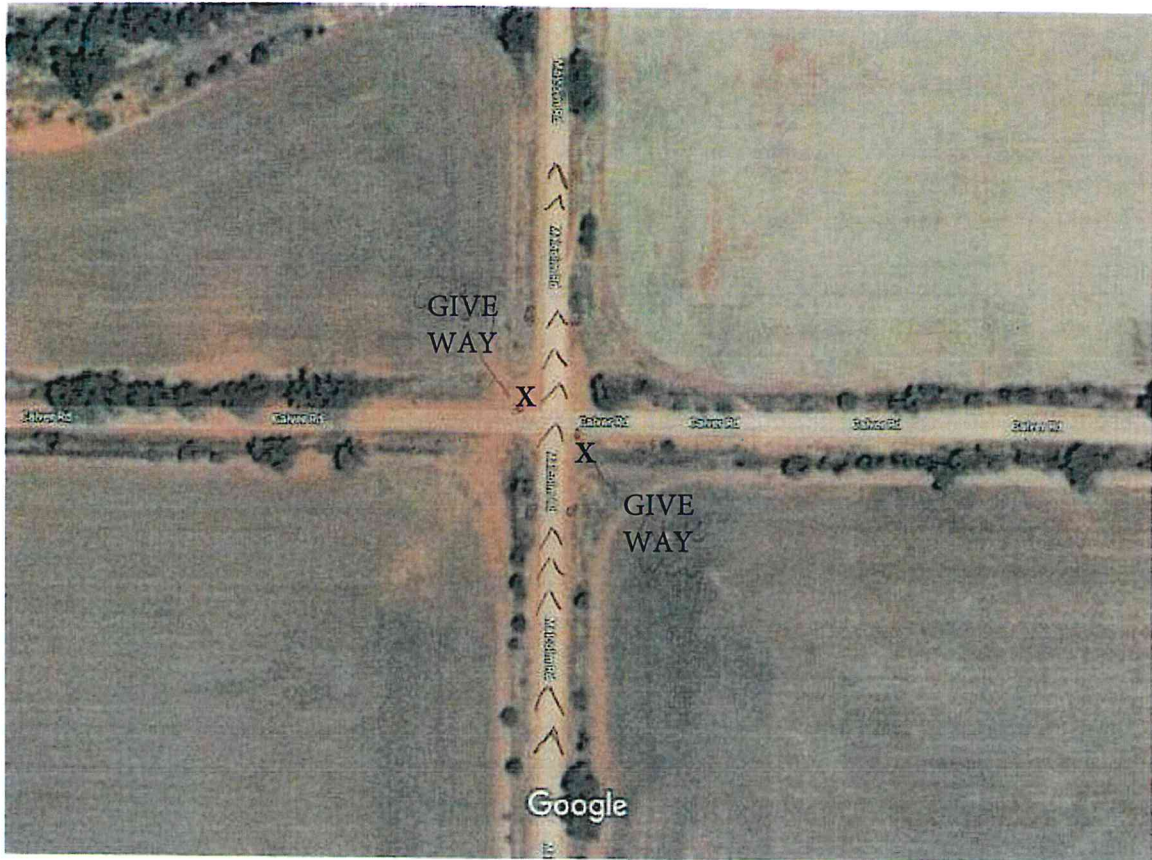
Could you please also advise as to which leg has priority and undertake an assessment of the Safe Intersection Sight Distance available when entering the intersection at Malcolm Rd / Calver Rd and any other intersections if applicable. It is likely that vegetation clearing will be required to improve sightlines. Should you have any questions please don't hesitate to contact me.

Kind Regards

Joshua Duff

Network Operations Officer
Mid West-Gascoyne Region
p: +61 9956 1283 | m: 0407 107 546
w: www.mainroads.wa.gov.au





W2 - 1

Cross Road Sign for Malcolm Road



Cross Road Sign for Pintharuka West Road



Cross Road Sign for Koolanooka South Road

