



Minutes Ordinary Council Meeting

15 February 2017

Held at the Leeman Recreation Centre



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Signed on behalf of Council

Peter Crispin
Chief Executive Officer

Minutes

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1. **DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS:**

The President Cr Moira Girando, welcomed those present and opened the Meeting at 5.05 pm.

2. **RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE PREVIOUSLY APPROVED**

Councillor M J Girando
Councillor B A Jack
Councillor R J Clement
Councillor E M Cullen
Councillor V R Oakes
Councillor D A Rackemann
Councillor G C Sims

President
Deputy President

Mr P J Crispin
Mrs L J Parola
Mr T B Brandy
Mr K Bean

Chief Executive Officer
Deputy Chief Executive Officer
Manager Regulatory Services
Manager of Works & Services

There were also three members of the public in attendance, Mr Leahy and two people regarding Item 11.2.1 – Proposed Feedlot – Lot 10804 Coorow-Green Head Road, Warradarge.

Apologies

Councillor M R Bothe

3. **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE:**

Nil

4. **PUBLIC QUESTION TIME:**

Nil

5. **APPLICATIONS FOR LEAVE OF ABSENCE:**

The following Councillor requested Leave of Absence from Council Meetings and Duties:

Councillor Rackemann – 16 February to 22 February, 2 March to 8 March, 15 March to 21 March inclusive.

RESOLUTION: **2017/001A**

Moved: Cr Sims Seconded: Cr Jack

Councillor Rackemann be granted leave of absence for the periods 16 February to 22 February, 2 March to 8 March, 15 March to 21 March 2017 inclusive.

**CARRIED 7/0
Simple Majority**

6. DECLARATION OF INTEREST:

Nil

7. PETITIONS/DEPUTATIONS/PRESENTATIONS:

Nil

8. CONFIRMATION OF MINUTES:

8.1 ORDINARY MEETING HELD WEDNESDAY 14 DECEMBER 2016 AT THE COOROW DISTRICT HALL

AUTHOR Peter Crispin
DISCLOSURE OF INTEREST Nil
DATE OF REPORT 16 January 2017

COMMENT:
Nil

OFFICER RECOMMENDATION/ RESOLUTION: **2017/001**

Moved: Cr Cullen Seconded: Cr Oakes

That the Minutes of the Ordinary Meeting held on Wednesday 14 December 2016 be confirmed as a true and correct record.

**CARRIED 7/0
Simple Majority**

9. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION:

Nil

10. MATTERS FOR WHICH MEETING MAY BE CLOSED:

Nil

11. REPORTS:

11.1 CHIEF EXECUTIVE OFFICER:

11.1.1 CLEANUP AUSTRALIA DAY DONATION – GREEN HEAD COASTCARE GROUP

| | |
|-------------------------------|--|
| AUTHOR | Ted Jack |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 2 February 2017 |
| ATTACHMENT | GHCC Clean up Australia Day 2017 Flyer |
| FILE | ADM0051 |

SUMMARY:

The Green Head Coastcare Group requested a donation from Council to support their Cleanup Australia Day sausage sizzle after the recycling initiative has concluded.

BACKGROUND:

On Monday 4 April 2017 the Green Head Coastcare Group will be holding the 'Green Head Beach and Townsite Cleanup Day' from 8.30 am.

COMMENT:

Cleanup Australia Day has been a resounding success in Green Head with excellent turnout and remarkable collection of rubbish/debris resulting in a clean and appealing coastal environment.

The Coastcare group is an ongoing positive force in ensuring our coastlines are protected from an array of factors including waste management.

STRATEGIC IMPLICATIONS:

| ASPIRATIONS | OBJECTIVES | STRATEGIES |
|--|--|--|
| Theme 3: Environment | | |
| A Liveable Built Environment <i>We have good access to open space. Town sites are clean and free from rubbish. Urban development of the town sites is aligned to best practice principles that reflect the unique attributes of the Shire.</i> | <ul style="list-style-type: none">Development of the built environment reflects our unique community | <ul style="list-style-type: none">Maintain and preserve the character of the community and its rural surroundsPromote design in the built environment that reflects our culture, heritage and valuesEnsure environmental considerations are taken into account during every planning processEnsure waste minimization programmes are centred on public awarenessAccount for population growth to ensure future development and land use contributes to a sustainable Shire |

| | | |
|---|---|--|
| <p>A Clean and Green Environment <i>Our coastal and bush land reserves are utilised and managed in a way that will preserve them for future generations. We preserve our water and appropriately dispose of waste. Monitor and respond where possible to the impacts of climate variability. We are receptive to alternative sources of energy.</i></p> | <ul style="list-style-type: none"> ■ Our natural environment is preserved for the future ■ The impacts of climate variability are managed | <ul style="list-style-type: none"> ■ Ensure environmental considerations are taken into account during every planning process ■ Ensure waste minimization programs are centred on public awareness ■ The Shire engages proactively with the community and other relevant organisations in the preservation of its natural environmental assets ■ Establish environmental management and monitoring processes/protocols ■ The Shire protects biodiversity through effective planning ■ Account for population growth to ensure future development and land use contributes to a sustainable Shire ■ Increase awareness of climate variability through provision of information |
|---|---|--|

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are adequate funds available in the donations budget (GL 0212 – Donations & Grants).

VOTING REQUIREMENT:

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/002

Moved: Cr Jack

Seconded: Cr Clement

That an amount of \$200 be donated Green Head Coastcare Group for a sausage sizzle to be held after the 2017 Green Head Beach and Townsite Cleanup Day.

***CARRIED 7/0
Simple Majority***

11.1.2 REVIEW OF SWIMMING POOL HOURS

| | |
|-------------------------------|-----------------|
| AUTHOR | Peter Crispin |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 1 February 2017 |
| FILE | ADM0013 |
| ATTACHMENT | |

SUMMARY:

Council is asked to consider the Swimming Pool opening hours following the conclusion of the trial period.

COMMENT:

The Coorow Swimming Pool opened for the 2016/2017 season on 22 October 2016, with the same opening hours as the previous year, being 11 am to 6 pm, Tuesday to Sunday.

To ensure that the usage of the pool is maximised, a survey was included in the Magpie Squawk seeking input from the community as to the times/days that they would prefer to utilise the swimming pool. A copy of the survey was also available at the Coorow Administration Centre and Family Shopping Centre and on the Shire of Coorow website.

25 surveys were returned with the following table indicating the survey results for preferred opening hours:

| | Week days | Week ends | Both/ Not Ticked | Total |
|------------------|------------------|------------------|-------------------------|--------------|
| 6 am to 7 am | 3 | 1 | 4 | 8 |
| 7 am to 8 am | 2 | 1 | 2 | 5 |
| 8 am to 9 am | | | 1 | 1 |
| 9 am to 10 am | | | 2 | 2 |
| 10 am to 11 am | | 1 | 2 | 3 |
| 11 am to 12 noon | | 1 | 3 | 4 |
| 12 noon to 1 pm | | 2 | 1 | 3 |
| 1 pm to 2 pm | 1 | 1 | 1 | 3 |
| 2 pm to 3 pm | 1 | 2 | 5 | 7 |
| 3 pm to 4 pm | 2 | 4 | 5 | 10 |
| 4 pm to 5 pm | 2 | 5 | 8 | 14 |
| 5 pm to 6 pm | 2 | 5 | 9 | 15 |
| 6 pm to 7 pm | 4 | 4 | 12 | 19 |

Comparison of Opening Hours

| | Previous Hours | Trial Week Day Hours | Trial Weekend/ PHol Hours | Moora Week Days | Moora Sat | Moora Sun | Daily Week days | Daily Weekend/ Phols | Carnamah Week Days | Carnamah Weekends | Eneabba Week Days | Eneabba Weekend |
|------------------|----------------|----------------------|---------------------------|-----------------|-----------|-----------|-----------------|----------------------|--------------------|-------------------|-------------------|-----------------|
| 6 am to 7 am | | | | | | | | | | | | |
| 7 am to 8 am | | | | | | | to 7.30 | | | | | |
| 8 am to 9 am | | | | | | | | | | | | |
| 9 am to 10 am | | | | | | | | | | | | |
| 10 am to 11 am | | | | | | | | | | | | |
| 11 am to 12 noon | | | | | | | | | | | | |
| 12 noon to 1 pm | | | | | | | | | | | | |
| 1 pm to 2 pm | | | | | | | | | | | | |
| 2 pm to 3 pm | | | | | | | from 2.30 | | | | | |
| 3 pm to 4 pm | | | | | | | | | | | | |
| 4 pm to 5 pm | | | | | | | | | | | | |
| 5 pm to 6 pm | | | | | | | | | | | | |
| 6 pm to 7 pm | | | | | | | | | | | | |
| | 7 hours | 7 hours | 7 hours | 8 hours | 9 hours | 4 hours | 8 hours | 8 hours | 7 hours | 7 hours | 8 hours | 5 hours |
| | | 42 hrs/week | | 45 hrs/week | | | 48 hrs/week | | 42 hrs/week | | 42 hrs/week | |

At the Ordinary Meeting held 16 November 2016, Council resolved to trial the following hours until the February 2017 Council Meeting:

- Tuesday to Friday – 6 am to 8 am and 2 pm to 7 pm
- Saturday, Sunday and Public Holidays – 12 noon to 7 pm

The trial commenced on 22 November 2017. The attendance figures during the trial were higher than the same period last season:

| | 2015/2016 | 2016/2017 |
|---------|-----------|-----------|
| Week 1 | 130 | 121 |
| Week 2 | 162 | 131 |
| Week 3 | 250 | 255 |
| Week 4 | 273 | 247 |
| Week 5 | 204 | 320 |
| Week 6 | 75 | 39 |
| Week 7 | 78 | 76 |
| Week 8 | 54 | 68 |
| Week 9 | 64 | 49 |
| Week 10 | 75 | 110 |
| | 1,365 | 1,416 |

| | | |
|---------------------------------|----|----|
| Average Daily Attendance | 23 | 24 |
|---------------------------------|----|----|

A further survey was carried out in January 2017, with the following results:

| | Week days | Saturdays | Sundays |
|------------------|-----------|-----------|---------|
| 6 am to 7 am | 4 | 0 | 0 |
| 7 am to 8 am | 5 | 0 | 0 |
| 8 am to 9 am | 0 | 0 | 0 |
| 9 am to 10 am | 0 | 2 | 2 |
| 10 am to 11 am | 4 | 2 | 3 |
| 11 am to 12 noon | 15 | 4 | 5 |
| 12 noon to 1 pm | 13 | 7 | 7 |
| 1 pm to 2 pm | 12 | 8 | 7 |
| 2 pm to 3 pm | 14 | 9 | 8 |
| 3 pm to 4 pm | 18 | 10 | 8 |
| 4 pm to 5 pm | 19 | 11 | 9 |
| 5 pm to 6 pm | 24 | 11 | 10 |
| 6 pm to 7 pm | 11 | 9 | 9 |

It is clear from the survey results and attendance figures that the 6 am to 8 am session during the week has not been as popular as the original survey indicated it would be.

The most popular hours during the week are 11 am to 7 pm, on the weekends they are 12 to 7 pm.

An application has been made to the Department of Health to reclassify the Coorow Swimming Pool for the hours of 6 am to 8 am. If approved, seasons pass holders could be provided a key to access the pool during those hours without the need for a Swimming Pool Manager to be in attendance. Verbal advice has been provided that this arrangement would be approved by the Department of Health and that the Shire should receive a letter shortly.

STATUTORY ENVIRONMENT:

There are no statutory implications

STRATEGIC IMPLICATIONS:

The Strategic Community Plan includes the objective of “Our communities have active and healthy lifestyles” and a strategy to “Facilitate healthy lifestyles within the community through recreation facilities and programs”.

One of the Service Measures within the Corporate Business Plan is the “Average number of people entering the swimming pool area, per day, November to March” with a desired trend of “Increasing”.

In 2015/2016, the average number of people entering the swimming pool area, per day, for the period covered by the trial was 23. The trial saw this increase to an average of 24 per day.

POLICY IMPLICATIONS:

Policy 7.2.1 – Operational Hours Variation

FINANCIAL IMPLICATIONS:

The 2016/2017 includes an amount of \$157,438 to run the pool (excluding depreciation), with income of \$5,600 from Season Passes and Casual Admissions.

The change in opening hours is not expected to impact on the cost of operation as there is no additional power, water, chemicals etc required, but there may be an increase in income if more people utilise the pool.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

- 1) The Coorow Swimming Pool opening hours be set as 11 am to 6 pm Tuesday to Friday and 12 noon to 7 pm Saturday, Sunday and Public Holidays for the remainder of the 2016/17 pool season.
- 2) That a change in pool classification outside of these hours be pursued to allow key holders to swim without the supervision of the Swimming Pool Manager.

RESOLUTION:

2017/003

Moved: Cr Sims

Seconded: Cr Jack

That:

- 1) ***The Coorow Swimming Pool opening hours be set as follows:***
 - ***11 am to 6 pm Tuesday***
 - ***12 noon to 7 pm Wednesday***
 - ***11 am to 6 pm Thursday***
 - ***11 am to 6 pm Friday***
 - ***12 noon to 7 pm Saturday, Sunday and Public Holidays******for the remainder of the 2016/17 pool season.***
- 2) ***That a change in pool classification outside of these hours be pursued to allow key holders to swim without the supervision of the Swimming Pool Manager.***
- 3) ***If an exemption is not approved, the hours for 2017/2018 season be amended to provide for early morning swimmers.***

**CARRIED 7/0
Simple Majority**

The resolution differed from the Officer's recommendation as a late request was received from the Coorow Hockey Club and Coorow-Latham Netball Club to have the pool open until 7 pm on Wednesdays for pre-season training.

11.1.3 NORTH MIDLANDS EDUCATION AND TRAINING PLAN

| | |
|-------------------------------|--|
| AUTHOR | Peter Crispin |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 7 February 2017 |
| FILE | ADM0205 Government Relations – Mid West Development Commissions |
| ATTACHMENT | Ten Year Education and Training Plan for the Morawa Shire and the Wider North Midlands Region |

SUMMARY:

This report recommends that Council consider the “Ten Year Education and Training Plan for the Morawa Shire and the Wider North Midlands Region”, provide feedback on the plan, circulate the document to local schools and place the plan on the Shire’s website to encourage feedback.

BACKGROUND:

Last year the Shire of Morawa, in conjunction with the Midwest Development Commission, engaged consultants to prepare the “Ten Year Education and Training Plan for the Morawa Shire and the Wider North Midlands Region” (referred to as “the plan”).

The plan is based on the premise that the only way that smaller primary schools and the towns in which they are situated are going to survive is through cooperation and collaboration with and between surrounding towns and schools. The plan (see attached overview) identified *‘that schools in the North Midlands are at a tipping point in their quest for sustainability and without a concerted effort and affirmative action a number of schools may face the prospect of closure. Along with general economic conditions and the consolidation of farming land, the Government decision to move Year 7 students to high school has severely impacted school numbers and the viability of towns.’*

And:

“Although the Western Australian College of Agriculture – Morawa and Morawa and Carnamah District High Schools are somewhat protected from the year 7 transfer, by having secondary students, the other Primary Schools in the area are being significantly impacted. From 2012 to 2016 there has been a decline of over 20% in Primary numbers in the region”

“schools will only survive if formalised education clusters are established with a school of choice District High School as a hub. To transform the current North Midlands District High Schools into schools that can compete with metropolitan or larger regional schools is going to require major changes, including a quantum shift in resourcing and staffing, and a cultural shift in the thinking of many community members.”

COMMENT:

The plan makes a number of detailed recommendations covering the following:

1. Early Childhood Education
2. Declining School Populations
3. Limited Residential Accommodation
4. Student Welfare
5. Disengaged Students
6. Aboriginal Education
7. Attraction and Retention of Staff
8. Breadth and Depth of Learning Opportunities
9. Infrastructure and Facilities
10. Career Pathways and Post School Options
11. Digital Infrastructure and IT
12. Reputational Management

Page 12 of the overview of the plan provides 18 specific recommendations in relation to Coorow and Carnamah. These recommendations require some significant buy-in by the Shires, the schools in question and the community.

The plan (report) will be provided to the Morawa Education & Industry Training Alliance (MEITA) which will lead the process. The Chair of MEITA is Mr Grant Woodhams. The full report is available on the Shire of Morawa website.

The Mid West Development Commission is seeking feedback from the wider community, Schools and Shires and it is expected that MEITA will convene a meeting of community, School and Shire representatives in due course.

STATUTORY ENVIRONMENT:

Nil

STRATEGIC IMPLICATIONS:

Although education is not covered specifically in the Shire of Coorow Strategic Community Plan, it is part of other aspirations such as:

- Create and maintain safe and attractive places for people to live, work and play
- An accessible and inclusive community
- Services and facilities bring the community together and serve to enhance a sense of community
- A prosperous community with a range of local business and services

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/004

Moved: Cr Sims

Seconded: Cr Rackemann

That the Ten Year Education and Training Plan for the Morawa Shire and the wider North Midlands Region be circulated to local schools, placed on the Shires website to encourage feedback, and any feedback on the plan be provided to the Mid West Development Commission

***CARRIED 7/0
Simple Majority***

Unconfirmed

OVERVIEW

TEN YEAR

EDUCATION AND TRAINING PLAN

for

THE MORAWA SHIRE

and

THE WIDER NORTH MIDLANDS REGION

Peter Browne Consulting

Barbara Browne Consulting

August 2016

MORAWA & WIDER NORTH MIDLANDS EDUCATION & TRAINING PLAN - OVERVIEW

Students educated in rural and remote Western Australia enjoy many lifestyle benefits and opportunities that are not readily accessible to metropolitan students. However this does not extend to educational and training opportunities.

The Mid West has almost 30% more than the state average of the number of educationally vulnerable students, absenteeism is three times the state average and NAPLAN results confirm that Mid West Public School students are up to twice as likely not to meet National Minimum Standards (NMS) across the categories of numeracy, reading and writing. Secondary attainment rate is 15% below the rest of the State and only 12% of Aboriginal students complete Year 12 (Mid West Development Commission Blueprint 2050). It needs to be noted that although these figures are somewhat skewed by the Murchison socio-economics, they remain significant.

Schools in rural and remote Western Australia are under increasing pressure to retain a sustainable number of students. Primary schools have been severely affected through the transfer of Year 7s to high schools. At the same time schools are being asked to do more with less and are receiving less support from Regional and Central Office. Further it is increasingly difficult to attract and retain quality teachers to country areas. The demand upon schools' resources has been further exacerbated by the change in the demographics of rural Western Australia because there has been a take up of cheaper housing by families of lower socio-economic status. The towns and schools of the North Midlands are no exception.

It is more apparent now than ever that the only way that smaller rural Primary Schools, and in turn their towns, are going to survive is through cooperation and collaboration with and between surrounding towns and schools. In the North Midlands it is equally important that an educationally viable regional secondary institution, be established at Morawa District High School (MDHS), with adequate facilities, resourcing, appropriate bus routes and residential accommodation such that Year 7s stay in the District and so do their families. This is consistent with the aspirations of the Mid West Development Commission (MWDC) as spelt out in its 2050 Mid West Regional Blueprint:-

'To build strong viable schools with a hub and spoke model that combines boarding away from home and transport options to ensure sustainable student populations at all schools'.

In mid 2016 the Shire of Morawa with additional funding support from the Mid West Development Commission sought to identify the opportunities and challenges for the Morawa and wider North Midlands communities through the engagement of well-respected educators Peter and Barbara Browne. Their report acknowledged the proactive efforts of North Midland's schools and the strong support for them within their respective communities.

In the course of the development of the report some 95 people were consulted. Included were school governing bodies, Principals and staff, Shire Councillors and Chief Executive Officers, community members, senior officers of the Department of Education, Agriculture and allied industry experts, members of the Morawa Education Industry and Training Alliance, Geraldton University Centre, Central Regional TAFE in Geraldton, the Mid West Development Commission and Aboriginal education experts.

The report identified that schools in the North Midlands are at a tipping point in their quest for sustainability. Without a concerted effort and affirmative action a number of schools may face the prospect of closure. Along with general economic conditions and the consolidation of farming land, the Government decision to move Year 7 students to high school has severely impacted school numbers and the viability of towns. Many parents believe their children are too young to board at that age and so move the whole family to either Perth or a large regional centre. The towns with secondary students have fared better but if the primary schools that surround them fall away, so in time will the District High Schools.

Although the Western Australian College of Agriculture-Morawa (WACOA-M), and Morawa and Carnamah District High Schools (DHS), are somewhat protected from the Year 7 transfer, by having secondary students, the other Primary Schools in the region are being significantly impacted. From 2012 to 2016 there has been a decline of over 20% in Primary numbers in the North Midlands (Schools on Line).

The purpose of this Ten Year Education and Training Plan for the Shire of Morawa and the wider North Midlands, that identifies realistic and achievable education and training initiatives. These, when implemented, will not only help students in the area have access to a wide range of educational and training opportunities but also help stabilise the populations in Morawa and other towns in the North Midlands. Further the Plan makes Recommendations for ways in which the MDHS-WACOA-M IPS cluster can expand in numbers and gain greater standing and status through specialisation and differentiation.

The work done by Peter and Barbara Browne emphasises schools will only survive if formalised education clusters are established with a school-of-choice District High School as a hub. To transform the current North Midlands District High Schools into schools that can compete with metropolitan or larger regional schools, is going to require major changes, including a quantum shift in resourcing and staffing, and a cultural shift in the thinking of many community members. The report provides realistic and achievable education and training actions for consideration.

MORAWA & WIDER NORTH MIDLANDS EDUCATION & TRAINING PLAN – CONTEXT & BACKGROUND

There are several important initiatives that provided important background information when developing the Ten Year Education and Training Plan for Morawa Shire and the wider North Midlands. These are outlined as follows.

Morawa was identified as a Super Town in 2012 as part of the State Government's plans for Regional Development. This status afforded Morawa the opportunity, and indeed the responsibility, to collaborate with other education and training providers in the surrounding North Midlands. The following excerpt from the *Super Town Growth and Implementation Plan 2012* paints a useful background to this paper:

'As a Super Town, Morawa has the opportunity to increase its amenity and services that will not only benefit the Morawa community, but will also benefit surrounding towns in the region. Morawa will play a vital role in being part of a network of towns that benefits from not only strengthening Morawa, but sees mutually beneficial services across the towns of Perenjori, Three Springs, Mingenew, Mullewa, Carnamah, Coorow and Yalgoo. Morawa will continue to develop the range and quality of its education and training services and will develop into a Centre of Excellence associated with education, training and employment'

In other sections of the document it states:

'Morawa will also develop into a recognised 'Centre of Excellence' for education, training and innovation, providing Trade Training courses associated with the WA College of Agriculture as well as establishing an Industry Training Centre to provide training opportunities for young people seeking a career in the mining industry. The Morawa District High School will continue to develop its curriculum, and will provide competitive schooling within the region, which will assist in attracting and retaining young families in town. The Morawa Education and Industry Training Alliance will continue to play an important role in governing education and training projects for the region. Morawa, having being selected as a SuperTown for the North Midlands sub region, will play an important role in leadership and service delivery for the region well into the future. The communities of the North Midlands sub region have the opportunity to partner together to develop and cohesive and integrated governance framework to build upon the clear vision offered by this Growth and Implementation Plan and to continue to progress key projects and capitalise on the significant opportunities that the region offers. The key message arising from this Growth and Implementation Plan is that the North Midlands region has a significant opportunity to increase the level of services, infrastructure and social amenity now, and it is only through a strong and committed partnership approach between the communities, government, industry and stakeholders, that this opportunity can be harnessed to deliver the level of services and amenity required of the region'

In reference to Morawa becoming a Centre for Excellence for Education and Training for the North Midlands, *The Super Towns Growth and Implementation Plan* goes on to state: *Morawa will continue to develop into a 'Centre of Excellence' providing high quality education, training and research and development services to the North Midlands sub-region and beyond. In this role, Morawa's District High School will continue to be improved so that it is competitively placed alongside Perth and Geraldton schools. Morawa will also continue to develop and provide trade training and industry training courses as well as the potential to incorporate an electronic training hub providing 'real time' interactive tertiary courses at a facility based in Morawa. With this leadership already in place, Morawa seeks to become the recognised 'Centre of Excellence' for education, training and innovation of the North Midlands region'*

The Morawa Super Town Growth and Implementation Plan also proposes that an Industry Training Centre (ITC) be established at Morawa as it *'will play a critical role attracting business growth and will position Morawa as a prominent education and training hub in the Mid West region'* by enabling:

- *Facilitation of a sub-regional Workforce Development Hubs across the Mid West region.*
- *Access to information on career and training opportunities, well as opportunities to continue education and professional development within Morawa.*
- *Development of a variety of accommodation to meet needs of key groups such as service workers, Aboriginal and non-Aboriginal students.*
- *Development of a regional workforce to support the forecast growth in the mining infrastructure sectors.*
- *Further development and promotion of an integrated education and training services model for the region.*
- *Industry and government buy-in to the education sector within Morawa.*
- *Creation of employment opportunities in Morawa.*

Complementing the Morawa Super Town Growth and Implementation Plan is a Key Action from the *North Midlands Economic and Development Strategy (NMEDS)* released in 2013 which states: *'Explore how industry and training/ education sector partnership models, such as Morawa Education and Industry Training Alliance (MEITA), can best be utilised to satisfy future sub-regional training and employment needs. This will require ongoing consideration of opportunities for training local and non-local workers in skills relevant to local industry. This initiative should also explore the opportunities to strengthen links between training and local industry, focussing on providing direct pathways for graduates to be employed locally'.*

The Morawa Shire Council as a member of the Morawa Education Industry and Training Alliance (MEITA), and as a further demonstration of its commitment to ensuring quality education in the area, commissioned the Ten Year Education and Training Plan.

Initiatives over the past ten years at both MDHS and the WACOA-M also provide important background information. In 2005 WACOA-M and the MDHS decided to mesh timetables and become an integrated learning community for Years 10, 11 and 12. In 2011 MDHS and WACOA-M applied to form an Independent Public School Cluster (IPS) and in 2013 they became officially known as the Morawa IPS. Year 10, 11 and 12 students are now able to study an extensive range of subjects, both ATAR and VET across the two schools in a peaceful, farm and school setting.

The release of the MWDC Regional Blueprint 2050 in 2015 provided further important background information. The Executive Summary of the MWDC Regional Blueprint 2050 states the following Education and Training Challenges:-

1. *Challenge: Ongoing and expanded investment is needed to support facilities and programs that deliver successful early education and parenting outcomes across the region.*
2. *Challenge: Build strong viable schools with a hub and spoke model that combines boarding away from home and transport options to ensure sustainable student populations at all district high schools.*
3. *Challenge: To build strong, viable and seamless primary to secondary education opportunities that meet the needs of every Mid West student.*
4. *Challenge: The region's educational attainment rates are poor across most primary and secondary education cohorts.*
5. *Challenge: Continued planning and investment in priority education infrastructure is necessary to meet future regional education, training and workforce development needs throughout the Mid West.*
6. *Challenge: Despite having excellent higher education and training providers the region's tertiary attainment rates are well below the broader norms (there are opportunities to leverage off the region's state of the art higher learning providers to improve higher education and training outcomes).*
7. *Challenge: The potential of technology and virtual learning is not being fully utilised (or available!!) to optimise education delivery throughout the region. (there are opportunities to utilise technology and virtual learning platforms to link education and*

training delivery with a range of innovative Mid West projects in areas such things as radio-astronomy, renewable energy and remote services.

- 8. Challenge: Attendance, attainment and retention levels of Aboriginal students are low in comparison with non-Aboriginal students in the Mid West.*
- 9. Challenge: Regional and remote schools face particular challenges with teacher recruitment and retention, which can significantly impede the standard of education received by students.*
- 10. Challenge: To enhance Mid West student aspirations and awareness of educational pathways.*

The release of the Super Town Growth and Implementation Plan in 2012, the North Midlands Economic and Development Strategy (NMEDS) in 2013, the establishment of the forerunner of MEITA in 2006, the 2013 Morawa IPS Cluster initiative, and the release of the MWDC Regional Blueprint 2050 in 2015, all provided the context for developing the Ten Year Education and Training for Morawa Shire and the wider North Midlands.

Unconfirmed

MORAWA & WIDER NORTH MIDLANDS EDUCATION & TRAINING PLAN - SUMMARY

Priority areas were identified in the Browne's consultancy, each representing a focal point for action by all levels of Government and local communities to ensure the viability of the schools and quality education for all children in the North Midlands.

Areas for consideration from the consultation across Morawa and the wider North Midlands schools were identified as:

1. Early Childhood Education
2. Declining School Populations
3. Limited Residential Accommodation
4. Student Welfare
5. Disengaged students
6. Aboriginal Education
7. Attraction and Retention of Staff
8. Breadth and Depth of Learning Opportunities
9. Infrastructure and Facilities
10. Career Pathways and Post School Options
11. Digital Infrastructure and IT
12. Reputational Management

Key Recommendations in the Report relate to:

- The Morawa Independent School Cluster of Morawa District High School and the Western Australian College of Agriculture-Morawa, positioning itself by all means possible to become the 'school-of-choice' for secondary education in the upper part of the North Midlands;
- That Morawa District High School be recognised as a K-12 Regional College for the North Midlands region with appropriate resourcing, bus routes and expanded residential facilities; that the governance of such a Regional College should in part be shared by contributing communities;
- That Carnamah be recognised for the capacity to cater for Years 7-10 in the lower North Midlands; and that Primary Schools throughout the North Midlands, where practicable, should form clusters with shared governance.

MORAWA & WIDER NORTH MIDLANDS EDUCATION & TRAINING PLAN – DETAILED RECOMMENDATIONS

From the areas identified from the consultation process conducted across Morawa and the wider North Midlands schools, the following specific recommendations are provided:

1. Early Childhood Education

- 1.1 That MDHS lobby and seek funding for a Child and Parent Centre (Family Centre) to be built on the school site as soon as possible
- 1.2 That MDHS be proactive in forming an Early Childhood Cluster/Hub with Perenjori, Mingenew and Three Springs
- 1.3 That MDHS continues implementing of early intervention initiatives to decrease the number of developmentally vulnerable children entering Kindergarten

2. Declining School Populations

- 2.1 That MDHS be recognised as the North Midlands Community/Regional College (NMCC/NMRC)
- 2.2 That the proposed NMCC/NMRC be the hub of a North Midlands Education and Training Cluster (NMETC), with the WACOA-M being an Associate Campus
- 2.3 That a model of Governance for the North Midlands Community/Regional College (NMCC/NMRC) be established, such that the communities of the surrounding towns have a significant say in policy establishment and strategic direction

3. Limited Residential Accommodation

- 3.1 That the residential campus at the WACOA-M be extended to cater for 100 WACOA-M students plus 20 beds for students attending MDHS
- 3.2 That current bus routes be reviewed with the intention of establishing 'express runs' to Morawa for Year 11-12 secondary students from towns in the wider North Midlands

4. Student Welfare

- 4.1 That MDHS seek funding for a building to house the Middle School cohort of Years 7-9 or alternatively, for the refurbishment of current buildings
- 4.2 That MDHS continues to implement specialised Year 6/7 transition programs
- 4.3 That MDHS develop, in consultation with feeder primary schools, common pastoral care and behaviour management policies and practices

5. Disengaged students

- 5.1 That MDHS continues to develop alternative learning pathways with specific engagement programs and practices, beginning in the early childhood years to the senior schooling years
- 5.2 That MDHS investigate implementation of a SHINE program for girls

6. Aboriginal Education

- 6.1 That MDHS play a lead role in the establishment of a North Midlands component of a Mid West Centre of Excellence: Alternative Learning (CEAL) either on-site in Morawa or off-site such as a Residential College at Tardun or similar
- 6.2 That MDHS introduce specialist Aboriginal engagement programs such as those offered through the Polly Farmer Foundation, Follow The Dream and other Clontarf programs, and other programs such as those offered at Sevenoaks Senior College
- 6.3 That MDHS continues to develop pathways to MEEDAC programs especially those based at the Karara Geoff Wedlock Innovation Park, and other work based training programs available through GUC and the Geraldton Campus of the Central Regional TAFE

7. Attraction and Retention of Staff

- 7.1 That the WACOA-M and MDHS strengthens Teacher Training partnerships with the Geraldton University Centre and practicum teachers and the Geraldton Campus of the Central Regional TAFE and to host students doing their teacher training
- 7.2 That the proposed governing body of the North Midlands Education and Training Cluster (NMETC) develop a Career Incentive Package (CIP) for graduates considering teaching in the proposed cluster
- 7.3 That the Morawa Shire lobby for improved housing and rental subsidies that will help to attract teachers to Morawa

8. Breadth and Depth of Learning Opportunities

- 8.1 That MDHS and WACOA-M continue to grow resources to deliver more face-to-face senior secondary courses, including a gifted and talented program and ATAR pathways,
- 8.2 That MDHS and the WACOA-M further develop GATE, ATAR and VET pathways offered through the tertiary system
- 8.3 That the WACOA-M purchase more arable land so as to offer relevant and innovative learning programs not offered at the other Agricultural Colleges
- 8.4 That the WACOA-M either purchase or lease sufficient pastoral property so as to deliver a full range of contemporary pastoral studies

9. Infrastructure and Facilities

- 9.1 That MDHS and WACOA-M lobby for asset upgrades that provide purpose built, attractive and modern school buildings and are commensurate with the role that the NMCC/NMRC will play in the Mid West
- 9.2 That an audit be undertaken of buildings in Morawa, particularly the Brookfield mixed accommodation Village that could be used for additional accommodation

10. Career Pathways and Post School Options

- 10.1 That staff from MDHS and WACOA-M continues to assist parents in the feeder schools surrounding Morawa, to plan school and career pathways for their child through to post school education and training options
- 10.2 That MDHS and the WACOA-M develop partnerships with and other Universities and tertiary institutions that offer courses relevant to rural communities
- 10.3 That MDHS and the WACOA-M develop a 'careers and courses' pathways package for the North Midlands showing pathways to courses of study that develop skills and knowledge identified as being most in demand by employers
- 10.4 That the WACOA-M Trade Training Centre and Trailer facilities be heavily promoted for training purposes particularly in feeder schools and the Murchison

11. Digital Infrastructure and IT

- 11.1 That the Shires and schools in the North Midlands should lobby forcefully State and Federal government agencies and make representations to politicians, for reliable internet of sufficient broadband width to deliver online teaching and learning programs for primary, secondary and tertiary students
- 11.2 That the WACOA-M and MDHS continue to develop studies in the Application of IT in Agriculture and Agribusiness
- 11.3 That MDHS and WACOA-M strengthens strategies to ensure that socio-economically disadvantaged students have access to a range of electronic learning opportunities

12. Reputational Management

- 12.1 That a professional advertising agency be engaged to promote the Morawa IPS Cluster of WACOA-M and MDHS as being a school-of-choice for secondary education in the North Midlands
- 12.2 That parents from the surrounding feeder primary schools be involved in setting policy and practices in the proposed NMETC, through a governance structure that sits separately to those decision making bodies such as the P and Cs, IPS Boards and School Councils already in place
- 12.3 That the educational and training opportunities available through the Morawa IPS Cluster, be promoted at all levels of the media including social media

CARNAMAH & COOROW OVERVIEW & RECOMMENDATIONS

The main focus of this Ten Year Education and Training Plan is on the Morawa Shire and its surrounding communities, which is essentially the upper part of the North Midlands. Much of the discussion and subsequent recommendations relate therefore to Morawa and the Shires of Perenjori, Three Springs and Mingenew. At the request of the Mid West Development Commission focus has also been placed on planning for education and training in the lower section of the North Midlands with special reference to Carnamah Shire, with Carnamah DHS and Eneabba PS, and Coorow Shire with Coorow PS and Leeman PS.

The 'secondary hubs' for the lower North Midlands are Carnamah DHS and Jurien Bay DHS. They must be resourced appropriately and become the school-of-choice for parents, at least until their children complete Year 10, rather than sending them away to board at the end of Year 6. Without retention of a much larger number of Year 6 students going into Year 7-10 at their local 'secondary hub' the smaller North Midlands schools and hence towns, will be decimated. The Department of Education and the Regional Education Office should be proactive in brokering and formalising arrangements of cluster primary schools around their 'secondary hubs'. This will help communities to keep their local school and the social fabric of their towns.

Natural 'secondary hub clusters' in the lower North Midlands go outside the North Midlands boundary as defined by the MWDC. Jurien Bay DHS and Moora SHS tend to be options preferred by parents of Leeman and Coorow PSs. Carnamah parents who do send their children elsewhere for Years 7-10, tend to opt for Moora SHS or Perth rather than northwards to MDHS. These variations need to be accepted and fostered in the interests of students receiving the very best education that is possible. Cluster/hub arrangements will change shape over time due to many different circumstances.

It is an advantage in a 'hub and spokes' cluster model if, as far as possible, there is a comfortable meshing of policies, procedures and timetables. This will assist students in their transition to secondary and help avoid behaviour and achievement slippage that so often occurs at this point. Meshing of timetables is not easy but is well worthwhile in the long term. It provides greater opportunity to share teachers and resources as well as providing broader and deeper learning opportunities for students.

The change in the demography of towns has meant a considerable drop in the Index of Community Socio-educational Advantage (ICSEA). There has been an increase in the number of low socio-economic and dysfunctional families, often with limited parenting skills, being moved into rural towns throughout the North Midlands. This is presenting challenges for the schools in many ways, the main one being behaviour management and disengagement with the learning process. It is impacting on the school's reputation and

requires careful management especially at a time when many families are not seeing their local school as a school-of-choice.

The following recommendations are provided in relation to Carnamah & Coorow:-

- 1. That the magnitude of the declining school population crisis in the lower North Midlands should be recognised by all stakeholders as having the potential to close schools in the next ten years and severely damage the economic and social fabric of associated towns;*
- 2. That the Regional Education Office should play a leadership role in establishing formal structures to maximise collaboration and cooperation between primary schools and establishing clusters based around the secondary hubs of Carnamah DHS and Jurien DHS. Further that formal cluster governance structures should be established;*
- 3. That Carnamah DHS and Jurien Bay DHS be appropriately resourced and staffed as 'secondary hubs' so they become a school-of-choice for secondary schooling for students living in the lower North Midlands;*
- 4. That Carnamah DHS establish a clearly identifiable Middle School with a strong emphasis on pastoral care, behaviour management and student outcomes;*
- 5. That Carnamah DHS School Council and the Shire Council forcefully lobby their local members and the DOE to ensure that Carnamah DHS has appropriately qualified secondary specialist teachers;*
- 6. That the non-IPS schools in the lower North Midlands strive for IPS status;*
- 7. That the considerable capacity of Local Governments to improve teacher attraction and retention, teacher housing, school resourcing and school services, should be harnessed;*
- 8. That all Shire and school stakeholders should work together to address the inadequacies of the current and proposed broadband provision that is and will, continue to limit education and training opportunities in the North Midlands;*
- 9. That the value and use of electronic delivery should be embraced by schools in the lower North Midlands;*
- 10. That Carnamah DHS collaborate with MDHS to share lessons through electronic delivery. Further that the two schools should share secondary specialist teachers where possible;*
- 11. That the towns without Family Centres should endeavour to establish such a Centre or similar;*
- 12. That all schools should maximise the implementation of early childhood programs that would lead to a decrease in the number of developmentally vulnerable children entering schools;*
- 13. That all schools in a 'hub and spokes' cluster arrangement should share the same behaviour management and pastoral care policies;*
- 14. That schools in the lower North Midlands should collectively form a Teacher Training Partnership with the Geraldton University Centre;*
- 15. That relevant individuals and organisations should work to ensure that their communities improve participation in TAFE and Higher Education. Further that the Geraldton Campus of the Central Regional TAFE and GUC should be invited to community awareness raising' forums;*
- 16. That towns without Community Resource Centres, should establish community study centres with adequate broadband;*
- 16. That schools with increased numbers of Aboriginal students be staffed and resourced appropriately;*

17. That facilities be made available for disengaged students. Further that towns of the lower North Midlands should work with other Mid West towns to establish a Regional re-engagement centre in an appropriate location such as at Tardun; and

18. That the Carnamah community embark on a professionally based marketing campaign to promote Carnamah DHS as a secondary school-of-choice

MORAWA & WIDER NORTH MIDLANDS EDUCATION & TRAINING PLAN – NEXT STEPS

The Report will be provided to the Morawa Education & Industry Training Alliance (MEITA) and Mid West Development Commission for their consideration and likely be the catalyst for MEITA's development of a rigorous implementation plan that identifies resourcing requirements which will underpin a submission to Government.

Further consultation will need to be initiated with the Shires of Carnamah and Coorow around the specific findings and recommendations relating to the lower North Midlands. Ideally any proposals that are accepted by these communities should align with the upper North Midlands in terms of a potential joint subregional resourcing submission to Government.

Through cooperation and collaboration with and between surrounding towns and schools the implementation planning seeks to have educationally viable educational facilities that will not only help students in the area have access to a wide range of educational and training opportunities but also help stabilise the populations in Morawa and other towns in the North Midlands – effectively delivering community revitalisation through education!

11.1.4 TURQUOISE COAST TABLE TENNIS ASSOCIATION SPONSORSHIP

| | |
|-------------------------------|---|
| AUTHOR | Peter Crispin |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 7 February 2017 |
| FILE | ADM0539 – Recreation and Cultural Services - General |
| ATTACHMENT | Letter of Request |

SUMMARY:

The Turquoise Coast Table Tennis Association is requesting that the Shire of Coorow sponsor the Batavia Coast Open Table Tennis Championship being held 4 & 5 March 2017.

BACKGROUND:

The Turquoise Coast Table Tennis Association, in conjunction with the Geraldton Table Tennis Association is holding the Batavia Coast Open Table Tennis Championship in Leeman on 4 & 5 March 2017. This will incur a cost of \$300 for the use of the Leeman Sport and Recreation Centre which they have asked the Shire to waive as sponsorship. The tournament would be known as the “Shire of Coorow Batavia Coast Open Table Tennis Championship”.

The association would also like to have a representation from the Shire present the trophies after the finals on Sunday night (approximately 6.30pm) 5 March 2017.

Currently there are between 6 and 20 people playing table tennis each week in Leeman.

COMMENT:

As there was a need to commence advertising and accept entrants prior to the Council meeting, the Shire President was consulted to gauge whether this request would be accepted by Council.

The President authorised the waiving of the hire fees for the Leeman Sport and Recreation Centre based on the benefit that the community would receive from having a number of competitors and visitors staying in Leeman over the two day tournament, many coming from Geraldton and Perth.

This decision will need to be ratified by Council, and it is suggested that accounting wise, a debit be made to the donations account and a credit to income for the Leeman Sport and Recreation Centre which would essentially show better use of the centre.

STATUTORY ENVIRONMENT:

Nil

STRATEGIC IMPLICATIONS:

A number of objectives in the Shire of Coorow Strategic Community Plan are covered by this request:

- Our communities have active and healthy lifestyles
- A culture that encourages and supports events, community interaction, sport and recreation activities and volunteering in local community organisations

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There is still adequate funding in the donations account to service this request

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

- 1) the President's approval for sponsorship of the Batavia Coast Open Table Tennis Championship by way of waiving the fees for hiring the Leeman Sport and Recreation Centre be endorsed;
- 2) the Donations account (0212) be debited and the Leeman Recreation Centre income account (2473) be credited for the amount of \$300;
- 3) _____ be Council's representative to present the trophies following the tournament finals.

RESOLUTION: 2017/005

Moved: Cr Cullen

Seconded: Cr Rackemann

That:

- 1) ***the President's approval for sponsorship of the Batavia Coast Open Table Tennis Championship by way of waiving the fees for hiring the Leeman Sport and Recreation Centre be endorsed;***
- 2) ***the Donations account (0212) be debited and the Leeman Recreation Centre income account (2473) be credited for the amount of \$300;***
- 3) ***the Chief Executive Officer be Council's representative to present the trophies following the tournament finals.***

**CARRIED 7/0
Simple Majority**

11.2 MANAGER REGULATORY SERVICES:

11.2.1 PROPOSED FEEDLOT – LOT 10804 COOROW-GREENHEAD RD, WARRADARGE

| | |
|-------------------------------|--|
| AUTHOR | Simon Lancaster |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 3 February 2017 |
| FILE | A263 |
| ATTACHMENT | 11.2.1(a), 11.2.1(b) & 11.2.1(c) provided as a separate attachment |

SUMMARY:

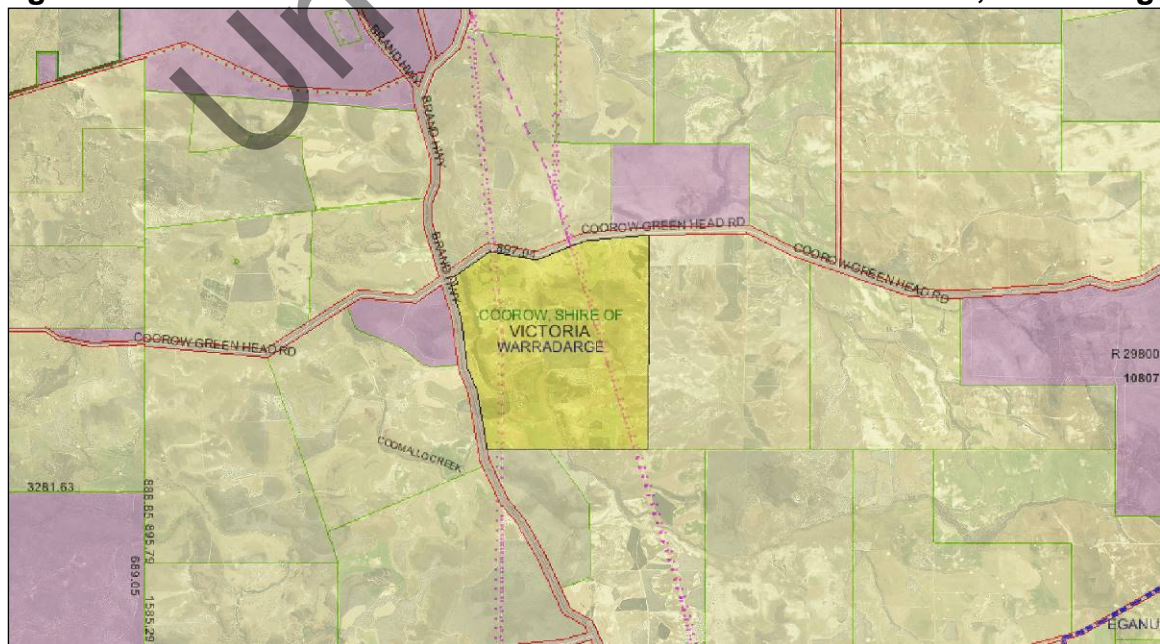
Council is in receipt of an application to operate a feedlot from Lot 10804 Coorow-Green Head Road, Warradarge. The application has been advertised for public comment and this report recommends conditional approval of the application.

BACKGROUND:

Lot 10804 'Erim Downs' is an undulating 1,969.8ha farming property located south-east of the Brand Highway and Coorow-Green Head intersection. The property is predominantly cleared, with pockets of remnant vegetation on hilltops and along watercourses. The property contains a residence in the south-west corner that has driveway access onto the Brand Highway.

Lot 10804 is bordered to the west by the Brand Highway (4.19km frontage) and to the north by Coorow-Green Head Road (4.09km frontage).

Figure 1 - Location Plan for Lot 10804 Coorow-Green Head Road, Warradarge



The Dampier to Bunbury Natural Gas Pipeline and the 330Kv powerline, and their accompanying easements, run north-south through Lot 10804.

COMMENT:

The applicant is seeking to establish a 3,000 head live export cattle depot in the north-eastern corner of Lot 10804, comprising 20 (4,500m²) pens capable of holding 150 cattle in each pen (30m² per head). The pens would be serviced by bore-fed sprinkler system to suppress dust, and lined with clay to a depth of 0.03m to prevent seepage of effluent into the superficial aquifer.

It is also proposed to site worker accommodation to the east of the feedlot. The feedlot is anticipated to employ 4 permanent workers, and casual workers as required. The feedlot would have indirect benefits to the local economy also through its demand for feed and fodder.

A clay-lined holding pond is proposed to be developed to the north of the feedlot area to capture and store run-off, where following summer evaporation the residual effluent would be spread over the 1,600ha pasture area upon Lot 10804.

The development would be accessed off the Coorow-Green Head Road, approximately 3km east of the Brand Highway intersection. Vehicle movements are anticipated to be 8 livestock road train movements per week, and 3 grain/fodder heavy vehicle movements per week.

A copy of the applicant's submitted information has been included as **Attachment 11.2.1(a)**.

Figure 2 – Aerial Photograph of Lot 10804 Coorow-Green Head Road, Warradarge



The proposed feedlot would not require clearing of native vegetation.

The 'Guidance for the assessment of environmental factors – separation distances between industrial and sensitive land uses' (2005) prepared by the Environmental Protection Authority lists noise, dust and odour as potential impacts arising from animal feedlots and prescribes a buffer distance of 1-2km dependent upon the size of the operation. Excluding the proposed worker accommodation, the feedlot development would be located approximately 2.2km south-east of the nearest residence.

STATUTORY ENVIRONMENT:

Lot 10804 Coorow-Green Head Road, Warradarge is zoned 'Rural' under Shire of Coorow Local Planning Scheme No.3 ('the Scheme').

Section 4.2.7 of the Scheme lists the objective of the 'Rural' zone as being:

"The objective of the Rural Zone is to provide for a range of rural pursuits such as broadacre and diversified farming which are compatible with the capability of the land and retain the rural character and amenity of the locality."

The proposed development of a feedlot would meet the land use definition of 'Animal Husbandry-Intensive'. Schedule 1 of the Scheme defines 'Animal Husbandry-Intensive' as

"means premises used for keeping, rearing or fattening of pigs, poultry (for either egg or meat production), rabbits (for either meat or fur production) and other livestock in feedlots".

'Animal Husbandry-Intensive' is listed in Table 1 of the Scheme within the 'Rural' zone as a use that must be advertised prior to being considered by Council.

Portions of Section 10.2 'Matters to be considered by local government' of the Scheme may be considered relevant to this application:

"10.2 The local government in considering an application for planning approval is to have due regard to such of the following matters as are in the opinion of the local government relevant to the use or development the subject of the application:...

(a) The aims and provision of the Scheme;

...(e) any relevant policy or strategy of the Commission and any relevant policy adopted by the Government of the State;...

...(i) the compatibility of a use or development with its setting;...

...(l) the likely effect of the proposal on the natural environment and any means that are proposed to protect or to mitigate impacts on the natural environment;

(m) whether the land to which the application relates is unsuitable for the proposal by reason of it being, or being likely to be,

- subject to flooding, tidal inundation, subsidence, landslip, bush fire or any other risk;*
- (n) the preservation of the amenity of the locality;*
 - (o) the relationship of the proposal to development on adjoining land or on other land in the locality including but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the proposal;*
 - (p) whether the proposed means of access to and egress from the site are adequate and whether adequate provision has been made for the loading, unloading, manoeuvring and parking of vehicles;*
 - (q) the amount of traffic likely to be generated by the proposal, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety;...*
 - ... (v) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;*
 - (w) whether the proposal is likely to cause soil erosion or land degradation;...*
 - ... (y) any relevant submissions received on the application;*
 - (z) any other planning consideration the local government considers relevant."*

In addition to the approval of Council, the applicant is required to separately obtain a works approval from the Department of Environment Regulation as the feedlot is proposed to exceed 500 head, and be more intensive than 200m² per head.

STRATEGIC IMPLICATIONS:

The Shire of Coorow Local Planning Strategy (2015) identifies a role for the Shire in leveraging agricultural diversification opportunities through promoting and accommodating such uses in the Rural zone where there are acceptable impacts.

Section 5.5 of the Strategy notes that the Shire's economy and employment continue to be underpinned by agriculture, and an application for a feedlot, with its creation of additional jobs, and demand for feed from the surrounding district can be viewed as contributing to this economy:

"The Shire's economic base remains firmly centred on agriculture according to the ABS, with almost a third of all employed people in the Shire involved with sheep, beef cattle and grain farming compared to approximately 1% of peoples in Western Australia. The broader category of agriculture, forestry, and fishing employs over half of the workforce in the Shire.

Beyond this industry, employment industries are much less concentrated – with those in school education and local government administration the next major categories of 6-8% each. Despite the area's reputation as a cray fishing hub, less than 5% of employed people identified fishing as

their industry of employment, with similar amounts (4%) in metal ore mining.

The rock lobster and fishing industry was previously a major employment generator; however this has been significantly pared back over the previous decade due to substantially reduced catch limits and tighter licensing arrangements. Similarly, mining and related industries have suffered in the Shire due to the effective closure of the Eneabba sand mines.

In addition to these industries, it is clear a number of people are employed in tourism and hospitality related tasks, such as managing accommodation or working in the limited retail/service offerings in the Shire or operating tours.

While slightly less than a third of people identified their employment industry as sheep, beef or grain, it is likely that this industry is indirectly responsible for a much higher proportion of employment in the Shire. Other industries such as construction, retail trade, education, and transport also contribute to the employment profile of the Shire."

The 'Guidelines for the Environmental Management of Beef Cattle Feedlots in Western Australia' (2004) was prepared jointly by the Department of Agriculture & Food, and the Department of Environment Regulation to provide guidance on management of feedlot operations. The Guidelines identify that disposal of nutrient rich wastewater, odour, dust, noise and insects can be the potential problems that need to be addressed through appropriate siting and management.

The Guidelines make the following observations relevant to odour and dust:

4.6 Odour Control

Odour can be a major problem with cattle feedlots if appropriate control measures are not undertaken. Odours are produced by feedlots through decomposition of manure and spilt feedstuffs. They are particularly noticeable where waste is stored before treatment or where treatment systems become overloaded. The proximity of cattle feedlots to urban areas (especially upwind), the number of cattle, climatic conditions and the management of waste products are factors that influence the production of unpleasant odours and the likelihood of complaints.

The following techniques should be considered to reduce odour problems:

- maintain low stocking densities especially in high rainfall areas;*
- clean pens regularly to avoid excessive accumulation of manure in feedlot pens;*
- maintain cleanliness in feeding facilities and avoid accumulation of spilt feed and manure around feed and water troughs and under fencelines;*
- spread manure as often as practicable after collection;*

- *spread manure evenly in a pre-planned manner avoiding patchy distribution on pasture or cropland;*
- *incorporate manure into soil on cropping areas as soon as practicable after application;*
- *apply manure early in the day (i.e. late morning) when air is warming and rising and diluting odours, rather than late in the day when air is settling, cooling and concentrating odours;*
- *spread manure on a cool day when odour production is lower; and*
- *spread all the manure in as short a time as possible.*

Whenever possible, avoid spreading manure on the weekends or holidays particularly on sites with holiday-makers nearby. Spread manure on still days when wind will not carry odours or manure particles into public places, roads or neighbouring land.

4.7 Dust Control

Feedlots with cattle at low stocking densities can become very dusty during summer and cause a nuisance to neighbouring properties. In addition, stock trucks entering and leaving the feedlot, especially early in the morning or late at night, can annoy nearby residents and cause dust problems on unsealed roads.

The following techniques should be considered to reduce dust problems:

- *maintain pen surfaces to remove loose manure build up;*
- *encourage development of a hard surfaced feedlot pad;*
- *water internal roads and other trafficked areas within the confines of the feedlot as required;*
- *use soil amendment, water sprays or water cannons for dust control in pens;*
- *maintain grass cover where possible around the feedlot site; and*
- *plant trees as windbreaks in appropriate positions to reduce impact of prevailing winds."*

It is recommended that, were Council to approve the feedlot application, it be subject to the applicant preparing and adhering to a Management Plan based upon the 'Guidelines for the Environmental Management of Beef Cattle Feedlots in Western Australia'.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

The Shire has charged a fee of \$1,600 under its adopted Planning Service Fee Schedule for the assessment of this application.

PUBLIC CONSULTATION:

The application was advertised for public comment from 19 December 2016 until 20 January 2017 with the following actions being undertaken inviting comment:

- placement of an advisory sign on-site;
- direct notification being sent to the 9 landowners within 5km of the proposed feedlot location;
- direct notification being sent to Alinta Energy, ATCO Gas, Dampier Bunbury Natural Gas Pipeline, Department of Aboriginal Affairs, Department of Agriculture & Food, Department of Environment Regulation, Department of Fire & Emergency Services, Department of Health, Department of Parks & Wildlife, Department of Water, Main Roads WA, Telstra, Water Corporation and Western Power;
- information relating to the proposal was made available for viewing at the Leeman Shire office.

At the conclusion of the advertising period, 11 submissions had been received, with 3 of these from neighbouring landowners, and 8 from government agencies, none of which were in objection to the proposal.

A Schedule of Submissions that identifies the respondents, the nature of their submissions, and provides individual comment upon any raised issues has been provided as **Attachment 11.2.1(b)**.

A copy of the received submissions has been included as **Attachment 11.2.1(c)** which has been provided as a **separate attachment** to the agenda due to its size.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council resolve to grant formal planning consent for the operation of a feedlot upon Lot 10804 Coorow-Green Head Road, Warradarge subject to compliance with the following:

Conditions:

- 1 Development shall be in accordance with the attached approved plan(s) dated 15 February 2017 and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plans shall not be modified or altered without the prior written approval of the local government.
- 2 Any additions to or change of use of any part of the building or land (not the subject of this consent/approval) requires further application and planning approval for that use/addition.
- 3 The development must access Coorow-Green Head Road at a vehicle crossover/access-point that is required to be located, constructed and

maintained to the approval of the local government, with all costs met by the applicant.

- 4 The design, construction, drainage and maintenance of the internal roads, vehicle manoeuvring and parking areas associated with the development shall be to the approval of the local government, with all costs met by the applicant.
- 5 The applicant is responsible to ensure that no parking of vehicles associated with the development occurs within a public carriageway, including the road verge.
- 6 The installation of warning/safety signage in the vicinity of the access point onto Coorow-Green Head Road during times of operation shall be to the approval of the local government.
- 7 Repairing of any damage to Coorow-Green Head Road including the surface is required by reason of use of the road in connection with the development to the approval of the local government with all costs met by the applicant.
- 8 The activities upon Lot 10804 shall not cause injury to or prejudicially affect the amenity of the locality by reason of the emission of smoke, dust, fumes, odour, noise, insect production, vibration, waste product, water or otherwise.
- 9 The applicant shall, prior to commencement of the development, submit (and subsequently adhere to) a Management Plan, in accordance with the 'Guidelines for the Environmental Management of Beef Cattle Feedlots in Western Australia (2004)' and the 'National Guidelines for Beef Cattle Feedlots in Australia' (2012) to the approval of the Local Government.
- 10 The development must be designed, constructed and operated to ensure that it is capable of retaining and managing stormwater runoff within the property boundaries, and not discharge stormwater or waste into the watercourse network, in accordance with the Stormwater Management Manual for WA, to the approval of the Local Government (this will be to a minimum requirement that development is able to manage/contain a 1 in 100 year stormwater/flood average recurrence interval event).
- 11 The installation and maintenance of landscaping about the development to the approval of the local government.
- 12 No remnant vegetation shall be removed as a result of this development (including access to the development) without the prior necessary approvals having been obtained from relevant state government agencies.
- 13 No development (including access to the development) shall occur in vicinity to, or within, the Dampier to Bunbury Natural Gas Pipeline easement without the prior necessary approvals having been obtained from relevant state government agencies.

Notes:

- (a) The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under separate legislation. It is the applicant's/landowner's responsibility to obtain any additional approvals required before the development/use lawfully commences.
- (b) The Shire understands that in addition to the approval of Council, the applicant is required to separately obtain a works approval from the Department of Environment Regulation as the feedlot is proposed to exceed 500 head, and be more intensive than 200m² per head. The Department of Agriculture & Food were invited to make comment upon the submitted application, and they have advised that they would be willing to assist the applicant prepare their management plan and application to the Department of Environmental Regulation.
- (c) In relation to condition 3 the applicant is required to contact the Shire's Manager of Works & Services to confirm the Shire's minimum requirements for crossover and access upgrading, and these are to be completed to the satisfaction of the Shire prior to commencement of feedlot operations.
- (d) In relation to condition 9 the applicant/landowner is advised that the Management Plan (which at the outset is considered to be as per the information provided by the applicant to accompany the development application) shall outline how the site will be managed. The applicant/landowner is thereafter to implement and maintain reporting mechanisms for complaints concerning the operation of the development. In the event of a complaint being received the applicant is required to demonstrate mitigation response(s) to the approval of the local government. Such response(s) will be treated as conditions of approval/required modifications to the Management Plan.
- (e) The applicant/landowner is further advised that the Management Plan should display appropriate regard for the following Department of Water 'Water Quality Protection Notes':
WQPN10 - Contaminant spills - emergency response;
 WQPN22 - Irrigation with nutrient-rich wastewater;
 WQPN27 - Liners for containing pollutants, using engineered soils;
 WQPN30 - Groundwater monitoring bores;
 WQPN33 - Nutrient and irrigation management plans;
 WQPN39 - Ponds for stabilising organic matter;
 WQPN52 - Stormwater management at industrial sites;
 WQPN56 - Tanks for above ground chemical storage.
 These WQPN's are available online at DoW's website.
- (f) In relation to condition 12 the applicant is advised that in the event that the proposed development requires the clearing of remnant vegetation the Department of Parks & Wildlife will require that a flora survey be carried out over areas of remnant native vegetation within the development area or likely to be impacted by the development to determine the presence/absence of threatened species (noting that the listed threatened species *Eucalyptus subarea* and *Eucalyptus johnsoniana* and the priority species *Calectasia browneana* are recorded as present on Lot 10804). The survey should be conducted in

accordance with the Environmental Protection Authority's Guidance Statement 51 'Terrestrial Flora and Vegetation Surveys for Environmental Impact Assessment in Western Australia'.

- (g) The applicant is further advised that the presence of any listed threatened species likely to be disturbed by the proposed development will require that the proponent submit to the Department of Parks & Wildlife, and have approved by the Minister for the Environment, an 'Application for a Permit to Take Declared Rare Flora' pursuant to Section 23F of the *Wildlife Conservation Act 1950*.
- (h) In relation to condition 13 the applicant is advised that any development in vicinity to, or within, the Dampier to Bunbury Natural Gas Pipeline easement, including vehicle crossings, or fencing, will need to be assessed by Dampier to Bunbury Natural Gas Pipeline (WA) Nominees Pty Ltd and approved by the Department of Lands. The cost of any additional protection measures identified will be at the cost of the applicant. The applicant is further advised that all personnel who will be working on the site must attend a DBNGP Safety Awareness Presentation.
- (i) If an applicant is aggrieved by this determination there is a right pursuant to the *Planning and Development Act 2005* to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of determination.

RESOLUTION:

2017/006

Moved: Cr Clement

Seconded: Cr Oakes

That Council resolve to grant formal planning consent for the operation of a feedlot upon Lot 10804 Coorow-Green Head Road, Warradarge subject to compliance with the following:

Conditions:

- 1 Development shall be subject to any modifications required as a consequence of any condition(s) of this approval.***
- 2 Any additions to or change of use of any part of the building or land (not the subject of this consent/approval) requires further application and planning approval for that use/addition.***
- 3 The development must access Coorow-Green Head Road at a vehicle crossover/access-point that is required to be located, constructed and maintained to the approval of the local government, with all costs met by the applicant.***
- 4 The design, construction, drainage and maintenance of the internal roads, vehicle manoeuvring and parking areas associated with the development shall be to the approval of the local government, with all costs met by the applicant.***

- 5 The applicant is responsible to ensure that no parking of vehicles associated with the development occurs within a public carriageway, including the road verge.**
- 6 The installation of warning/safety signage in the vicinity of the access point onto Coorow-Green Head Road during times of operation shall be to the approval of the local government.**
- 7 Repairing of any damage to Coorow-Green Head Road including the surface is required by reason of use of the road in connection with the development to the approval of the local government with all costs met by the applicant.**
- 8 The activities upon Lot 10804 shall not cause injury to or prejudicially affect the amenity of the locality by reason of the emission of smoke, dust, fumes, odour, noise, insect production, vibration, waste product, water or otherwise.**
- 9 The applicant shall, prior to commencement of the development, submit (and subsequently adhere to) a Management Plan, in accordance with the 'Guidelines for the Environmental Management of Beef Cattle Feedlots in Western Australia (2004)' and the 'National Guidelines for Beef Cattle Feedlots in Australia' (2012) to the approval of the Local Government.**
- 10 The development must be designed, constructed and operated to ensure that it is capable of retaining and managing stormwater runoff within the property boundaries, and not discharge stormwater or waste into the watercourse network, in accordance with the Stormwater Management Manual for WA, to the approval of the Local Government (this will be to a minimum requirement that development is able to manage/contain a 1 in 100 year stormwater/flood average recurrence interval event).**
- 11 The installation and maintenance of landscaping about the development to the approval of the local government, including a four row buffer of trees between the development and the roadside boundary.**
- 12 No remnant vegetation shall be removed as a result of this development (including access to the development) without the prior necessary approvals having been obtained from relevant state government agencies.**
- 13 No development (including access to the development) shall occur in vicinity to, or within, the Dampier to Bunbury Natural Gas Pipeline easement without the prior necessary approvals having been obtained from relevant state government agencies.**

Notes:

- (a) The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under**

separate legislation. It is the applicant's/landowner's responsibility to obtain any additional approvals required before the development/use lawfully commences.

- (b) The Shire understands that in addition to the approval of Council, the applicant is required to separately obtain a works approval from the Department of Environment Regulation as the feedlot is proposed to exceed 500 head, and be more intensive than 200m² per head. The Department of Agriculture & Food were invited to make comment upon the submitted application, and they have advised that they would be willing to assist the applicant prepare their management plan and application to the Department of Environmental Regulation.**
- (c) In relation to condition 3 the applicant is required to contact the Shire's Manager of Works & Services to confirm the Shire's minimum requirements for crossover and access upgrading, and these are to be completed to the satisfaction of the Shire prior to commencement of feedlot operations.**
- (d) In relation to condition 9 the applicant/landowner is advised that the Management Plan (which at the outset is considered to be as per the information provided by the applicant to accompany the development application) shall outline how the site will be managed. The applicant/landowner is thereafter to implement and maintain reporting mechanisms for complaints concerning the operation of the development. In the event of a complaint being received the applicant is required to demonstrate mitigation response(s) to the approval of the local government. Such response(s) will be treated as conditions of approval/required modifications to the Management Plan.**
- (e) The applicant/landowner is further advised that the Management Plan should display appropriate regard for the following Department of Water 'Water Quality Protection Notes:**
 - WQPN10 - Contaminant spills - emergency response;**
 - WQPN22 - Irrigation with nutrient-rich wastewater;**
 - WQPN27 - Liners for containing pollutants, using engineered soils;**
 - WQPN30 - Groundwater monitoring bores;**
 - WQPN33 - Nutrient and irrigation management plans;**
 - WQPN39 - Ponds for stabilising organic matter;**
 - WQPN52 - Stormwater management at industrial sites;**
 - WQPN56 - Tanks for above ground chemical storage.****These WQPN's are available online at DoW's website.**
- (f) In relation to condition 12 the applicant is advised that in the event that the proposed development requires the clearing of remnant vegetation the Department of Parks & Wildlife will require that a flora survey be carried out over areas of remnant native vegetation within the development area or likely to be impacted by the development to determine the presence/absence of threatened species (noting that the listed threatened species *Eucalyptus subarea* and *Eucalyptus johnsoniana* and the priority**

species Calectasia browneana are recorded as present on Lot 10804). The survey should be conducted in accordance with the Environmental Protection Authority's Guidance Statement 51 'Terrestrial Flora and Vegetation Surveys for Environmental Impact Assessment in Western Australia'.

- (g) The applicant is further advised that the presence of any listed threatened species likely to be disturbed by the proposed development will require that the proponent submit to the Department of Parks & Wildlife, and have approved by the Minister for the Environment, an 'Application for a Permit to Take Declared Rare Flora' pursuant to Section 23F of the Wildlife Conservation Act 1950.*
- (h) In relation to condition 13 the applicant is advised that any development in vicinity to, or within, the Dampier to Bunbury Natural Gas Pipeline easement, including vehicle crossings, or fencing, will need to be assessed by Dampier to Bunbury Natural Gas Pipeline (WA) Nominees Pty Ltd and approved by the Department of Lands. The cost of any additional protection measures identified will be at the cost of the applicant. The applicant is further advised that all personnel who will be working on the site must attend a DBNGP Safety Awareness Presentation.*
- (i) If an applicant is aggrieved by this determination there is a right pursuant to the Planning and Development Act 2005 to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of determination.*

**CARRIED 7/0
Simple Majority**

The resolution differed from the Officer's recommendation as Council considered the actual works commenced on site differed from the attached plans.

The members of the public left the meeting at 5.37 pm and did not return.

11.2.2 PUBLIC HEALTH ACT 2016 - DELEGATIONS

| | |
|------------------------|-----------------|
| AUTHOR | Trevor Brandy |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 10 January 2017 |
| ATTACHMENT | Nil |
| FILE | ADM0494 |

SUMMARY/BACKGROUND:

The gazettal of the *Public Health Act 2016* represents a significant update and change to the implementation of environmental health legislation, replacing the *Health Act 1911*. As there is a significant amount of work required to transition to the new regulatory framework, the Department of Health (WA) has advised that implementation is to occur in a staged manner over the next 3 to 5 years.

The old *Health Act 1911* (which will be known as the Health (*Miscellaneous Provision*) Act 1911), and all regulations made under the Health Act, will continue to be the main enforcement tool used by the Shire's Environmental Health Officers until the provisions of the new Act are proclaimed over the coming years.

There are five (5) stages of implementation, of which Stages 1 and 2 are already in effect and have no practical implications for Local Government. Stage 3 involves key elements of the administrative framework provided by Part 2 of the *Public Health Act 2016* coming into operation to replace the equivalent administrative framework provided by Part II of the *Health Act 1911*. This includes gazettal of Environmental Health Officers to enforce the provisions of the Act within their local government authority and annual reporting requirements. Stage 3 is expected to occur on 24th January 2017, with works needed to be undertaken to effect this transition within the Shire of Coorow.

Stage 4 will adopt changes to the Public Health Act 2016 relating to notifiable infectious diseases and related conditions, prescribed conditions of health, serious public health incident powers and public health emergencies. Date of commencement is yet to be determined. No action by local government is expected during this implementation stage.

Stage 5 will be the most significant stage of implantation for enforcement agencies as it represents the point at which they move form the framework provided by the *Health (Miscellaneous Provisions) Act 1911* to the *Public Health Act 2016*. The development of new regulations under the *Public Health Act 2016* relating to environmental health matters will commence, and feature provisions for:

- The built environment
- Water
- Body art and personal appearances
- Pests and vectors

Equivalent provisions in the *Health (Miscellaneous Provisions) Act 1911* and regulations and by-laws made under the Act will be repealed.

The following provisions will also commence with the enforcement provisions:

- Public Health Planning
- Public Health Assessments and
- Registration and Licensing

Stage 5 will require substantial works by local government to implement this stage. The department of Health has advised that it will be working closely with Local Government Authorities in the lead up to this stage, including consultation on the development of the required regulations.

All currently employed Environmental Health Officers will automatically by authorised officers and will continue to enforce both the new and the old public health legislation as the transition continues. However, implementation of Stage 3 requires that they must be provided a certificate of authority, to be produced on request. The Shire's authorised delegate is required to sign the certificate.

Using section 21(1)(b)(i) Part 2 of the new Public Health Act 2016, Council may delegate the powers and duties conferred on it to the Chief Executive Officer or an authorised officer of the Local Government. At this time, the effect of the delegation being sought is minor (sign the Certificate), however as further provisions are gazetted to expand the powers of the *Public Health Act 2016*, this delegation will provide for the smooth implementation of these provisions as they are implemented.

Precedent for this is already in place for the Health Act (Delegation 30) which enables the CEO to act on behalf of Council in respect to the Act and associated Regulations. This includes initiating legal action on behalf of the Shire for breaches of the *Health Act 1911*. The current delegation will need to remain in place during the transition to the new *Public Health Act 2016*.

COMMENT:

The designation of authorised officers and the appointment of EHOs is now the responsibility of Local Government (enforcement agency). The Department of Health no longer has a role in the designation or appointment of EHOs/authorised officers.

Once Stage 3 comes into effect, all designations must be made under the Public Health Act 2016, and no longer under the Health Act 1911 (to be renamed the Health (Miscellaneous Provisions) Act 1911)

Section 17 of the new Public Health Act 2016, provides Council the ability to appoint Environmental Health Officers/Authorised Officers without the need to apply for approval from the Health Department of WA. As such Council will need to provide delegation to the CEO to carry out this new function.

Section 24 of the new Public Health Act 2016 provides Council the ability to designate a person or class of persons as Authorised Officers and to issue authority cards to those officers. This function was previously carried out by the Health Department of WA. Council will now need to provide delegation to the CEO to carry this new function.

STATUTORY ENVIRONMENT:

Nil

STRATEGIC IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are no financial implications

PUBLIC CONSULTATION:

Nil

VOTING REQUIREMENT:

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/007

Moved: Cr Sims

Seconded: Cr Jack

That Council pursuant to Section 21(1)(b)(i) Part 2 of the Public Health Act 2016 resolves to delegate all the powers and duties conferred or imposed on the Shire of Coorow by the Public Health Act 2016 to the Chief Executive Officer.

CARRIED 7/0
Simple Majority

11.2.3 DEVELOPMENT ASSESSMENT PANELS – LOCAL GOVERNMENT MEMBER NOMINATIONS

| | |
|-------------------------------|-----------------|
| AUTHOR | Simon Lancaster |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 9 January 2017 |
| ATTACHMENT | Nil |
| FILE | ADM0338 |

SUMMARY:

The Department of Planning have written to Local Governments seeking nominations for 2 Development Assessment Panel ('DAP') members and 2 alternate members. Council can re-nominate the same Councillors currently serving as DAP members or it may wish to forward new nominations.

COMMENT:

On 24 March 2011 the *Planning and Development (Development Assessment Panels) Regulations 2011* ('the Regulations') commenced operation leading to the creation of 15 DAP's across the state.

The Mid West/Wheatbelt (Central) DAP consists of 5 members:

- Chairperson (a specialist member);
- 2 specialist members;
- 2 local government representatives from the relevant Local Government;
- 1 specialist member proxy*;
- 1 local government proxy from each local government*.

(* the proxies will only be used when there is failure to reach a quorum, this being the Presiding Member and any two members being in attendance irrespective of whether they are specialist members or Local Government members)

Council resolved at its 18 February 2015 meeting to submit to the Minister of Planning the following Local Government nominations to serve upon a DAP:

Councillor Michael Bothe (member);
Councillor Bruce Jack (member);

Councillor Rob Clement (alternate member/proxy);
Councillor Guy Sims (alternate member/proxy).

On 4 January 2017 the Department of Planning advised as follows:

"As you may be aware, DAP member appointments expire on 26 April 2017.

Members whose term has expired will be eligible for re-consideration at this time. Under regulation 26 of the Planning and Development (Development Assessment Panels) Regulations 2011 (DAP Regulations), your local council is requested to nominate four elected members of the Council,

comprising two local members and two alternate local members to sit on your respective DAP as required.

Nominations are required to be received by 28 February 2017.

Following receipt of all local government nominations, the Minister for Planning will consider and appoint nominees for up to a three-year term, expiring on 26 April 2020. All appointed local members will be placed on the local government member register and advised of DAP training dates and times. It is a mandatory requirement, pursuant to the DAP regulations, that all DAP members attend training before they can sit on a DAP and determine applications. Local government members who have previously undertaken training are not required to attend further training, but are encouraged to attend refresher training.

When selecting nominees, the Council should consider that local government elections may result in a change to DAP membership if current councillors, who are DAP members, are not re-elected. If members are not re-elected, the local government will need to re-nominate for the Minister's consideration. DAP members are entitled to be paid for their attendance at DAP meetings and training, unless they fall within a class of persons excluded from payment. Further details can be found in the Premier's Circular – State Government Boards and Committees Circular (2010/02)."

DAP meetings operate as follows:

- meetings will be conducted in a place open to the public;
- a person who has made a submission during the advertising period will be permitted to make a presentation to the DAP;
- in some circumstances, the public may be excluded from a meeting where the application contains commercial information of a confidential nature or information about the personal affairs of a person;
- Code of Conduct will be in place for DAP Members to adhere to;
- a record of meetings and voting outcomes by individual DAP members will be kept and made available to the public via websites;
- annual report will be required by the Department for Planning;
- planning staff from the relevant Local Government will prepare a report and recommendation on the development application for the DAP's consideration in making its determination;
- planning staff from the relevant Local Government will be required to attend the DAP to present the application and provide clarity on the assessment report;
- secretariat support for the DAP will be provided by the relevant Local Governments on a six monthly rotational basis;
- these duties will include preparing agendas, advertising meetings, organising meetings, taking minutes, publicising meeting outcomes, and notifying applicants and respondents;
- the Chairperson's sessional sitting fee will be higher than the other members to reflect the responsibilities of this role; &
- meeting frequency is proposed to be determined by the individual DAP, meeting frequency will be based on the number of applications submitted for consideration.

STATUTORY ENVIRONMENT:

DAP members will be bound by similar requirements regarding their conduct as Local Government Councillors, for example:

- all DAP members will be required to declare any direct or indirect pecuniary interest in a matter, before the meeting on that application commences;
- DAP members will not be permitted to disclose or make improper use of information that they acquire during their time as a member;
- DAP members will be prevented from accepting "prohibited" gifts in all circumstances, and will be permitted to accept other types of gifts ("notifiable" gifts) as long as they notify the Department of Planning;
- Members will be required to comply with the DAP Code of Conduct developed by the Department of Planning; and
- No DAP member will be permitted to make a statement regarding the competence or honesty of a Local Government employee or public sector employee.

Extracts from the Regulations were previously provided to Councillors with the 18 February 2015 Agenda and a complete copy of the Regulations can be viewed on the Western Australian legislation database website.

STRATEGIC IMPLICATIONS:

It is alleged by the State Government that DAP's provide the following:

"Development assessment panels are a mix of independent experts and elected representatives, created to be the decision making body for development applications. These panels will have the power to determine applications for development approval, instead of the relevant decision making authority, for development of a certain class and value. The objectives of the proposed development assessment panel model are to:

- *streamline the determination process for particular types of development applications, by eliminating the requirement for dual approval under both the local and region schemes;*
- *involve independent technical experts in the determination process;*
- *encourage an appropriate balance between independent professional advice and local representation in decision-making for significant projects; and*
- *reduce the number of complex development applications being determined by local governments, to allow local governments to focus their resources on strategic planning."*

The Regulations were formulated with the assistance of a working group comprising representatives from WALGA, the Property Council and the Planning Institute of Western Australia. The introduction of DAP's was opposed by many Local Governments including the Shire of Coorow as it was considered that they could:

- slow the planning system in Western Australia;
- be less democratic than the current Local Government process;
- be more open to corruption than the current Local Government system;
- lead to expensive and unworkable outcomes;
- not lead to better informed decision making;

- add financial burden to Local Governments;
- lead to increased fees and charges for landowners and developers;
- make the response to appeal process unworkable;
- disadvantage the regions; and
- reduce local input and representation.

The performance of DAP's is an issue that the Shire of Coorow should continue to monitor and take issue through WALGA with if dissatisfied. It is noted that the performance of DAPs was an issue widely debated at the 2016 WALGA Annual General Meeting.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

The financial threshold for activating a mandatory DAP is when the estimated cost of development is \$10million or more (except for the City of Perth where it is \$20million). Applicants have the option of requesting that a DAP assess the application where the total development value is between \$2million and \$10million (between \$2million and \$20million in the City of Perth). Local Governments also have the option of resolving by absolute majority to delegate applications for developments of between \$2million and \$10million value to a DAP for determination if they so choose.

All DAP members, except those not entitled to receive sitting fees, will be paid sitting fees on a sessional basis. The presiding member will be paid \$500 per session, and all other members will be paid \$400 per session (and travel allowances). Schedule 2 of the Regulations outlines the Fees for DAP members, and this was previously provided to Councillors with the 18 February 2015 Agenda, and a complete copy of the Regulations can be viewed on the Western Australian legislation database website.

The Regulations provide that travelling costs that DAP members incur when attending meetings are to be paid to all DAP members, including accommodation and airfares. These costs are to be paid as set out in the current Public Sector Commissioner's Circular on this matter (*2009/20 Reimbursement of Travel Expenses for Members of Government Boards and Committees*). For the avoidance of doubt, all DAP members, including those not entitled to be paid sitting fees, will be entitled for reimbursement for these out-of-pocket expenses.

PUBLIC CONSULTATION:

Nil

VOTING REQUIREMENT:

Simple Majority

OFFICER RECOMMENDATION:

That Council submit to the Minister of Planning the following Local Government nominations to serve upon a Development Assessment Panel:

Councillor _____ (member); and
Councillor _____ (member).

Councillor _____ (alternate member/proxy); and
Councillor _____ (alternate member/proxy).

RESOLUTION:

2017/008

Moved: Cr Cullen

Seconded: Cr Rackemann

That Council submit to the Minister of Planning the following Local Government nominations to serve upon a Development Assessment Panel:

**Councillor Bothe (member); and
Councillor Jack (member).**

**Councillor Clement (alternate member/proxy); and
Councillor Sims (alternate member/proxy).**

***CARRIED 7/0
Simple Majority***

11.2.4 PROPOSED MOBILE FOOD OUTLET (SEAFOOD) – 5 LOCATIONS IN LEEMAN AND GREENHEAD

| | |
|-------------------------------|--|
| AUTHOR | Simon Lancaster |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 2 February 2017 |
| ATTACHMENT | 11.2.4(a), 11.2.4(b) & 11.2.4(c) – provided as separate attachment |
| FILE | R31229, R32639, R387335 & R50153 |

SUMMARY:

Council is in receipt of an application seeking to operate a mobile food outlet (seafood) from the following 5 locations in Leeman and Green Head:

- Reserve 38735 Thomas Street, Leeman (Leeman Jetty car park);
- Reserve 32639 Thomas Street, Leeman (Pioneer Park & Leeman boat ramp (opposite Rudduck Street) car park);
- Reserve 31229 Oceanview Drive, Green Head (Dynamite Bay car park) &
- Reserve 50153 corner Lakes Road & Green Head Road, Green Head.

The application has been advertised for public comment and this report recommends refusal of the application.

BACKGROUND:

The applicant is seeking to sell seafood from a mobile food outlet that would be parked at 3 foreshore locations in Leeman, these being the Leeman Jetty car park, or the Leeman boat ramp (opposite Rudduck Street) car park or Pioneer Park.

Figure 1 – Applicant's submitted map illustrating proposed Leeman locations



Reserve 38735 Thomas Street, Leeman is a 5,242m² foreshore reserve that contains the marine fuel facility, sealed car park and Leeman Jetty. Reserve 38735 has a management order issued to the Department of Transport for 'Harbour Purposes'.

The other proposed Leeman locations (Pioneer Park and Leeman Boat Ramp car park) are within Reserve 32639 Thomas Street, Leeman which is a 16.2534ha foreshore reserve that has a management order issued to the Shire of Coorow for the purpose of 'Recreation'.

The applicant is also seeking to sell seafood from a mobile food outlet that would be parked at 2 locations in Green Head, these being the Dynamite Bay car park, or the park area on the south side of the Lakes Road and Green Head Road intersection (opposite the Green Head caravan park).

Figure 2 – Applicant's submitted map illustrating proposed Green Head locations



Reserve 31229 Oceanview Drive, Green Head which includes the Dynamite Bay car park is a 23.6368ha foreshore reserve that has a management order issued to the Shire of Coorow for the purpose of 'Parking & Recreation'.

Reserve 50153 Green Head Road is a 2.174ha reserve that has a management order issued to the Shire of Coorow for the purpose of 'Park'.

COMMENT:

A copy of the applicant's submitted information has been included as **Attachment 11.2.4(a)**.

The staff recommendation is for the refusal of the application, however, should Council, consider that the application has merit and wish to move a motion different to

the officer recommendation it might consider the following wording as a basis for commencement of discussion:

“That Council resolve to grant formal planning consent for a mobile food outlet to operate upon Reserve 38735 Thomas Street (Leeman Jetty Car Park), Reserve 32639 Thomas Street (Leeman Boat Ramp Car Park & Pioneer Park), Reserve 31229 Oceanview Drive, Green Head (Dynamite Bay car park) & Reserve 50153 corner Lakes Road & Green Head Road, Green Head subject to compliance with the following:

Conditions:

- 1 The mobile food outlet shall only operate in the locations indicated upon the approved plan, and as directed by the local government.*
- 2 This approval is valid for a period of 12 months from the date of this advice, after which the development will be returned to Council for further consideration.*
- 3 Prior to commencement of the land use, the proponent is required to obtain written approval from the Shire’s Environmental Health Officer regarding the final design/presentation of the mobile food outlet and compliance with relevant health/food legislation.*
- 4 This planning consent shall remain valid while the necessary food premise registration remains current and upon expiration or earlier termination of the food premise registration this planning consent shall cease to be valid.*
- 5 This approval is issued only to Direct Seafoods NT and is not transferable to any other party. Should there be any change in respect of which this planning approval is issued this approval shall no longer be valid.*
- 6 The mobile food outlet is required to be removed from the area at the close of business each day.*
- 7 The applicant is required to provide adequate rubbish disposal facilities, remove all rubbish associated with the operation and maintain clean and sanitary conditions at all times.*
- 8 The land use hereby permitted shall not cause injury to or prejudicially affect the amenity of the locality by reason of the emission of smoke, dust, fumes, odour, noise, vibration, waste product or otherwise.*
- 9 The applicant must possess a certificate of currency in respect of public liability insurance cover, including reference to the Shire of Coorow and the Department of Transport as interested parties or within the definition of the insured. A copy of the insurance policy is required to be*

received by the Shire prior to the commencement of operation of the mobile food outlet.

- 10 *No freestanding signs or hoardings advertising the operation of the mobile food outlet are permitted to be erected whether temporary or permanent in nature.*
- 11 *The use of mechanical chimes or amplified music which could cause a noise nuisance is not permitted. The mobile food outlet shall at all times comply with the Environmental Protection (Noise) Regulations 1997.*
- 12 *A licence agreement being entered into for the use of Reserves 31229, 32639 & 50153 between the applicant, the Shire of Coorow and the Department of Lands.*
- 13 *A licence agreement being entered into for the use of Reserve 38735 between the applicant, the Department of Transport and the Department of Lands.*
- 14 *This Planning Approval shall remain valid whilst the licence agreements remain current, and on the expiration or in the termination of such licence agreements, this Planning Approval shall cease to be valid.*

Advice Notes

- (a) *Where an approval has so lapsed, no development/land use shall be carried out without the further approval of the local government having first been sought and obtained.*
- (b) *The applicant is advised in relation to condition 12 that an annual fee payable by the applicant to the Shire of Coorow shall form part of the licence agreement.*
- (c) *Should the applicant be aggrieved by the decision of the Council (in part or whole) there is a right pursuant to the Planning and Development Act 2005 to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of the decision."*

STATUTORY ENVIRONMENT:

Schedule 1 of the Shire of Coorow Local Planning Scheme No.3 ('the Scheme') defines 'development' as having the same meaning as given to it in the *Planning & Development Act 2005* ('the Act'). Part 1 Section 4 of the Act defines development as follows:

*"development means the development or **use of any land**, including —*

- (a) *any demolition, erection, construction, alteration of or addition to any building or structure on the land;*
- (b) *the carrying out on the land of any excavation or other works;*

- (c) *in the case of a place to which a Conservation Order made under section 59 of the Heritage of Western Australia Act 1990 applies, any act or thing that —*
- (i) *is likely to change the character of that place or the external appearance of any building; or*
 - (ii) *would constitute an irreversible alteration of the fabric of any building.”*

Whilst the proposed siting of a mobile food outlet does not constitute a development as defined within parts (a)-(c) it should still be considered a development as by operating a commercial/retail activity from the land it does constitute the “use of any land”.

The proposal is further considered to constitute the use of land as it would be established for extended periods, and should therefore be viewed differently to a more transitory operation such as an ice cream van that is generally in motion and might typically only be stationary when hailed by customers, that might be able to be considered under the exemption provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

Section 1.5 of the Scheme lists the purpose of the Scheme as follows:

- “(d) control and guide land use and development.*
- (e) set out procedures for the assessment and determination of planning application.”*

Section 1.6 of the Scheme lists a number of the aims of the Scheme as follows:

- “• To facilitate the protection, enhancement and consolidation of townsites within the Shire in an orderly and proper manner.*
- To assist employment and economic growth by facilitating the timely provision of suitably located land for retail, commercial, industrial, entertainment and tourist developments, as well as providing opportunities for home based employment.*
- To ensure there are sufficient opportunities for housing, employment, commercial activities, community facilities, recreation and open space to meet the needs of the local community....*
- ...• To safeguard and enhance the character and amenity of the built and natural environment of the Scheme area.”*

Reserve 38735 Thomas Street, Leeman (Leeman Jetty car park) is zoned ‘Local Scheme Reserves-Public Purposes-Harbour Purposes’ under the Scheme. The proposed land use is commercial/retail in nature and would therefore be considered contrary to the purpose of the zoning.

The 2 proposed locations Reserve 32639 (Leeman Boat Ramp car park and Pioneer Park) are zoned ‘Local Scheme Reserves-Parks & Recreation’ under the Scheme. The proposed land use is commercial/retail in nature and would therefore be considered contrary to the purpose of the zoning.

Reserve 31229 Oceanview Drive, Green Head (Dynamite Bay car park) is zoned 'Local Scheme Reserves-Parks & Recreation' under the Scheme. The proposed land use is commercial/retail in nature and would therefore be considered contrary to the purpose of the zoning.

Reserve 50153 corner Lakes Road and Green Head Road is zoned 'Local Scheme Reserves-Parks & Recreation' under the Scheme. The proposed land use is commercial/retail in nature and would therefore be considered contrary to the purpose of the zoning.

Section 3.3 'Use and development of Local Reserves' of the Scheme notes that:

*"3.3.1 A person must not —
(a) use a Local Reserve; or
(b) commence or carry out development on a Local Reserve,
without first having obtained planning approval under Part 9 of the
Scheme.*

*3.3.2 In determining an application for planning approval the local
government is to have due regard to —
(a) the matters set out in clause 10.2; and
(b) the ultimate purpose intended for the Reserve.*

*3.3.3 In the case of land reserved for the purposes of a public authority, the
local government is to consult with that authority before determining an
application for planning approval."*

Section 10.2 lists the following matters that Council may wish to consider in its determination upon this application:

"10.2 Matters to be considered by local government

*The local government in considering an application for planning
approval is to have due regard to such of the following matters as are in
the opinion of the local government relevant to the use or development
the subject of the application —*

- (a) the aims and provisions of the Scheme*
- (b) the requirements of orderly and proper planning including any
relevant proposed new town planning scheme or amendment, or
region scheme or amendment, which has been granted consent
for public submissions to be sought;...*
- ...(g) in the case of land reserved under the Scheme, the ultimate
purpose intended for the reserve;...*
- ...(i) the compatibility of a use or development with its setting;...*
- ...(j) any social issues that have an effect on the amenity of the locality;...*
- ...(n) the preservation of the amenity of the locality;*
- (o) the relationship of the proposal to development on adjoining land
or on other land in the locality including but not limited to, the likely*

effect of the height, bulk, scale, orientation and appearance of the proposal;

- (p) whether the proposed means of access to and egress from the site are adequate and whether adequate provision has been made for the loading, unloading, manoeuvring and parking of vehicles;*
- (q) the amount of traffic likely to be generated by the proposal, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety;...*
- ...(x) the potential loss of any community service or benefit resulting from the planning approval;*
- (y) any relevant submissions received on the application;*
- (z) the comments or submissions received from any authority consulted under clause 10.1.1;*
- (za) any other planning consideration the local government considers relevant."*

Separate to the matters relevant to the Scheme, *Planning and Development Act 2005* and *Planning and Development (Local Planning Schemes) Regulations 2015*, the approval of the Shire is required to operate upon Reserve 31229, 32639 & 50153 as it is land under the management control of the Shire of Coorow. The management order for Reserves 31229, 32639 & 50153 do not provide the power to lease or licence, and were Council to consider supporting the application it would need to apply for, and receive from, the Department of Lands the power to lease or licence over the reserve, and then issue a licence under Section 91 of the *Land Administration Act 1997* to the applicant.

Reserve 38735 Thomas Street, Leeman has a management order issued to the Department of Transport for 'Harbour Purposes'. The applicant has not obtained the written consent of the Department of Transport to use Reserve 38735. The Department of Transport's management order for Reserve 38735 does not indicate that it has the authority to lease or licence the reserve, and were Council to consider supporting the application, and were the Department of Transport to be in agreeance to the proposed use of the land, then the Department of Transport would need to apply for, and receive from, the Department of Lands the power to lease or licence over the reserve, and then issue a licence under Section 91 of the *Land Administration Act 1997* to the applicant.

STRATEGIC IMPLICATIONS:

Section 3.1.6 of the ('the Strategy') notes that tourism will play a growing role in the economic development of Leeman, and the provision of additional food/retail outlets may be viewed as assisting in catering for and attracting tourism. However, the Strategy also recommends that Rudduck Street should be established as the main street to host the main retail function within Leeman and enhance the role of the town in the region, and does not identify the Leeman foreshore reserve area for a commercial/retail purpose.

"The existing commercial area in Leeman suffers from a lack commercial development, isolation from Indian Ocean Drive and a layout which is not conducive to a successful commercial environment.

In order to create a focal point for the community and commercial services, the Shire will facilitate the transition of Rudduck Street between Nairn Street and Indian Ocean Drive into a traditional main street servicing Leeman and Green Head and capturing passing trade."

Section 4.1.4 of the Strategy, which relates to Green Head, notes that commercial activities should continue to be located and concentrated in the existing commercial zoned area, and does not identify the beach car parks or parklands for a commercial/retail purpose.

"The existing Commercial zoned area in Green Head is appropriately located at the nexus of the town and has adequate road access close to the junction of Green Head Road and The Lakes Road, and is offered good amenity by its frontage to Dynamite Bay. Consequently, commercial activities should continue be located and concentrated within this precinct.

The built form of the precinct should, however, evolve in manner that is more reflective of a town centre environment. This will involve improved frontages with minimum setbacks to the main entrance of Green Head Road and also along Ocean View Drive, which will be part of the proposed coastal loop road. Frontages to this road should take advantage of potential views to Dynamite Bay."

The Strategy was underpinned by extensive community consultation and the Workshop Outcomes Report included as Appendix A to the Strategy noted that:

"Both towns acknowledge the need for improved retail/commercial facilities within one dedicated precinct being the preference as opposed to ad-hoc development."

Section 3.5.2 of the Strategy noted that a Thomas Street Foreshore Masterplan should be prepared and identified that the foreshore area will need to establish a clear distinction between the recreational uses and professional jetty users to avoid conflict. The draft Leeman Foreshore Plan (2014) identifies the proposed Leeman foreshore locations for the mobile food outlet as having either a 'Services' focus relating to their boat jetty/ramp infrastructure or a 'Recreational' focus for the Pioneer Park area. The siting of commercial operations within this area is not identified.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

In the event that Council were to approve the application it may seek to charge an annual licence/lease fee, and it would be reasonable to base such a fee on the Shire time and resources required to manage the land use. Council may also be guided in the setting of an appropriate annual charge by the equivalent cost borne by other food retail outlets in Leeman (inclusive of annual rates and food premises inspection fees) to ensure an equitable basis for all operations within the townsite, and the annual fee might also give regard for the value of the reserves' setting and land area as commercial floor space.

PUBLIC CONSULTATION:

The application was advertised for public comment from 12 December 2016 until 20 January 2017 with the following actions being undertaken inviting comment:

- placement of advisory signs on-site at the various locations;
- direct notification being sent to the 15 Thomas Street landowners located opposite the proposed Reserve 32639 & 38735 mobile food outlet locations;
- direct notification being sent to the 7 Oceanview Drive landowners located opposite the proposed Reserve 31229 mobile food outlet location;
- direct notification being sent to the Department of Transport (being the managing authority of Reserve 38735) and the Department of Lands;
- direct notification being sent to the Leeman and Green Head commercial operations of a comparable nature, and Leeman and Green Head resident and community groups;
- information relating to the proposal was made available for viewing at the Leeman Shire office.

At the conclusion of the advertising period, 10 submissions had been received, with 7 of these being in objection to the proposal, 1 in support of the application, and 2 from government agencies offering comment.

A Schedule of Submissions that identifies the respondents, the nature of their submissions, and provides individual comment upon any raised issues has been provided as **Attachment 11.2.4(b)**.

A copy of the received submissions has been included as **Attachment 11.2.4(c)** which has been provided as a **separate attachment** to the agenda due to its size.

VOTING REQUIREMENT:

Simple Majority

OFFICER RECOMMENDATION /RESOLUTION:

2017/009

Moved: Cr Cullen

Seconded: Cr Oakes

That Council refuse the application for a mobile food outlet to operate upon Reserve 38735 Thomas Street (Leeman Jetty car park), Reserve 32639 Thomas Street (Leeman Boat Ramp car park & Pioneer Park), Reserve 31229 Oceanview Drive, Green Head (Dynamite Bay car park) & Reserve 50153 corner Lakes Road & Green Head Road, Green Head for the following reasons:

- 1 Reserve 38735 has the purpose of 'Harbour Purposes' assigned to it by the Department of Lands and the proposed land use is commercial/retail in nature and is not considered to be consistent and in keeping with the purpose of the reserve.
- 2 The Department of Transport have not provided their written consent for the use of Reserve 38735, and the management order for Reserve 38735 issued by the Department of Lands has no power to lease or licence to a third party to operate upon the reserve.

- 3 Reserve 32639 has the purpose of 'Recreation' assigned to it by the Department of Lands and the proposed land use is commercial/retail in nature and is not considered to be consistent and in keeping with the purpose of the reserve.
- 4 Reserve 31229 has the purpose of 'Parking & Recreation' assigned to it by the Department of Lands and the proposed land use is commercial/retail in nature and is not considered to be consistent and in keeping with the purpose of the reserve.
- 5 Reserve 50153 has the purpose of 'Park' assigned to it by the Department of Lands and the proposed land use is commercial/retail in nature and is not considered to be consistent and in keeping with the purpose of the reserve.
- 6 The Shire's management order for Reserves 31229, 32639 & 50153 issued by the Department of Lands has no power to lease or licence to a third party to operate upon the reserves.
- 7 Reserve 38735 is zoned 'Local Scheme Reserves-Public Purposes-Harbour Purposes' under the Shire of Coorow Local Planning Scheme No.3 and the proposed land use is commercial/retail in nature and is not considered to be consistent and in keeping with the nature of the zoning.
- 8 Reserve 32639 is zoned 'Local Scheme Reserves-Parks & Recreation' under the Shire of Coorow Local Planning Scheme No.3 and the proposal is not considered to be consistent and in keeping with the nature and intent of the zoning.
- 9 Reserve 31229 is zoned "Local Scheme Reserves-Parks & Recreation' under the Shire of Coorow Local Planning Scheme No.3 and the proposal is not considered to be consistent and in keeping with the nature and intent of the zoning.
- 10 Reserve 50153 is zoned 'Local Scheme Reserves-Parks & Recreation' under the Shire of Coorow Local Planning Scheme No.3 and the proposed land use is commercial/retail in nature and is not considered to be consistent and in keeping with the nature of the zoning.
- 11 The proposed land use is not considered to be in accordance with the aims and purposes of the Shire of Coorow Local Planning Scheme No.3.
- 12 The proposed land use is not considered to satisfy the matters to be considered pertaining to Section 10.2 of the Shire of Coorow Local Planning Scheme No.3.
- 13 Reserves 31229, 32639, 38735 & 50153 are not identified for retail/commercial activity by the Leeman and Green Head Townsite Local Planning Strategy and it is considered approval of the development would

undrmine the Strategy's direction of developing the Rudduck Street Precinct and Leeman Foreshore Masterplan and Green Head Commercial Precinct.

- 14 The submissions received during the public consultation period for the application, and the issues raised therein, do not indicate a level of support for the following to be considered by Council:
- (a) the initiation by Council of the rezoning of the land to accommodate the proposed land use;
 - (b) an application by Council to change the purpose of Reserves 31229, 32639 & 50153;
 - (c) an application by the Council and the Department of Transport to change the purpose of Reserves 38735;
 - (d) an application by Council and the Department of Transport to amend the management orders to enable lease/licence to be issued to a third party
 - (e) an application to be considered in conformity with Section 10.2 of the Shire of Coorow Local Planning Scheme No.3 and Schedule 2 Part 9 Section 67 the *Planning and Development (Local Planning Schemes) Regulations 2015*.
- 15 It is considered that approval of the proposed use upon Reserves 31229, 32639, 38735 & 50153 would set an undesirable precedent for future applications which would be detrimental to the use and enjoyment of the area.

Notes

- a) Should the applicant be aggrieved by the decision of the Council there is a right pursuant to the *Planning and Development Act 2005* to request to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of the decision.

That Council further resolve that it is unwilling to accept/proceed with any applications from private operators seeking to operate mobile food/drink outlets within Green Head or Leeman to operate upon Crown Land for which the Shire of Coorow has the management responsibility.

CARRIED 7/0
Simple Majority

11.3 MANAGER OF WORKS AND SERVICES:

11.3.1 NIL

11.4 DEPUTY CHIEF EXECUTIVE OFFICER:

11.4.1 ACCOUNTS FOR PAYMENT

| | |
|-------------------------------|-----------------|
| AUTHOR | Erika Clement |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 2 February 2017 |

SUMMARY:

Council approval is required for payment of accounts made within the month December 2016, January 2017 and February 2017 to approve payments of accounts due in February 2017.

COMMENT:

Approval is sought for the following list of payments of accounts made since Council's last meeting on 14 December 2016 and of accounts that are now due.

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996

13. *Lists of accounts*

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name;
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;and
 - (b) the date of the meeting of the council to which the list is to be presented.

- (3) A list prepared under subregulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

[Regulation 13 inserted in Gazette 20 Jun 1997 p. 2838-9; amended in Gazette 31 Mar 2005 p. 1048.]

STRATEGIC, POLICY & FINANCIAL IMPLICATIONS:

There is no financial policy or strategic implications regarding this matter.

VOTING REQUIREMENT:

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/010

Moved: Cr Rackemann

Seconded: Cr Jack

In accordance with the requirement of section 13(1),13(3) and 13(4) of the Local Government Act (Financial Management) Regulation 1996, a list of payments made in December 2016, January 2017 and February 2017 under the Chief Executive Officer's delegated authority is endorsed in respect to the following list of accounts:

MUNICIPAL FUND

| | | |
|-----------------------|--------------------------------|-------------------------------|
| Cheque | 20005 - 20033 | \$ 92,787.73 |
| Collection | 71040117 - 72300117 | \$ 63,182.55 |
| Summaries | | |
| Payroll DD's | 07/12/2016 – 25/01/2017 | \$ 219,727.25 |
| EFTS | 10881 - 11120 | \$ 771,177.23 |
| Superannuation | 07/12/2016 – 25/01/2017 | \$ 55,223.78 |
| Credit Card | 13091216 - 13110117 | \$ 7,385.85 |
| Totalling | | <u>\$ 1,209,484.39</u> |

TRUST FUND

| | | |
|-------------------|--------------|-------------------------|
| EFTS | 10940 | \$ 240.00 |
| Totalling: | | <u>\$ 240.00</u> |

CARRIED 7/0
Simple Majority

List of Accounts Due & Submitted to Council 02.02.2017

| <u>Chq/EFT</u> | <u>Date</u> | <u>Name</u> | <u>Description</u> | <u>Trust</u> | <u>Muni</u> |
|----------------|-------------|---|---|------------------|--------------|
| EFT10940 | 16/12/2016 | ROELOF HINDRIKSEN | REFUND OF HOUSING BOND | \$ 240.00 | |
| | | | TOTAL TRUST PAYMENTS | \$ 240.00 | |
| EFT10881 | 06/12/2016 | DONGARA BODY BUILDERS | PROGRESS PAYMENT 14,000LTR SLIP ON WATER TANK | | \$ 7,700.00 |
| EFT10882 | 07/12/2016 | DEPARTMENT OF FIRE & EMERGENCY SERVICES | ESL NOVEMBER 2016 | | \$ 3,336.25 |
| EFT10883 | 09/12/2016 | LEADING EDGE COMPUTERS | PANASONIC TOUGH BOOK - MECHANIC | | \$ 3,099.00 |
| EFT10884 | 09/12/2016 | AUSTRALIA POST-LPO | POSTAGE NOVEMBER 2016 | | \$ 232.41 |
| EFT10885 | 09/12/2016 | AVON WASTE | WASTE REMOVAL SERVICE NOVEMBER 2016 | | \$ 28,443.88 |
| EFT10886 | 09/12/2016 | AMPAC DEBT RECOVERY | DEBT RECOVERY TO 01/12/2016 | | \$ 8,506.06 |
| EFT10887 | 09/12/2016 | AUSTRALIAN TAX COLLEGE | AUST.TAX COLLEGE FBT 17 SEMINAR - 23 FEB 17-DCEO&SFO | | \$ 990.00 |
| EFT10888 | 09/12/2016 | BOQ ASSET FINANCE & LEASING PTY LIMITED | PHOTO COPIER LEASE TO 27/01/2017 | | \$ 732.60 |
| EFT10889 | 09/12/2016 | AUSTRALIAN SERVICES UNION | PAYROLL DEDUCTIONS | | \$ 52.70 |
| EFT10890 | 09/12/2016 | BOC GASES | GAS BOTTLE RENTAL NOVEMBER 2016 | | \$ 111.15 |
| EFT10891 | 09/12/2016 | TUTT BRYANT EQUIPMENT | ASSTD FILTERS - CW0018 | | \$ 3,923.44 |
| EFT10892 | 09/12/2016 | COURIER AUSTRALIA | FREIGHT X WATER LABS, LIBRARY, SIGMA, COVS, T-QUIP | | \$ 494.06 |
| EFT10893 | 09/12/2016 | COVS | BATTERY MAIN SWITCHES, GLOBES, ANTENNA, ODOMETER ADAPTOR, GAFFER TAPE, WINDOW KIT | | \$ 509.87 |
| EFT10894 | 09/12/2016 | COASTAL MOBILE AUTO REPAIRS | WIRE UP LE FIRE STATION BATTERY CHARGER | | \$ 136.25 |
| EFT10895 | 09/12/2016 | CARNAMAH TYRE SALES | SUPPLY & FIT NEW TYRE - CW009 | | \$ 3,738.90 |
| EFT10896 | 09/12/2016 | CAMBERT PROPERTY MAINTENANCE | MAINTENANCE - DOOR AT LE FIRE STATION | | \$ 110.00 |
| EFT10897 | 09/12/2016 | SHIRE OF CUBALLING | LONG SERVICE LEAVE ENTITLEMENT - GARY SHERRY | | \$ 3,684.13 |
| EFT10898 | 09/12/2016 | EARTHWERX | PLANT HIRE - SEMI TRAILER WATER TRUCK | | \$ 8,041.00 |
| EFT10899 | 09/12/2016 | ENEABBA SMASH REPAIRS | EXCESS ON INSURANCE CLAIM 63002030 - CW0051 | | \$ 600.00 |
| EFT10900 | 09/12/2016 | EASIFLEET | NOVATED LEASE - MRS | | \$ 455.85 |
| EFT10901 | 09/12/2016 | FAMILY SHOPPING CENTRE | REFRESHMENTS, INSECT SPRAY, TOILET PAPER, CLEANING MATERIALS | | \$ 169.19 |
| EFT10902 | 09/12/2016 | GREEN HEAD PLUMBING & GAS | PLUMBING REPAIRS - GH COMM. CENTRE & GH PARKS | | \$ 633.38 |
| EFT10903 | 09/12/2016 | J. A GIMBEL PAINTING | PAINT EXTERNAL - 5 TUART ST | | \$ 6,930.00 |
| EFT10904 | 09/12/2016 | GREAT SOUTHERN FUELS | 20LTR OIL - CW003 | | \$ 286.90 |
| EFT10905 | 09/12/2016 | HONDA SHOP | FILTERS, BLADES - TORO MOWER | | \$ 469.61 |

| | | | | | |
|----------|------------|------------------------------------|--|--|--------------|
| EFT10906 | 09/12/2016 | HILLS FIRE EQUIPMENT | FIRE EQUIPMENT MAINTENANCE - CW,LE,GH | | \$ 2,618.11 |
| EFT10907 | 09/12/2016 | JURIEN SIGNS | INTERCHANGEABLE LETTER PANEL SIGN & LETTER/NUMBERS LOCKABLE PERSPEX DOOR | | \$ 3,292.00 |
| EFT10908 | 09/12/2016 | LEEMAN HARDWARE | WETTASOIL, SCREWS, MULCH, BRACKETS, HOSE REELS, WATER FITTINGS, SOLARGARD, ENAMEL, SANDPAPER, PAINT BRUSH, TAP TIMER, GAS BOTTLE, CHLORINE, PENCILS, DRILL PIECE, LEAF SCOOP | | \$ 749.56 |
| EFT10909 | 09/12/2016 | LEEMAN SENIORS | FUEL FOR SEPTEMBER 2016 | | \$ 66.25 |
| EFT10910 | 09/12/2016 | LEEMAN COUNTRY & SPORTING CLUB INC | REFRESHMENTS - COUNCIL MEETING 16/11/2016 | | \$ 203.00 |
| EFT10911 | 09/12/2016 | LANDGATE | SUBSCRIPTION SERVICES AND PACKAGE MAPS - SLIP | | \$ 2,533.10 |
| EFT10912 | 09/12/2016 | LEEMAN POST AND FUEL | POSTAGE NOVEMBER 2016 | | \$ 364.62 |
| EFT10913 | 09/12/2016 | LEEMAN FISH AND CHIPS | SANDWICHES - COUNCIL MEETING 16/11/2016 | | \$ 108.00 |
| EFT10914 | 09/12/2016 | MIDWEST CHEMICAL & PAPER | TOILET PAPERS & DISPENSERS & BRUSHES | | \$ 703.31 |
| EFT10915 | 09/12/2016 | MCINTOSH & SON | FILTER - CW0027 | | \$ 148.86 |
| EFT10916 | 09/12/2016 | METAL ARTWORK CREATIONS | NAME BADGE - CDO (JACK) | | \$ 14.30 |
| EFT10917 | 09/12/2016 | MAIN STREET HARDWARE COOROW | ANGLE GRINDER | | \$ 441.58 |
| EFT10918 | 09/12/2016 | NORTH MIDLANDS MOTORS | NEW COMPRESSOR FOR AIRCON - CW3315 | | \$ 957.25 |
| EFT10919 | 09/12/2016 | OFFICEWORKS BUSINESS DIRECT | TOILET PAPER,BATTERIES,STICKY DOTS,YEAR PLANNER | | \$ 209.38 |
| EFT10920 | 09/12/2016 | O'CALLAGHAN PTY LTD | 30,000 KM SERVICE - CW000 | | \$ 380.55 |
| EFT10921 | 09/12/2016 | PURCHER-INTERNATIONAL PTY LTD | EXHAUST PIPE -CW004 | | \$ 848.89 |
| EFT10922 | 09/12/2016 | PAPER PLUS OFFICE NATIONAL | BINDING COMBS, BLACK BOARD, GIANT KEY TAGS | | \$ 46.52 |
| EFT10923 | 09/12/2016 | SHIRE OF CARNAMAH | ADVERTISING *CARNAMAH MAT & ENEABBA NEWS* - CASUAL ADMINISTRATION JOB VACANCY - 30/11/201 | | \$ 24.10 |
| EFT10924 | 09/12/2016 | STAR TRACK EXPRESS | FREIGHT X HITACHI | | \$ 42.51 |
| EFT10925 | 09/12/2016 | SHIRE OF MINGENEW | REIMBURSEMENT - MEALS & REFRESHMENTS LGMA CONFERENCE 10/11/16 | | \$ 98.80 |
| EFT10926 | 09/12/2016 | TOTAL EDEN | ASSTD WATER FITTINGS | | \$ 2,282.56 |
| EFT10927 | 09/12/2016 | T-QUIP | ASSTD. FILTERS - TORO MOWER | | \$ 700.15 |
| EFT10928 | 09/12/2016 | THREE SPRINGS FAMILY PRACTICE | FEE FOR SERVICES RENDERED - 09/11/16 | | \$ 880.00 |
| EFT10929 | 09/12/2016 | TRANSPLAN PTY LTD | COAST DEVELOPMENT PLAN - MILESTONE 3 - SUBMISSION OF DRAFT REPORT | | \$ 9,108.00 |
| EFT10930 | 09/12/2016 | WESTRAC EQUIPMENT | ASSTD FILTERS - CW007 | | \$ 855.53 |
| EFT10931 | 09/12/2016 | WINCHESTER INDUSTRIES | 981.35MT WASHED STONE 14MM | | \$ 81,762.45 |
| EFT10932 | 09/12/2016 | W A TREASURY CORPORATION | LOAN NO. 87 INTEREST PAYMENT - MALEY PARK CHANGE ROOMS | | \$ 6,479.49 |

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| EFT10933 | 09/12/2016 | STEVE WARD | REIMBURSEMENT - PROTECTIVE CLOTHING (4 X PANTS) | | \$ 178.20 |
| EFT10934 | 09/12/2016 | DAVE WATSON CONTRACTING | TREE PRUNING - CW OFFICE,CW-LATHAM RD,NORTH RD | | \$ 4,075.50 |
| EFT10935 | 09/12/2016 | WILDFLOWER COUNTRY | 2ND WILDFLOWER COUNTRY BANNER FOR PROMOTION | | \$ 295.00 |
| EFT10936 | 09/12/2016 | PACIFIC BRANDS - WORKWEAR GROUP | UNIFORM - CSO LE | | \$ 598.85 |
| EFT10937 | 09/12/2016 | SHIRE OF WICKEPIN | LONG SERVICE LEAVE ENTITLEMENT - MARK HOOK | | \$ 11,934.62 |
| EFT10938 | 09/12/2016 | AUSTRALIAN TAXATION OFFICE | BAS NOVEMBER 2016 | | \$ 32,220.00 |
| EFT10939 | 15/12/2016 | DONGARA BODY BUILDERS | FINAL PAY - 14,000LT SLIP ON WATER TANK | | \$ 22,902.00 |
| EFT10941 | 19/12/2016 | FRAN'S KITCHEN | CATERING SHIRE CHRISTMAS PARTY 09/12/16 LEEMAN | | \$ 2,000.00 |
| EFT10942 | 19/12/2016 | BINDOON TRACTORS | MULCHER - MODEL DML/SSL/150 | | \$ 38,874.00 |
| EFT10943 | 23/12/2016 | AVON WASTE | SKIP BIN-HIRE & SERVICE-GH COMM. CENTRE-NOV. 2016 | | \$ 553.00 |
| EFT10944 | 23/12/2016 | AUSTRALIAN SERVICES UNION | PAYROLL DEDUCTIONS | | \$ 52.70 |
| EFT10945 | 23/12/2016 | MICHAEL BOTHE | COUNCILLOR MEETING FEES OCT & DEC 2016 | | \$ 550.00 |
| EFT10946 | 23/12/2016 | COOROW COMMUNITY RESOURCE CENTRE | CATERING - COUNCIL MEETING - 14/12/16 | | \$ 50.00 |
| EFT10947 | 23/12/2016 | COURIER AUSTRALIA | FREIGHT X T-QUIP, WESTRAC, FRONTLINE, LIBRARY, HONDA SHOP, SIGMA | | \$ 201.53 |
| EFT10948 | 23/12/2016 | CENTRAL MIDLANDS STEEL MOORA | FLAT BAR - TORO MOWER | | \$ 20.00 |
| EFT10949 | 23/12/2016 | ROBERT JOHN CLEMENT | COUNCILLOR MEETING FEES OCT - DEC 2016 | | \$ 750.00 |
| EFT10950 | 23/12/2016 | EMMA CULLEN | COUNCILLOR MEETING FEES OCT - DEC 2016 | | \$ 750.00 |
| EFT10951 | 23/12/2016 | COASTAL MOBILE AUTO REPAIRS | 15,000KMS SERVICE - CW008 | | \$ 307.79 |
| EFT10952 | 23/12/2016 | CARNAMAH TYRE SALES | SUPPLY & FIT TYRE - CW007 | | \$ 1,535.60 |
| EFT10953 | 23/12/2016 | COOROW COMMUNITY LAND (INC) - HOTEL | COUNCILLOR MEETING 14/12/16 -MEALS & REFRESHMENTS | | \$ 503.50 |
| EFT10954 | 23/12/2016 | PETER CRISPIN | REIMBURSEMENT - REMOVAL COSTS | | \$ 3,545.08 |
| EFT10955 | 23/12/2016 | KJ DONEY & CO (SERVICES) | REPAIRS - CW0018 | | \$ 429.00 |
| EFT10956 | 23/12/2016 | CENTRAL REGIONAL TAFE | CERT II RURAL OPERATIONS -12 EMPLOYEES-OUTSIDE CREW | | \$ 32,786.16 |
| EFT10957 | 23/12/2016 | DG CARPENTRY | ROOF REPAIRS - COOROW HALL | | \$ 6,461.69 |
| EFT10958 | 23/12/2016 | FIVE STAR BUSINESS MACHINES | PHOTO COPIER METER PLAN CHARGES - LEEMAN | | \$ 796.06 |
| EFT10959 | 23/12/2016 | GREEN HEAD BUSHFIRE BRIGADE | ANNUAL DONATION - COMMUNITY & CHRISTMAS TREE FUNCTION - GH BUSHFIRE BRIGADE | | \$ 500.00 |
| EFT10960 | 23/12/2016 | GH COUNTRY COURIERS | FREIGHT X WESTRAC | | \$ 29.56 |
| EFT10961 | 23/12/2016 | GERALDTON MOWER & REPAIRS | WHIPPER SNIPPER HARNESS | | \$ 406.40 |
| EFT10962 | 23/12/2016 | GIRANDO MJ | COUNCILLOR MEETING FEES OCT - DEC 2016 | | \$ 4,533.28 |
| EFT10963 | 23/12/2016 | GREEN HEAD MEN'S SHED | ABLUTION BLOCK CLEANING NOVEMBER 2016 | | \$ 616.00 |
| EFT10964 | 23/12/2016 | BRUCE ANDREW JACK | COUNCILLOR MEETING FEES OCT - DEC 2016 | | \$ 1,375.00 |

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| EFT10965 | 23/12/2016 | LEEMAN HARDWARE | MASONRY DRILL BITS, KILLRUST, ASSTD BOLTS, WASHERS, SCREWS, KEY CUTS, BUCKETS, TOILET BRUSHES | | \$ 325.47 |
| EFT10966 | 23/12/2016 | LANDMARK | WATER FITTINGS - MALEY PARK WATER SUPPLY | | \$ 408.16 |
| EFT10967 | 23/12/2016 | LEEMAN COUNTRY & SPORTING CLUB INC | SOC STAFF CHRISTMAS DRINKS - 09/12/2016 | | \$ 1,585.50 |
| EFT10968 | 23/12/2016 | LEWIS ELECTRICS | INSTALL 10 AMP SOCKET SWITCH, 10 AMP DOUBLE GPO AND WIRE HWS - LE FIRE SHED | | \$ 1,168.20 |
| EFT10969 | 23/12/2016 | WAYNE THOMAS LARDER | FUEL REIMBURSEMENT- CW0052 (MEADOW ROAD FIRE) | | \$ 135.00 |
| EFT10970 | 23/12/2016 | METTAM'S MUFFLER MIDLAND | FLEX EXHAUST PIPE - CW0026 | | \$ 105.00 |
| EFT10971 | 23/12/2016 | MAIN STREET HARDWARE COOROW | ASSTD WATER FITTINGS - LOT 42 COMMERCIAL ST | | \$ 689.73 |
| EFT10972 | 23/12/2016 | MIDWEST AERO MEDICAL | PROFESSIONAL SERVICE - DR. WALTON 24/11/2016 | | \$ 500.00 |
| EFT10973 | 23/12/2016 | R MUNNS ENGINEERING CONSULTING | CONSULTING WORK - WATER SUPPLY WANN PARK | | \$ 4,375.51 |
| EFT10974 | 23/12/2016 | NORTH MIDLANDS MOTORS | 1 BOTTLE FUEL TREATMENT - CW0027 | | \$ 41.80 |
| EFT10975 | 23/12/2016 | VICTOR ROY OAKES | COUNCILLOR MEETING FEES OCTOBER - DECEMBER 2016, COMMUNICATION ALLOWANCE | | \$ 750.00 |
| EFT10976 | 23/12/2016 | PAPER PLUS OFFICE NATIONAL | GIANT KEY TAGS | | \$ 8.56 |
| EFT10977 | 23/12/2016 | COLAS WEST AUSTRALIA | SUPPLY & SPREAD 52,419m2 BITUMEN- CW/GH ROAD | | \$ 123,749.27 |
| EFT10978 | 23/12/2016 | DAMIEN ANDREW RACKEMANN | COUNCILLOR MEETING FEES NOVEMBER 2016, COMMUNICATION ALLOWANCE | | \$ 350.00 |
| EFT10979 | 23/12/2016 | REV DESIGNS | SIGNAGE DESIGNS - MILLIGAN ISLAND CAMPING NODE | | \$ 1,309.00 |
| EFT10980 | 23/12/2016 | SEASIDE SUPPLIES | MILK, ICE, SEWING KITS, TOILET BLEACH | | \$ 65.79 |
| EFT10981 | 23/12/2016 | GUY CHARLES SIMS | COUNCILLOR MEETING FEES OCTOBER - DECEMBER 2016, COMMUNICATION ALLOWANCE | | \$ 750.00 |
| EFT10982 | 23/12/2016 | THREE SPRINGS FAMILY PRACTICE | FEE FOR SERVICE RENDERED - 07/12/2016 | | \$ 880.00 |
| EFT10983 | 23/12/2016 | W A TREASURY CORPORATION | LOAN NO. 79 INTEREST PAYMENT - EMPLOYEE HOUSING | | \$ 12,274.52 |
| EFT10984 | 23/12/2016 | DAVE WATSON CONTRACTING | TREE REMOVAL -NAIRN ST,CW OFFICE,GREEN HEAD ST | | \$ 2,983.75 |
| EFT10985 | 05/01/2017 | AUSTRALIAN SERVICES UNION | PAYROLL DEDUCTIONS | | \$ 52.70 |
| EFT10986 | 05/01/2017 | ANL LIGHTING | REPLACEMENT LIGHT TUBES FOR PUBLIC BUILDINGS | | \$ 2,716.95 |
| EFT10987 | 05/01/2017 | ACCESS ANTENNAS | SET TOP BOX - 16B BRAND ST, CW OFFICE | | \$ 510.00 |
| EFT10988 | 05/01/2017 | BUNNINGS BUILDING SUPPLIES PTY LTD | WETTA SOIL,CARPET SWEEPER,STORAGE CONTAINERS | | \$ 440.36 |
| EFT10989 | 05/01/2017 | BOC GASES | ARGOSHIELD GAS REFILL | | \$ 165.97 |
| EFT10990 | 05/01/2017 | BOHLER UDDEHOLM | HOLLOW BAR - CW0012 | | \$ 82.50 |
| EFT10991 | 05/01/2017 | COURIER AUSTRALIA | FREIGHT X T-QUIP, TUTT, COVS | | \$ 99.70 |
| EFT10992 | 05/01/2017 | COVS | BRAKE SHOES,HUB CAPS,SCOTSEALS,BEARING SETS | | \$ 2,873.60 |
| EFT10993 | 05/01/2017 | EASIFLEET | NOVATED LEASE - MRS | | \$ 911.70 |

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| EFT10994 | 05/01/2017 | FUEL DISTRIBUTORS | DIESEL (1) | | \$ 26,091.44 |
| EFT10995 | 05/01/2017 | HERSEY JR & A PTY LTD | FUEL METER,TYRE INFLATOR,DEGREASER,RAGS, GLOVES | | \$ 1,896.41 |
| EFT10996 | 05/01/2017 | ML COMMUNICATIONS | PHONE SYSTEM RENTAL - LEEMAN | | \$ 321.25 |
| EFT10997 | 05/01/2017 | MIDWEST CHEMICAL & PAPER | SANITARY BRUSHES | | \$ 116.35 |
| EFT10998 | 05/01/2017 | OFFICEWORKS BUSINESS DIRECT | DIARIES, ENVELOPES, DESK CALENDAR | | \$ 284.32 |
| EFT10999 | 05/01/2017 | THE RIGGING SHED | RECOVERY STRAP | | \$ 3,723.50 |
| EFT11000 | 05/01/2017 | SIGMA CHEMICALS | POOL CHEMICALS (4 X 200LTR CHLORINE) | | \$ 748.00 |
| EFT11001 | 05/01/2017 | TOTAL EDEN | RETIC CONTROLLER,STATION,SPRINKLERS-GH COMM.CENTRE | | \$ 2,577.50 |
| EFT11002 | 05/01/2017 | T-QUIP | FILTER - TORO MOWER | | \$ 62.40 |
| EFT11003 | 05/01/2017 | WESTRAC EQUIPMENT | OIL, ASSTD FILTERS, SERVICE KITS, BREATHER, SPRAY LUBE - CW0035 | | \$ 7,383.31 |
| EFT11004 | 05/01/2017 | WEST AUSTRALIAN NEWSPAPERS LIMITED | ADVERT -ADOPTION OF LOCAL PLANNING POLICIES -09/11/16 | | \$ 147.80 |
| EFT11005 | 06/01/2017 | AUSTRALIA POST-LPO | POSTAGE DECEMBER 2016 | | \$ 161.50 |
| EFT11006 | 06/01/2017 | BUNNINGS BUILDING SUPPLIES PTY LTD | STORAGE TUBS, SCREWS, CABLE TIES, CHALK POWDER, POWER CENTRE | | \$ 292.96 |
| EFT11007 | 06/01/2017 | BEAN KL | ELECTRICITY TO 09/12/16 | | \$ 809.36 |
| EFT11008 | 06/01/2017 | CLARKSON FREIGHTLINES | FREIGHT X SIGMA | | \$ 216.13 |
| EFT11009 | 06/01/2017 | FAMILY SHOPPING CENTRE | GENERAL & XMAS REFRESHMENTS, MOUSE TRAPS, BATTERIES, PUSH PINS | | \$ 681.83 |
| EFT11010 | 06/01/2017 | GREEN HEAD MEN'S SHED | ABLUTION BLOCK CLEANING - DECEMBER 2016 | | \$ 770.00 |
| EFT11011 | 06/01/2017 | LOCAL GOVERNMENT MANAGERS AUSTRALIA | COMMUNITY DEVELOPMENT CONFERENCE -SEP 16- CDO | | \$ 1,035.00 |
| EFT11012 | 06/01/2017 | LEEMAN & GREEN HEAD COMM.CENTRE | ANNUAL DONATION - AUSTRALIA DAY AWARD 2017 | | \$ 400.00 |
| EFT11013 | 06/01/2017 | LEEMAN POST AND FUEL | DIESEL & ULP - CW0045, CW0052 | | \$ 290.38 |
| EFT11014 | 06/01/2017 | MARTIN CJ & VB | 1480 CUBIC METRE OF GRAVEL - MARTINS RD RESHEET | | \$ 4,400.00 |
| EFT11015 | 06/01/2017 | MIDVALE DISCOUNT TYRES | SUPPLIED 4 TYRES - CW008 | | \$ 1,100.00 |
| EFT11016 | 06/01/2017 | NOVUS GERALDTON | SUPPLY & FIT WINDSCREEN, MOULD, CLIPS - CW000 | | \$ 1,037.65 |
| EFT11017 | 06/01/2017 | O'CALLAGHAN PTY LTD | REPLACE TYRES - CW000 | | \$ 825.00 |
| EFT11018 | 06/01/2017 | PAPER PLUS OFFICE NATIONAL | ASSTD STATIONARY - LE DEPOT | | \$ 86.61 |
| EFT11019 | 06/01/2017 | LEONIE JOY QUANTOCK | REIMBURSEMENT - USB FLASH DRIVES - LE OFFICE | | \$ 95.88 |
| EFT11020 | 06/01/2017 | SHIRE OF CHAPMAN VALLEY | PLANNING SERVICES SEPTEMBER TO DECEMBER 2016 | | \$ 3,908.69 |
| EFT11021 | 06/01/2017 | TOTAL EDEN | PUMP & SPRINKLERS - GH & LE PARKS | | \$ 1,082.66 |
| EFT11022 | 06/01/2017 | THREE SPRINGS FAMILY PRACTICE | FEE FOR SERVICES RENDERED - 21/12/16 | | \$ 440.00 |

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| EFT11023 | 06/01/2017 | WESTRAC EQUIPMENT | ASSTD ELECTRICAL CONNECTORS - CW0012, CW0034 | | \$ 315.90 |
| EFT11024 | 06/01/2017 | PACIFIC BRANDS - WORKWEAR GROUP | UNIFORM BACKORDER - RO | | \$ 126.65 |
| EFT11025 | 09/01/2017 | DFES | ESL DECEMBER 2016 | | \$ 2,196.24 |
| EFT11026 | 20/01/2017 | LEADING EDGE COMPUTERS | MANAGED SERVICES AGREEMENT - JAN TO MAR 2017 | | \$ 5,990.00 |
| EFT11027 | 20/01/2017 | AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY | APPARATOR LICENSE GREEN HEAD TO 16/01/2018 (LICENSE NO. 1155798/1) | | \$ 86.00 |
| EFT11028 | 20/01/2017 | AVON WASTE | WASTE REMOVAL SERVICE DECEMBER 2016 | | \$ 23,318.14 |
| EFT11029 | 20/01/2017 | AUSTRALIAN SERVICES UNION | PAYROLL DEDUCTIONS | | \$ 52.70 |
| EFT11030 | 20/01/2017 | BUNNINGS BUILDING SUPPLIES PTY LTD | PLANT STRAPPING, CLEANING MATERIAL, STORAGE CONTAINERS, CHAINSAW OIL, TOILET PAPER HOLDER, PLANTS, INTERIOR PAINT, FUNNEL | | \$ 377.00 |
| EFT11031 | 20/01/2017 | BOC GASES | GAS BOTTLE RENTAL - DECEMBER 2016 | | \$ 114.87 |
| EFT11032 | 20/01/2017 | COURIER AUSTRALIA | FREIGHT X BOHLER, LIBRARY | | \$ 138.21 |
| EFT11033 | 20/01/2017 | COVS | HOSE CLAMPS, GLOVES, TOILET PAPER | | \$ 150.74 |
| EFT11034 | 20/01/2017 | CUNNINGHAMS AG SERVICES | BATTERY, GEAR OIL - CW0043, CW0034, CW0059 | | \$ 361.14 |
| EFT11035 | 20/01/2017 | KJ DONEY & CO (SERVICES) | AIRCON REPAIRS - CW0018 | | \$ 269.50 |
| EFT11036 | 20/01/2017 | DEPARTMENT OF TRANSPORT | ANNUAL JETTY LICENCE - DEE STREET LEEMAN | | \$ 39.10 |
| EFT11037 | 20/01/2017 | EASIFLEET | NOVATED LEASE - MRS | | \$ 455.85 |
| EFT11038 | 20/01/2017 | FIVE STAR BUSINESS MACHINES | PHOTO COPIER METER PLAN CHARGES - LEEMAN | | \$ 1,127.86 |
| EFT11039 | 20/01/2017 | FUEL DISTRIBUTORS | DEGREASER, LAWN MOWER OIL | | \$ 306.33 |
| EFT11040 | 20/01/2017 | FRONTLINE FIRE & RESCUE EQUIPMENT | ASSTD PROTECTIVE CLOTHING - GH & LE FIRE BRIGADES | | \$ 4,805.47 |
| EFT11041 | 20/01/2017 | GH COUNTRY COURIERS | FREIGHT FOR CW007, CW3457 | | \$ 61.60 |
| EFT11042 | 20/01/2017 | GREEN HEAD GENERAL STORE | DIESEL & UNLEADED - CW0038 (GH FAST ATTACK) | | \$ 264.76 |
| EFT11043 | 20/01/2017 | HONDA SHOP | STATIONARY MOTOR - CW0045 | | \$ 1,434.00 |
| EFT11044 | 20/01/2017 | HITACHI CONST MACHINERY (AUST) P/L | WINDOWPANE, ISOLATOR - CW0012 | | \$ 259.08 |
| EFT11045 | 20/01/2017 | HEARING & AUDIOLOGY | WORKCOVER - HEARING TESTS (JOHN CORTESE, STEVEN WARD, RICHARD WALDRON) | | \$ 750.00 |
| EFT11046 | 20/01/2017 | JASON SIGNMAKERS | SIGNS - SPEED LIMIT, ROAD PLANT AHEAD & DELINEATORS | | \$ 3,673.12 |
| EFT11047 | 20/01/2017 | EF JUST & CO | CLEARING BLOCK - LOT 603 PETERSON STREET | | \$ 110.00 |
| EFT11048 | 20/01/2017 | KLEENHEAT GAS | YEARLY FACILITY FEE 45KG - 50 NAIRN ST. | | \$ 66.70 |
| EFT11049 | 20/01/2017 | K9 ELECTRICAL | ALARM MONITORING - JAN 2017 - MAR 2017 CW & LE | | \$ 205.72 |

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| EFT11050 | 20/01/2017 | LEEMAN HARDWARE | TOILET BRUSHES, BROOM, ASSTD WASHERS & SCREWS, AQUAPREP PAINT & BRUSHES, 2 PALLETS OF CONCRETE, PALLET DEPOSIT, NUT SETTER, TEK SCREW BITS | | \$ 1,519.85 |
| EFT11051 | 20/01/2017 | LOCAL GOVERNMENT MANAGERS AUSTRALIA | LGMA FIN. PRO. CONFERENCE MARCH 17-SFO & DCEO | | \$ 2,397.50 |
| EFT11052 | 20/01/2017 | LEWIS MOTORS | ASSTD FILTERS - CW002 | | \$ 235.93 |
| EFT11053 | 20/01/2017 | LANDMARK | WATER FITTINGS - MALEY PARK | | \$ 109.31 |
| EFT11054 | 20/01/2017 | LANDGATE | GR VALUATIONS 22/10/16 - 18/11/16 (G2016/9) | | \$ 1,151.55 |
| EFT11055 | 20/01/2017 | LEEMAN POST AND FUEL | REFRESHMENTS, NEWSPAPER, INTERNET RECHARGE, RECEIPTING BOOK, INK | | \$ 185.73 |
| EFT11056 | 20/01/2017 | MIDWEST CHEMICAL & PAPER | BLEACH 25LTR | | \$ 63.16 |
| EFT11057 | 20/01/2017 | MOORA HARDWARE | BRASS WATER FITTING | | \$ 6.60 |
| EFT11058 | 20/01/2017 | MIDWEST WINDSCREENS AND WINDOW | REPLACEMENT REAR WINDOW - CW000 | | \$ 1,471.00 |
| EFT11059 | 20/01/2017 | RD MANUEL | 4276 CUBIC METERS GRAVEL - GUNYIDI WUBIN RD | | \$ 14,110.80 |
| EFT11060 | 20/01/2017 | MAIN STREET HARDWARE COOROW | SPRINKLERS - ROTARY PARK | | \$ 794.36 |
| EFT11061 | 20/01/2017 | NATASHA MILLS | RELIEF POOL MANAGER - 22/12/16 | | \$ 725.00 |
| EFT11062 | 20/01/2017 | NOVUS GERALDTON | FIT SIDE WINDOW - CW0012 | | \$ 415.80 |
| EFT11063 | 20/01/2017 | PURCHER-INTERNATIONAL PTY LTD | AIRCON PARTS - CW004 | | \$ 1,374.32 |
| EFT11064 | 20/01/2017 | LEANNE PAROLA | ELECTRICITY & WATER | | \$ 814.39 |
| EFT11065 | 20/01/2017 | QUANTOCK S & L ELECTRICS | SUPPLY AND INSTALL AIR CON - LOT 11 SPAIN ST | | \$ 13,370.08 |
| EFT11066 | 20/01/2017 | LEONIE JOY QUANTOCK | REIMBURSEMENT - TEA | | \$ 12.04 |
| EFT11067 | 20/01/2017 | REPEAT PLASTICS (WA) | REPLACEMENT SLATS FOR DAMAGED SEAT | | \$ 93.74 |
| EFT11068 | 20/01/2017 | SEASIDE SUPPLIES | REFRESHMENTS, CLEANING MATERIAL | | \$ 54.93 |
| EFT11069 | 20/01/2017 | STAR TRACK EXPRESS | FREIGHT X HONDA SHOP | | \$ 64.92 |
| EFT11070 | 20/01/2017 | STATEWIDE BEARINGS | ISOLATORS - LEEMAN GENSET | | \$ 158.40 |
| EFT11071 | 20/01/2017 | TOTAL EDEN | SPRINKLERS - CW PARKS, LE OVAL | | \$ 2,335.27 |
| EFT11072 | 20/01/2017 | THREE SPRINGS FAMILY PRACTICE | FEE FOR SERVICES RENDERED - 11/01/2017 | | \$ 440.00 |
| EFT11073 | 20/01/2017 | WESTRAC EQUIPMENT | FUEL LINE - CW0035 | | \$ 60.69 |
| EFT11074 | 20/01/2017 | WURTH AUSTRALIA PTY LTD | SHRINK HOSE, NUTS, PINS | | \$ 346.54 |
| EFT11075 | 20/01/2017 | W A TREASURY CORPORATION | GUARANTEE FEE ON LOANS TO JUNE 2017 | | \$ 1,274.84 |
| EFT11076 | 20/01/2017 | PACIFIC BRANDS - WORKWEAR GROUP | UNIFORM - SFO | | \$ 151.31 |
| EFT11077 | 25/01/2017 | ALL DECOR | BLINDS - LE OFFICE | | \$ 5,758.00 |
| EFT11078 | 25/01/2017 | TOTAL PACKAGING | DOGGY DUMP BAGS | | \$ 257.40 |
| EFT11079 | 31/01/2017 | GLOBAL MACHINERY & RACKING | BLACK PVC 2 RAIL FENCING - COASTAL NODES | | \$ 16,299.50 |

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| | | SYSTEMS | | | |
| EFT11080 | 02/02/2017 | LEADING EDGE COMPUTERS | HARD DRIVE FAILURE - 24.01.2017 | | \$ 700.00 |
| EFT11081 | 02/02/2017 | BOQ ASSET FINANCE & LEASING PTY LIMITED | RESIDUAL VALUE FOR PHOTOCOPIER | | \$ 110.00 |
| EFT11082 | 02/02/2017 | AUSTRALIAN SERVICES UNION | PAYROLL DEDUCTIONS | | \$ 52.70 |
| EFT11083 | 02/02/2017 | BUNNINGS BUILDING SUPPLIES PTY LTD | ASST PLANTS, SPRAY PAINT, SAND PAPER | | \$ 229.83 |
| EFT11084 | 02/02/2017 | REECE AND CLAIRE BODINNER | REIMBURSE- BOND MALEY PARK HIRE 22/01/2017 | | \$ 300.00 |
| EFT11085 | 02/02/2017 | COURIER AUSTRALIA | FREIGHT X LIBRARY, STATEWIDE BEARINGS | | \$ 40.58 |
| EFT11086 | 02/02/2017 | COVS | ISOLATORS - LE GENERATOR | | \$ 67.45 |
| EFT11087 | 02/02/2017 | CAMBERT PROPERTY MAINTENANCE | BATHROOM RENOVATION - LOT 64 NAIRN ST, LE. | | \$ 8,308.72 |
| EFT11088 | 02/02/2017 | DONGARA BODY BUILDERS | CHANGE PUMP TO FIT DAM SUCTION | | \$ 2,475.00 |
| EFT11089 | 02/02/2017 | THE DOG LINE | 2 X DOG BARK COLLARS | | \$ 366.28 |
| EFT11090 | 02/02/2017 | EASIFLEET | NOVATED LEASE - MRS | | \$ 455.85 |
| EFT11091 | 02/02/2017 | GERALDTON MOWER & REPAIRS | RUBBER SHIELD - MOWER | | \$ 14.40 |
| EFT11092 | 02/02/2017 | MOORE STEPHENS (UHY HAINES NORTON) | ROADS TO RECOVERY-AUDITING RETURN | | \$ 2,475.00 |
| EFT11093 | 02/02/2017 | HERSEY JR & A PTY LTD | FIRST AID KIT, SOCKET HEAD CAP SCREWS | | \$ 1,051.29 |
| EFT11094 | 02/02/2017 | HITACHI CONST MACHINERY (AUST) P/L | INDICATOR LIGHTS - CW0014 | | \$ 311.78 |
| EFT11095 | 02/02/2017 | HALF WAY MILL ROADHOUSE | FUEL - CW0042, CW0044, CW0051 | | \$ 695.70 |
| EFT11096 | 02/02/2017 | HARE & FORBES MACHINERY HOUSE | LATHE CUTTER, BROACH CUTTER | | \$ 210.65 |
| EFT11097 | 02/02/2017 | HEIGHT INDUSTRIES | 9 FLIGHTS OF ROTARY PARK FOR NACC PROJECT | | \$ 990.00 |
| EFT11098 | 02/02/2017 | SHIRE OF IRWIN | REIMBURSEMENT FOR CESM 01/10/2016-31/12/2016 | | \$ 2,693.02 |
| EFT11099 | 02/02/2017 | JASON SIGNMAKERS | 2X EMERGENCY SIGNS- CW & LE OFFICE GENERATOR | | \$ 75.46 |
| EFT11100 | 02/02/2017 | JURIEN HOME TIMBER & HARDWARE | PINE LOGS, ASSTD SCREWS, SCREW DRIVER BITS | | \$ 732.87 |
| EFT11101 | 02/02/2017 | LEEMAN SENIORS | BUS HIRE AND FUEL FOR DECEMBER 2016 | | \$ 279.40 |
| EFT11102 | 02/02/2017 | LANDMARK | WATER FITTING, INSECTICIDE CHEMICAL - MALEY PARK | | \$ 1,028.31 |
| EFT11103 | 02/02/2017 | LANDGATE | GR VALUATIONS 19/11/16-16/12/16 (G2016/10) & 17/12/16-13/01/17 (G2017/1) | | \$ 306.40 |
| EFT11104 | 02/02/2017 | LAVENDER COTTAGE | ACCOMMODATION 16-17 JAN 2017 - REGULATION 17 AUDIT | | \$ 110.00 |
| EFT11105 | 02/02/2017 | ML COMMUNICATIONS | PHONE SYSTEM RENTAL - LEEMAN | | \$ 321.25 |
| EFT11106 | 02/02/2017 | MIDLAND MOWERS | SET OF BLADES & CUTTERS & PULL STARTS | | \$ 1,875.60 |

| | | | | | |
|----------|------------|-------------------------------|---|--|----------------------|
| EFT11107 | 02/02/2017 | MIDWEST AERO MEDICAL | PROFESSIONAL SERVICE - DR. WALTON 22/12/2016 & DR. ADAMSON 12/01/2017 | | \$ 1,000.00 |
| EFT11108 | 02/02/2017 | SHANNON MEYER | NATIONAL POLICE CLEARANCE - S. MEYER | | \$ 52.60 |
| EFT11109 | 02/02/2017 | OFFICEWORKS BUSINESS DIRECT | CASH BOX, CHUX, DIVIDERS, DOCUMENT HOLDER | | \$ 191.61 |
| EFT11110 | 02/02/2017 | PAPER PLUS OFFICE NATIONAL | A3 PAPER, ADDRESS LABELS, CHAIRMAT | | \$ 221.39 |
| EFT11111 | 02/02/2017 | LEANNE PAROLA | INTERNET | | \$ 139.90 |
| EFT11112 | 02/02/2017 | RUMBOLD FORD | 30,000KMS FILTER - CW003 | | \$ 483.25 |
| EFT11113 | 02/02/2017 | ROBERTS GARY | REIMBURSEMENT - SAFETY GLASSES | | \$ 180.00 |
| EFT11114 | 02/02/2017 | RYLAN PTY LTD | LAY FLAT KERBING-BATTERSBY ST, HONEY EATER ST, LE OFFICE | | \$ 26,404.95 |
| EFT11115 | 02/02/2017 | SIGMA CHEMICALS | DOLPHIN COMM WAVE CADDY AND CABLE | | \$ 4,947.21 |
| EFT11116 | 02/02/2017 | SPIDERWEB PLUMBING & GAS | BATHROOM PLUMBING REPAIRS - LOT 64 NAIRN STR. | | \$ 487.87 |
| EFT11117 | 02/02/2017 | TRUCKLINE | BRAKE KIT - CW0034 | | \$ 582.69 |
| EFT11118 | 02/02/2017 | TOTAL EDEN | POLY PIPES - GH PARKS | | \$ 186.14 |
| EFT11119 | 02/02/2017 | THREE SPRINGS FAMILY PRACTICE | FEE FOR SERVICES RENDERED - 18/01/2017 | | \$ 440.00 |
| EFT11120 | 02/02/2017 | DAVE WATSON CONTRACTING | TREE REMOVAL WORK-CW OFFICE GROUNDS, BRISTOL ST, CENTRAL ST, MAIN ST | | \$ 6,041.75 |
| | | | TOTAL EFT PAYMENTS | | \$ 771,177.23 |
| 20005 | 09/12/2016 | INTEGRAL VALUATIONS | INDEPENDENT VALUATION LOT 103 & LOT 5 BRISTOL ST | | \$ 3,300.00 |
| 20006 | 09/12/2016 | REPEAT PLASTICS (WA) | PICNIC SETTINGS - MILLIGAN ISLAND | | \$ 15,950.09 |
| 20007 | 09/12/2016 | TELSTRA | PHONE ACCOUNTS TO 03/12/2016 | | \$ 2,332.20 |
| 20008 | 14/12/2016 | SHIRE OF COOROW - LOTTO | PAYROLL DEDUCTIONS | | \$ 130.00 |
| 20009 | 15/12/2016 | TENNILLE DU BOULAY | CHRISTMAS LIGHTS COMPETITION WINNER 2016 | | \$ 50.00 |
| 20010 | 19/12/2016 | THOMAS GEORGE MASON | RATES REFUND - A592 18 NAIRN ST LEEMAN 6514 | | \$ 686.44 |
| 20011 | 21/12/2016 | SHIRE OF COOROW | LICENSE RENEWAL -CW0017,CW0023,CW0027,CW0050 - 6MONTH | | \$ 617.30 |
| 20012 | 21/12/2016 | BAXTER JAMES BOTHE | CHRISTMAS LIGHTS WINNER - CW 2016 | | \$ 50.00 |
| 20013 | 21/12/2016 | LEEANNE BENNETT | CHRISTMAS LIGHTS WINNER - LE 2016 | | \$ 50.00 |
| 20014 | 21/12/2016 | MAXWELL W P FORREST | CHRISTMAS LIGHTS WINNER - GH 2016 | | \$ 50.00 |
| 20015 | 21/12/2016 | MARK AND VIV LEWIS | CHRISTMAS LIGHTS WINNER - GH 2016 | | \$ 50.00 |
| 20016 | 21/12/2016 | GLORIA LITCHFIELD | CHRISTMAS LIGHTS WINNER - LE 2016 | | \$ 50.00 |
| 20017 | 21/12/2016 | RENEE LYNETTE MACKENZIE | CHRISTMAS LIGHTS WINNER - LE 2016 | | \$ 50.00 |
| 20018 | 21/12/2016 | GLEN STEWART & VANESSA MCDADE | CHRISTMAS LIGHTS WINNER - GH 2016 | | \$ 50.00 |
| 20019 | 21/12/2016 | RICHARD ELLIOT WALDRON | CHRISTMAS LIGHTS WINNER - CW 2016 | | \$ 50.00 |
| 20020 | 21/12/2016 | SHIRE OF COOROW | MILLIGAN ISLAND FLOAT - DEC. 2016 | | \$ 50.00 |

| | | | | | |
|-----------|------------|---------------------------------------|---|--|---------------------|
| 20021 | 21/12/2016 | SHIRE OF COOROW | REFRESHMENTS, DECORATIONS, FOOD - SOC STAFF CHRISTMAS PARTY 09/12/2016 | | \$ 197.25 |
| 20022 | 23/12/2016 | SYNERGY | ELECTRICITY ACCOUNTS TO 05/12/16 | | \$ 12,246.20 |
| 20023 | 23/12/2016 | TELSTRA | MANAGERS PHONE ACCOUNT TO 02/12/2016 | | \$ 921.62 |
| 20024 | 23/12/2016 | WATER CORPORATION | WATER ACCOUNT O 13/12/2016 | | \$ 20,347.10 |
| 20025 | 23/12/2016 | SHIRE OF COOROW - LOTTO | PAYROLL DEDUCTIONS | | \$ 130.00 |
| 20026 | 06/01/2017 | SYNERGY | ELECTRICITY ACCOUNT TO 20/12/16 | | \$ 1,945.95 |
| 20027 | 06/01/2017 | TELSTRA | BUSHFIRE SMS PHONE ACCOUNT TO 22/12/16 | | \$ 642.76 |
| 20028 | 06/01/2017 | WATER CORPORATION | WATER ACCOUNTS TO 20/12/2016 | | \$ 23,620.26 |
| 20029 | 11/01/2017 | SHIRE OF COOROW - LOTTO | PAYROLL DEDUCTIONS | | \$ 130.00 |
| 20030 | 20/01/2017 | TELSTRA | PHONE ACCOUNTS TO 02/01/2017 | | \$ 2,769.01 |
| 20031 | 25/01/2017 | SHIRE OF COOROW - LOTTO | PAYROLL DEDUCTIONS | | \$ 130.00 |
| 20032 | 02/02/2017 | SYNERGY | ELECTRICITY ACCOUNT TO 24/01/2017 | | \$ 6,171.55 |
| 20033 | 02/02/2017 | TELSTRA | BUSHFIRE SMS PHONE ACCOUNT TO 22/01/2017 | | \$ 20.00 |
| | | | TOTAL CHEQUE PAYMENTS | | \$ 92,787.73 |
| DD24806.1 | 07/12/2016 | WA SUPER | PAYROLL DEDUCTIONS | | \$ 50.51 |
| DD24831.1 | 14/12/2016 | WA SUPER | PAYROLL DEDUCTIONS | | \$ 11,729.53 |
| DD24831.2 | 14/12/2016 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | | \$ 289.54 |
| DD24831.3 | 14/12/2016 | ULTIMATE SUPER AND PENSION SERVICE | PAYROLL DEDUCTIONS | | \$ 1,329.24 |
| DD24831.4 | 14/12/2016 | SHOALWATER SUPERANNUATION FUND | SUPERANNUATION CONTRIBUTIONS | | \$ 123.69 |
| DD24831.5 | 14/12/2016 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | | \$ 208.89 |
| DD24882.1 | 28/12/2016 | WA SUPER | PAYROLL DEDUCTIONS | | \$ 11,711.57 |
| DD24882.2 | 28/12/2016 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | | \$ 322.78 |
| DD24882.3 | 28/12/2016 | ULTIMATE SUPER AND PENSION SERVICE | PAYROLL DEDUCTIONS | | \$ 1,329.24 |
| DD24882.4 | 28/12/2016 | SHOALWATER SUPERANNUATION FUND | SUPERANNUATION CONTRIBUTIONS | | \$ 107.73 |
| DD24882.5 | 28/12/2016 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | | \$ 208.89 |
| DD24918.1 | 11/01/2017 | WA SUPER | PAYROLL DEDUCTIONS | | \$ 11,725.01 |
| DD24918.2 | 11/01/2017 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | | \$ 286.06 |
| DD24918.3 | 11/01/2017 | ULTIMATE SUPER AND PENSION SERVICE | PAYROLL DEDUCTIONS | | \$ 1,329.24 |
| DD24918.4 | 11/01/2017 | SHOALWATER SUPERANNUATION FUND | SUPERANNUATION CONTRIBUTIONS | | \$ 89.11 |
| DD24918.5 | 11/01/2017 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | | \$ 208.89 |

| | | | | | |
|-----------|------------|------------------------------------|---|--|---------------------|
| DD24962.1 | 25/01/2017 | WA SUPER | PAYROLL DEDUCTIONS | | \$ 11,905.92 |
| DD24962.2 | 25/01/2017 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | | \$ 489.52 |
| DD24962.3 | 25/01/2017 | ULTIMATE SUPER AND PENSION SERVICE | PAYROLL DEDUCTIONS | | \$ 1,329.24 |
| DD24962.4 | 25/01/2017 | SHOALWATER SUPERANNUATION FUND | SUPERANNUATION CONTRIBUTIONS | | \$ 118.37 |
| DD24962.5 | 25/01/2017 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | | \$ 208.89 |
| DD24962.6 | 25/01/2017 | BT SUPER FOR LIFE | SUPERANNUATION CONTRIBUTIONS | | \$ 121.92 |
| | | | <u>TOTAL SUPERANNUATION PAYMENTS</u> | | \$ 55,223.78 |
| 13091216 | 09/12/2016 | BANKWEST | MASTERCARD - CEO | | \$ 1,540.71 |
| 13091216 | 09/12/2016 | BANKWEST | MASTERCARD - DCEO | | \$ 1,345.33 |
| 13091216 | 09/12/2016 | BANKWEST | MASTERCARD - MWS | | \$ 29.95 |
| 13091216 | 09/12/2016 | BANKWEST | MASTERCARD - MRS | | \$ 825.20 |
| 13110117 | 11/01/2017 | BANKWEST | MASTERCARD - CEO | | \$ 639.00 |
| 13110117 | 11/01/2017 | BANKWEST | MASTERCARD - DCEO | | \$ 101.99 |
| 13110117 | 11/01/2017 | BANKWEST | MASTERCARD - MWS | | \$ 195.84 |
| 13110117 | 11/01/2017 | BANKWEST | MASTERCARD - MRS | | \$ 885.50 |
| | | | | | \$ 1,822.33 |
| | | | <u>TOTAL CREDIT CARD PAYMENTS</u> | | \$ 7,385.85 |
| 71040117 | 04/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 120.50 |
| 71050117 | 05/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 2,200.55 |
| 71051216 | 05/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 418.75 |
| 71051216 | 05/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 2,625.60 |
| 71060117 | 06/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 5,880.65 |
| 71061216 | 06/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 1,237.80 |
| 71071216 | 07/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 3,636.65 |
| 71081216 | 08/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 132.00 |
| 71100117 | 10/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 166.55 |
| 71110117 | 11/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 1,147.70 |
| 71120117 | 12/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 264.00 |
| 71121216 | 12/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 550.90 |
| 71130117 | 13/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 663.85 |
| 71131216 | 13/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 2,326.00 |

| | | | | | |
|----------|------------|-------------------|-----------------|--|--------------|
| 71151216 | 15/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 455.70 |
| 71160117 | 16/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 181.50 |
| 71161216 | 16/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 207.35 |
| 71180117 | 17/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 10,920.75 |
| 71180117 | 18/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 418.50 |
| 71190117 | 20/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 3,628.80 |
| 71200117 | 20/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 2,697.15 |
| 71201216 | 20/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 264.00 |
| 71211216 | 21/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 972.40 |
| 71231216 | 23/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 371.55 |
| 71250117 | 24/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 460.95 |
| 71250117 | 25/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 860.00 |
| 71270117 | 27/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | 2352.00 |
| 71300117 | 30/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 1,542.85 |
| 71310117 | 31/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 196.45 |
| 72040117 | 04/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 1,461.20 |
| 72051216 | 05/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 27.40 |
| 72051216 | 05/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 63.30 |
| 72060117 | 06/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 30.15 |
| 72081216 | 08/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 599.60 |
| 72091216 | 09/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 630.95 |
| 72100117 | 10/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 920.60 |
| 72110117 | 11/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 418.20 |
| 72120117 | 12/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 526.80 |
| 72121216 | 12/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 359.65 |
| 72130117 | 13/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 997.25 |
| 72131216 | 13/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 170.75 |
| 72141216 | 14/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 668.85 |
| 72151216 | 15/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 646.10 |
| 72160117 | 16/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 536.55 |
| 72161216 | 16/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 1,180.50 |

| | | | | | |
|----------|------------|-------------------|--|------------------|-----------------------|
| 72170117 | 17/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 53.10 |
| 72190117 | 19/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 817.15 |
| 72191216 | 19/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 712.60 |
| 72200117 | 20/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 270.10 |
| 72211216 | 21/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 509.65 |
| 72230117 | 23/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 1,315.35 |
| 72231216 | 23/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 162.15 |
| 72240117 | 24/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 25.30 |
| 72241216 | 24/12/2016 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 399.80 |
| 72250117 | 25/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 1,339.25 |
| 72271217 | 27/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 505.25 |
| 72300117 | 30/01/2017 | TRANSPORT DEPT OF | TRANS LICENSING | | \$ 933.55 |
| | | | <u>TOTAL LICENSING PAYMENTS</u> | | \$ 63,182.55 |
| DDEBIT | 07/12/2016 | PAYROLL | PAYROLL | | \$ 1,607.25 |
| DDEBIT | 14/12/2016 | PAYROLL | PAYROLL | | \$ 53,687.00 |
| DDEBIT | 23/12/2016 | PAYROLL | PAYROLL | | \$ 53,415.00 |
| DDEBIT | 11/01/2017 | PAYROLL | PAYROLL | | \$ 53,605.00 |
| DDEBIT | 25/01/2017 | PAYROLL | PAYROLL | | \$ 57,413.00 |
| | | | <u>TOTAL PAYROLL PAYMENTS</u> | | \$ 219,727.25 |
| | | | | | |
| | | | <u>TOTAL PAYMENTS</u> | \$ 240.00 | \$1,209,484.39 |

Credit Card Payment summary

Credit card payments made between

10/11/2016 to 09/12/2016

| CEO | | |
|----------------------------------|--|--------------------|
| Shire of Coorow | Plate remake - CW0052 | \$ 45.60 |
| Shire of Coorow | Plate remake - CW0055 | \$ 45.60 |
| Dynamite Bay Takeaways | Lunch - DMP Presentation | \$ 176.60 |
| Esplanade Hotel - Fremantle | Accommodation & refreshments - LGMA State conference | \$ 1,063.91 |
| Marbret International | Table cloths - Leeman Rec. Centre | \$ 209.00 |
| | | \$ 1,540.71 |
| DCEO | | |
| City of Fremantle | Parking - LGMA state conference | \$ 22.00 |
| Esplanade Hotel - Fremantle | Accommodation & refreshments - LGMA state conference | \$ 786.17 |
| Watch Works | Key cutting - Maley Park | \$ 29.85 |
| City of Melville | Parking - IT Vision user group | \$ 10.00 |
| Department of Environment | Appeal for Marlpit | \$ 25.00 |
| Bayswater Hotel | Meals - IT Vision user group - DCEO & SFO | \$ 58.85 |
| Bayswater Hotel | Accommodation - IT Vision user group - DCEO & SFO | \$ 249.69 |
| Bunnings | Numbering for sites - Coastal Nodes | \$ 106.80 |
| Farmer Jacks | Supplies - Evacuation Centre Kits | \$ 56.97 |
| | | \$ 1,345.33 |
| MWS | | |
| Westnet | Internet - Green Head library | \$ 29.95 |
| | | \$ 29.95 |
| MRS | | |
| Seaside Supplies | Training refreshments - Leeman Bushfire Brigade | \$ 125.70 |
| Telstra | Internet - MRS | \$ 155.00 |
| Shire of Coorow | HR Learners Permits - Leeman Bushfire Brigade | \$ 544.50 |
| | | \$ 825.20 |
| Total Credit Card Payment | | \$ 3,741.19 |

Credit Card Payment summary

Credit card payments made between

10/12/2016 to 11/01/2017

CEO

| | | | |
|--------------------|-------------------------|-----------|---------------|
| Otto Smash repairs | Insurance excess - CW00 | \$ | 600.00 |
| Bankwest | Annual Fee | \$ | 39.00 |
| | | \$ | 639.00 |

DCEO

| | | | |
|------------------|--------------------------------|-----------|---------------|
| City of Melville | Parking - IT Vision Conference | \$ | 4.00 |
| VistaPrint | Coastal Nodes wall calendars | \$ | 97.99 |
| | | \$ | 101.99 |

MWS

| | | | |
|--------------------|-------------------------------|-----------|---------------|
| Caltex - Moora | Fuel - CW002 | \$ | 75.28 |
| Caltex - Geraldton | Fuel - CW004 | \$ | 51.61 |
| Westnet | internet - Green Head library | \$ | 29.95 |
| Bankwest | Annual Fee | \$ | 39.00 |
| | | \$ | 195.84 |

MRS

| | | | |
|-----------------------|--|-----------|---------------|
| Good Guys - Geraldton | Replacement TV - Green Head Comm. Centre | \$ | 369.00 |
| Telstra | internet - MRS | \$ | 115.00 |
| Good Guys - Geraldton | Replacement oven - Lot 64 Nairn Street | \$ | 350.00 |
| Johbet Pty Ltd | Fuel - CW001 | \$ | 28.00 |
| Johbet Pty Ltd | Fuel - CW001 | \$ | 23.50 |
| | | \$ | 885.50 |

Total Credit Card Payment

\$ 1,822.33

11.4.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY – DECEMBER 2016

| | |
|-------------------------------|--|
| AUTHOR | Erika Clement |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 31 January 2017 |
| ATTACHMENT | 11.4.2.1 - Statement of Financial Activity for December 2016 |
| FILE | ADM 0426 – Finance – 2016/17 |

SUMMARY:

In accordance with the Local Government (Financial Management) Regulations 1996, regulation 34 stipulates that a Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month.

BACKGROUND:

The form of the Monthly Financial Statements presented to Council is a Statement of Financial Activity, which also includes supplementary information including an Operating Statement Function and Activity, Balance Sheet and Cash Flow Graph. A copy of the Statement of Financial Activity for the month ended 31 December 2016 is included at Attachment 11.4.2 for Councillors' information.

COMMENT:

Council is required to prepare the Statement of Financial Activity as per Local Government (FM) Reg. 36, but can resolve to have supplementary information included as required.

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996

34. Financial reports to be prepared s. 6.4

- (1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -
- (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
 - (b) Budget estimates to the end of the month to which the statement relates;
 - (c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) Material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - 4(e) The net current assets at the end of the month to which the statement relates.

- (2) Each statement of financial activity is to be accompanied by documents containing -
- (a) An explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) An explanation of each of the material variances referred to in sub regulation (1) (d); and
 - (c) Such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown -
- (a) According to nature and type classification;
 - (b) By program; or
 - (c) By business unit.
- (4) A4 statement of financial activity, and the accompanying documents referred to in sub regulation (2), is to be -
- (a) Presented to the council -
 - (i) At the next ordinary meeting of the council following the end of the month to which the statement relates; or
 - (ii) if the statement is not prepared in time to present it to the meeting referred to in subparagraph (i), to the next ordinary meeting of the council after that meeting; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in statements of financial activity for reporting material variances.

STRATEGIC IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

PUBLIC CONSULTATION:

Not required

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/011

Moved: Cr Rackemann

Seconded: Cr Cullen

That Council accepts the Monthly Statement of Financial Activity as included at Attachment 11.4.2 for the period ended 31 December 2016 as prepared and presented by the Deputy Chief Executive Officer.

***CARRIED 7/0
Simple Majority***

Unconfirmed

SHIRE OF COOROW
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2016

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Statement of Financial Activity

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|---------|------------------------------------|
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LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF COOROW
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
FOR THE PERIOD ENDED 31 DECEMBER 2016

| | Note | Adopted Annual Budget | Revised Annual Budget 4 | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) 3 | Var. % (b)-(a)/(b) 300% | |
|--|------|-----------------------------|----------------------------------|----------------------|----------------------|-------------------------|-------------------------------|---|
| Operating Revenues | | \$ | \$ | \$ | \$ | \$ | % | |
| Grants, Subsidies and Contributions | 8 | 1,764,213 | 1,764,213 | 903,970 | 951,527 | 47,557 | 5% | |
| Profit on Asset Disposal | 11 | 71,896 | 71,896 | 0 | 3,326 | 3,326 | | |
| Fees and Charges | | 511,351 | 511,351 | 393,538 | 420,819 | 27,281 | 7% | |
| Interest Earnings | | 80,408 | 80,408 | 22,830 | 30,786 | 7,956 | 35% | |
| Other Revenue | | 515,050 | 515,050 | 1,542 | 2,627 | 1,085 | 70% | |
| Total (Excluding Rates) | | 2,942,918 | 2,942,918 | 1,321,880 | 1,409,085 | 87,205 | | |
| Operating Expense | | | | | | | | |
| Employee Costs | | (1,479,515) | (1,479,515) | (773,726) | (542,957) | 230,769 | 30% | ▼ |
| Materials and Contracts | | (2,221,643) | (2,221,643) | (1,060,927) | (798,282) | 262,645 | 25% | ▼ |
| Utilities Charges | | (253,260) | (253,260) | (126,528) | (89,715) | 36,813 | 29% | ▼ |
| Depreciation (Non-Current Assets) | | (6,674,647) | (6,674,647) | (3,337,248) | (3,020,806) | 316,442 | 9% | |
| Interest Expenses | 13 | (16,427) | (16,427) | (8,677) | (7,731) | 946 | 11% | |
| Insurance Expenses | | (204,716) | (204,716) | (170,117) | (207,187) | (37,070) | (22%) | ▲ |
| Loss on Asset Disposal | 11 | 0 | 0 | 0 | (7,378) | (7,378) | | |
| Other Expenditure | | (105,863) | (105,863) | (35,270) | (38,990) | (3,720) | (11%) | |
| Total | | (10,956,071) | (10,956,071) | (5,512,493) | (4,713,046) | 799,447 | | |
| Funding Balance Adjustment | | | | | | | | |
| Add Back Depreciation | | 6,674,647 | 6,674,647 | 3,337,248 | 3,020,806 | (316,442) | (9%) | |
| (Profit)/Loss on Asset Disposal | 11 | (71,896) | (71,896) | 0 | 4,052 | 4,052 | | |
| Movement in Employee Benefits Prov (NC) | | (38,919) | (38,919) | (38,919) | 0 | 38,919 | (100%) | |
| Movement in Deferred Pensioner Rates (NC) | | 0 | 0 | 0 | 17,668 | 17,668 | 100% | ▲ |
| Movement in Leave Reserve | | 0 | 0 | 0 | 148 | 148 | 100% | |
| Adjust Rounding | | 0 | 0 | 0 | 0 | 0 | | |
| Net Operating (Ex. Rates) | | (1,449,321) | (1,449,321) | (892,284) | (261,287) | 630,997 | | |
| Capital Revenues | | | | | | | | |
| Grants, Subsidies and Contributions | 8 | 2,146,927 | 2,146,927 | 983,621 | 858,033 | (125,588) | (13%) | ▼ |
| Proceeds from Disposal of Assets | 11 | 463,472 | 463,472 | 218,589 | 141,818 | (76,771) | (35%) | ▼ |
| Transfer from Restricted Cash (Unspent Grants) | | 191,899 | 191,899 | 191,899 | 103,543 | (88,356) | (85%) | ▼ |
| Transfer from Reserves | 10 | 465,502 | 465,502 | 0 | 0 | 0 | | |
| Total | | 3,267,800 | 3,267,800 | 1,394,109 | 1,103,394 | (290,715) | | |
| Capital Expenses | | | | | | | | |
| Land Held for Resale | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Buildings | 11 | (271,930) | (296,930) | (183,412) | (110,085) | 73,327 | 40% | ▼ |
| Plant and Equipment | 11 | (1,167,880) | (1,158,980) | (540,648) | (522,452) | 18,196 | 3% | |
| Tools | 11 | (23,480) | (32,480) | (16,242) | (31,853) | (15,611) | (96%) | ▲ |
| Furniture and Equipment | 11 | (37,000) | (12,000) | (12,000) | (4,967) | 7,033 | 59% | |
| Infrastructure Assets - Roads | 11 | (2,247,381) | (2,247,381) | (1,630,479) | (1,043,363) | 587,116 | 36% | ▼ |
| Infrastructure Assets - Footpaths | 11 | (142,597) | (142,597) | (16,500) | 0 | 16,500 | 100% | ▼ |
| Infrastructure Assets - Other | 11 | (1,096,346) | (1,096,346) | (270,896) | (293,685) | (22,789) | (8%) | |
| Repayment of Debentures | 13 | (131,618) | (131,618) | (65,488) | (65,123) | 365 | 1% | |
| Transfer to Reserves | 10 | (114,980) | (146,980) | (738) | (32,952) | (32,214) | (98%) | ▲ |
| Total | | (5,233,211) | (5,265,211) | (2,736,403) | (2,104,480) | 631,923 | | |
| Net Capital | | (1,965,412) | (1,997,412) | (1,342,295) | (1,001,086) | 341,209 | | |
| Total Net Operating + Capital | | (3,414,732) | (3,446,732) | (2,234,579) | (1,262,373) | 972,206 | | |
| Rate Revenue | | 2,883,197 | 2,883,197 | 2,883,445 | 2,987,366 | 103,921 | 4% | |
| Opening Funding Surplus(Deficit) | | 531,535 | 531,535 | 531,535 | 571,316 | 39,781 | 7% | |
| Closing Funding Surplus(Deficit) | 3 | (0) | (32,000) | 1,180,401 | 2,296,309 | 1,115,908 | | |

SHIRE OF COOROW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 31 DECEMBER 2016

| | Note | Adopted Annual Budget | Revised Annual Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(b) 300% | Var. |
|--|------|-----------------------|-----------------------|--------------------|--------------------|------------------|-------------------------|------|
| Operating Revenues | | \$ | \$ | \$ | \$ | \$ | % | |
| Governance | | 27,250 | 27,250 | 11,016 | 16,500 | 5,484 | 50% | |
| General Purpose Funding | | 1,483,253 | 1,483,253 | 726,238 | 739,118 | 12,880 | 2% | |
| Law, Order and Public Safety | | 486,072 | 486,072 | 30,300 | 16,707 | (13,593) | (45%) | ▼ |
| Health | | 3,250 | 3,250 | 1,620 | 2,434 | 814 | 50% | |
| Education and Welfare | | 32,280 | 32,280 | 16,134 | 15,384 | (750) | (5%) | |
| Housing | | 154,045 | 154,045 | 31,176 | 34,580 | 3,404 | 11% | |
| Community Amenities | | 327,110 | 327,110 | 279,010 | 303,454 | 24,444 | 9% | |
| Recreation and Culture | | 543,001 | 543,001 | 9,360 | 49,555 | 40,195 | 429% | ▲ |
| Transport | | 1,487,263 | 1,487,263 | 749,387 | 792,066 | 42,679 | 6% | |
| Economic Services | | 431,021 | 431,021 | 393,624 | 230,640 | (162,984) | (41%) | ▼ |
| Other Property and Services | | 115,300 | 115,300 | 57,636 | 66,681 | 9,045 | 16% | |
| Total (Excluding Rates) | | 5,089,845 | 5,089,845 | 2,305,501 | 2,267,119 | (38,382) | | |
| Operating Expense | | | | | | | | |
| Governance | | (574,503) | (574,503) | (345,027) | (320,191) | 24,836 | 7% | |
| General Purpose Funding | | (272,412) | (272,412) | (136,182) | (136,835) | (653) | (0%) | |
| Law, Order and Public Safety | | (416,299) | (416,299) | (201,071) | (177,190) | 23,881 | 12% | ▼ |
| Health | | (178,824) | (178,824) | (91,281) | (70,775) | 20,506 | 22% | ▼ |
| Education and Welfare | | (114,064) | (114,064) | (56,946) | (51,569) | 5,377 | 9% | |
| Housing | | (14,822) | (14,822) | (7,747) | (38,151) | (30,404) | (392%) | ▲ |
| Community Amenities | | (906,228) | (906,228) | (389,835) | (311,189) | 78,646 | 20% | ▼ |
| Recreation and Culture | | (1,743,769) | (1,743,769) | (861,178) | (844,085) | 17,093 | 2% | |
| Transport | | (6,113,169) | (6,113,169) | (3,059,210) | (2,665,197) | 394,013 | 13% | ▼ |
| Economic Services | | (227,058) | (227,058) | (115,492) | (113,168) | 2,324 | 2% | |
| Other Property and Services | | (394,923) | (394,923) | (248,524) | 15,304 | 263,828 | 106% | ▼ |
| Total | | (10,956,071) | (10,956,071) | (5,512,493) | (4,713,046) | 799,447 | | |
| Funding Balance Adjustment | | | | | | | | |
| Add back Depreciation | | 6,674,647 | 6,674,647 | 3,337,248 | 3,020,806 | (316,442) | (9%) | |
| Adjust (Profit)/Loss on Asset Disposal | 10 | (71,896) | (71,896) | 0 | 4,052 | 4,052 | #DIV/0! | ↑↑ |
| Adjust Employee Benefits Provision (Non-Current) | | (38,919) | (38,919) | (38,919) | 0 | 38,919 | (100%) | |
| Adjust Deferred Pensioner Rates (Non-Current) | | 0 | 0 | 0 | 17,668 | 17,668 | 100% | ▲ |
| Movement in Leave Reserve (Added Back) | | 0 | 0 | 0 | 148 | 148 | 100% | |
| Adjustments in Faixed Assets | | 0 | 0 | 0 | 0 | 0 | | |
| Adjust Rounding | | 0 | 0 | 0 | 0 | 0 | | |
| Net Operating (Ex. Rates) | | 697,606 | 697,606 | 91,337 | 596,747 | 448,675 | | |
| Capital Revenues | | | | | | | | |
| Proceeds from Disposal of Assets | 11 | 463,472 | 463,472 | 218,589 | 141,818 | (76,771) | (35%) | ▼ |
| Proceeds from New Debentures | 12 | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds from Trust Account | | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | 0 | | |
| Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | 0 | | |
| Transfer from Restricted Cash (Unspent Grants) | | 191,899 | 191,899 | 191,899 | 103,543 | (88,356) | (85%) | ▼ |
| Transfer from Reserves | 10 | 465,502 | 465,502 | 0 | 0 | 0 | | |
| Total | | 1,120,873 | 1,120,873 | 410,488 | 245,361 | (165,127) | | |
| Capital Expenses | | | | | | | | |
| Land Held for Resale | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Buildings | 11 | (271,930) | (296,930) | (183,412) | (110,085) | 73,327 | 40% | ▼ |
| Plant and Equipment | 11 | (1,167,880) | (1,158,880) | (540,648) | (522,452) | 18,196 | 3% | |
| Tools | 11 | (23,480) | (32,480) | (16,242) | (31,853) | (15,611) | (96%) | ▲ |
| Furniture and Equipment | 11 | (37,000) | (12,000) | (12,000) | (4,967) | 7,033 | 59% | |
| Land | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Non-Freehold Shire Land | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Roads | 11 | (2,247,381) | (2,247,381) | (1,630,479) | (1,043,363) | 587,116 | 36% | ▼ |
| Infrastructure Assets - Footpaths | 11 | (142,597) | (142,597) | (16,500) | 0 | 16,500 | 100% | ▼ |
| Infrastructure Assets - Drainage | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Other | 11 | (1,096,346) | (1,096,346) | (270,896) | (293,685) | (22,789) | (8%) | |
| Repayment of Debentures | 13 | (131,618) | (131,618) | (65,488) | (65,123) | 365 | 1% | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0 | | |
| Transfer to Reserves | 10 | (114,980) | (146,980) | (738) | (32,952) | (32,214) | (98%) | ▲ |
| Total | | (5,233,211) | (5,265,211) | (2,736,403) | (2,104,480) | 631,923 | | |
| Net Capital | | (4,112,339) | (4,144,339) | (2,325,916) | (1,859,119) | 466,797 | | |
| Total Net Operating + Capital | | (3,414,732) | (3,446,732) | (2,234,579) | (1,262,372) | 915,472 | | |
| Rate Revenue | | 2,883,197 | 2,883,197 | 2,883,445 | 2,987,366 | 103,921 | 4% | |
| Opening Funding Surplus(Deficit) | | 531,535 | 531,535 | 531,535 | 571,316 | 39,781 | 7% | |
| Closing Funding Surplus(Deficit) | 3 | (0) | (32,000) | 1,180,401 | 2,296,310 | 1,059,174 | | |

**SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) 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.

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.

(b) 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.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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.

(e) 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.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Trade and Other Receivables

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

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.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

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.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

| | | |
|--------------------------------|----------|-----------------|
| Buildings | 40 years | 2.5% per annum |
| Office Furniture and Equipment | 10 years | 10% per annum |
| Electrical Office Equipment | 5 years | 20% per annum |
| Computers | 5 years | 20% per annum |
| Plant and Equipment | 8 years | 12.5% per annum |
| Mobile Plant and Vehicles | 5 years | 20% per annum |
| Tools | 5 years | 20% per annum |
| Sealed Roads | 14 years | 7% per annum |
| Unsealed Roads | 40 years | 2.5% per annum |
| Footpaths and Cycleways | 25 years | 4% per annum |
| Drainage | 25 years | 4% per annum |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) 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 Shire 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 Shire 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 Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) 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.

(o) 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.

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

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, service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

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.

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.

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"The Shire of Coorow will be a sustainable, progressive, desirable and caring community, which recognises and values its diversity."

The Strategic Community Plan defines the key objectives of the Shire as:

"Community Wellbeing: Create and maintain safe and attractive places for people to live, work and play. Our communities have active and healthy lifestyles. A culture that encourages and supports events, community interaction, sport and recreation activities and volunteering in local community organisations."

Environment: Development of the built environment reflects our unique community. Our natural environment is preserved for the future. The impacts of climate variability are managed."

Economy: A prosperous community with a range of local business and services. Diversity of employment with job opportunities available locally. A favourable business environment."

Leadership: A strong democracy and effective partnerships. Decision making is transparent, accountable, legal and ethical. Residents are informed and take part in strategic decisions that impact on their local community. The organisation is well managed with accessible senior management across the Shire."

(s) Reporting Programs

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Details expenses related to Council's eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Council's budget "shortfall" between known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, contributions to medical and health operations.

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains rubbish disposal sites.

RECREATION AND CULTURE

Maintenance of halls, recreation centres, community centres, the aquatic centre, libraries and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets.
Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

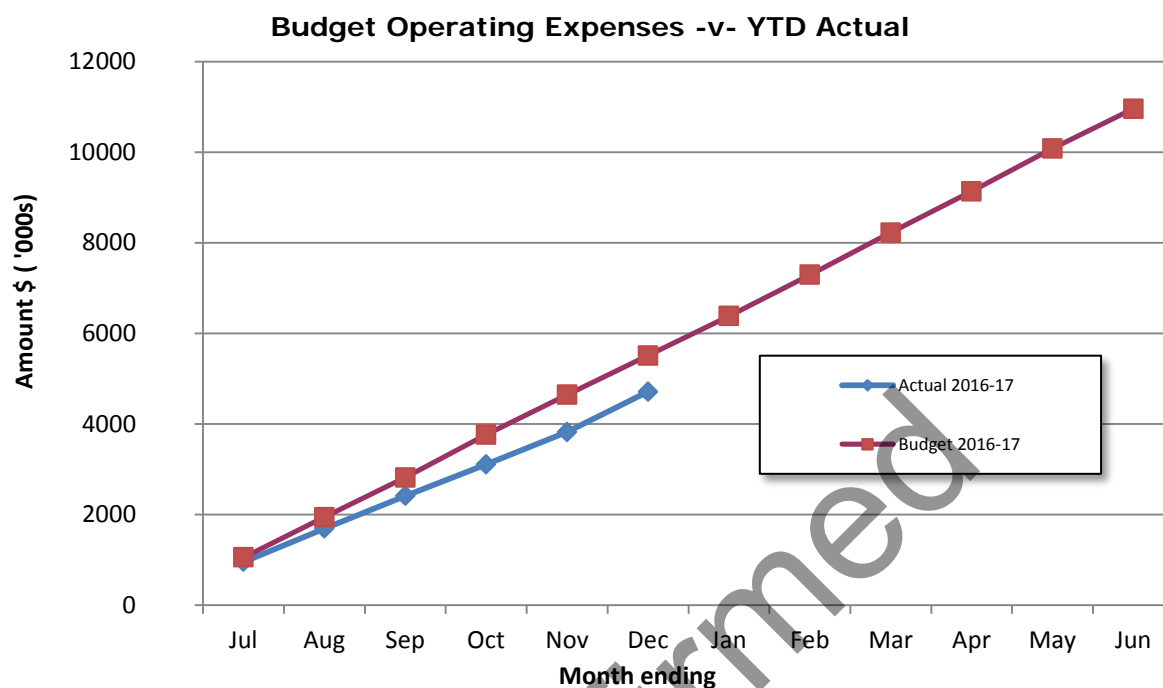
Natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

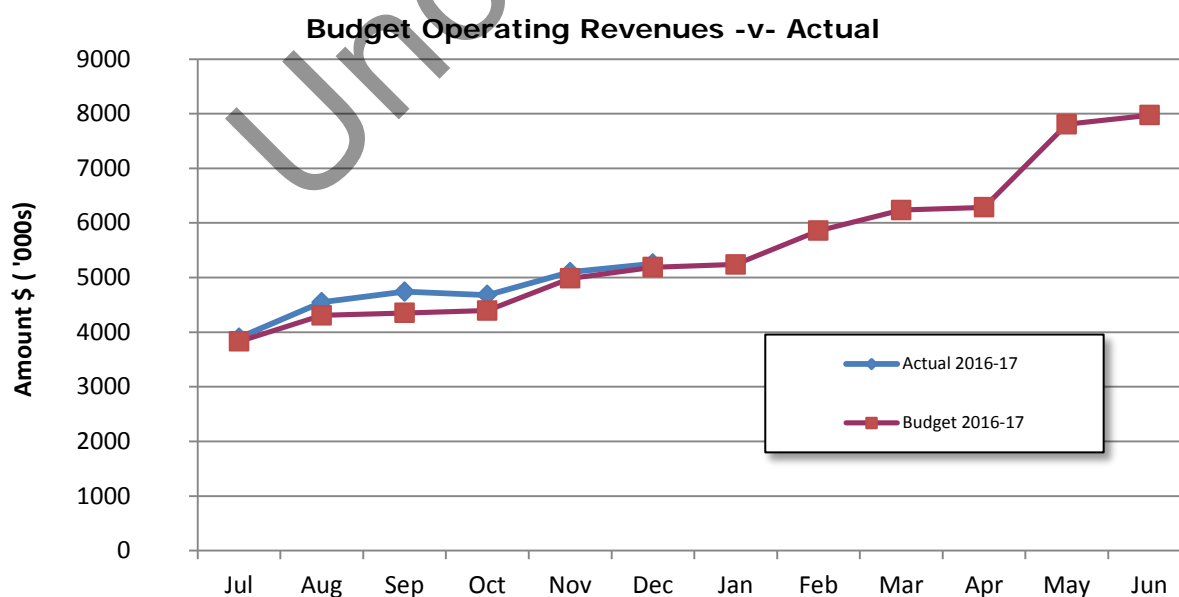
Private works carried out by council and indirect cost allocation pools.
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 2 - Graphical Representation - Source Statement of Financial Activity



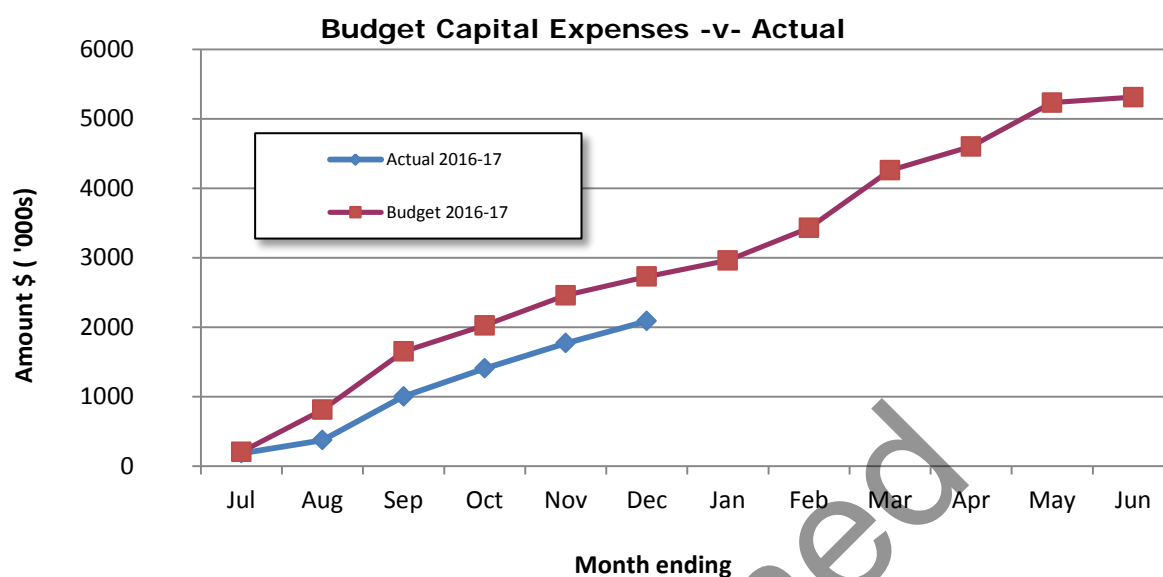
Comments/Notes - Operating Expenses



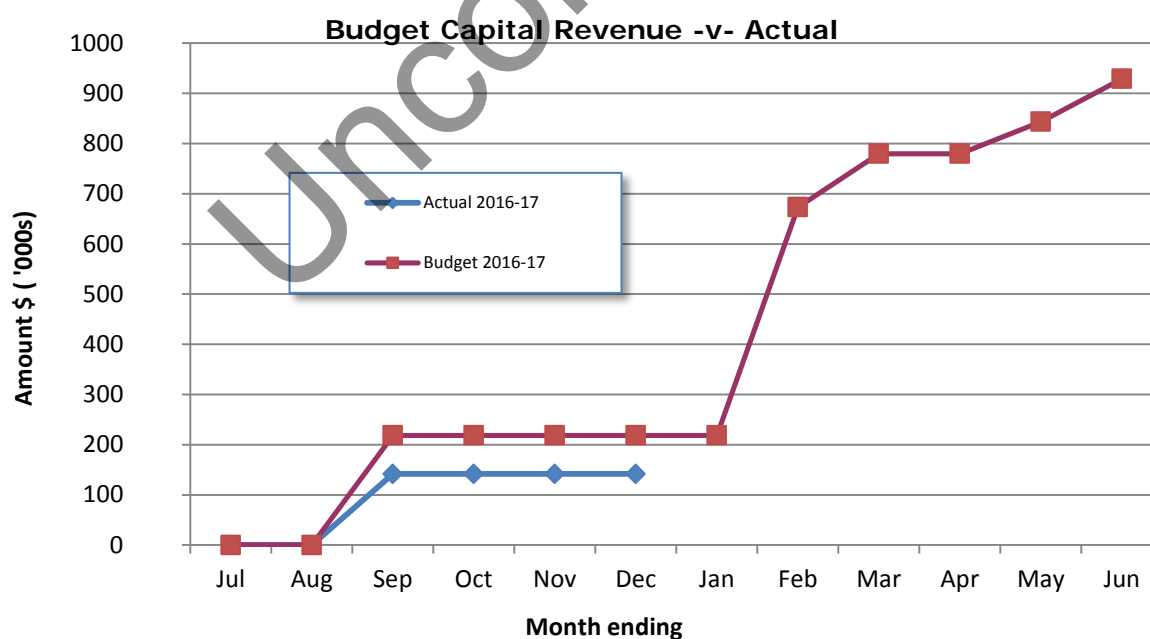
Comments/Notes - Operating Revenues

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

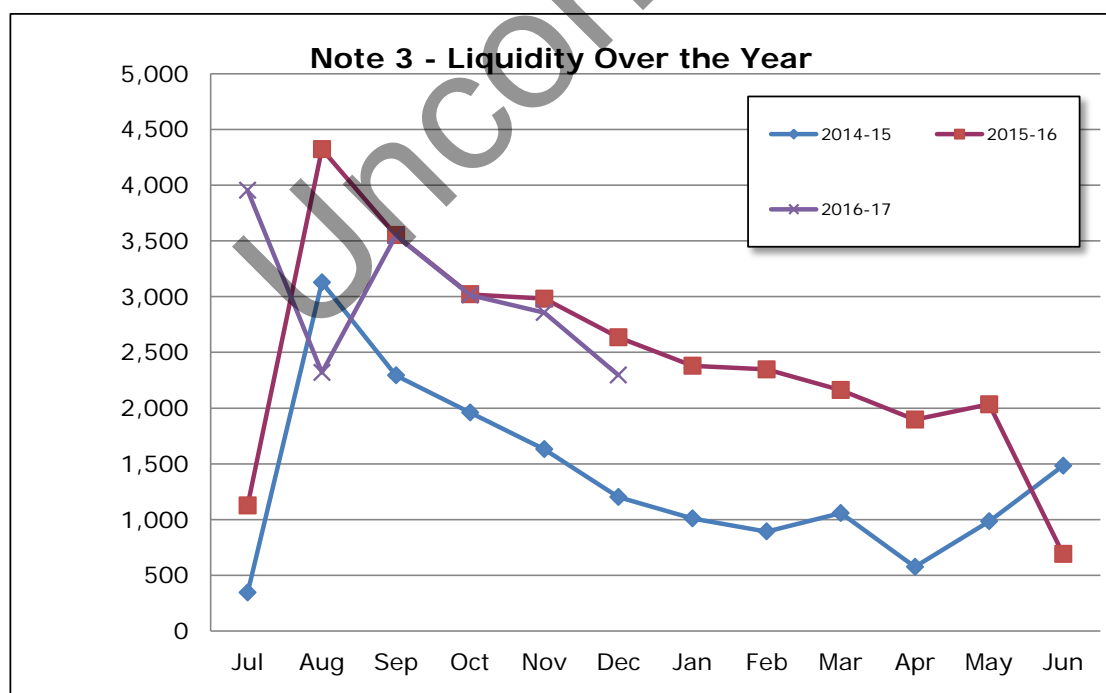


Comments/Notes - Capital Revenues

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 3: SURPLUS/(DEFICIT) POSITION

| | Positive=Surplus (Negative=Deficit) | | |
|--|-------------------------------------|-------------|-----------------------|
| | 31/12/2016 | 30/11/2016 | 31/12/2015 |
| Note | This Period | Last Period | Same Period Last Year |
| | \$ | \$ | \$ |
| Current Assets | | | |
| Cash Unrestricted | 2,012,455 | 2,594,872 | 2,124,689 |
| Cash Restricted | 1,285,427 | 1,284,475 | 681,595 |
| Receivables - Rates and Rubbish | 386,735 | 483,957 | 441,019 |
| Receivables - Other | 175,984 | 34,998 | 256,759 |
| Inventories | 10,614 | 10,614 | 70,049 |
| | 3,871,214 | 4,408,916 | 3,574,110 |
| Less: Current Liabilities | | | |
| Payables | (108,089) | (83,523) | (91,466) |
| Loan Liability | (66,490) | (77,535) | (63,788) |
| Provisions | (393,791) | (393,791) | (359,445) |
| | (568,370) | (554,850) | (514,699) |
| Net Current Asset Position | 3,302,844 | 3,854,066 | 3,059,411 |
| Less: Cash Restricted | (1,285,427) | (1,284,475) | (681,595) |
| Add Back: Component of Leave Liability not Required to be funded | 194,737 | 194,589 | 191,911 |
| Add Back: Current Loan Liability | 66,490 | 77,535 | 63,788 |
| Add Back: Movement in Deferred Rates | 17,668 | | |
| Adjustment for Trust Transactions Within Muni | 0 | (2,005) | 0 |
| Net Current Funding Position | 2,296,312 | 2,839,711 | 2,633,515 |



Comments - Net Current Funding Position

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 4: CASH AND INVESTMENTS

| | Interest Rate | Unrestricted \$ | Restricted \$ | Trust \$ | Total Amount \$ | Institution | Maturity Date |
|--------------------------|------------------|--------------------|------------------|-------------|--------------------|--------------|------------------|
| (a) Cash Deposits | | | | | | | |
| Municipal Account | | 10,674 | | | 10,674 | BankWest | |
| Cash Floats | | 850 | | | 850 | | |
| Municipal Saver Account | | 931 | | | 931 | Bankwest | |
| Reserve Account | | | 35,427 | | 35,427 | BankWest | |
| Trust Account | | | | 569,771 | 569,771 | BankWest | |
| (b) Term Deposits | | | | | | | |
| Reserve Account | 2.90% | | 625,000 | | 625,000 | BankWest | 18/01/2017 |
| Reserve Account | 2.90% | | 625,000 | | 625,000 | Bendigo Bank | 14/04/2017 |
| Municipal Account | 2.60% | 200,000 | | | 200,000 | BankWest | 30/01/2017 |
| Municipal Account | 2.60% | 200,000 | | | 200,000 | IMB | 16/12/2016 |
| Municipal Account | 2.70% | 200,000 | | | 200,000 | BankWest | 31/12/2016 |
| Municipal Account | 2.60% | 200,000 | | | 200,000 | IMB | 16/01/2017 |
| Municipal Account | 2.75% | 200,000 | | | 200,000 | ME Bank | 25/05/2017 |
| Municipal Account | 2.90% | 500,000 | | | 500,000 | ME Bank | 22/02/2017 |
| Municipal Account | 2.90% | 200,000 | | | 200,000 | ME Bank | 12/05/2017 |
| Municipal Account | 2.90% | 200,000 | | | 200,000 | ME Bank | 12/06/2017 |
| Municipal Account | 2.25% | 100,000 | | | 100,000 | BankWest | 16/01/2017 |
| Total | | 2,012,455 | 1,285,427 | 569,771 | 3,867,653 | | |

Comments/Notes - Investments

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 5: MAJOR VARIANCES

| Comments/Reason for Variance | Variance | |
|--|----------|-----------|
| | Timing | Permanent |
| 5.1 OPERATING REVENUE (EXCLUDING RATES) - NATURE OR TYPE | | |
| There are no significant variances in operating revenue against the year to date budget. | | |
| 5.2 OPERATING EXPENSES - NATURE OR TYPE | | |
| EMPLOYEE COSTS | | |
| Employee costs are currently \$230,769 less than the year to date budget. This is considered a timing variance only. | ■ | |
| MATERIAL AND CONTRACTS | | |
| Expenditure is some \$262,645 lower than year to date budget across a large number of accounts, the largest being Fuel \$43,964, Rubbish Collection \$38,559 and Rural Road Maintenance \$37,426 | ■ | |
| UTILITY CHARGES | | |
| Expenditure is lower than year to date budget by \$36,813 across a large number of accounts. At this stage in the year this is considered a timing variance. | ■ | |
| INSURANCE EXPENSES | | |
| This is considered a timing issue only. | ■ | |
| 5.3 CAPITAL REVENUE | | |
| PROCEEDS FROM DISPOSAL OF ASSETS | | |
| The year to date income is \$76,771 less than the year to date budget because the trade in price for the Grader was \$60,000 less than budgeted. | | ■ |
| TRANSFER FROM RESTRICTED CASH (UNSPENT GRANTS) | | |
| The total of Restricted Cash at the start of the year was some \$88,353 less than budgeted. This will be addressed in the next Budget Review. | | ■ |
| 5.4 CAPITAL EXPENSES | | |
| BUILDINGS | | |
| Expenditure is currently \$73,327 less than year to date budget as budget profiling has yet to be carried out for the majority of building projects. | ■ | |
| TOOLS | | |
| Expenditure is currently \$15,611 more than the year to date budget. This is considered a timing variance only. | ■ | |
| ROADS | | |
| Expenditure is currently \$587,116 less than the year to date budget. Buntine Marchagee Road was expected to have been completed in September at a cost of \$266,729, but has yet to be finished. Sealing works are also yet to be carried out (aiming now for February) | ■ | |
| FOOTPATHS | | |
| Expenditure is currently \$16,500 less than the year to date budget as works are yet to be commenced | ■ | |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 6: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Account Code | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|--|--------------------|--------------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
| | Budget Adoption - Opening Surplus | | Opening Surplus(Deficit) | \$ | \$ | \$ | \$ |
| | Budget Adoption - Closing Surplus | | | | | (531,535) | 531,535 |
| 6272 | TRANSFER TO RESERVE | 2016/103 | Capital Expenses | | | (32,000) | (32,000) |
| 0384 | COOROW OFFICE UPGRADE BUILDING (BUILDINGS) | 2016/113 | Capital Expenses | | | (25,000) | (57,000) |
| 0504 | ADMIN COMPUTERS (F&E) | 2016/113 | Capital Expenses | | 25,000 | | (32,000) |
| 6384 | PURCHASE GRADER (P&E) | 2016/117 | Capital Expenses | | 27,000 | | (5,000) |
| 3524 | PURCHASE WATER TANKER (P&E) | 2016/117 | Capital Expenses | | | (18,000) | (23,000) |
| 6274 | SUNDRY TOOLS (TOOLS) | 2016/117 | Capital Expenses | | | (9,000) | (32,000) |
| | | | | | | | (32,000) |
| | | | | | | | (32,000) |
| | Closing Funding Surplus (Deficit) | | | 0 | 52,000 | (615,535) | (32,000) |

Unconfirmed

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 7: RECEIVABLES

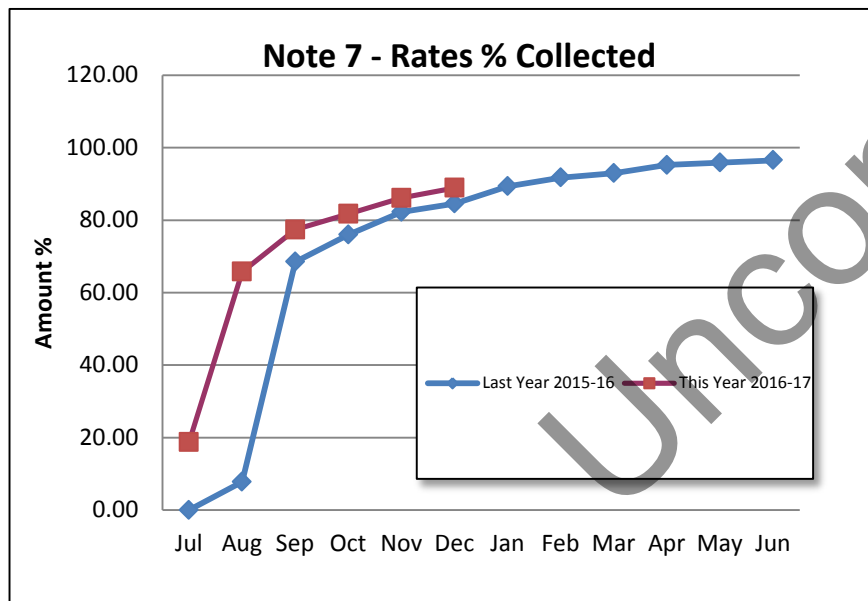
Receivables - Rates and Rubbish

Opening Arrears Previous Years
 Rates Levied this year (YTD)
Less Collections to date
 Equals Current Outstanding

| Current 2016-17 | Previous 2015-16 |
|--------------------|---------------------|
| \$ | \$ |
| 113,343 | 151,199 |
| 3,378,910 | 2,703,826 |
| 3,105,518 | (2,414,006) |
| 386,735 | 441,019 |
| | |
| 88.93% | 84.55% |

Net Rates Collectable

% Collected



Comments/Notes - Receivables Rates and Rubbish

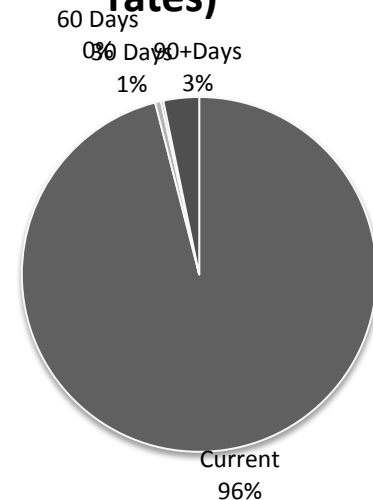
Receivables - General

Total Outstanding

Amounts shown above include GST (where applicable)

| Current | 30 Days | 60 Days | 90+Days |
|---------|---------|---------|----------------|
| \$ | \$ | \$ | \$ |
| 121,613 | 675 | 280 | 4,117 |
| | | | |
| | | | 126,685 |

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 8: GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Program/Details | Provider | Approval Yes No | 2016-17 Budget | Variations Additions (Deletions) | Revised Grant | Recoup Status | |
|---|---------------------|-----------------------|-------------------|--|------------------|---------------|--------------|
| | | | | | | Received | Not Received |
| | | (Yes/No) | \$ | \$ | \$ | \$ | \$ |
| GENERAL PURPOSE FUNDING | | | | | | | |
| GRANTS COMMISSION ROADS GRANT | Grants Commission | Yes | (525,176) | | (525,176) | (261,434) | (263,742) |
| GRANTS COMMISSION GENERAL PURPOSE GRANT | Grants Commission | Yes | (836,259) | | (836,259) | (418,130) | (418,130) |
| ESL ADMINISTRATION COMMISSION | Grants Commission | Yes | (4,000) | | (4,000) | (4,000) | 0 |
| POLICE LICENSING COMMISSIONS | Grants Commission | Yes | (20,000) | | (20,000) | (8,976) | (11,024) |
| BANKING COMMISSION | Grants Commission | Yes | (1,000) | | (1,000) | (473) | (527) |
| LEGAL COSTS RECOVERED | Reimbursements | | (10,000) | | (10,000) | (8,259) | (1,741) |
| GOVERNANCE | | | | | | | |
| REIMBURSEMENTS (no gst) | Reimbursements | | (100) | | (100) | (2,993) | 0 |
| NOVATED LEASE CONTRIBUTIONS (INCOME) | Reimbursements | | (9,950) | | (9,950) | (5,249) | (4,701) |
| COUNCIL PROPERTY VALUATION REBATE | Reimbursements | | (5,200) | | (5,200) | 0 | 0 |
| OTHER INCOME (GST) | Reimbursements | | (4,000) | | (4,000) | (8,257) | 0 |
| SUNDRY INCOME (NO GST) | Reimbursements | | (6,000) | | (6,000) | 0 | 0 |
| LAW, ORDER, PUBLIC SAFETY | | | | | | | |
| DFES GRANTS | DFES | Yes | (51,992) | | (51,992) | (13,328) | (38,665) |
| DFES APPLIANCE PROGRAM CONTRIBUTION | DFES | Yes | (425,430) | | (425,430) | 0 | (425,430) |
| HEALTH | | | | | | | |
| REIMBURSEMENTS | Reimbursements | | (1,000) | | (1,000) | (914) | (86) |
| EDUCATION AND WELFARE | | | | | | | |
| AGED PERSONS UNITS - REIMBURSEMENT (GST FREE) | Reimbursements | | (400) | | (400) | (140) | (260) |
| TRANSFER FROM LGCHP TRUST | LGCHP Trust | | (19,749) | | (19,749) | 0 | (19,749) |
| HOUSING | | | | | | | |
| REFUND OF HOUSING BONDS - RENTAL PROPERTIES | Reimbursements | | 0 | | 0 | (20) | 0 |
| COMMUNITY AMENITIES | | | | | | | |
| COASTWEST/COASTCARE GRANT | Coastwest/Coastcare | | (30,000) | | (30,000) | (17,614) | (12,386) |
| OTHER CONTRIBUTIONS | Reimbursements | | (15,000) | | (15,000) | 0 | (15,000) |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 8: GRANTS AND CONTRIBUTIONS

| Program/Details | Provider | Approval Yes No | 2016-17 Budget | Variations Additions (Deletions) | Revised Grant | Recoup Status | |
|--|----------------------------|-----------------------|--------------------|--|--------------------|--------------------|--------------------|
| | | | | | | Received | Not Received |
| ECONOMIC SERVICES | | (Yes/No) | \$ | \$ | \$ | \$ | \$ |
| DRUMMUSTER INCOME | Reimbursements | | (1,500) | | (1,500) | 0 | (1,500) |
| GRANT INCOME - TOURISM | MWC/Tourism WA | Yes | (356,250) | | (356,250) | (191,309) | (164,941) |
| RESOURCE SHARING WITH OTHER SHIRES - MRS | Reimbursements | | (7,000) | | (7,000) | (15,954) | 0 |
| RECREATION AND CULTURE | | | | | | | |
| REIMBURSEMENTS - GST | Reimbursements | | (100) | | (100) | 0 | (100) |
| GOVERNMENT GRANTS - SUBSIDY | DRD | Yes | (32,000) | | (32,000) | (32,000) | 0 |
| CHARGES - LEEMAN REC CENTRE | | | 0 | | 0 | (791) | 0 |
| COOROW HALL OTHER INCOME | | | 0 | | 0 | (894) | 0 |
| REIMBURSEMENTS - SUNDRY | Reimbursements | | (1,000) | | (1,000) | (947) | (53) |
| REIMBURSEMENTS - LIBRARY | Reimbursements | | (20) | | (20) | (1,019) | 0 |
| COOROW HALL OTHER INCOME | Reimbursements | | (200) | | (200) | 0 | (200) |
| TRANSPORT | | | | | | | |
| REGIONAL ROAD GROUP GRANTS | Main Roads WA | Yes | (552,532) | | (552,532) | (263,733) | (288,799) |
| ROADS TO RECOVERY FUNDS | Dept of Infra. & Transport | Yes | (812,715) | | (812,715) | (402,991) | (409,724) |
| MRWA DIRECT GRANT | Main Roads WA | Yes | (122,016) | | (122,016) | (122,016) | 0 |
| OTHER PROPERTY & SERVICES | | | | | | | |
| RE-IMBURSEMENTS - OTHER | Reimbursements | | (100) | | (100) | (1,839) | 1,739 |
| DAAFGS REFUNDS FUEL REBATES | ATO | | (60,000) | | (60,000) | (24,742) | (35,258) |
| REIMB WORKERS COMP | Reimbursements | | (20,000) | | (20,000) | 0 | (20,000) |
| REIMBURSEMENTS - OTHER | Contributions | | (200) | | (200) | 0 | 0 |
| TOTALS | | | (3,930,889) | 0 | (3,930,889) | (1,809,560) | (2,128,737) |

Comments - Grants and Contributions

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

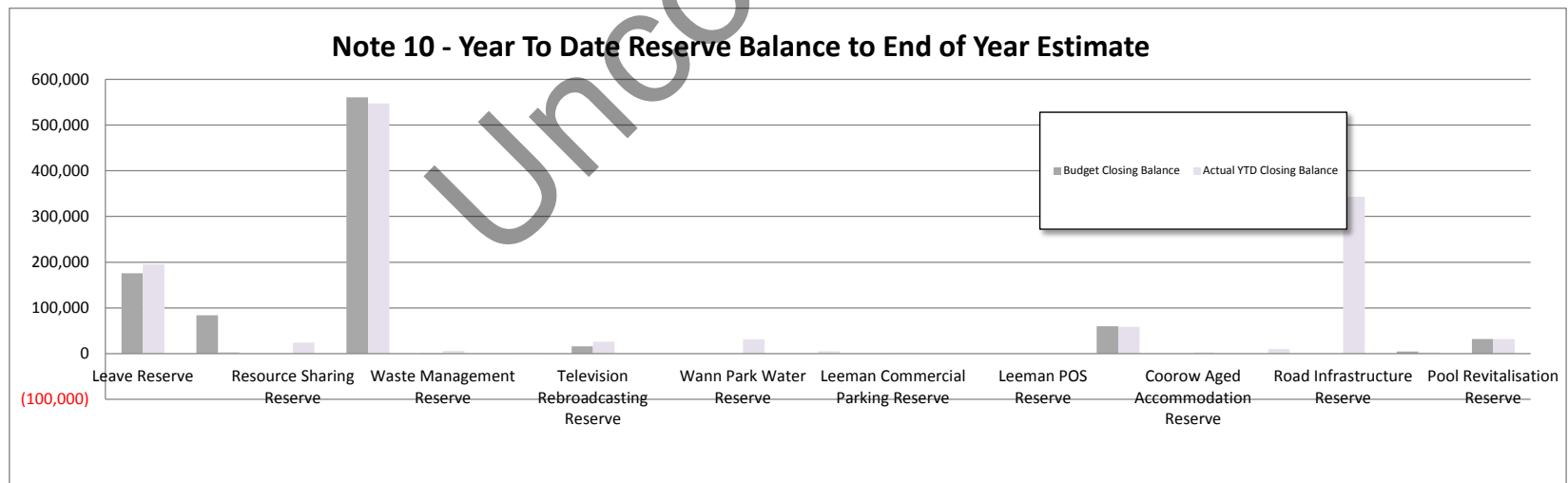
| Note 9: RATING INFORMATION | | | | | | | | | | | |
|-----------------------------------|-------------------|-----------------------------|--------------------------|------------------------|-------------------------|----------------------|-------------------------|---------------------------------------|---------------------------------------|------------------------------------|--|
| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | Rate Revenue \$ | Interim Rates \$ | Back Rates \$ | Total Revenue \$ | Amended Budget Rate Revenue \$ | Amended Budget Interim Rate \$ | Amended Budget Back Rate \$ | Amended Budget Total Revenue \$ |
| Differential General Rate | | | | | | | | | | | |
| UV - Agricultural | 1.7178 | 202 | 109,758,819 | 1,885,437 | (2,414) | 0 | 1,883,023 | 1,779,237 | 0 | 0 | 1,779,237 |
| GRV - Townsites | 11.6446 | 718 | 7,987,282 | 930,087 | 1,336 | 0 | 931,423 | 922,706 | 500 | 0 | 923,206 |
| UV - Mining | 15.2979 | 21 | 645,337 | 98,723 | (1,099) | 0 | 97,624 | 81,612 | 0 | 0 | 81,612 |
| Sub-Totals | | 941 | 118,391,438 | 2,914,247 | (2,176) | 0 | 2,912,071 | 2,783,555 | 500 | 0 | 2,784,055 |
| Minimum Payment | Minimum \$ | | | | | | | | | | |
| UV - Agricultural | 815.00 | 9 | 84,781 | 7,335 | 0 | 0 | 7,335 | 7,335 | 0 | 0 | 7,335 |
| GRV - Townsites | 815.00 | 213 | 1,005,746 | 173,595 | 0 | 0 | 173,595 | 177,670 | 0 | 0 | 177,670 |
| UV - Mining | 515.00 | 19 | 26,435 | 9,785 | 0 | 0 | 9,785 | 8,755 | 0 | 0 | 8,755 |
| Sub-Totals | | 241 | 1,116,962 | 190,715 | 0 | 0 | 190,715 | 193,760 | 0 | 0 | 193,760 |
| Discounts | | | | | | | 3,102,786 | | | | 2,977,815 |
| Rates Adjustments | | | | | | | (99,729) | | | | (105,000) |
| Movement in Excess Rates | | | | | | | 0 | | | | (1,000) |
| Amount from General Rates | | | | | | | (24,765) | | | | 0 |
| Ex Gratia Rates | | | | | | | 2,978,292 | | | | 2,871,815 |
| Specified Area Rates | | | | | | | 9,075 | | | | 11,382 |
| Totals | | | | | | | 0 | | | | 0 |
| | | | | | | | 2,987,367 | | | | 2,883,197 |

Comments - Rating Information

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 10: Cash Backed Reserve

| Name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Transfer out Reference | Budget Closing Balance | Actual YTD Closing Balance |
|---------------------------------------|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | \$ | \$ |
| Leave Reserve | 194,589 | 4,871 | 148 | 0 | 0 | 23,580 | 0 | | 175,880 | 194,737 |
| Building Reserve | 3,936 | 99 | 3 | 80,000 | 0 | 0 | 0 | | 84,035 | 3,939 |
| Resource Sharing Reserve | 23,640 | 592 | 18 | 0 | 0 | 24,232 | 0 | | 0 | 23,658 |
| Plant Reserve | 547,239 | 13,692 | 416 | 0 | 0 | 0 | 0 | | 560,931 | 547,655 |
| Waste Management Reserve | 5,446 | 136 | 4 | 0 | 0 | 5,583 | 0 | | (1) | 5,450 |
| Green Head Commercial Parking Reserve | 238 | 9 | 0 | 0 | 0 | 247 | 0 | | 0 | 238 |
| Television Rebroadcasting Reserve | 25,754 | 615 | 20 | 0 | 0 | 10,738 | 0 | | 15,631 | 25,774 |
| Unspent Grants Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Wann Park Water Reserve | 30,913 | 774 | 23 | 0 | 0 | 31,687 | 0 | | 0 | 30,936 |
| Community Grant Reserve | 4,877 | 122 | 4 | 0 | 0 | 4,999 | 0 | | 0 | 4,881 |
| Leeman Commercial Parking Reserve | 117 | | 0 | 0 | 0 | 117 | 0 | | 0 | 117 |
| Green Head POS Reserve | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Leeman POS Reserve | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Leeman Aged Accommodation Reserve | 58,240 | 133 | 44 | 1,408 | 0 | 0 | 0 | | 59,781 | 58,284 |
| Coorow Aged Accommodation Reserve | 2,468 | 81 | 2 | 0 | 0 | 2,549 | 0 | | 0 | 2,470 |
| Furniture & Equipment Reserve | 10,000 | 250 | 8 | 0 | 0 | 10,250 | 0 | | 0 | 10,008 |
| Road Infrastructure Reserve | 342,917 | 8,573 | 261 | 0 | 0 | 351,490 | 0 | | 0 | 343,178 |
| Coorow Bowling Club Reserve | 2,100 | 53 | 2 | 2,100 | 0 | 0 | 0 | | 4,253 | 2,102 |
| Pool Revitalisation Reserve | 0 | 0 | 0 | 32,000 | 32,000 | 0 | 0 | | 32,000 | 32,000 |
| | 1,252,474 | 30,000 | 952 | 115,508 | 32,000 | 465,472 | 0 | | 932,510 | 1,285,426 |



SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Actual Profit(Loss) of Asset Disposal | | | | Disposals | Current Budget | | | | | |
|---------------------------------------|------------|----------|---------------|------------------------------|-----------------|----------------|------------|---------|----------------------|-----|
| | | | | | This Year | | | | | |
| Cost | Accum Depr | Proceeds | Profit (Loss) | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | 0 CEO Landcruiser CW00 | \$ 58,991 | \$ 58,991 | \$ 0 | \$ 0 | \$ 0 | ↑↑↑ |
| | | | 0 | Fire Tenders CW0038 & CW0051 | 35,303 | 35,303 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Ford Ranger CW0050 | 26,499 | 26,499 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Lot 103 (45) Bristol St | 80,000 | 80,000 | 0 | 0 | 0 | ↑↑↑ |
| 80,000 | 2,016 | 80,000 | 2,016 | John Deere Grader CW009 | 140,000 | 140,000 | 175,516 | 80,000 | (95,516) | ▼ |
| | | | 0 | New Holland Tractor CW0027 | 10,000 | 10,000 | 0 | 0 | 0 | ↑↑↑ |
| 36,490 | 1,839 | 27,273 | (7,378) | Ford Ranger CW008 | 25,516 | 25,516 | 0 | 27,273 | 27,273 | ▲ |
| 35,000 | 1,764 | 34,545 | 1,310 | Toyota Prado CW002 | 43,073 | 21,536 | 43,073 | 34,545 | (8,527) | ▼ |
| | | | 0 | Works Ute CW0017 | 22,045 | 22,045 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Works Ute CW0023 | 22,045 | 22,045 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | | | | 0 | 0 | 0 | ↑↑↑ |
| 151,490 | 5,620 | 141,818 | (4,052) | Totals | 463,472 | 441,935 | 218,589 | 141,818 | (76,770) | |

Comments - Capital Disposal

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Contributions Information | | | | Summary Acquisitions | Current Budget | | | | |
|---------------------------|----------|-----------|-----------|-----------------------------|-----------------|----------------|------------|-----------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | | \$ | \$ | | \$ | \$ |
| | | | | Property, Plant & Equipment | | | | | |
| 0 | 0 | 0 | 0 | Land for Resale | 0 | 0 | 0 | 0 | 0 |
| 0 | 5,005 | 0 | 5,005 | Buildings | 271,930 | 296,930 | 183,412 | 110,085 | (73,327) ▼ |
| 425,430 | 0 | 0 | 425,430 | Plant & Equipment | 1,167,880 | 1,158,880 | 540,648 | 522,452 | (18,196) ▼ |
| 0 | 10,250 | 0 | 10,250 | Furniture & Equipment | 37,000 | 12,000 | 12,000 | 4,967 | (7,033) ▼ |
| 0 | 0 | 0 | 0 | Tools | 23,480 | 32,480 | 16,242 | 31,853 | 15,611 ▲ |
| 0 | 0 | 0 | 0 | Land | 0 | 0 | 0 | 0 | 0 ↑↑↑ |
| 0 | 0 | 0 | 0 | Non-Freehold Shire Land | 0 | 0 | 0 | 0 | 0 ↑↑↑ |
| | | | | Infrastructure | | | | | |
| 1,421,791 | 351,490 | 0 | 1,773,281 | Roads | 2,292,232 | 2,292,232 | 1,630,479 | 1,043,363 | (587,117) ▼ |
| 33,000 | 0 | 0 | 33,000 | Footpaths | 142,597 | 142,597 | 16,500 | 0 | (16,500) ▼ |
| 0 | 0 | 0 | 0 | Drainage | 0 | 0 | 0 | 0 | 0 ↑↑↑ |
| 437,911 | 421,005 | 0 | 858,916 | Other Infrastructure | 1,096,346 | 1,096,346 | 270,896 | 293,685 | 22,789 ▲ |
| 2,318,132 | 787,750 | 0 | 3,105,882 | Totals | 5,031,464 | 5,031,464 | 2,670,177 | 2,006,405 | (663,773) |

Comments - Capital Acquisitions

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Contributions | | | | Buildings | Current Budget | | | | | |
|---------------|----------|-----------|----------|--|-----------------|----------------|------------|-----------|----------------------|-----|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ 5,500 | \$ | \$ | \$ 5,500 | COOROW OFFICE UPGRADE BUILDING (BUILDINGS) | \$ 20,500 | \$ 45,500 | 45,500 | \$ 43,415 | \$ (2,085) | ▼ |
| | | | | LEEMAN OFFICE UPGRADE (BUILDINGS) | 11,500 | 11,500 | 0 | 0 | 0 | ↑↑↑ |
| | 20,000 | | 20,000 | EMPLOYEE HOUSING (BUILDINGS) | 89,300 | 89,300 | 53,294 | 49,698 | (3,596) | ▼ |
| | | | 0 | COUNCIL HOUSING GENERAL CARPET CONTINGENCY (BUIL | 5,000 | 5,000 | 2,496 | 0 | (2,496) | ▼ |
| | 65,130 | | 65,130 | LEEMAN FORESHORE TOILETS (BUILDINGS) | 65,130 | 65,130 | 65,130 | 0 | (65,130) | ▼ |
| | | | 0 | GREEN HEAD COMMUNITY CENTRE (BUILDINGS) | 10,000 | 10,000 | 4,998 | 2,875 | (2,123) | ▼ |
| 2,250 | | | 2,250 | MALEY PARK CAPITAL EXPEND (BUILDINGS) | 5,500 | 5,500 | 2,748 | 0 | (2,748) | ▼ |
| 2,250 | | | 2,250 | LEEMAN REC CENTRE (BUILDINGS) | 7,500 | 7,500 | 0 | 1,120 | 1,120 | ▲ |
| | 5,005 | | 5,005 | COOROW GOLF CLUB (BUILDINGS) | 8,000 | 8,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | MALEY PARK GARDENERS SHED (BUILDINGS) | 20,000 | 20,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | COOROW DISTRICT HALL (BUILDINGS) | 6,000 | 6,000 | 3,000 | 7,768 | 4,768 | ▲ |
| | | | 0 | COOROW AQUATIC CTR UPGRADE (BUILDINGS) | 5,500 | 5,500 | 2,748 | 2,388 | (360) | ▼ |
| | | | 0 | LAND & BUILDINGS (BUILDINGS) | 7,000 | 7,000 | 3,498 | 0 | (3,498) | ▼ |
| | | | 0 | LEEMAN FIRE SHED ADDITION (BUILDINGS) | 0 | 0 | 0 | 720 | 720 | |
| | | | 0 | COOROW CARAVAN PARK (BUILDINGS) | 11,000 | 11,000 | 0 | 2,100 | 2,100 | ▲ |
| 0 | 5,005 | 0 | 5,005 | Totals | 271,930 | 296,930 | 183,412 | 110,085 | (73,327) | |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Contributions | | | | Plant & Equipment | Current Budget | | | | |
|---------------|--------------------------|-----------|---------|--|-----------------|----------------|------------|---------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | | \$ | \$ | | \$ | \$ |
| 425,430 | | | 0 | ADMIN VEHICLES CEO DCEO (P&E) | 77,297 | 77,297 | 0 | 0 | 0 |
| | | | 425,430 | DFES APPLIANCE PROGRAM FIRE UNIT (P&E) | 425,430 | 425,430 | 0 | 0 | 0 |
| | | | 0 | VEHICLE FOR RANGER (P&E) | 39,104 | 39,104 | 0 | 0 | 0 |
| | | | 0 | PURCHASE MOSQUITO FOGGER (P&E) | 16,000 | 16,000 | 16,000 | 12,935 | (3,065) |
| | | | 0 | PURCHASE GRADER (P&E) | 370,000 | 343,000 | 343,000 | 342,487 | (513) |
| | | | 0 | DUAL CAB 4X4 - MANAGER WORKS & SERVICES - CW 002 (P&E) | 54,000 | 54,000 | 54,000 | 49,932 | (4,068) |
| | | | 0 | PURCHASE WATER TANKER (P&E) | 25,000 | 43,000 | 43,000 | 42,800 | (200) |
| | | | 0 | PURCHASE BOBCAT (P&E) | 45,544 | 45,544 | 45,544 | 35,340 | (10,204) |
| | | | 0 | COASTAL LEADING HAND UTILITY (P&E) | 39,104 | 39,104 | 39,104 | 38,958 | (146) |
| | | | | WORKS UTILITIES CW017 (P&E) | 38,200 | 38,200 | 0 | 0 | 0 |
| | 4WD UTILITY CW0023 (P&E) | 38,200 | 38,200 | 0 | 0 | 0 | | | |
| 425,430 | 0 | 0 | 425,430 | Totals | 1,167,880 | 1,158,880 | 540,648 | 522,452 | (18,196) |

| Contributions | | | | Furniture & Equipment | Current Budget | | | | |
|---------------|----------|-----------|--------|-------------------------------|-----------------|----------------|------------|--------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | | \$ | \$ | | \$ | \$ |
| | 10,250 | | 10,250 | ADMIN COMPUTERS (F&E) | 37,000 | 12,000 | 12,000 | 2,817 | (9,183) |
| | | | 0 | G/HEAD LIBRARY CABINETS (F&E) | 0 | 0 | 0 | 0 | 0 |
| | | | 0 | CARAVAN PARK EQUIPMENT (F&E) | 0 | 0 | 0 | 2,150 | 2,150 |
| 0 | 10,250 | 0 | 10,250 | Totals | 37,000 | 12,000 | 12,000 | 4,967 | (7,033) |

| Contributions | | | | Tools | Current Budget | | | | |
|---------------|----------|-----------|-------|----------------------|-----------------|----------------|------------|--------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | SUNDRY TOOLS (TOOLS) | \$ | \$ | \$ | \$ | \$ |
| | | | 0 | | 23,480 | 32,480 | 16,242 | 31,853 | 15,611 |
| 0 | 0 | 0 | 0 | Totals | 23,480 | 32,480 | 16,242 | 31,853 | 15,611 |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Contributions | | | | Roads | Current Budget | | | | | |
|---------------|------------|-----------|---|---------------------------------------|-----------------|----------------|------------|------------|----------------------|---|
| Grants | Reserves | Borrowing | Total | | This Year | | | | | |
| | | | | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ 856,037 | \$ 351,490 | \$ 0 | \$ 856,037 | ROADS TO RECOVERY WORKS (INFRA ROADS) | \$ 823,004 | \$ 823,004 | 584,273 | \$ 415,183 | \$ (169,089) | ▼ |
| 497,999 | | | REGIONAL ROAD GROUP ROADWORKS (INFRA ROADS) | 756,693 | 756,693 | 756,693 | 283,500 | (473,193) | ▼ | |
| | | | ROAD CONSTRUCTION (INFRA ROADS) | 531,397 | 531,397 | 148,132 | 267,965 | 119,833 | ▲ | |
| 67,755 | | | BLACK SPOT ROAD CONSTRUCTION (INFRA ROADS) | 101,632 | 101,632 | 101,632 | 73,350 | (28,283) | ▼ | |
| | | | CAR PARK CONSTRUCTION (INFRA ROADS) | 0 | 0 | 0 | 3,365 | 3,365 | ▲ | |
| | | | REGIONAL ROAD GROUP (INFRA ROADS) | 79,505 | 79,505 | 39,750 | 0 | (39,750) | ▼ | |
| | | | | | 0 | | | | | |
| 1,421,791 | 351,490 | 0 | 1,773,281 | Totals | 2,292,232 | 2,292,232 | 1,630,479 | 1,043,363 | (587,117) | |

| Contributions | | | | Footpaths | Current Budget | | | | |
|---------------|----------|-----------|--------|--|-----------------|----------------|------------|--------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | | \$ | \$ | | \$ | \$ |
| | | | 0 | FOOTPATH CONSTRUCTION - COUNCIL FUNDED (FOOTPATHS) | 109,597 | 109,597 | 0 | 0 | 0 |
| 33,000 | | | 33,000 | FOOTPATH CONSTRUCTION - RTR FUNDED (FOOTPATHS) | 33,000 | 33,000 | 16,500 | 0 | (16,500) |
| 33,000 | 0 | 0 | 33,000 | Totals | 142,597 | 142,597 | 16,500 | 0 | (16,500) |

| Contributions | | | | Other Infrastructure | Current Budget | | | | | |
|---------------|----------|-----------|---------|--|-----------------|----------------|------------|---------|----------------------|-----|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | | \$ | \$ | | \$ | \$ | |
| 30,000 | | | 0 | COASTAL WASTE MANAGEMENT (INFRA OTH) | 21,364 | 21,364 | 0 | 0 | 0 | ↑↑↑ |
| | | | 30,000 | GREEN HEAD WALK TRAILS (INFRA OTH) | 60,000 | 60,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | COASTAL CEMETERY DEVELOPMENT (INFRA OTH) | 74,835 | 74,835 | 37,410 | 1,567 | (35,843) | ▼ |
| | 139,436 | | 139,436 | DEVELOP PUBLIC OPEN SPACE - LOT 601 PETERSON PLACE | 139,436 | 139,436 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | GREEN HEAD SPORTING CLUB (INFRA OTH) | 4,165 | 4,165 | 2,082 | 4,086 | 2,004 | ▲ |
| | 31,726 | | 31,726 | WANN PARK WATER SUPPLY CAP EXP (INFRA OTH) | 31,687 | 31,687 | 15,840 | 8,026 | (7,814) | ▼ |
| | | | 0 | MALEY PARK (INFRA OTH) CAPITAL | 0 | 0 | 0 | 2,566 | 2,566 | ▲ |
| | | | 0 | GREENHEAD PARKS INFRASTRUCTURE (INFRA OTH) | 25,000 | 25,000 | 12,498 | 4,550 | (7,948) | ▼ |
| 19,800 | | | 19,800 | SKATE PARK CAPEX (INFRA OTH) | 39,906 | 39,906 | 0 | 0 | 0 | ↑↑↑ |
| | 249,843 | | 249,843 | LEEMAN FORESHORE DEVELOPMENT (INFRA OTH) | 249,842 | 249,842 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | TOURIST INFORMATION BAYS IOD (INFRA OTH) | 62,000 | 62,000 | 0 | 2,676 | 2,676 | ▲ |
| 388,111 | | | 388,111 | MILLIGAN ISLAND ECO TOURISM SITE (INFRA OTH) | 388,111 | 388,111 | 203,066 | 260,262 | 57,196 | ▲ |
| | | | 0 | COOROW BOWLING CLUB (INFRA OTH) | 0 | 0 | 0 | 9,952 | 9,952 | ▲ |
| 437,911 | 421,005 | 0 | 858,916 | Totals | 1,096,346 | 1,096,346 | 270,896 | 293,685 | 22,789 | |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 12: TRUST FUND

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

| Trust Items | Opening Balance 1-Jul-16 \$ | Amount Received \$ | Amount Paid \$ | Closing Balance 31-Dec-16 \$ |
|------------------------------------|--------------------------------------|--------------------------|----------------------|---------------------------------------|
| House Bonds - Leeman Aged Unit 1 | 300 | 0 | 0 | 300 |
| House Bonds - Leeman Aged Unit 2 | 300 | 0 | 0 | 300 |
| House Bonds - Leeman Aged Unit 3 | 400 | 0 | 0 | 400 |
| House Bonds - Leeman Aged Unit 4 | 300 | 0 | 0 | 300 |
| House Bond - Lot 121 Commercial St | 0 | 0 | 0 | 0 |
| House Bond - Lot 490 Tamarisk St | 0 | 0 | 0 | 0 |
| Aged Unit Bond - Commercial St | 600 | 0 | 0 | 600 |
| Leeman Aged Units Surplus | 0 | 0 | 0 | 0 |
| Coorow Aged Units Surplus | 0 | 0 | 0 | 0 |
| LGCHP Surplus | 19,581 | 0 | 0 | 19,581 |
| BCITF Levy | 60 | 1,189 | (218) | 1,031 |
| BRB Levy | 562 | 2,152 | (500) | 2,214 |
| Police Licensing | 0 | 161,716 | (161,716) | 0 |
| Standpipe Card Bond | 2,170 | 70 | 0 | 2,240 |
| RSL Thailand Competition | 185 | 9,708 | (185) | 9,708 |
| Kerbing Deposits | 13,600 | 500 | (1,000) | 13,100 |
| Maley Park Committee | 0 | 0 | 0 | 0 |
| Coorow Christmas Tree | 275 | 0 | 0 | 275 |
| Coorow Bushfire Brigade | 2,025 | 0 | 0 | 2,025 |
| CCLI Number Plate Funds | 0 | 300 | 0 | 300 |
| Leeman Number Plate Funds | 3,400 | 535 | (1,600) | 2,335 |
| Green Head Number Plate Funds | (50) | 850 | 0 | 800 |
| Warradarge Bushfire Brigade | 1,350 | 0 | 0 | 1,350 |
| Leeman Bushfire Brigade | 3,283 | 0 | 0 | 3,283 |
| Refuse Site Key Bond | 300 | 100 | 0 | 400 |
| Public Open Space | 492,655 | 3,048 | 0 | 495,703 |
| Bonds - Other | 15,395 | 623 | (2,390) | 13,628 |
| Snag Island Kids Centre | 0 | 0 | 0 | 0 |
| Nomination Deposits | 0 | 0 | 0 | 0 |
| Footpath Deposits | 0 | 0 | 0 | 0 |
| | 556,691 | 180,791 | (167,609) | 569,873 |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2016

Note 13: INFORMATION ON BORROWINGS

| Debenture Repayments | Principal 1-Jul-16 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | | Maturity Date |
|----------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|--------|--------------------------|-------------------------|-------------------------|-------------------------|------------------|
| | | 2016-17 Budget \$ | 2016-17 Actual \$ | 2016-17 Budget \$ | | 2016-17 Budget \$ | 2016-17 Actual \$ | 2016-17 Budget \$ | 2016-17 Actual \$ | |
| Staff Housing | | | | | | | | | | |
| Loan 79 - Leeman Executive House | 46,019 | 0 | 0 | 22,392 | 11,046 | 23,627 | 34,973 | 2,445 | 1,229 | 27/06/2018 |
| Loan 88 - Leeman MRS House | 217,545 | 0 | 0 | 69,918 | 34,638 | 147,636 | 182,907 | 8,567 | 3,970 | 28/02/2019 |
| Loan 89 - Brand St Residence | 101,763 | 0 | 0 | 27,920 | 13,848 | 73,843 | 87,915 | 3,674 | 1,643 | 9/10/2019 |
| Recreation & Culture | | | | | | | | | | |
| Loan 87 - Maley Park Changerooms | 23,656 | 0 | 0 | 11,392 | 5,591 | 12,264 | 18,065 | 1,741 | 888 | 13/06/2018 |
| | 388,983 | 0 | 0 | 131,622 | 65,123 | 257,370 | 323,860 | 16,427 | 7,730 | |

(SS) Self supporting loan financed by payments from third parties.

(SAR) Self Supporting Loan where financed by combination of Specified Area Rate and payment from third parties.

All other loan repayments are to be financed by general purpose revenue.

11.4.3 MONTHLY STATEMENT OF FINANCIAL ACTIVITY – JANUARY 2017

| | |
|-------------------------------|---|
| AUTHOR | Erika Clement |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 7 February 2017 |
| ATTACHMENT | 11.4.2.1 - Statement of Financial Activity for January 2017 |
| FILE | ADM 0426 – Finance – 2016/17 |

SUMMARY:

In accordance with the Local Government (Financial Management) Regulations 1996, regulation 34 stipulates that a Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month.

BACKGROUND:

The form of the Monthly Financial Statements presented to Council is a Statement of Financial Activity, which also includes supplementary information including an Operating Statement Function and Activity, Balance Sheet and Cash Flow Graph. A copy of the Statement of Financial Activity for the month ended 31 January 2017 is included at Attachment 11.4.2 for Councillors' information.

COMMENT:

Council is required to prepare the Statement of Financial Activity as per Local Government (FM) Reg. 36, but can resolve to have supplementary information included as required.

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996

34. Financial reports to be prepared s. 6.4

- (1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail -
- (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
 - (b) Budget estimates to the end of the month to which the statement relates;
 - (c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) Material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - 4(e) The net current assets at the end of the month to which the statement relates.

- (2) Each statement of financial activity is to be accompanied by documents containing -
- (a) An explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) An explanation of each of the material variances referred to in sub regulation (1) (d); and
 - (c) Such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown -
- (a) According to nature and type classification;
 - (b) By program; or
 - (c) By business unit.
- (4) A4 statement of financial activity, and the accompanying documents referred to in sub regulation (2), is to be -
- (a) Presented to the council -
 - (i) At the next ordinary meeting of the council following the end of the month to which the statement relates; or
 - (ii) if the statement is not prepared in time to present it to the meeting referred to in subparagraph (i), to the next ordinary meeting of the council after that meeting; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in statements of financial activity for reporting material variances.

STRATEGIC IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

PUBLIC CONSULTATION:

Not required

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/012

Moved: Cr Sims

Seconded: Cr Clement

That Council accepts the Monthly Statement of Financial Activity as included at Attachment 11.4.2 for the period ended 31 January 2017 as prepared and presented by the Deputy Chief Executive Officer.

**CARRIED 7/0
Simple Majority**

Unconfirmed

SHIRE OF COOROW
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2017

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Statement of Financial Activity

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LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF COOROW
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
FOR THE PERIOD ENDED 31 JANUARY 2017

| | Note | Adopted Annual Budget | Revised Annual Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(b) | |
|--|------|-----------------------|-----------------------|--------------------|--------------------|------------------|--------------------|---|
| | | | 4 | | | 3 | 300% | |
| Operating Revenues | | \$ | \$ | \$ | \$ | \$ | % | |
| Grants, Subsidies and Contributions | 8 | 1,764,213 | 1,764,213 | 920,176 | 972,604 | 52,428 | 6% | |
| Profit on Asset Disposal | 11 | 71,896 | 71,896 | 0 | 3,326 | 3,326 | | |
| Fees and Charges | | 511,351 | 511,351 | 413,136 | 440,218 | 27,082 | 7% | |
| Interest Earnings | | 80,408 | 80,408 | 37,239 | 44,832 | 7,593 | 20% | |
| Other Revenue | | 515,050 | 515,050 | 1,799 | 6,003 | 4,204 | 234% | |
| Total (Excluding Rates) | | 2,942,918 | 2,942,918 | 1,372,350 | 1,466,983 | 94,633 | | |
| Operating Expense | | | | | | | | |
| Employee Costs | | (1,479,515) | (1,479,515) | (891,179) | (707,710) | 183,469 | 21% | ▼ |
| Materials and Contracts | | (2,221,643) | (2,221,643) | (1,217,210) | (881,021) | 336,189 | 28% | ▼ |
| Utilities Charges | | (253,260) | (253,260) | (147,616) | (118,771) | 28,845 | 20% | ▼ |
| Depreciation (Non-Current Assets) | | (6,674,647) | (6,674,647) | (3,893,456) | (3,530,780) | 362,676 | 9% | |
| Interest Expenses | 13 | (16,427) | (16,427) | (9,331) | (9,006) | 325 | 3% | |
| Insurance Expenses | | (204,716) | (204,716) | (175,819) | (207,187) | (31,368) | (18%) | ▲ |
| Loss on Asset Disposal | 11 | 0 | 0 | 0 | (7,378) | (7,378) | | |
| Other Expenditure | | (105,863) | (105,863) | (49,215) | (39,452) | 9,763 | 20% | |
| Total | | (10,956,071) | (10,956,071) | (6,383,826) | (5,501,305) | 882,521 | | |
| Funding Balance Adjustment | | | | | | | | |
| Add Back Depreciation | | 6,674,647 | 6,674,647 | 3,893,456 | 3,530,780 | (362,676) | (9%) | |
| (Profit)/Loss on Asset Disposal | 11 | (71,896) | (71,896) | 0 | 4,052 | 4,052 | | |
| Movement in Employee Benefits Prov (NC) | | (38,919) | (38,919) | (38,919) | 0 | 38,919 | (100%) | |
| Movement in Deferred Pensioner Rates (NC) | | 0 | 0 | 0 | 17,668 | 17,668 | 100% | ▲ |
| Movement in Leave Reserve | | 0 | 0 | 0 | 1,529 | 1,529 | 100% | |
| Adjust Rounding | | 0 | 0 | 0 | 0 | 0 | | |
| Net Operating (Ex. Rates) | | (1,449,321) | (1,449,321) | (1,156,939) | (480,293) | 676,646 | | |
| Capital Revenues | | | | | | | | |
| Grants, Subsidies and Contributions | 8 | 2,146,927 | 2,146,927 | 983,621 | 1,008,033 | 24,412 | 2% | |
| Proceeds from Disposal of Assets | 11 | 463,472 | 463,472 | 210,589 | 141,818 | (76,771) | (35%) | ▼ |
| Transfer from Restricted Cash (Unspent Grants) | | 191,899 | 191,899 | 191,899 | 103,543 | (88,356) | (85%) | ▼ |
| Transfer from Reserves | 10 | 465,502 | 465,502 | 0 | 0 | 0 | | |
| Total | | 3,267,800 | 3,267,800 | 1,394,109 | 1,253,394 | (140,715) | | |
| Capital Expenses | | | | | | | | |
| Land Held for Resale | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Buildings | 11 | (271,930) | (296,930) | (199,159) | (124,365) | 74,794 | 38% | ▼ |
| Plant and Equipment | 11 | (1,167,880) | (1,158,980) | (540,648) | (529,199) | 11,449 | 2% | |
| Tools | 11 | (23,480) | (32,480) | (18,949) | (31,853) | (12,904) | (68%) | ▲ |
| Furniture and Equipment | 11 | (37,000) | (12,000) | (12,000) | (4,967) | 7,033 | 59% | |
| Infrastructure Assets - Roads | 11 | (2,247,381) | (2,247,381) | (1,697,554) | (1,083,878) | 613,676 | 36% | ▼ |
| Infrastructure Assets - Footpaths | 11 | (142,597) | (142,597) | (112,127) | 0 | 112,127 | 100% | ▼ |
| Infrastructure Assets - Other | 11 | (1,096,346) | (1,096,346) | (282,201) | (309,398) | (27,197) | (10%) | ▼ |
| Repayment of Debentures | 13 | (131,618) | (131,618) | (101,717) | (65,123) | 36,594 | 36% | ▼ |
| Transfer to Reserves | 10 | (114,980) | (146,980) | (10,236) | (42,066) | (31,830) | (76%) | ▲ |
| Total | | (5,233,211) | (5,265,211) | (2,974,591) | (2,190,849) | 783,742 | | |
| Net Capital | | (1,965,412) | (1,997,412) | (1,580,483) | (937,455) | 643,028 | | |
| Total Net Operating + Capital | | (3,414,732) | (3,446,732) | (2,737,422) | (1,417,748) | 1,319,674 | | |
| Rate Revenue | | 2,883,197 | 2,883,197 | 2,883,403 | 2,987,366 | 103,963 | 4% | |
| Opening Funding Surplus(Deficit) | | 531,535 | 531,535 | 531,535 | 571,316 | 39,781 | 7% | |
| Closing Funding Surplus(Deficit) | 3 | (0) | (32,000) | 677,516 | 2,140,934 | 1,463,418 | | |

SHIRE OF COOROW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 31 JANUARY 2017

| | Note | Adopted Annual Budget | Revised Annual Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(b) 300% | Var. |
|--|------|-----------------------|-----------------------|--------------------|--------------------|------------------|-------------------------|------|
| Operating Revenues | | \$ | \$ | \$ | \$ | \$ | % | |
| Governance | | 27,250 | 27,250 | 12,852 | 16,294 | 3,442 | 27% | |
| General Purpose Funding | | 1,483,253 | 1,483,253 | 743,762 | 754,918 | 11,156 | 1% | |
| Law, Order and Public Safety | | 486,072 | 486,072 | 35,350 | 31,781 | (3,569) | (10%) | |
| Health | | 3,250 | 3,250 | 1,890 | 2,476 | 586 | 31% | |
| Education and Welfare | | 32,280 | 32,280 | 18,823 | 18,069 | (754) | (4%) | |
| Housing | | 154,045 | 154,045 | 36,372 | 41,443 | 5,071 | 14% | |
| Community Amenities | | 327,110 | 327,110 | 279,520 | 307,896 | 28,376 | 10% | ▲ |
| Recreation and Culture | | 543,001 | 543,001 | 10,920 | 51,683 | 40,763 | 373% | ▲ |
| Transport | | 1,487,263 | 1,487,263 | 749,387 | 792,066 | 42,679 | 6% | |
| Economic Services | | 431,021 | 431,021 | 399,853 | 387,491 | (12,362) | (3%) | |
| Other Property and Services | | 115,300 | 115,300 | 67,242 | 70,898 | 3,656 | 5% | |
| Total (Excluding Rates) | | 5,089,845 | 5,089,845 | 2,355,971 | 2,475,015 | 119,044 | | |
| Operating Expense | | | | | | | | |
| Governance | | (574,503) | (574,503) | (383,747) | (350,033) | 33,714 | 9% | |
| General Purpose Funding | | (272,412) | (272,412) | (158,879) | (157,576) | 1,303 | 1% | |
| Law, Order and Public Safety | | (416,299) | (416,299) | (229,980) | (210,669) | 19,311 | 8% | |
| Health | | (178,824) | (178,824) | (105,846) | (81,559) | 24,287 | 23% | ▼ |
| Education and Welfare | | (114,064) | (114,064) | (66,437) | (59,032) | 7,405 | 11% | |
| Housing | | (14,822) | (14,822) | (8,246) | (43,729) | (35,483) | (430%) | ▲ |
| Community Amenities | | (906,228) | (906,228) | (454,159) | (381,265) | 72,894 | 16% | ▼ |
| Recreation and Culture | | (1,743,769) | (1,743,769) | (1,002,167) | (983,807) | 18,360 | 2% | |
| Transport | | (6,113,169) | (6,113,169) | (3,568,159) | (3,093,811) | 474,348 | 13% | ▼ |
| Economic Services | | (227,058) | (227,058) | (133,316) | (126,368) | 6,948 | 5% | |
| Other Property and Services | | (394,923) | (394,923) | (272,890) | (13,457) | 259,433 | 95% | ▼ |
| Total | | (10,956,071) | (10,956,071) | (6,383,826) | (5,501,305) | 882,521 | | |
| Funding Balance Adjustment | | | | | | | | |
| Add back Depreciation | | 6,674,647 | 6,674,647 | 3,893,456 | 3,530,780 | (362,676) | (9%) | |
| Adjust (Profit)/Loss on Asset Disposal | 10 | (71,896) | (71,896) | 0 | 4,052 | 4,052 | #DIV/0! | ↑↑ |
| Adjust Employee Benefits Provision (Non-Current) | | (38,919) | (38,919) | (38,919) | 0 | 38,919 | (100%) | |
| Adjust Deferred Pensioner Rates (Non-Current) | | 0 | 0 | 0 | 17,668 | 17,668 | 100% | ▲ |
| Movement in Leave Reserve (Added Back) | | 0 | 0 | 0 | 1,529 | 1,529 | 100% | |
| Adjustments in Faixed Assets | | 0 | 0 | 0 | 0 | 0 | | |
| Adjust Rounding | | 0 | 0 | 0 | 0 | 0 | | |
| Net Operating (Ex. Rates) | | 697,606 | 697,606 | (173,318) | 527,739 | 642,941 | | |
| Capital Revenues | | | | | | | | |
| Proceeds from Disposal of Assets | 11 | 463,472 | 463,472 | 218,589 | 141,818 | (76,771) | (35%) | ▼ |
| Proceeds from New Debentures | 12 | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds from Trust Account | | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | 0 | | |
| Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | 0 | | |
| Transfer from Restricted Cash (Unspent Grants) | | 191,899 | 191,899 | 191,899 | 103,543 | (88,356) | (85%) | ▼ |
| Transfer from Reserves | 10 | 465,502 | 465,502 | 0 | 0 | 0 | | |
| Total | | 1,120,873 | 1,120,873 | 410,488 | 245,361 | (165,127) | | |
| Capital Expenses | | | | | | | | |
| Land Held for Resale | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Buildings | 11 | (271,930) | (296,930) | (199,159) | (124,365) | 74,794 | 38% | ▼ |
| Plant and Equipment | 11 | (1,167,880) | (1,158,880) | (540,648) | (529,199) | 11,449 | 2% | |
| Tools | 11 | (23,480) | (32,480) | (18,949) | (31,853) | (12,904) | (68%) | ▲ |
| Furniture and Equipment | 11 | (37,000) | (12,000) | (12,000) | (4,967) | 7,033 | 59% | |
| Land | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Non-Freehold Shire Land | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Roads | 11 | (2,247,381) | (2,247,381) | (1,697,554) | (1,083,878) | 613,676 | 36% | ▼ |
| Infrastructure Assets - Footpaths | 11 | (142,597) | (142,597) | (112,127) | 0 | 112,127 | 100% | ▼ |
| Infrastructure Assets - Drainage | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Other | 11 | (1,096,346) | (1,096,346) | (282,201) | (309,398) | (27,197) | (10%) | |
| Repayment of Debentures | 13 | (131,618) | (131,618) | (101,717) | (65,123) | 36,594 | 36% | ▼ |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0 | | |
| Transfer to Reserves | 10 | (114,980) | (146,980) | (10,236) | (42,066) | (31,830) | (76%) | ▲ |
| Total | | (5,233,211) | (5,265,211) | (2,974,591) | (2,190,849) | 783,742 | | |
| Net Capital | | (4,112,339) | (4,144,339) | (2,564,104) | (1,945,488) | 618,616 | | |
| Total Net Operating + Capital | | (3,414,732) | (3,446,732) | (2,737,422) | (1,417,749) | 1,261,557 | | |
| Rate Revenue | | 2,883,197 | 2,883,197 | 2,883,403 | 2,987,366 | 103,963 | 4% | |
| Opening Funding Surplus(Deficit) | | 531,535 | 531,535 | 531,535 | 571,316 | 39,781 | 7% | |
| Closing Funding Surplus(Deficit) | 3 | (0) | (32,000) | 677,516 | 2,140,933 | 1,405,301 | | |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) 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.

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.

(b) 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.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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.

(e) 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.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Trade and Other Receivables

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

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.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

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.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

| | | |
|--------------------------------|----------|-----------------|
| Buildings | 40 years | 2.5% per annum |
| Office Furniture and Equipment | 10 years | 10% per annum |
| Electrical Office Equipment | 5 years | 20% per annum |
| Computers | 5 years | 20% per annum |
| Plant and Equipment | 8 years | 12.5% per annum |
| Mobile Plant and Vehicles | 5 years | 20% per annum |
| Tools | 5 years | 20% per annum |
| Sealed Roads | 14 years | 7% per annum |
| Unsealed Roads | 40 years | 2.5% per annum |
| Footpaths and Cycleways | 25 years | 4% per annum |
| Drainage | 25 years | 4% per annum |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) 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 Shire 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 Shire 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 Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) 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.

(o) 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.

**SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

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, service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

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.

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.

**SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"The Shire of Coorow will be a sustainable, progressive, desirable and caring community, which recognises and values its diversity."

The Strategic Community Plan defines the key objectives of the Shire as:

"Community Wellbeing: Create and maintain safe and attractive places for people to live, work and play. Our communities have active and healthy lifestyles. A culture that encourages and supports events, community interaction, sport and recreation activities and volunteering in local community organisations."

Environment: Development of the built environment reflects our unique community. Our natural environment is preserved for the future. The impacts of climate variability are managed."

Economy: A prosperous community with a range of local business and services. Diversity of employment with job opportunities available locally. A favourable business environment."

Leadership: A strong democracy and effective partnerships. Decision making is transparent, accountable, legal and ethical. Residents are informed and take part in strategic decisions that impact on their local community. The organisation is well managed with accessible senior management across the Shire."

(s) Reporting Programs

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Details expenses related to Council's eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Council's budget "shortfall" between known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

**SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, contributions to medical and health operations.

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains rubbish disposal sites.

RECREATION AND CULTURE

Maintenance of halls, recreation centres, community centres, the aquatic centre, libraries and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets.
Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

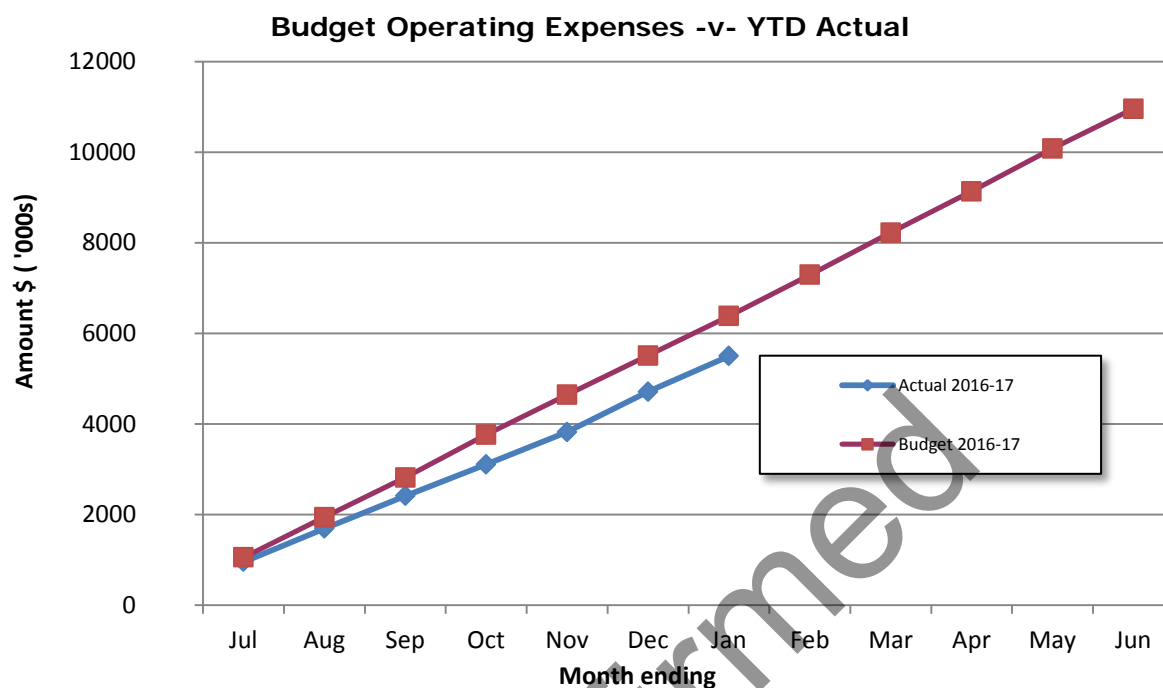
Natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

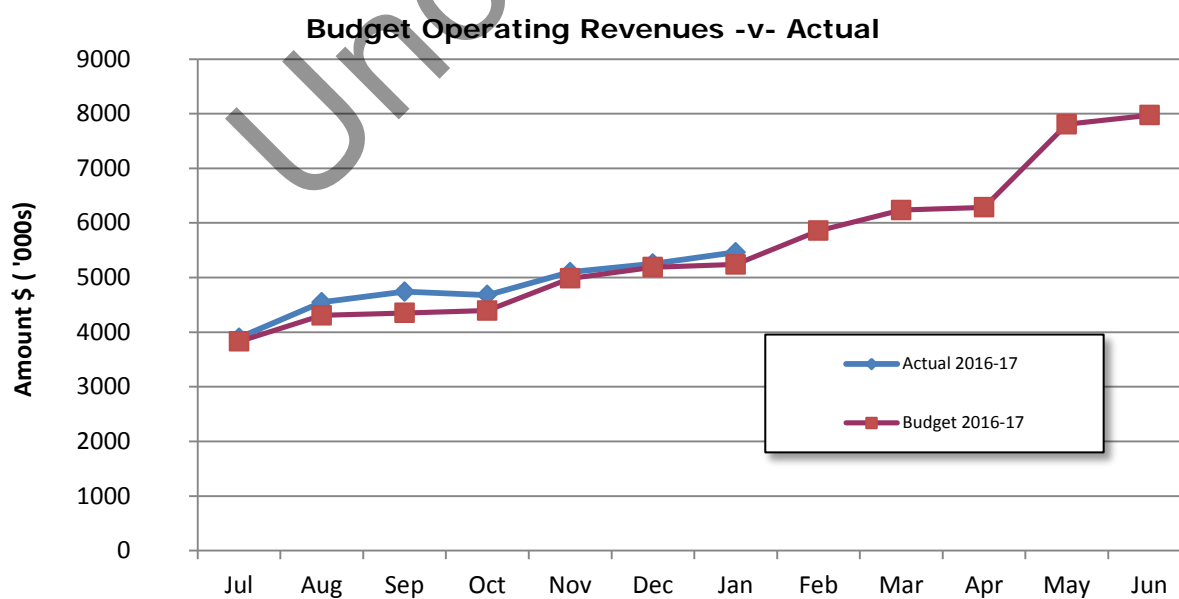
Private works carried out by council and indirect cost allocation pools.
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity



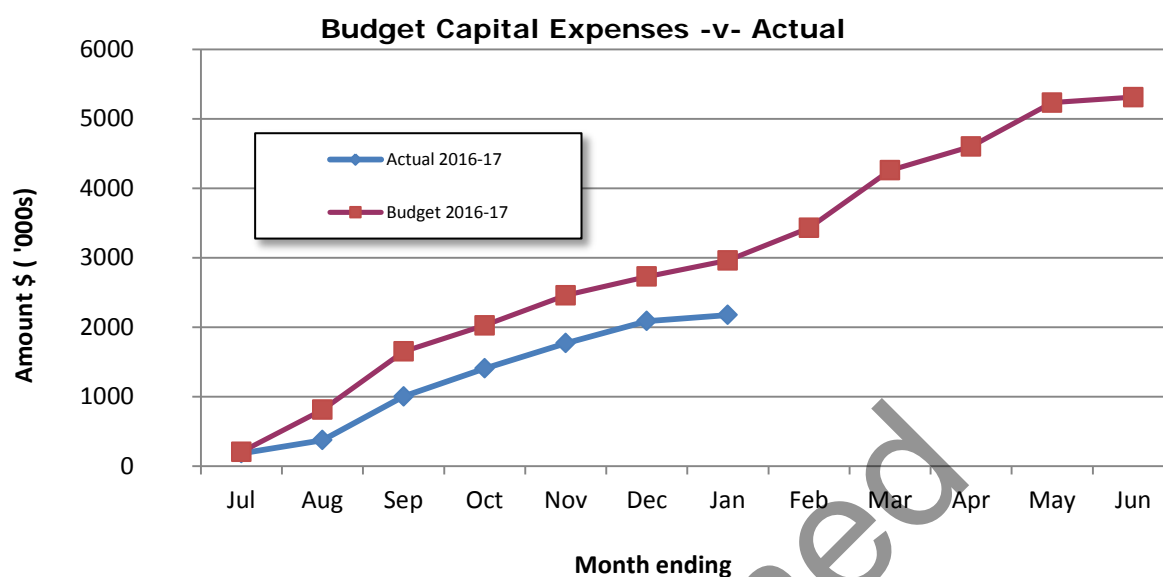
Comments/Notes - Operating Expenses



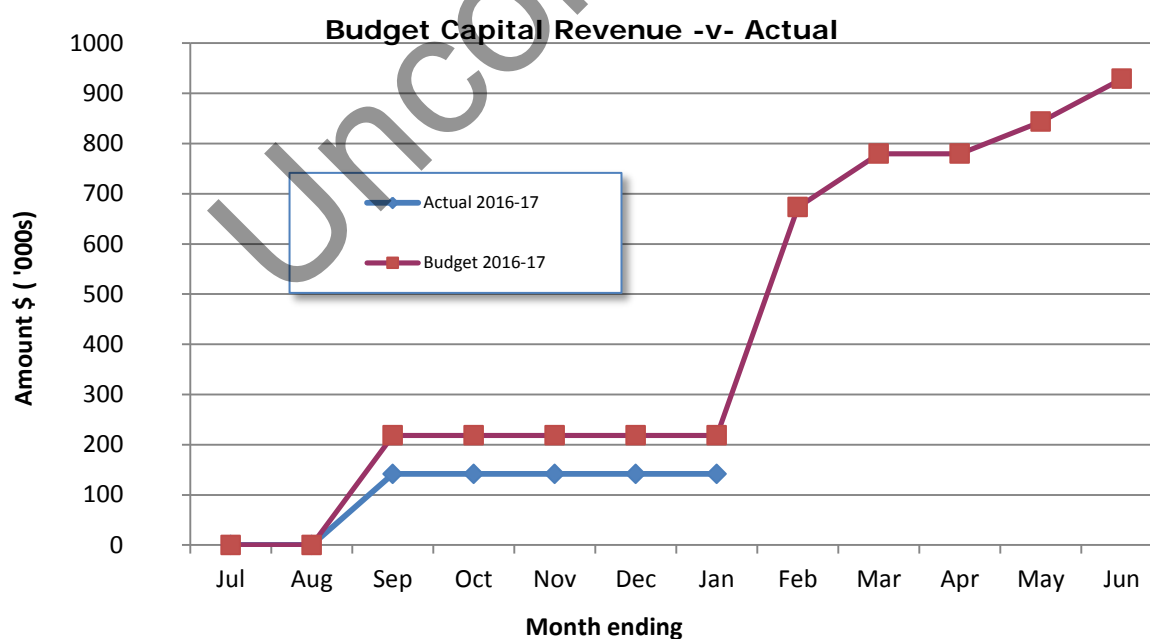
Comments/Notes - Operating Revenues

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

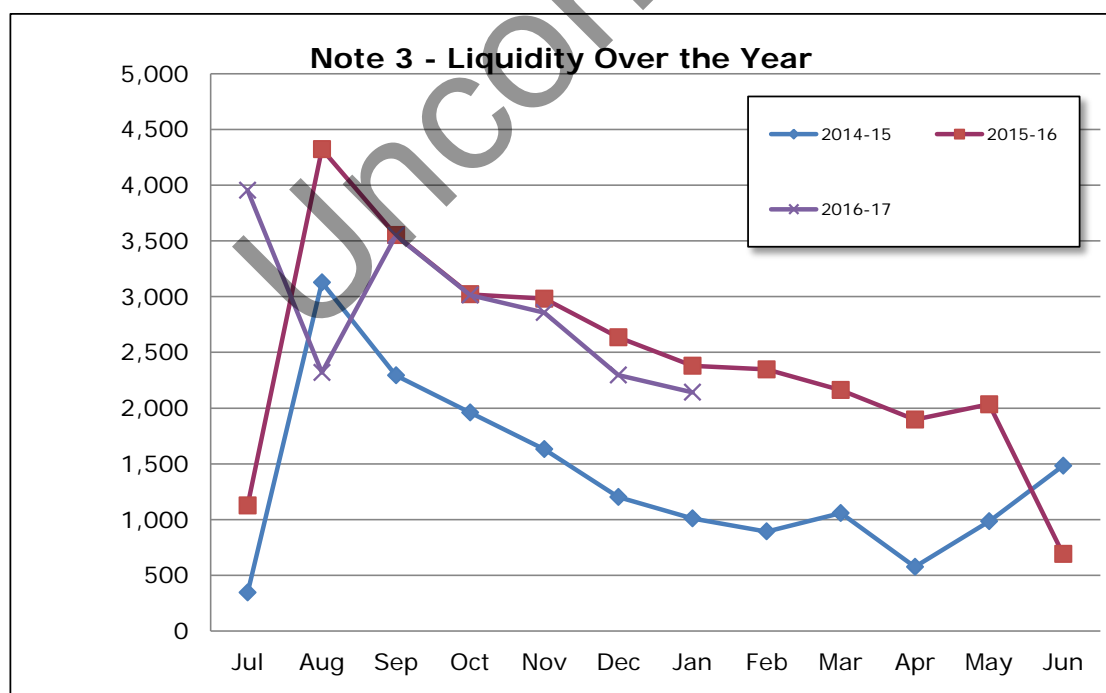


Comments/Notes - Capital Revenues

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 3: SURPLUS/(DEFICIT) POSITION

| | Positive=Surplus (Negative=Deficit) | | |
|--|-------------------------------------|-------------|-----------------------|
| | 31/01/2017 | 31/12/2016 | 31/01/2016 |
| Note | This Period | Last Period | Same Period Last Year |
| | \$ | \$ | \$ |
| Current Assets | | | |
| Cash Unrestricted | 1,909,318 | 2,012,455 | 2,045,357 |
| Cash Restricted | 1,294,541 | 1,285,427 | 681,595 |
| Receivables - Rates and Rubbish | 258,181 | 386,735 | 303,349 |
| Receivables - Other | 230,886 | 175,984 | 260,797 |
| Inventories | 10,614 | 10,614 | 70,049 |
| | 3,703,540 | 3,871,214 | 3,361,147 |
| Less: Current Liabilities | | | |
| Payables | (87,214) | (108,089) | (132,040) |
| Loan Liability | (66,490) | (66,490) | (63,788) |
| Provisions | (393,791) | (393,791) | (359,445) |
| | (547,495) | (568,370) | (555,273) |
| Net Current Asset Position | 3,156,045 | 3,302,844 | 2,805,873 |
| Less: Cash Restricted | (1,294,541) | (1,285,427) | (681,595) |
| Add Back: Component of Leave Liability not Required to be funded | 196,118 | 194,737 | 191,911 |
| Add Back: Current Loan Liability | 66,490 | 66,490 | 63,788 |
| Add Back: Movement in Deferred Rates | 17,668 | | |
| Adjustment for Trust Transactions Within Muni | (846) | 0 | 0 |
| Net Current Funding Position | 2,140,933 | 2,278,644 | 2,379,977 |



Comments - Net Current Funding Position

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 4: CASH AND INVESTMENTS

| | Interest Rate | Unrestricted \$ | Restricted \$ | Trust \$ | Total Amount \$ | Institution | Maturity Date |
|--------------------------|------------------|--------------------|------------------|-------------|--------------------|-------------|------------------|
| (a) Cash Deposits | | | | | | | |
| Municipal Account | | 7,378 | | | 7,378 | BankWest | |
| Cash Floats | | 850 | | | 850 | | |
| Municipal Saver Account | | 401,090 | | | 401,090 | Bankwest | |
| Reserve Account | | | 269,541 | | 269,541 | BankWest | |
| Trust Account | | | | 571,616 | 571,616 | BankWest | |
| (b) Term Deposits | | | | | | | |
| Reserve Account | 2.90% | | 625,000 | | 625,000 | BankWest | 18/01/2017 |
| Reserve Account | 2.90% | | 400,000 | | 400,000 | IMB | 18/05/2017 |
| Reserve Account | 2.17% | | 250,000 | | 250,000 | BankWest | 20/02/2017 |
| Municipal Account | 2.90% | 500,000 | | | 500,000 | ME Bank | 22/02/2017 |
| Municipal Account | 2.90% | 200,000 | | | 200,000 | ME Bank | 16/05/2017 |
| Municipal Account | 2.90% | 200,000 | | | 200,000 | ME Bank | 16/06/2017 |
| Municipal Account | 2.75% | 200,000 | | | 200,000 | ME Bank | 25/05/2017 |
| Municipal Account | 2.60% | 200,000 | | | 200,000 | IMB | 16/03/2017 |
| Municipal Account | 2.55% | 200,000 | | | 200,000 | BankWest | 30/03/2017 |
| Municipal Account | | | | | 0 | | |
| Municipal Account | | | | | 0 | | |
| Municipal Account | | | | | 0 | | |
| Total | | 1,909,318 | 1,275,000 | 571,616 | 4,025,475 | | |

Comments/Notes - Investments

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 5: MAJOR VARIANCES

| Comments/Reason for Variance | Variance | |
|--|----------|-----------|
| | Timing | Permanent |
| 5.1 OPERATING REVENUE (EXCLUDING RATES) - NATURE OR TYPE | | |
| There are no significant variances in operating revenue against the year to date budget. | | |
| 5.2 OPERATING EXPENSES - NATURE OR TYPE | | |
| EMPLOYEE COSTS | | |
| Employee costs are currently \$183,469 less than the year to date budget. This is considered a timing variance only. | ■ | |
| MATERIAL AND CONTRACTS | | |
| Expenditure is some \$336,189 lower than year to date budget across a large number of accounts, the largest being Fuel \$63,357, Rubbish Collection \$40,547, Parts and Repairs \$47,859 and Rural Road Maintenance \$44,577 | ■ | |
| UTILITY CHARGES | | |
| Expenditure is lower than year to date budget by \$28,845 across a large number of accounts. At this stage in the year this is considered a timing variance. | ■ | |
| INSURANCE EXPENSES | | |
| This is considered a timing issue only. | ■ | |
| 5.3 CAPITAL REVENUE | | |
| PROCEEDS FROM DISPOSAL OF ASSETS | | |
| The year to date income is \$76,771 less than the year to date budget because the trade in price for the Grader was \$60,000 less than budgeted. | | ■ |
| TRANSFER FROM RESTRICTED CASH (UNSPENT GRANTS) | | |
| The total of Restricted Cash at the start of the year was some \$88,353 less than budgeted. This will be addressed in the next Budget Review. | | ■ |
| 5.4 CAPITAL EXPENSES | | |
| BUILDINGS | | |
| Expenditure is currently \$74,794 less than year to date budget as budget profiling has yet to be carried out for the majority of building projects. | ■ | |
| TOOLS | | |
| Expenditure is currently \$12,904 more than the year to date budget. This is considered a timing variance only. | ■ | |
| ROADS | | |
| Expenditure is currently \$613,676 less than the year to date budget. Buntine Marchagee Road was expected to have been completed in September at a cost of \$266,729, but has yet to be finished. Sealing works are also yet to be carried out (aiming now for February) | ■ | |
| FOOTPATHS | | |
| Expenditure is currently \$112,127 less than the year to date budget as works are yet to be commenced | ■ | |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 6: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Account Code | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|--|--------------------|--------------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
| | Budget Adoption - Opening Surplus | | Opening Surplus(Deficit) | \$ | \$ | \$ | \$ |
| | Budget Adoption - Closing Surplus | | | | | (531,535) | 531,535 |
| 6272 | TRANSFER TO RESERVE | 2016/103 | Capital Expenses | | | (32,000) | (32,000) |
| 0384 | COOROW OFFICE UPGRADE BUILDING (BUILDINGS) | 2016/113 | Capital Expenses | | | (25,000) | (57,000) |
| 0504 | ADMIN COMPUTERS (F&E) | 2016/113 | Capital Expenses | | 25,000 | | (32,000) |
| 6384 | PURCHASE GRADER (P&E) | 2016/117 | Capital Expenses | | 27,000 | | (5,000) |
| 3524 | PURCHASE WATER TANKER (P&E) | 2016/117 | Capital Expenses | | | (18,000) | (23,000) |
| 6274 | SUNDRY TOOLS (TOOLS) | 2016/117 | Capital Expenses | | | (9,000) | (32,000) |
| | | | | | | | (32,000) |
| | | | | | | | (32,000) |
| | | | | | | | (32,000) |
| | Closing Funding Surplus (Deficit) | | | 0 | 52,000 | (615,535) | (32,000) |

Unconfirmed

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 7: RECEIVABLES

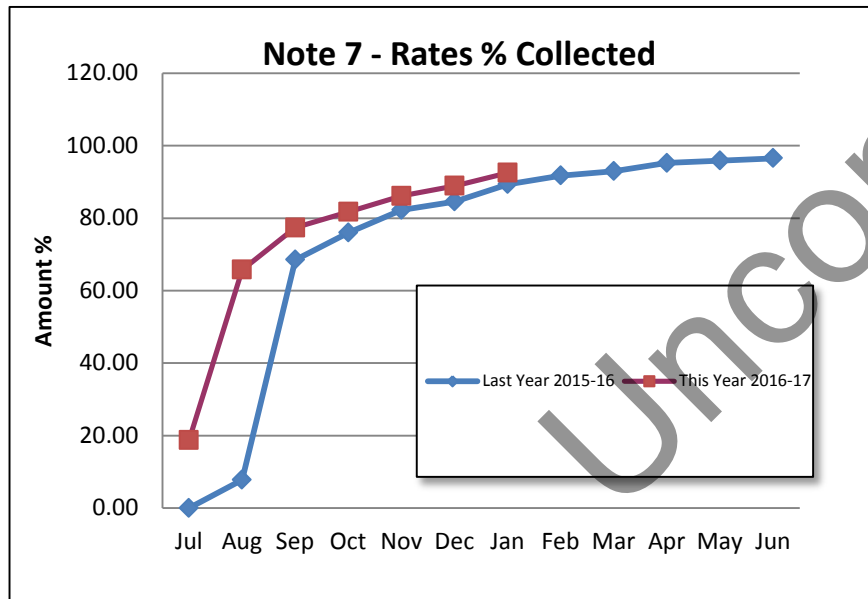
Receivables - Rates and Rubbish

Opening Arrears Previous Years
 Rates Levied this year (YTD)
Less Collections to date
 Equals Current Outstanding

| Current 2016-17 | Previous 2015-16 |
|--------------------|---------------------|
| \$ | \$ |
| 113,343 | 151,199 |
| 3,378,927 | 2,703,290 |
| 3,234,089 | (2,551,140) |
| 258,181 | 303,349 |
| | |
| 92.61% | 89.37% |

Net Rates Collectable

% Collected



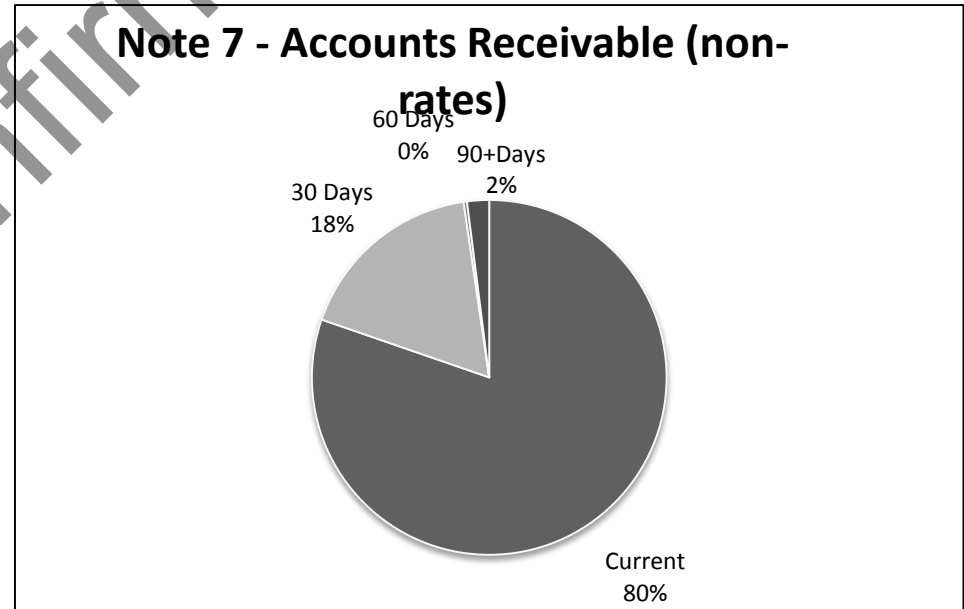
Comments/Notes - Receivables Rates and Rubbish

Receivables - General

| Current | 30 Days | 60 Days | 90+Days |
|---------|---------|---------|----------------|
| \$ | \$ | \$ | \$ |
| 173,990 | 37,710 | 675 | 4,340 |
| | | | 216,714 |

Total Outstanding

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 8: GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Program/Details | Provider | Approval Yes No | 2016-17 Budget | Variations Additions (Deletions) | Revised Grant | Recoup Status | |
|---|---------------------|-----------------------|-------------------|--|------------------|---------------|--------------|
| | | | | | | Received | Not Received |
| | | (Yes/No) | \$ | \$ | \$ | \$ | \$ |
| GENERAL PURPOSE FUNDING | | | | | | | |
| GRANTS COMMISSION ROADS GRANT | Grants Commission | Yes | (525,176) | | (525,176) | (261,434) | (263,742) |
| GRANTS COMMISSION GENERAL PURPOSE GRANT | Grants Commission | Yes | (836,259) | | (836,259) | (418,130) | (418,130) |
| ESL ADMINISTRATION COMMISSION | Grants Commission | Yes | (4,000) | | (4,000) | (4,000) | 0 |
| POLICE LICENSING COMMISSIONS | Grants Commission | Yes | (20,000) | | (20,000) | (10,239) | (9,761) |
| BANKING COMMISSION | Grants Commission | Yes | (1,000) | | (1,000) | (692) | (308) |
| LEGAL COSTS RECOVERED | Reimbursements | | (10,000) | | (10,000) | (8,259) | (1,741) |
| GOVERNANCE | | | | | | | |
| REIMBURSEMENTS (no gst) | Reimbursements | | (100) | | (100) | (1,958) | 0 |
| NOVATED LEASE CONTRIBUTIONS (INCOME) | Reimbursements | | (9,950) | | (9,950) | (6,078) | (3,872) |
| COUNCIL PROPERTY VALUATION REBATE | Reimbursements | | (5,200) | | (5,200) | 0 | 0 |
| OTHER INCOME (GST) | Reimbursements | | (4,000) | | (4,000) | (8,257) | 0 |
| SUNDRY INCOME (NO GST) | Reimbursements | | (6,000) | | (6,000) | 0 | 0 |
| LAW, ORDER, PUBLIC SAFETY | | | | | | | |
| DFES GRANTS | DFES | Yes | (51,992) | | (51,992) | (26,655) | (25,337) |
| DFES APPLIANCE PROGRAM CONTRIBUTION | DFES | Yes | (425,430) | | (425,430) | 0 | (425,430) |
| HEALTH | | | | | | | |
| REIMBURSEMENTS | Reimbursements | | (1,000) | | (1,000) | (956) | (44) |
| EDUCATION AND WELFARE | | | | | | | |
| AGED PERSONS UNITS - REIMBURSEMENT (GST FREE) | Reimbursements | | (400) | | (400) | (239) | (161) |
| TRANSFER FROM LGCHP TRUST | LGCHP Trust | | (19,749) | | (19,749) | 0 | (19,749) |
| HOUSING | | | | | | | |
| REFUND OF HOUSING BONDS - RENTAL PROPERTIES | Reimbursements | | 0 | | 0 | (20) | 0 |
| OTHER INCOME | Reimbursements | | 0 | | 0 | (2,234) | 0 |
| COMMUNITY AMENITIES | | | | | | | |
| COASTWEST/COASTCARE GRANT | Coastwest/Coastcare | | (30,000) | | (30,000) | (17,614) | (12,386) |
| OTHER CONTRIBUTIONS | Reimbursements | | (15,000) | | (15,000) | 0 | (15,000) |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 8: GRANTS AND CONTRIBUTIONS

| Program/Details | Provider | Approval Yes No | 2016-17 Budget | Variations Additions (Deletions) | Revised Grant | Recoup Status | |
|--|----------------------------|-----------------------|--------------------|--|--------------------|--------------------|--------------------|
| | | | | | | Received | Not Received |
| ECONOMIC SERVICES | | (Yes/No) | \$ | \$ | \$ | \$ | \$ |
| DRUMMUSTER INCOME | Reimbursements | | (1,500) | | (1,500) | 0 | (1,500) |
| GRANT INCOME - TOURISM | MWC/Tourism WA | Yes | (356,250) | | (356,250) | (341,309) | (14,941) |
| RESOURCE SHARING WITH OTHER SHIRES - MRS | Reimbursements | | (7,000) | | (7,000) | (15,954) | 0 |
| RECREATION AND CULTURE | | | | | | | |
| REIMBURSEMENTS - GST | Reimbursements | | (100) | | (100) | 0 | (100) |
| GOVERNMENT GRANTS - SUBSIDY | DRD | Yes | (32,000) | | (32,000) | (32,000) | 0 |
| CHARGES - LEEMAN REC CENTRE | | | 0 | | 0 | (791) | 0 |
| COOROW HALL OTHER INCOME | | | 0 | | 0 | (894) | 0 |
| REIMBURSEMENTS - SUNDRY | Reimbursements | | (1,000) | | (1,000) | (1,379) | 379 |
| REIMBURSEMENTS - LIBRARY | Reimbursements | | (20) | | (20) | (1,019) | 0 |
| COOROW HALL OTHER INCOME | Reimbursements | | (200) | | (200) | 0 | (200) |
| TRANSPORT | | | | | | | |
| REGIONAL ROAD GROUP GRANTS | Main Roads WA | Yes | (552,532) | | (552,532) | (263,733) | (288,799) |
| ROADS TO RECOVERY FUNDS | Dept of Infra. & Transport | Yes | (812,715) | | (812,715) | (402,991) | (409,724) |
| MRWA DIRECT GRANT | Main Roads WA | Yes | (122,016) | | (122,016) | (122,016) | 0 |
| OTHER PROPERTY & SERVICES | | | | | | | |
| RE-IMBURSEMENTS - OTHER | Reimbursements | | (100) | | (100) | (1,839) | 1,739 |
| DAAFGS REFUNDS FUEL REBATES | ATO | | (60,000) | | (60,000) | (28,406) | (31,594) |
| REIMB WORKERS COMP | Reimbursements | | (20,000) | | (20,000) | 0 | (20,000) |
| REIMBURSEMENTS - OTHER | Contributions | | (200) | | (200) | 0 | 0 |
| TOTALS | | | (3,930,889) | 0 | (3,930,889) | (1,980,637) | (1,958,860) |

Comments - Grants and Contributions

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 9: RATING INFORMATION

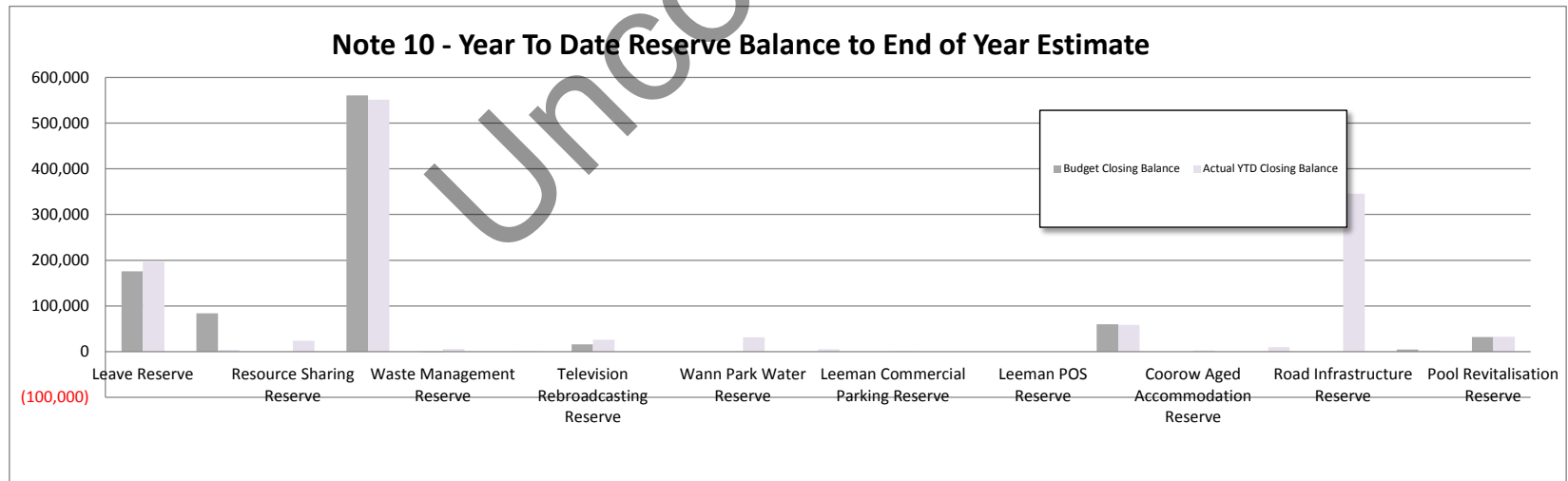
| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | Rate Revenue \$ | Interim Rates \$ | Back Rates \$ | Total Revenue \$ | Amended Budget Rate Revenue \$ | Amended Budget Interim Rate \$ | Amended Budget Back Rate \$ | Amended Budget Total Revenue \$ |
|----------------------------------|-------------------|-----------------------------|--------------------------|------------------------|-------------------------|----------------------|-------------------------|---------------------------------------|---------------------------------------|------------------------------------|--|
| Differential General Rate | | | | | | | | | | | |
| UV - Agricultural | 1.7178 | 202 | 109,758,819 | 1,885,437 | (2,414) | 0 | 1,883,023 | 1,779,237 | 0 | 0 | 1,779,237 |
| GRV - Townsites | 11.6446 | 718 | 7,987,282 | 930,087 | 1,336 | 0 | 931,423 | 922,706 | 500 | 0 | 923,206 |
| UV - Mining | 15.2979 | 21 | 645,337 | 98,723 | (1,099) | 0 | 97,624 | 81,612 | 0 | 0 | 81,612 |
| Sub-Totals | | 941 | 118,391,438 | 2,914,247 | (2,176) | 0 | 2,912,071 | 2,783,555 | 500 | 0 | 2,784,055 |
| Minimum Payment | Minimum \$ | | | | | | | | | | |
| UV - Agricultural | 815.00 | 9 | 84,781 | 7,335 | 0 | 0 | 7,335 | 7,335 | 0 | 0 | 7,335 |
| GRV - Townsites | 815.00 | 213 | 1,005,746 | 173,595 | 0 | 0 | 173,595 | 177,670 | 0 | 0 | 177,670 |
| UV - Mining | 515.00 | 19 | 26,435 | 9,785 | 0 | 0 | 9,785 | 8,755 | 0 | 0 | 8,755 |
| Sub-Totals | | 241 | 1,116,962 | 190,715 | 0 | 0 | 190,715 | 193,760 | 0 | 0 | 193,760 |
| Discounts | | | | | | | 3,102,786 | | | | 2,977,815 |
| Rates Adjustments | | | | | | | (99,729) | | | | (105,000) |
| Movement in Excess Rates | | | | | | | 0 | | | | (1,000) |
| Amount from General Rates | | | | | | | (24,765) | | | | 0 |
| Ex Gratia Rates | | | | | | | 2,978,292 | | | | 2,871,815 |
| Specified Area Rates | | | | | | | 9,075 | | | | 11,382 |
| Totals | | | | | | | 0 | | | | 0 |
| | | | | | | | 2,987,367 | | | | 2,883,197 |

Comments - Rating Information

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 10: Cash Backed Reserve

| Name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Transfer out Reference | Budget Closing Balance | Actual YTD Closing Balance |
|---------------------------------------|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | \$ | \$ |
| Leave Reserve | 194,589 | 4,871 | 1,529 | 0 | 0 | 23,580 | 0 | | 175,880 | 196,118 |
| Building Reserve | 3,936 | 99 | 31 | 80,000 | 0 | 0 | 0 | | 84,035 | 3,967 |
| Resource Sharing Reserve | 23,640 | 592 | 186 | 0 | 0 | 24,232 | 0 | | 0 | 23,826 |
| Plant Reserve | 547,239 | 13,692 | 4,299 | 0 | 0 | 0 | 0 | | 560,931 | 551,538 |
| Waste Management Reserve | 5,446 | 136 | 43 | 0 | 0 | 5,583 | 0 | | (1) | 5,489 |
| Green Head Commercial Parking Reserve | 238 | 9 | 2 | 0 | 0 | 247 | 0 | | 0 | 240 |
| Television Rebroadcasting Reserve | 25,754 | 615 | 202 | 0 | 0 | 10,738 | 0 | | 15,631 | 25,956 |
| Unspent Grants Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Wann Park Water Reserve | 30,913 | 774 | 243 | 0 | 0 | 31,687 | 0 | | 0 | 31,156 |
| Community Grant Reserve | 4,877 | 122 | 38 | 0 | 0 | 4,999 | 0 | | 0 | 4,915 |
| Leeman Commercial Parking Reserve | 117 | | 1 | 0 | 0 | 117 | 0 | | 0 | 118 |
| Green Head POS Reserve | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Leeman POS Reserve | 0 | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Leeman Aged Accommodation Reserve | 58,240 | 133 | 458 | 1,408 | 0 | 0 | 0 | | 59,781 | 58,698 |
| Coorow Aged Accommodation Reserve | 2,468 | 81 | 19 | 0 | 0 | 2,549 | 0 | | 0 | 2,487 |
| Furniture & Equipment Reserve | 10,000 | 250 | 79 | 0 | 0 | 10,250 | 0 | | 0 | 10,079 |
| Road Infrastructure Reserve | 342,917 | 8,573 | 2,694 | 0 | 0 | 351,490 | 0 | | 0 | 345,611 |
| Coorow Bowling Club Reserve | 2,100 | 53 | 17 | 2,100 | 0 | 0 | 0 | | 4,253 | 2,117 |
| Pool Revitalisation Reserve | 0 | 0 | 227 | 32,000 | 32,000 | 0 | 0 | | 32,000 | 32,227 |
| | 1,252,474 | 30,000 | 10,066 | 115,508 | 32,000 | 465,472 | 0 | | 932,510 | 1,294,540 |



SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Actual Profit(Loss) of Asset Disposal | | | | Disposals | Current Budget | | | | | |
|---------------------------------------|------------|----------|---------------|------------------------------|-----------------|----------------|------------|---------|----------------------|-----|
| | | | | | This Year | | | | | |
| Cost | Accum Depr | Proceeds | Profit (Loss) | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | 0 CEO Landcruiser CW00 | \$ 58,991 | \$ 58,991 | \$ 0 | \$ 0 | \$ 0 | ↑↑↑ |
| | | | 0 | Fire Tenders CW0038 & CW0051 | 35,303 | 35,303 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Ford Ranger CW0050 | 26,499 | 26,499 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Lot 103 (45) Bristol St | 80,000 | 80,000 | 0 | 0 | 0 | ↑↑↑ |
| 80,000 | 2,016 | 80,000 | 2,016 | John Deere Grader CW009 | 140,000 | 140,000 | 175,516 | 80,000 | (95,516) | ▼ |
| | | | 0 | New Holland Tractor CW0027 | 10,000 | 10,000 | 0 | 0 | 0 | ↑↑↑ |
| 36,490 | 1,839 | 27,273 | (7,378) | Ford Ranger CW008 | 25,516 | 25,516 | 0 | 27,273 | 27,273 | ▲ |
| 35,000 | 1,764 | 34,545 | 1,310 | Toyota Prado CW002 | 43,073 | 21,536 | 43,073 | 34,545 | (8,527) | ▼ |
| | | | 0 | Works Ute CW0017 | 22,045 | 22,045 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Works Ute CW0023 | 22,045 | 22,045 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | | | | 0 | 0 | 0 | ↑↑↑ |
| 151,490 | 5,620 | 141,818 | (4,052) | Totals | 463,472 | 441,935 | 218,589 | 141,818 | (76,770) | |

Comments - Capital Disposal

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Contributions Information | | | | Summary Acquisitions | Current Budget | | | | |
|---------------------------|----------|-----------|-----------|-----------------------------|-----------------|----------------|------------|-----------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | Property, Plant & Equipment | \$ | \$ | | \$ | \$ |
| 0 | 0 | 0 | 0 | Land for Resale | 0 | 0 | 0 | 0 | 0 |
| 0 | 5,005 | 0 | 5,005 | Buildings | 271,930 | 296,930 | 199,159 | 124,365 | (74,794) ▼ |
| 425,430 | 0 | 0 | 425,430 | Plant & Equipment | 1,167,880 | 1,158,880 | 540,648 | 529,199 | (11,449) ▼ |
| 0 | 10,250 | 0 | 10,250 | Furniture & Equipment | 37,000 | 12,000 | 12,000 | 4,967 | (7,033) ▼ |
| 0 | 0 | 0 | 0 | Tools | 23,480 | 32,480 | 18,949 | 31,853 | 12,904 ▲ |
| 0 | 0 | 0 | 0 | Land | 0 | 0 | 0 | 0 | 0 ↑↑↑ |
| 0 | 0 | 0 | 0 | Non-Freehold Shire Land | 0 | 0 | 0 | 0 | 0 ↑↑↑ |
| | | | | Infrastructure | | | | | |
| 1,421,791 | 351,490 | 0 | 1,773,281 | Roads | 2,292,232 | 2,292,232 | 1,697,554 | 1,083,878 | (613,676) ▼ |
| 33,000 | 0 | 0 | 33,000 | Footpaths | 142,597 | 142,597 | 112,127 | 0 | (112,127) ▼ |
| 0 | 0 | 0 | 0 | Drainage | 0 | 0 | 0 | 0 | 0 ↑↑↑ |
| 437,911 | 421,005 | 0 | 858,916 | Other Infrastructure | 1,096,346 | 1,096,346 | 282,201 | 309,398 | 27,197 ▲ |
| 2,318,132 | 787,750 | 0 | 3,105,882 | Totals | 5,031,464 | 5,031,464 | 2,862,638 | 2,083,661 | (778,977) |

Comments - Capital Acquisitions

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Contributions | | | | Buildings | Current Budget | | | | | |
|---------------|----------|-----------|----------|--|-----------------|----------------|------------|-----------|----------------------|-----|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ 5,500 | \$ | \$ | \$ 5,500 | COOROW OFFICE UPGRADE BUILDING (BUILDINGS) | \$ 20,500 | \$ 45,500 | 45,500 | \$ 43,805 | \$ (1,695) | ▼ |
| | | | | LEEMAN OFFICE UPGRADE (BUILDINGS) | 11,500 | 11,500 | 11,500 | 5,330 | (6,170) | ▼ |
| | 20,000 | | 20,000 | EMPLOYEE HOUSING (BUILDINGS) | 89,300 | 89,300 | 54,293 | 58,258 | 3,965 | ▲ |
| | | | 0 | COUNCIL HOUSING GENERAL CARPET CONTINGENCY (BUILDINGS) | 5,000 | 5,000 | 2,912 | 0 | (2,912) | ▼ |
| | 65,130 | | 65,130 | LEEMAN FORESHORE TOILETS (BUILDINGS) | 65,130 | 65,130 | 65,130 | 0 | (65,130) | ▼ |
| | | | 0 | GREEN HEAD COMMUNITY CENTRE (BUILDINGS) | 10,000 | 10,000 | 5,831 | 2,875 | (2,956) | ▼ |
| 2,250 | | | 2,250 | MALEY PARK CAPITAL EXPEND (BUILDINGS) | 5,500 | 5,500 | 3,206 | 0 | (3,206) | ▼ |
| 2,250 | | | 2,250 | LEEMAN REC CENTRE (BUILDINGS) | 7,500 | 7,500 | 0 | 1,120 | 1,120 | ▲ |
| | 5,005 | | 5,005 | COOROW GOLF CLUB (BUILDINGS) | 8,000 | 8,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | MALEY PARK GARDENERS SHED (BUILDINGS) | 20,000 | 20,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | COOROW DISTRICT HALL (BUILDINGS) | 6,000 | 6,000 | 3,500 | 7,768 | 4,268 | ▲ |
| | | | 0 | COOROW AQUATIC CTR UPGRADE (BUILDINGS) | 5,500 | 5,500 | 3,206 | 2,388 | (818) | ▼ |
| | | | 0 | LAND & BUILDINGS (BUILDINGS) | 7,000 | 7,000 | 4,081 | 0 | (4,081) | ▼ |
| | | | 0 | LEEMAN FIRE SHED ADDITION (BUILDINGS) | 0 | 0 | 0 | 720 | 720 | |
| | | | 0 | COOROW CARAVAN PARK (BUILDINGS) | 11,000 | 11,000 | 0 | 2,100 | 2,100 | ▲ |
| 0 | 5,005 | 0 | 5,005 | Totals | 271,930 | 296,930 | 199,159 | 124,365 | (74,794) | |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Contributions | | | | Plant & Equipment | Current Budget | | | | | |
|---------------|----------|-----------|---------|--|-----------------|----------------|------------|---------|----------------------|-----|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | | \$ | \$ | | \$ | \$ | |
| 425,430 | | | 0 | ADMIN VEHICLES CEO DCEO (P&E) | 77,297 | 77,297 | 0 | 0 | 0 | ↑↑↑ |
| | | | 425,430 | DFES APPLIANCE PROGRAM FIRE UNIT (P&E) | 425,430 | 425,430 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | VEHICLE FOR RANGER (P&E) | 39,104 | 39,104 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | PURCHASE MOSQUITO FOGGER (P&E) | 16,000 | 16,000 | 16,000 | 12,935 | (3,065) | ▼ |
| | | | 0 | PURCHASE GRADER (P&E) | 370,000 | 343,000 | 343,000 | 342,487 | (513) | ▼ |
| | | | 0 | DUAL CAB 4X4 - MANAGER WORKS & SERVICES - CW 002 (P&E) | 54,000 | 54,000 | 54,000 | 49,932 | (4,068) | ▼ |
| | | | 0 | PURCHASE WATER TANKER (P&E) | 25,000 | 43,000 | 43,000 | 45,050 | 2,050 | ▲ |
| | | | 0 | PURCHASE BOBCAT (P&E) | 45,544 | 45,544 | 45,544 | 35,340 | (10,204) | ▼ |
| | | | 0 | COASTAL LEADING HAND UTILITY (P&E) | 39,104 | 39,104 | 39,104 | 38,958 | (146) | ▼ |
| | | | | WORKS UTILITIES CW017 (P&E) | 38,200 | 38,200 | 0 | 0 | 0 | ↑↑↑ |
| | | | | 4WD UTILITY CW0023 (P&E) | 38,200 | 38,200 | 0 | 0 | 0 | ↑↑↑ |
| | | | | POOL VACUUM CLEANER (P&E) | 0 | 0 | 0 | 4,497 | 4,497 | ▲ |
| 425,430 | 0 | 0 | 425,430 | Totals | 1,167,880 | 1,158,880 | 540,648 | 529,199 | (11,449) | |

| Contributions | | | | Furniture & Equipment | Current Budget | | | | |
|---------------|----------|-----------|--------|-------------------------------|-----------------|----------------|------------|--------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | | \$ | \$ | | \$ | \$ |
| | 10,250 | | 10,250 | ADMIN COMPUTERS (F&E) | 37,000 | 12,000 | 12,000 | 2,817 | (9,183) |
| | | | 0 | G/HEAD LIBRARY CABINETS (F&E) | 0 | 0 | 0 | 0 | 0 |
| | | | 0 | CARAVAN PARK EQUIPMENT (F&E) | 0 | 0 | 0 | 2,150 | 2,150 |
| 0 | 10,250 | 0 | 10,250 | Totals | 37,000 | 12,000 | 12,000 | 4,967 | (7,033) |

| Contributions | | | | Tools | Current Budget | | | | |
|---------------|----------|-----------|-------|----------------------|-----------------|----------------|------------|--------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | SUNDRY TOOLS (TOOLS) | \$ | \$ | | \$ | \$ |
| | | | 0 | | 23,480 | 32,480 | 18,949 | 31,853 | 12,904 |
| 0 | 0 | 0 | 0 | Totals | 23,480 | 32,480 | 18,949 | 31,853 | 12,904 |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Contributions | | | | Roads | Current Budget | | | | |
|---------------|----------|-----------|-----------|---|-----------------|----------------|------------|-----------|----------------------|
| | | | | | This Year | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over |
| \$ | \$ | \$ | \$ | ROADS TO RECOVERY WORKS (INFRA ROADS) | \$ | \$ | \$ | \$ | \$ |
| 856,037 | 351,490 | | 856,037 | REGIONAL ROAD GROUP ROADWORKS (INFRA ROADS) | 823,004 | 823,004 | 606,455 | 432,752 | (173,703) |
| 497,999 | | | 497,999 | 756,693 | 756,693 | 756,693 | 302,447 | (454,246) | |
| | | | 351,490 | ROAD CONSTRUCTION (INFRA ROADS) | 531,397 | 531,397 | 186,400 | 271,965 | 85,565 |
| 67,755 | | | 67,755 | BLACK SPOT ROAD CONSTRUCTION (INFRA ROADS) | 101,632 | 101,632 | 101,632 | 73,350 | (28,283) |
| | | | 0 | CAR PARK CONSTRUCTION (INFRA ROADS) | 0 | 0 | 0 | 3,365 | 3,365 |
| | | | 0 | REGIONAL ROAD GROUP (INFRA ROADS) | 79,505 | 79,505 | 46,375 | 0 | (46,375) |
| 1,421,791 | 351,490 | 0 | 1,773,281 | Totals | 2,292,232 | 2,292,232 | 1,697,554 | 1,083,878 | (613,676) |

| Contributions | | | | Footpaths | Current Budget | | | | | |
|---------------|----------|-----------|--------|--|-----------------|----------------|------------|--------|----------------------|---|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | FOOTPATH CONSTRUCTION - COUNCIL FUNDED (FOOTPATHS) | \$ | \$ | | \$ | \$ | |
| 33,000 | | | 0 | | 109,597 | 109,597 | 92,877 | 0 | (92,877) | ▼ |
| | | | 33,000 | FOOTPATH CONSTRUCTION - RTR FUNDED (FOOTPATHS) | 33,000 | 33,000 | 19,250 | 0 | (19,250) | q |
| 33,000 | 0 | 0 | 33,000 | Totals | 142,597 | 142,597 | 112,127 | 0 | (112,127) | |

| Contributions | | | | Other Infrastructure | Current Budget | | | | | |
|---------------|----------|-----------|---------|--|-----------------|----------------|------------|---------|----------------------|-----|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | | \$ | \$ | | \$ | \$ | |
| 30,000 | | | 0 | COASTAL WASTE MANAGEMENT (INFRA OTH) | 21,364 | 21,364 | 0 | 0 | 0 | ↑↑↑ |
| | | | 30,000 | GREEN HEAD WALK TRAILS (INFRA OTH) | 60,000 | 60,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | COASTAL CEMETERY DEVELOPMENT (INFRA OTH) | 74,835 | 74,835 | 43,645 | 1,567 | (42,078) | ↑↑ |
| | 139,436 | | 139,436 | DEVELOP PUBLIC OPEN SPACE - LOT 601 PETERSON PLACE | 139,436 | 139,436 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | GREEN HEAD SPORTING CLUB (INFRA OTH) | 4,165 | 4,165 | 2,429 | 4,086 | 1,657 | ▲ |
| | 31,726 | | 31,726 | WANN PARK WATER SUPPLY CAP EXP (INFRA OTH) | 31,687 | 31,687 | 18,480 | 8,026 | (10,454) | ▼ |
| | | | 0 | MALEY PARK (INFRA OTH) CAPITAL | 0 | 0 | 0 | 2,677 | 2,677 | ▲ |
| | | | 0 | GREENHEAD PARKS INFRASTRUCTURE (INFRA OTH) | 25,000 | 25,000 | 14,581 | 3,322 | (11,259) | ▼ |
| 19,800 | | | 19,800 | SKATE PARK CAPEX (INFRA OTH) | 39,906 | 39,906 | 0 | 0 | 0 | ↑↑↑ |
| | 249,843 | | 249,843 | LEEMAN FORESHORE DEVELOPMENT (INFRA OTH) | 249,842 | 249,842 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | TOURIST INFORMATION BAYS IOD (INFRA OTH) | 62,000 | 62,000 | 0 | 2,676 | 2,676 | ▲ |
| 388,111 | | | 388,111 | MILLIGAN ISLAND ECO TOURISM SITE (INFRA OTH) | 388,111 | 388,111 | 203,066 | 277,092 | 74,026 | ▲ |
| | | | 0 | COOROW BOWLING CLUB (INFRA OTH) | 0 | 0 | 0 | 9,952 | 9,952 | ▲ |
| 437,911 | 421,005 | 0 | 858,916 | Totals | 1,096,346 | 1,096,346 | 282,201 | 309,398 | 27,197 | |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 12: TRUST FUND

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

| Trust Items | Opening Balance 1-Jul-16 \$ | Amount Received \$ | Amount Paid \$ | Closing Balance 31-Jan-17 \$ |
|------------------------------------|--------------------------------------|--------------------------|----------------------|---------------------------------------|
| House Bonds - Leeman Aged Unit 1 | 300 | 0 | 0 | 300 |
| House Bonds - Leeman Aged Unit 2 | 300 | 0 | 0 | 300 |
| House Bonds - Leeman Aged Unit 3 | 400 | 0 | 0 | 400 |
| House Bonds - Leeman Aged Unit 4 | 300 | 0 | 0 | 300 |
| House Bond - Lot 121 Commercial St | 0 | 0 | 0 | 0 |
| House Bond - Lot 490 Tamarisk St | 0 | 0 | 0 | 0 |
| Aged Unit Bond - Commercial St | 600 | 0 | 0 | 600 |
| Leeman Aged Units Surplus | 0 | 0 | 0 | 0 |
| Coorow Aged Units Surplus | 0 | 0 | 0 | 0 |
| LGCHP Surplus | 19,581 | 0 | 0 | 19,581 |
| BCITF Levy | 60 | 1,798 | (218) | 1,640 |
| BRB Levy | 562 | 2,588 | (500) | 2,650 |
| Police Licensing | 0 | 206,415 | (205,569) | 846 |
| Standpipe Card Bond | 2,170 | 70 | 0 | 2,240 |
| RSL Thailand Competition | 185 | 9,708 | (185) | 9,708 |
| Kerbing Deposits | 13,600 | 1,000 | (1,000) | 13,600 |
| Maley Park Committee | 0 | 0 | 0 | 0 |
| Coorow Christmas Tree | 275 | 0 | 0 | 275 |
| Coorow Bushfire Brigade | 2,025 | 0 | 0 | 2,025 |
| CCLI Number Plate Funds | 0 | 300 | 0 | 300 |
| Leeman Number Plate Funds | 3,400 | 535 | (1,600) | 2,335 |
| Green Head Number Plate Funds | (50) | 1,150 | 0 | 1,100 |
| Warradarge Bushfire Brigade | 1,350 | 0 | 0 | 1,350 |
| Leeman Bushfire Brigade | 3,283 | 0 | 0 | 3,283 |
| Refuse Site Key Bond | 300 | 100 | 0 | 400 |
| Public Open Space | 492,655 | 3,048 | 0 | 495,703 |
| Bonds - Other | 15,395 | 623 | (2,390) | 13,628 |
| Snag Island Kids Centre | 0 | 0 | 0 | 0 |
| Nomination Deposits | 0 | 0 | 0 | 0 |
| Footpath Deposits | 0 | 0 | 0 | 0 |
| | 556,691 | 227,335 | (211,462) | 572,564 |

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2017

Note 13: INFORMATION ON BORROWINGS

| Debtenture Repayments | Principal 1-Jul-16 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | | Maturity Date |
|----------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|--------|--------------------------|-------------------------|-------------------------|-------------------------|------------------|
| | | 2016-17 Budget \$ | 2016-17 Actual \$ | 2016-17 Budget \$ | | 2016-17 Budget \$ | 2016-17 Actual \$ | 2016-17 Budget \$ | 2016-17 Actual \$ | |
| Staff Housing | | | | | | | | | | |
| Loan 79 - Leeman Executive House | 46,019 | 0 | 0 | 22,392 | 11,046 | 23,627 | 34,973 | 2,445 | 1,390 | 27/06/2018 |
| Loan 88 - Leeman MRS House | 217,545 | 0 | 0 | 69,918 | 34,638 | 147,636 | 182,907 | 8,567 | 4,658 | 28/02/2019 |
| Loan 89 - Brand St Residence | 101,763 | 0 | 0 | 27,920 | 13,848 | 73,843 | 87,915 | 3,674 | 1,973 | 9/10/2019 |
| Recreation & Culture | | | | | | | | | | |
| Loan 87 - Maley Park Changerooms | 23,656 | 0 | 0 | 11,392 | 5,591 | 12,264 | 18,065 | 1,741 | 985 | 13/06/2018 |
| | 388,983 | 0 | 0 | 131,622 | 65,123 | 257,370 | 323,860 | 16,427 | 9,006 | |

(SS) Self supporting loan financed by payments from third parties.

(SAR) Self Supporting Loan where financed by combination of Specified Area Rate and payment from third parties.

All other loan repayments are to be financed by general purpose revenue.

11.4.4 2016/2017 BUDGET REVIEW

| | |
|-------------------------------|-------------------------|
| AUTHOR | Leanne Parola |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 16 January 2017 |
| FILE | ADM0605 |
| ATTACHMENT | 2016/2017 Budget Review |

SUMMARY:

To consider adopting the Budget review as at 31 December 2016 and approving the Budget Amendments as presented.

COMMENT:

In accordance with the provisions of the Local Government (Financial Management) Regulations 1996, a budget review document as at 31 December 2016 has been prepared (please refer to Budget Review submitted as a separate attachment).

The spread sheet displayed as an attachment to this report shows a balanced budget. This figure includes a number of amendments, the most significant of these being:

- Adjustments to opening surplus and restricted cash figures as a result of Auditors' adjustments to the 2015/16 Financial Statements (-\$48,575)
- Increase rates levied by \$125,225 as a result of increases in UV Valuations
- Increases in grants/capital expenditure relating to the new Leeman and Green Head Fire Appliances (\$455,465, however no impact on surplus)
- Reduction in transfer from POS Trust and Leeman Foreshore Expenditure to carry forward water system component of project to 2017/2018 (\$54,495, however no impact on surplus)
- Reduction in proceeds of sale on Road Plant of \$51,770, largely due to receiving less for traded Grader than budgeted
- Bring forward change over of backhoe to this financial year before stamp duty is imposed \$150,000, to be funded by transferring funds from Plant Reserve (no impact on surplus)
- Defer expenditure of \$60,000 on Three Bays Walkway until 2017/2018, transfer funds to Tourist Infrastructure Reserve. Remove associated grant fund budget (\$30,000)

A more comprehensive list of the proposed budget amendments is included in Note 4 of the attached Budget Review.

In presenting the information to Council, management has been somewhat conservative with the estimated year end position, given that the review of the data takes place with six months remaining of the financial year.

Management will continue to monitor the Budget to the end of the financial year and attempt to identify further savings and/or alternative sources of funds.

STRATEGIC IMPLICATIONS:

Will impact on the Long Term Financial Plan

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

The proposed budget review aims to result in a balanced end of year position.

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996, 33A Review of budget

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/013

Moved: Cr Jack

Seconded: Cr Cullen

That the Shire of Coorow Budget Review as at 31 December 2016 be adopted as presented, in accordance with clause 33A of the Local Government (Financial Management) Regulations 1996 and that the budget be amended accordingly.

CARRIED 7/0
Absolute Majority

Shire of Coorow

REVIEW OF BUDGET REPORT

For the Period Ended 31 December 2016

TABLE OF CONTENTS

Statement of Financial Activity

Note 1 Significant Accounting Policies

Note 2 Graphical Representation

Note 3 Net Current Funding Position

Note 4 Predicted Variances

Note 5 Budget Amendments

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

Shire of Coorow
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For the Period Ended 31 December 2016

FM Reg 33A

FM Reg Sch 1

FM Reg
33A(2A)(b)

| | |
|-------------------|-------------------|
| FM Reg 33A(2A)(a) | FM Reg 33A(2A)(c) |
|-------------------|-------------------|

| Note | Budget v Actual | | Predicted | | | |
|---|----------------------|--------------------|------------------------|---------------------------------|-------------------------|---|
| | Annual Budget \$ (a) | YTD Actual \$ (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | Year End \$ (a)+(c)+(d) | |
| | \$ | \$ | \$ | \$ | \$ | |
| Operating Revenues | | | | | | |
| Rate Revenue | 2,883,197 | 2,987,366 | 130,496 | | 3,013,693 | ▲ |
| Grants, Subsidies and Contributions | 1,764,213 | 951,527 | (15,402) | (13,326) | 1,735,485 | ▼ |
| Profit on Asset Disposal | 71,896 | 3,326 | 3,326 | | 75,222 | ▲ |
| Fees and Charges | 511,351 | 420,819 | 15,690 | | 527,041 | ▲ |
| Interest Earnings | 80,408 | 30,786 | 7,500 | | 87,908 | ▲ |
| Other Revenue | 515,050 | 2,627 | 2,150 | (54,495) | 462,705 | ▼ |
| | 5,826,115 | 4,396,452 | 143,760 | (67,821) | 5,902,054 | |
| Operating Expense | | | | | | |
| Employee Costs | (1,479,515) | (540,780) | (10,105) | | (1,489,620) | ▲ |
| Materials and Contracts | (2,221,643) | (798,282) | 134,494 | | (2,087,149) | ▼ |
| Utilities Charges | (253,260) | (89,715) | 11,500 | | (241,760) | ▼ |
| Depreciation (Non-Current Assets) | (6,674,647) | (3,020,806) | 0 | | (6,674,647) | |
| Interest Expenses | (16,427) | (7,731) | 0 | | (16,427) | ▲ |
| Insurance Expenses | (204,716) | (207,187) | (2,519) | | (207,235) | ▲ |
| Loss on Asset Disposal | 0 | (7,378) | (7,378) | | (7,378) | ▲ |
| Other Expenditure | (105,863) | (38,990) | 0 | | (105,863) | ▲ |
| | (10,956,071) | (4,710,869) | 125,992 | 0 | (10,830,079) | |
| Funding Balance Adjustment | | | | | | |
| Add Back Depreciation | 6,674,647 | 3,020,806 | 0 | | 6,674,647 | |
| Adjust (Profit)/Loss on Asset Disposal | (71,896) | 4,052 | 4,052 | | (67,844) | ▲ |
| Adjust Provisions and Accruals | (38,919) | 17,816 | | | (38,919) | |
| Net Operating | 1,433,876 | 2,728,257 | 273,804 | (67,821) | 1,639,859 | |
| Capital Revenues | | | | | | |
| Grants, Subsidies and Contributions | 2,146,927 | 858,033 | 455,465 | | 2,602,392 | ▲ |
| Proceeds from Disposal of Assets | 463,472 | 141,818 | (51,770) | | 411,702 | ▼ |
| Transfer from Restricted Cash | 191,899 | 103,543 | (88,356) | | 103,543 | ▼ |
| Transfer from Reserves | 465,502 | 0 | 10,850 | 83,343 | 559,695 | ▲ |
| | 3,267,800 | 1,103,394 | 326,189 | 83,343 | 3,677,332 | |
| Capital Expenses | | | | | | |
| Land and Buildings | (296,930) | (110,085) | (26,704) | 0 | (323,634) | ▲ |
| Plant and Equipment | (1,158,880) | (522,452) | (444,965) | (165,000) | (1,768,844) | ▲ |
| Tools | (32,480) | (31,853) | 620 | 0 | (31,860) | ▼ |
| Furniture and Equipment | (12,000) | (4,967) | 7,033 | 0 | (4,967) | ▼ |
| Infrastructure Assets - Roads | (2,247,381) | (1,043,363) | (103,642) | 32,693 | (2,318,330) | ▲ |
| Infrastructure Assets - Footpaths | (142,597) | 0 | 0 | 0 | (142,597) | ▼ |
| Infrastructure Assets - Other | (1,096,346) | (293,685) | 1,079 | 135,590 | (959,677) | ▼ |
| Repayment of Debentures | (131,618) | (65,123) | 0 | 0 | (131,618) | ▲ |
| Transfer to Reserves | (146,980) | (32,952) | 0 | (60,000) | (206,980) | ▲ |
| | (5,265,211) | (2,104,480) | (566,579) | (56,717) | (5,888,507) | |
| Net Capital | (1,997,411) | (1,001,086) | (240,390) | 26,626 | (2,211,175) | |
| Net Operating + Capital | (563,535) | 1,727,171 | 33,414 | (41,195) | (571,316) | |
| Opening Funding Surplus(Deficit) | 531,535 | 571,316 | 39,781 | | 571,316 | ▲ |
| Closing Funding Surplus(Deficit) | (32,000) | 2,298,487 | 73,195 | (41,195) | (0) | ▲ |

Shire of Coorow
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For the Period Ended 31 December 2016

FM Reg
33A (1)

FM Reg 33A

FM Reg Sch 1

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

| Note | Budget v Actual | | Predicted | | | |
|--|------------------------------|--------------------|------------------------|---------------------------------|-------------------------|---|
| | Revised Annual Budget \$ (a) | YTD Actual \$ (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | Year End \$ (a)+(c)+(d) | |
| Operating Revenues | \$ | \$ | \$ | \$ | \$ | |
| Governance | 27,250 | 16,500 | (1,642) | | 25,608 | ▼ |
| General Purpose Funding | 4,366,450 | 3,726,484 | 139,996 | | 4,506,446 | ▲ |
| Law, Order and Public Safety | 486,072 | 16,707 | 452,965 | (13,326) | 925,711 | ▲ |
| Health | 3,250 | 2,434 | 500 | | 3,750 | ▲ |
| Education and Welfare | 32,280 | 15,384 | 0 | | 32,280 | |
| Housing | 154,045 | 34,580 | 2,660 | | 156,705 | ▲ |
| Community Amenities | 327,110 | 303,454 | (6,260) | | 320,850 | ▼ |
| Recreation and Culture | 543,001 | 49,555 | 3,230 | (54,495) | 491,736 | ▼ |
| Transport | 1,487,263 | 792,066 | 3,326 | | 1,490,589 | ▲ |
| Economic Services | 431,021 | 230,640 | 2,650 | | 433,671 | ▲ |
| Other Property and Services | 115,300 | 66,681 | 1,800 | | 117,100 | ▲ |
| | 7,973,042 | 5,254,485 | 599,225 | (67,821) | 8,504,446 | |
| Operating Expense | | | | | | |
| Governance | (574,503) | (320,191) | (8,990) | | (583,493) | ▲ |
| General Purpose Funding | (272,412) | (136,835) | 0 | | (272,412) | |
| Law, Order and Public Safety | (416,299) | (177,190) | 2,000 | | (414,299) | ▼ |
| Health | (178,824) | (70,775) | 8,891 | | (169,933) | ▼ |
| Education and Welfare | (114,064) | (51,569) | 0 | | (114,064) | |
| Housing | (14,822) | (38,151) | 12,500 | | (2,322) | ▼ |
| Community Amenities | (906,228) | (311,189) | 22,000 | | (884,228) | ▼ |
| Recreation and Culture | (1,743,769) | (844,085) | 55,000 | | (1,688,769) | ▼ |
| Transport | (6,113,169) | (2,665,197) | 44,188 | | (6,068,981) | ▼ |
| Economic Services | (227,058) | (113,168) | (8,891) | | (235,949) | ▲ |
| Other Property and Services | (394,923) | 15,304 | (706) | | (395,629) | ▲ |
| | (10,956,071) | (4,713,046) | 125,992 | 0 | (10,830,079) | |
| Funding Balance Adjustment | | | | | | |
| Add Back Depreciation | 6,674,647 | 3,020,806 | 0 | | 6,674,647 | |
| Adjust (Profit)/Loss on Asset Disposal | (71,896) | 4,052 | 4,052 | | (67,844) | ▲ |
| Adjust Provisions and Accruals | (38,919) | 17,816 | | | (38,919) | |
| Net Operating | 3,580,803 | 3,584,113 | 729,269 | (67,821) | 4,242,251 | |
| Capital Revenues | | | | | | |
| Proceeds from Disposal of Assets | 463,472 | 141,818 | (51,770) | | 411,702 | ▼ |
| Proceeds from Restricted Cash (Unspent Grants) | 191,899 | 103,543 | (88,356) | | 103,543 | ▼ |
| Transfer from Reserves | 465,502 | 0 | 10,850 | 83,343 | 559,695 | ▲ |
| | 1,120,873 | 245,361 | (129,276) | 83,343 | 1,074,940 | |
| Capital Expenses | | | | | | |
| Land and Buildings | (296,930) | (110,085) | (26,704) | | (323,634) | ▲ |
| Plant and Equipment | (1,158,880) | (522,452) | (444,965) | (165,000) | (1,768,844) | ▲ |
| Tools | (32,480) | (31,853) | 620 | | (31,860) | |
| Furniture and Equipment | (12,000) | (4,967) | 7,033 | | (4,967) | ▼ |
| Infrastructure Assets - Roads | (2,247,381) | (1,043,363) | (103,642) | 32,693 | (2,318,330) | ▲ |
| Infrastructure Assets - Footpaths | (142,597) | 0 | 0 | | (142,597) | |
| Infrastructure Assets - Other | (1,096,346) | (293,685) | 1,079 | 135,590 | (959,677) | ▼ |
| Repayment of Debentures | (131,618) | (65,123) | | | (131,618) | |
| Transfer to Reserves | (146,980) | (32,952) | | (60,000) | (206,980) | ▲ |
| | (5,265,211) | (2,104,480) | (566,579) | (56,717) | (5,888,507) | |
| Net Capital | (4,144,339) | (1,859,118) | (695,855) | 26,626 | (4,813,567) | |
| Net Operating + Capital | (563,535) | 1,724,994 | 33,414 | (41,195) | (571,316) | |
| Opening Funding Surplus(Deficit) | 531,535 | 571,316 | 39,781 | | 571,316 | ▲ |
| Closing Funding Surplus(Deficit) | (32,000) | 2,296,310 | 73,195 | (41,195) | 0 | ▲ |

FM Reg
33A(2A)(h)

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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 budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget 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 Shire controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire 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.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

(f) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire contributes are defined contribution plans.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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.

(i) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

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

Land Under Roads

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

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

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

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

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

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

Major depreciation periods used for each class of depreciable asset are:

| | |
|--|-----------------|
| Buildings | 30 to 50 years |
| Furniture and Equipment | 4 to 10 years |
| Plant and Equipment | 5 to 15 years |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 50 years |
| seal | |
| - bituminous seals | 20 years |
| - asphalt surfaces | 25 years |
| Gravel roads | |
| formation | not depreciated |
| pavement | 50 years |
| gravel sheet | 12 years |
| Formed roads | |
| formation | not depreciated |
| pavement | 50 years |
| Footpaths - slab | 20 years |
| Sewerage piping | 100 years |
| Water supply piping & drainage systems | 75 years |

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

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

Cost approach

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

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

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

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

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

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

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(m) Impairment of Assets

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

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

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

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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

(s) Interests in Joint Arrangements

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

Shire of Coorow
STATEMENT OF BUDGET REVIEW
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) 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 Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(u) Comparative Figures

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

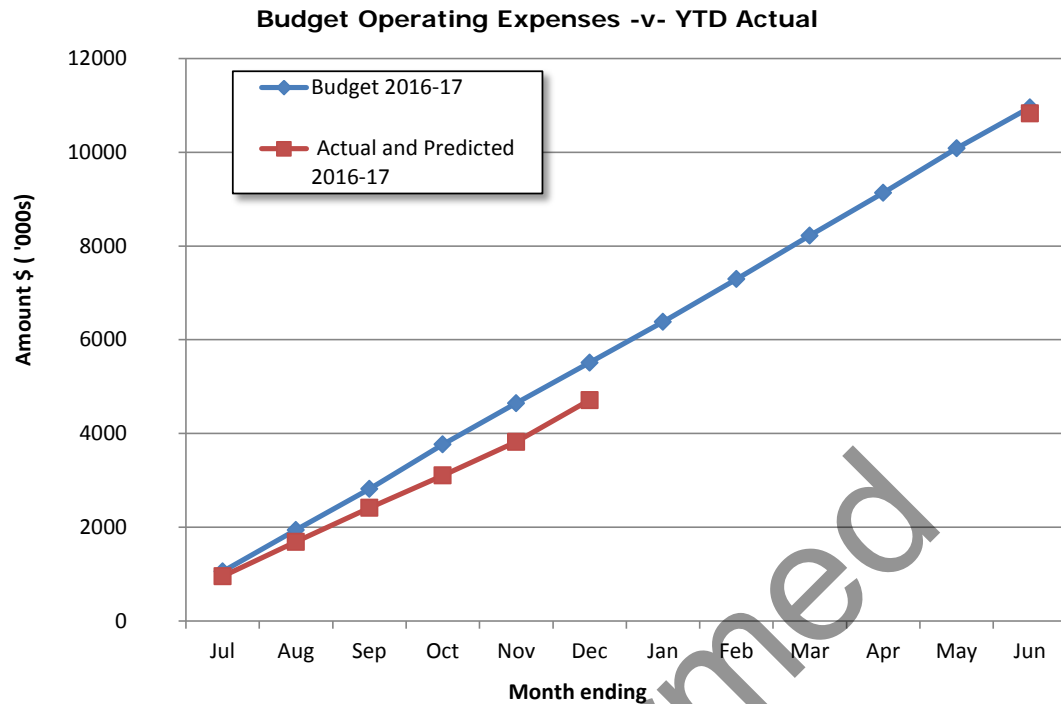
(v) Budget Comparative Figures

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

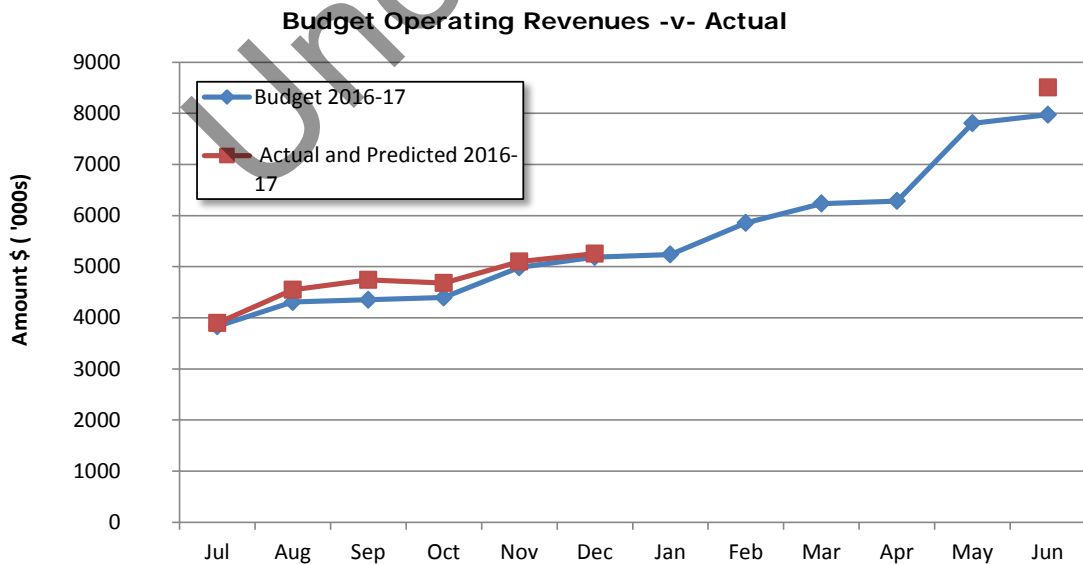
Unconfirmed

Shire of Coorow
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31 December 2016

Note 2 - Graphical Representation - Source Statement of Financial Activity



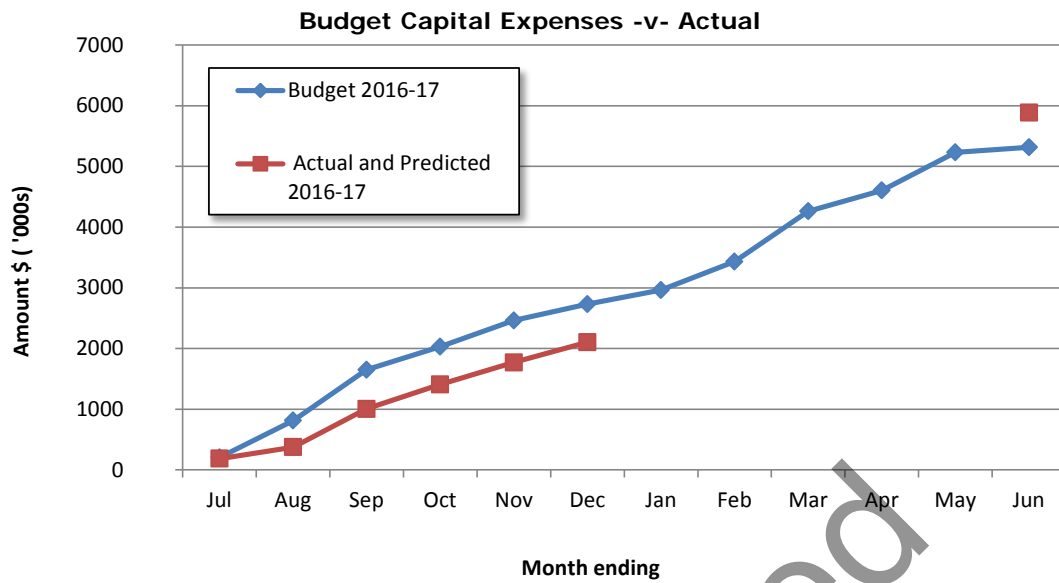
Comments/Notes - Operating Expenses



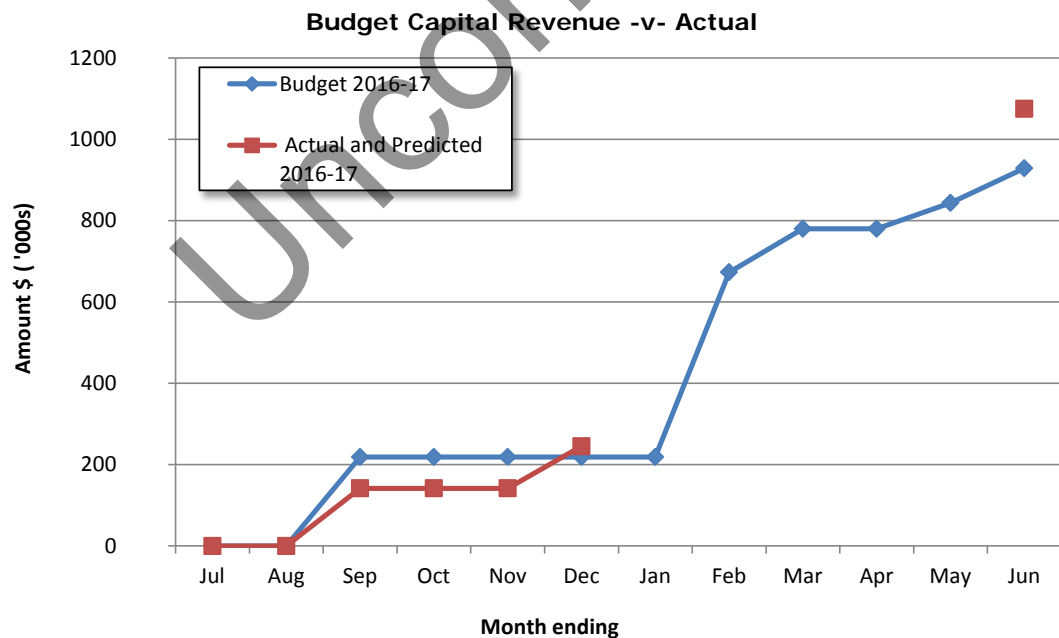
Comments/Notes - Operating Revenues

Shire of Coorow
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31 December 2016

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Comments/Notes - Capital Revenues

Shire of Coorow
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31 December 2016

Note 3: NET CURRENT FUNDING POSTION

FM Reg 33A
(2A)(c)

Current Assets

Cash Unrestricted
Cash Restricted
Receivables - Rates and Rubbish
Receivables -Other
Inventories

Less: Current Liabilities

Payables
Loan Liability
Provisions

Less: Cash Restricted

Add Back: Component of Leave Liability not

Add Back: Required to be funded

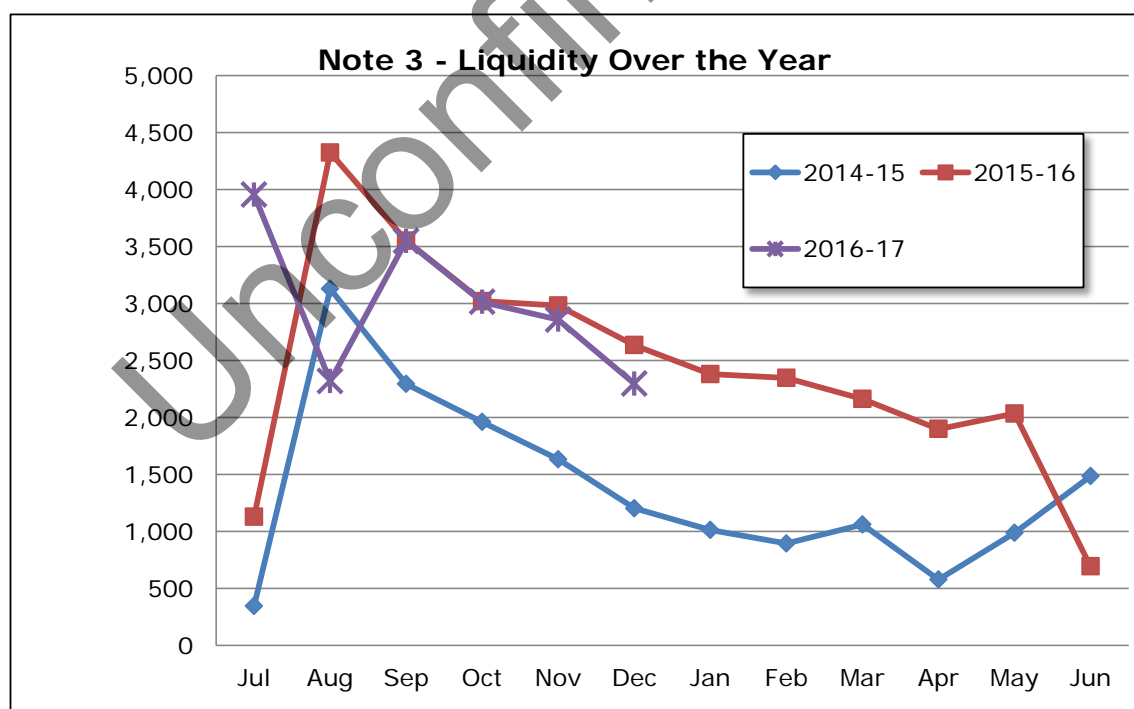
Add Back: Current Loan Liability

Add Back: Movement in Deferred Rates

Adjustment for Trust Transactions Within Muni

Net Current Funding Position

| Positive=Surplus (Negative=Deficit) | | | |
|-------------------------------------|-------------|-------------|-----------------------|
| 2016-17 | | | |
| Note | This Period | Last Period | Same Period Last Year |
| | \$ | \$ | \$ |
| | 2,012,455 | 2,594,584 | 2,124,401 |
| | 1,285,427 | 1,284,475 | 681,595 |
| | 386,735 | 483,957 | 441,019 |
| | 175,984 | 34,998 | 256,759 |
| | 10,614 | 10,614 | 70,049 |
| | 3,871,214 | 4,408,628 | 3,573,822 |
| | (108,089) | (83,523) | (91,466) |
| | (66,490) | (77,535) | (63,788) |
| | (393,791) | (393,791) | (359,445) |
| | (568,370) | (554,850) | (514,699) |
| | (1,285,427) | (1,284,475) | (681,595) |
| | 194,737 | 194,589 | 191,911 |
| | 66,490 | 77,535 | 63,788 |
| | 17,668 | | |
| | 0 | (2,005) | 0 |
| | 2,296,312 | 2,839,423 | 2,633,227 |



Comments/Notes - Net Current Funding Position

Shire of Coorow
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 31 December 2016

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | | Variance \$ | |
|--|---|-------------|--------|
| | | Permanent | Timing |
| 4.1 OPERATING REVENUE (EXCLUDING RATES) | | | |
| 4.1.1 PROFIT ON ASSET DISPOSAL | | | |
| 3333 | PROFIT ON DISPOSAL OF ASSETS - ROAD PLANT PURCHASES - increase to reflect actual on disposal of a grader and MWS Toyota Prado | (3,326) | |
| 4.1.2 FEES AND CHARGES | | | |
| 0553 | PROPERTY SEARCH FEES increase to reflect actual increase in property sales | (2,000) | |
| 0793 | FINES & PENALTIES increase to reflect actual fines & penalties raised for firebreaks | (1,000) | |
| 0833 | FINES & PENALTIES reduced as no fines have been issued yet this year | 500 | |
| 0853 | DOG REGISTRATION reduced as a lot less dogs registered this year | 3,000 | |
| 1893 | RENT LOT 5 BRISTOL ST reduced as house vacant and will be done up | 2,520 | |
| 2403 | RENTAL 9 MORCOMBE RD reduced as now rented to an employee (subsidised) | 6,760 | |
| 17A3 | RENT LOT 29 SPAIN ST increased as account was missing from original budget | (10,400) | |
| 1883 | COOROW - REFUSE SITE FEES increased due to use of refuse site by other Shires | (4,000) | |
| 1993 | SEPTIC TANK INSPECTION FEES increase to reflect actual | (1,000) | |
| 3173 | CHARGES - HOME OCCUPATION increase to reflect actual | (500) | |
| 3183 | CHARGES - PLANNING APPLICATIONS increase to reflect expected as a result of wind power application | (12,000) | |
| 19A3 | LEEMAN LIQUID WASTE POND INCOME increase to reflect actual | (1,640) | |
| 2783 | COOROW RESERVES ANNUAL CHARGES reduced as a result of reduction in sporting club's annual fees | 870 | |
| 3133 | RSL HALL HIRE increased to reflect actual | (300) | |
| 24A3 | CHARGES - GREEN HEAD COMMUNITY CENTRE increase to reflect actual | (1,000) | |
| 3983 | CHARGES CARAVAN/CAMPING increased usage of Coorow Caravan Park | (7,000) | |
| 4273 | WATER SALES increased due to purchase of water by Main Roads Contractor | (2,500) | |
| 6943 | MILLIGAN ISLAND CAMPING NODE FEES reduced due to delay in opening facility | 24,000 | |
| 7333 | CHARGES - PRIVATE WORKS increase as a result of training | (10,000) | |
| 4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS | | | |
| 0243 | REIMBURSEMENTS (no gst) increase to due Green Head Community Centre Signage | (1,858) | |
| 0443 | OTHER INCOME (GST) increase to reflect actual - higher good driver rebate than anticipated | (4,500) | |
| 0843 | SUNDRY INCOME (NO GST) removed to reflect actual | 6,000 | |
| 0753 | DFES GRANTS reduced as received first quarter payment last financial year | | 13,326 |
| 1603 | REIMBURSEMENTS increased to reflect actual | (500) | |
| 18B3 | REIMBURSEMENTS - STAFF HOUSING (NO GST) bonds retained at end of tenancy to cover costs | (1,540) | |
| 2103 | OTHER CONTRIBUTIONS remove grant not applied for | 15,000 | |
| 4003 | COASTWEST/COASTCARE GRANT reduce to reflect actual | 12,400 | |
| 2473 | CHARGES - LEEMAN REC CENTRE increase to reflect actual | (800) | |
| 2533 | COOROW HALL OTHER INCOME electricity reimbursements not included in budget | (1,000) | |
| 2983 | REIMBURSEMENTS - LIBRARY grant received for new shelving - Green Head Library | (1,000) | |
| 4133 | RESOURCE SHARING WITH OTHER SHIRES - MRS increase to reflect work for Mingenew Shire | (15,000) | |
| 4513 | RE-IMBURSEMENTS - OTHER refund on Plant Insurance | (1,800) | |
| 4523 | DAAFGS REFUNDS FUEL REBATES decrease to reflect year to date actual | 10,000 | |
| 4.1.4 RATE REVENUE | | | |
| 0121 | GENERAL RATES - additional rates raised as revaluations resulted in higher UV rates than budgeted | (125,225) | |
| 0070 | DISCOUNT ALLOWED - decrease in costs to reflect actual | (5,271) | |
| 4.1.7 INTEREST EARNINGS | | | |
| 0171 | LATE PAYMENT INTEREST increase to reflect actual | (6,000) | |
| 0211 | INSTALMENT INTEREST increase to reflect actual | (1,500) | |
| 4.1.8 OTHER REVENUE | | | |
| 0443 | OTHER INCOME (GST) remove to reflect actual | 2,000 | |
| 18A3 | SALE OF SCRAP increase to reflect actual | (2,000) | |
| 2863 | TRANSFER FROM POS TRUST reduce to do Leeman Foreshore Reticulation in 2017/18 | | 54,495 |
| 3963 | TRANSFER FROM TRUST for purchase of new washing machine for caravan park | (2,150) | |
| Predicted Variances Carried Forward | | (143,760) | 67,821 |

Shire of Coorow
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 31 December 2016

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | | Variance \$ | |
|-------------------------------------|---|-------------|--------|
| | | Permanent | Timing |
| Predicted Variances Brought Forward | | (143,760) | 67,821 |
| 4.2 OPERATING EXPENSES | | | |
| 4.2.1 EMPLOYEE COSTS | | | |
| 0302 | LONG SERVICE LEAVE increase to reflect payments made to other Shires | 27,285 | |
| 1174 | ADMIN REMOVAL EXPENSES CEO relocation expenses not included in budget | 3,550 | |
| 0402 | STAFF TRAINING EXPENSES reduce due to little training being done this year | (8,000) | |
| 4312 | MWS - SALARY increase to reflect contract MWS expenditure | 37,000 | |
| 4422 | LONG SERVICE LEAVE reduced to reflect actual | (16,436) | |
| 6782 | WORKERS COMPENSATION PREMIUMS reduced to reflect actual | (33,294) | |
| 4.2.2 MATERIAL AND CONTRACTS | | | |
| 0142 | CEO RECRUITMENT/REVIEW review to be done 'in house' this year | (5,000) | |
| 0182 | SUBSCRIPTIONS increased to reflect actual | 620 | |
| 0192 | COUNCILLORS CONFERENCE EXPENSES increased to reflect actual | 600 | |
| 0262 | REFRESHMENTS & RECEPTIONS decrease to reflect expected expenditure | (5,000) | |
| 0482 | TELEPHONE increase to reflect actual | 3,000 | |
| 0492 | ADVERTISING decrease to reflect actual | (7,000) | |
| 1182 | STAFF EMPLOYMENT COSTS reduce to reflect actual | (3,000) | |
| E000 | Fire Fighting Control And Prevention increase to reflect actual | 2,000 | |
| 0842 | ANIMAL CONTROL EXPENSES reduce to reflect actual | (4,000) | |
| 1602 | VISITING GP SUBSIDY reduce to reflect actual | (5,000) | |
| Q020 | Sale Of Lot 103 Bristol St Coorow reduce to reflect expected costs (if sells) | (6,000) | |
| W001 | Domestic Refuse Collections Coorow reduce to reflect actual | (5,000) | |
| W002 | Domestic Refuse Collections Coast reduce to reflect actual | (25,000) | |
| 2062 | FORESHORE MANAGEMENT reduce to reflect actual | (2,000) | |
| B026 | Public Toilets Leeman Foreshore Maintenance Mens Shed costs not budgeted for | 1,500 | |
| B027 | Public Toilets Dynamite Bay Maintenance Mens Shed costs not budgeted for | 3,000 | |
| B029 | Public Toilets Back Beach Leeman Maintenance Mens Shed costs not budgeted for | 2,000 | |
| B030 | Public Toilets Morphett Park Green Head Maintenance Mens Shed costs not budgeted for | 2,000 | |
| B032 | Public Toilets Cliff Park Green Head Maintenance Mens Shed costs not budgeted for | 1,500 | |
| B057 | Public Toilets Illyarrie St Boat Ramp Mens Shed costs not budgeted for | 3,000 | |
| W007 | Coastal Waste Transfer Station decrease to reflect actual | (3,000) | |
| G020 | Coorow Oval Maintenance decrease to reflect actual | (5,000) | |
| G000 | Leeman Oval Maintenance decrease to reflect actual | (5,000) | |
| B033 | Coorow District Hall Maintenance increase to reflect actual | 1,000 | |
| B034 | Maley Park Coorow Buildings Maintenance increase to reflect actual | 2,000 | |
| G008 | Coorow General Parks And Reserves Maintenance decrease to reflect actual | (3,000) | |
| G010 | Leeman General Parks And Reserves Maintenance decrease to reflect actual | (3,000) | |
| 3812 | COOROW RETRANSMISSION remove regional telecommunications project | (35,000) | |
| 3822 | LEEMAN RETRANSMISSION increase to reflect actual | 500 | |
| 3832 | GREEN HEAD RETRANSMISSION increase to reflect actual | 500 | |
| M000 | Unallocated Rural Roads Maintenance reduce to reflect actual | (49,050) | |
| B039 | Coorow Depot Maintenance increase to reflect actual | 3,000 | |
| B040 | Leeman Depot Maintenance increase to reflect actual | 4,000 | |
| M997 | Green Head Town St Maintenance reduce to reflect actual | (2,000) | |
| M998 | Leeman Town St Maintenance reduce to reflect actual | (2,000) | |
| Q012 | Staff Training increased to reflect actual (offset by increase in Private Works income) | 25,000 | |
| 4540 | PURCHASES reduced to reflect estimated | (10,664) | |
| 4542 | FUEL reduced to reflect estimated | (10,664) | |
| 4550 | MATERIALS ALLOC TO W & S increased to reflect estimated | 10,664 | |
| 5012 | EXPENDABLE STORES reduced to reflect estimated | (5,000) | |
| Predicted Variances Carried Forward | | (268,149) | 67,821 |

Shire of Coorow
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 31 December 2016

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | | Variance \$ | |
|---|--|-------------|-----------|
| | | Permanent | Timing |
| Predicted Variances Brought Forward | | (268,149) | 67,821 |
| 4.2.3 UTILITY CHARGES | | | |
| G001 | Coorow Office Grounds Maintenance reduced to reflect actual | (2,000) | |
| B000 | Lot 131 Spain St Coorow Maintenance reduced to reflect actual | (2,000) | |
| B020 | Lot 49 Nairn St Leeman Maintenance reduced to reflect actual | (2,000) | |
| B015 | Lot 123 Commercial St Coorow Maintenance reduced to reflect actual | (1,000) | |
| B024 | Lot 626 Morcombe Rd Leeman Maintenance reduced to reflect actual | (1,500) | |
| B034 | Maley Park Coorow Buildings Maintenance reduced to reflect actual | (4,000) | |
| G010 | Leeman General Parks And Reserves Maintenance reduced to reflect actual | (2,000) | |
| G014 | Green Head General Parks And Reserves Maintenance reduced to reflect actual | (2,000) | |
| B042 | Coorow Caravan Park Maintenance increase to reflect actual | 5,000 | |
| 4.2.4 DEPRECIATION (NON CURRENT ASSETS) | | | |
| No Material Variance | | | |
| 4.2.5 INTEREST EXPENSES | | | |
| No Material Variance | | | |
| 4.2.6 INSURANCE EXPENSES | | | |
| 1462 | INSURANCE MRS increase to reflect actual | 3,935 | |
| 1402 | LIABILITY INSURANCE HLTH decrease to reflect actual | (3,891) | |
| 3552 | ROAD ADMINISTRATION decrease to reflect actual | (5,516) | |
| 4192 | LIABILITY INSURANCE BLDG increase to reflect actual | 3,891 | |
| 6772 | INSURANCE MWS increase to reflect actual | 4,100 | |
| 4.2.7 LOSS ON ASSET DISPOSAL | | | |
| 3352 | LOSS ON DISPOSAL OF ASSETS - ROAD PLANT PURCHASES actual loss on trade of ute CW008 | 7,378 | |
| 4.2.8 OTHER EXPENDITURE | | | |
| No Material Variance | | | |
| 4.3 CAPITAL REVENUE | | | |
| 4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS | | | |
| 0745 | DFES APPLIANCE PROGRAM CONTRIBUTION increase in expected value of new trucks | (455,465) | |
| 4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS | | | |
| 3575 | PROCEEDS FROM SALE OF ASSETS - ROAD PLANT PURCHASES trade for grader less than expected, plus trade on back hoe bought forward | 43,243 | |
| 6205 | TRADE MWS CW002 TOYOTA LANDCRUISER trade on Prado less than expected | 8,527 | |
| 4.3.3 TRANSFER FROM RESERVES (RESTRICTED ASSETS) | | | |
| 2358 | TRANSFER FROM LONG SERVICE LEAVE RESERVE for LSL paid to other Councils | (10,850) | |
| 6245 | TRANSFER FROM PLANT RESERVE for purchase new backhoe | | (150,000) |
| 7245 | TRANSFER FROM WANN PARK WATER RESERVE defer to 2017/2018 | | 31,687 |
| 3385 | TRANSFER FROM TV RETRANSMISSION RESERVE project deferred | | 10,738 |
| 6572 | TRANSFER FROM RESOURCE SHARING RESERVE project deferred | | 24,232 |
| Predicted Variances Carried Forward | | (684,297) | (15,522) |

Shire of Coorow
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 31 December 2016

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | | Variance \$ | |
|---|--|-------------|----------|
| | | Permanent | Timing |
| Predicted Variances Brought Forward | | (684,297) | (15,522) |
| 4.4 CAPITAL EXPENSES | | | |
| 4.4.1 LAND AND BUILDINGS | | | |
| 31B4 GREEN HEAD COMMUNITY CENTRE (BUILDINGS) works completed under budget | | (7,125) | |
| H006 LOT 123 COMMERCIAL STREET - REPLACE HWS unplanned renewal | | 1,506 | |
| H011 LOT 131 SPAIN STREET - unplanned ceiling renewal | | 1,640 | |
| H012 11 SPAIN STREET Painting and aircond - unplanned renewal | | 15,000 | |
| H013 29 SPAIN ST - AIRCOND - replaced aircond in 11 Spain Street instead | | (12,000) | |
| 4114 COOROW AQUATIC CTR UPGRADE (BUILDINGS) - works completed under budget | | (3,112) | |
| H009 LOT 103 BRISTOL ST - PREPARE FOR SALE - carried forward from prior year | | 2,072 | |
| H016 LOT 16A BRAND ST - REPAIR FENCING - costs higher than budgeted | | 3,000 | |
| H017 LOT 16B BRAND ST - REPAIR FENCING - costs higher than budgeted | | 2,500 | |
| H010 LOT 520 TUART ST - BLINDS, CARPET, RETIC & PAINT - costs higher than budgeted | | 455 | |
| H002 LOT 64 NAIRN STREET - REPAINT INTERNALLY, BATHROOM - bathroom works not budgeted | | 10,000 | |
| 03A4 LEEMAN OFFICE UPGRADE (BUILDINGS) - solar power not budgeted | | 11,000 | |
| 3114 COOROW DISTRICT HALL (BUILDINGS) - water fountain not budgeted | | 1,768 | |
| 4.4.3 PLANT AND EQUIPMENT | | | |
| 6234 COASTAL LEADING HAND UTILITY (P&E) - purchase completed under budget | | (146) | |
| 6384 PURCHASE GRADER (P&E) - purchase completed under budget | | (513) | |
| 0764 DFES APPLIANCE PROGRAM FIRE UNIT (P&E) - value of new fire trucks higher than budgeted | | 455,465 | |
| 6224 PURCHASE BOBCAT (P&E) - purchase completed under budget | | (10,204) | |
| 7074 POOL PLANT & EQUIPMENT (P&E) - replacement pool cleaner not budgeted | | 5,446 | |
| New PURCHASE BACKHOE (P&E) - bring forward from 2017/2018 | | | 165,000 |
| 3564 DUAL CAB 4X4 - MANAGER WORKS & SERVICES - CW 002 (P&E) - purchase completed under budget | | (4,068) | |
| 0794 PURCHASE MOSQUITO FOGGER (P&E) - purchase completed under budget | | (3,065) | |
| 3524 PURCHASE WATER TANKER (P&E) - purchase complete over budget | | 2,050 | |
| 4.4.4 FURNITURE AND EQUIPMENT | | | |
| 0504 ADMIN COMPUTERS (F&E) - remove wireless links to purchase solar power at Leeman Office | | (9,183) | |
| 6804 CARAVAN PARK EQUIPMENT (F&E) - unbudgeted replacement of washing machine | | 2,150 | |
| 4.4.5 INFRASTRUCTURE ASSETS - ROADS | | | |
| C004 MARCHAGEE TRACK - renewal works not budgeted | | 18,750 | |
| C005 SOUTH WADDY ROAD - CULVERTS - project completed over budget | | 2,828 | |
| C010 COCKLESHELL GULLY ROAD - renewal works not budgeted | | 11,604 | |
| C013 WADDY FOREST ROAD - renewal works not budgeted | | 7,790 | |
| C015 DAVIES ROAD - CULVERT - project deferred to 2017/2018 | | | (4,769) |
| C016 MAMBOOBIE ROAD - RESEAL - project complete under budget | | (7,020) | |
| C018 WILLCOCKS ROAD - renewal works not budgeted | | 11,920 | |
| C023 MCPARTLAND ROAD - CULVERTS - project deferred to 2017/2018 | | | (11,139) |
| C025 FENNELL ROAD - GRAVEL RESHEETING - project completed under budget | | (1,725) | |
| C028 MAZZA ROAD - GRAVEL RESHEETING - project deferred to 2017/2018 | | | (36,821) |
| C031 PEN ROAD - renewal works not budgeted | | 5,236 | |
| C034 ROSE THOMPSON ROAD - renewal works not budgeted | | 12,666 | |
| C057 MARTIN ROAD - GRAVEL RESHEETING - project completed over budget | | 10,782 | |
| C078 SPAIN STREET - CRACK SEALING - project completed under budget | | (6,231) | |
| C163 MAIN STREET - CRACK SEALING - see job C168 | | (7,500) | |
| C164 COOROW LATHAM ROAD - renewal works not budgeted | | 11,402 | |
| CI68 MAIN STREET - project completed under budget (see job C163) | | 3,448 | |
| T093 WILLMOTT ROAD - GRAVEL RESHEETING - project complete over budget | | 29,692 | |
| T104 GREEN HEAD ROAD - project carried forward from 2016/2017 | | | 10,155 |
| T111 THOMAS STREET - project carried forward from 2016/2017 | | | 9,881 |
| Predicted Variances Carried Forward | | (116,019) | 116,785 |

Shire of Coorow
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
For the Period Ended 31 December 2016

Note 4: PREDICTED VARIANCES

| Comments/Reason for Variance | | Variance \$ | |
|--|---|-----------------|---------------|
| | | Permanent | Timing |
| Predicted Variances Brought Forward | | (116,019) | 116,785 |
| 4.4.6 INFRASTRUCTURE ASSETS - OTHER | | | |
| 2664 | GREEN HEAD SPORTING CLUB (INFRA OTH) - project complete under budget | (79) | |
| 2064 | GREEN HEAD WALK TRAILS (INFRA OTH) - defer to 2017/2018 | | (60,000) |
| 2674 | WANN PARK WATER SUPPLY CAP EXP (INFRA OTH) - defer to 2017/2018 | | (23,661) |
| 2784 | MALEY PARK (INFRA OTH) CAPITAL - carried forward from 2016/2017 | | 2,566 |
| 7304 | GREENHEAD PARKS INFRASTRUCTURE (INFRA OTH) - Community Centre sign not budgeted for | 3,300 | |
| 2854 | LEEMAN FORESHORE DEVELOPMENT (INFRA OTH) - defer reticulation component to 2017/2018 | | (54,495) |
| 68A4 | TOURIST INFORMATION BAYS IOD (INFRA OTH) - Green Head Dump Point completed under budget | (4,300) | |
| 4.4.7 TOOLS | | | |
| 6274 | SUNDRY TOOLS (TOOLS) - purchases completed under budget | (620) | |
| 4.5 OTHER ITEMS | | | |
| 4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS) | | | |
| New | TRANSFER TO TOURIST INFRASTRUCTURE RESERVE - 3 Bays Walkway project | | 60,000 |
| 4.5.11 TRANSFER FROM RESTRICTED CASH | | | |
| | Decrease in restricted cash (unspent grants) at start of year | 88,356 | |
| 4.5.1 RATE REVENUE | | | |
| | No Material Variance | | |
| 4.5.2 OPENING FUNDING SURPLUS(DEFICIT) | | | |
| | Difference between budgeted Opening Surplus and Actual | (39,781) | |
| 4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS) | | | |
| | Variation between Profit & Loss | (4,052) | |
| Total Predicted Variances as per Annual Budget Review | | (73,195) | 41,195 |

Shire of Coorow
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31 December 2016

Note 5: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Account Code | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---|--|--------------------|--------------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
| | Budget Adoption | | | \$ | \$ | \$ | \$ |
| | | | Opening Surplus(Deficit) | | | | 0 |
| 6272 | TRANSFER TO RESERVE | 2016/103 | Capital Expenses | | | (32,000) | (32,000) |
| 0384 | COOROW OFFICE UPGRADE BUILDING (BUILDINGS) | 2016/113 | Capital Expenses | | | (25,000) | (57,000) |
| 0504 | ADMIN COMPUTERS (F&E) | 2016/113 | Capital Expenses | | 25,000 | | (32,000) |
| 6384 | PURCHASE GRADER (P&E) | 2016/117 | Capital Expenses | | 27,000 | | (5,000) |
| 3524 | PURCHASE WATER TANKER (P&E) | 2016/117 | Capital Expenses | | | (18,000) | (23,000) |
| 6274 | SUNDRY TOOLS (TOOLS) | 2016/117 | Capital Expenses | | | (9,000) | (32,000) |
| Amended Budget Cash Position as per Council Resolution | | | | 0 | 52,000 | (84,000) | (32,000) |

11.4.5 MILLIGAN ISLAND CAMP SITE – LENGTH OF STAY

| | |
|-------------------------------|-----------------|
| AUTHOR | Leanne Parola |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 16 January 2017 |
| FILE | ADM0300 |
| ATTACHMENT | Nil |

SUMMARY:

Council is asked to consider extending the maximum length of stay at the Milligan Island Camp Site.

COMMENT:

Although not yet finished, the Milligan Island Camp Site has been operating since 12 December 2016. The Shire was fortunate enough to attract an experienced couple to be camp hosts who were able to iron out some of the teething issues related to the site and make recommendation based on their experience both as camp hosts and campers.

Several of these recommendations were minor in nature and staff have already implemented them. One of the recommendations is for the maximum length of stay to be increased from two nights to seven nights. Given that the maximum number of nights was initially set by Council, it is necessary for this recommendation to be referred back to Council for consideration.

Some of the benefits of extending the maximum number of nights which can be stayed include:

- Two nights not long enough to appreciate the area
- More likely to spend money in area
- Encourage use over long weekends as people may choose to stay elsewhere so they can remain in the same place for the whole weekend

Similar facilities in the area offer the following maximum number of nights:

- Sandy Cape – four nights
- Lake Indoon – three nights
- Eneabba Park – three nights
- Cliff Head – three nights
- Knobby Head – three nights
- Fresh Water Point – three nights
- Seven Mile Beach – three nights

STRATEGIC IMPLICATIONS:

Enhancement of camping sites across the Shire” is one of the priority commitments in the Shire of Coorow Corporate Business Plan 2015-2019.

POLICY IMPLICATIONS:

Policy 4.3.1 – Camping – Shire of Coorow allows people to camp in sign posted areas within the Shire, for a maximum of 48 hours.

FINANCIAL IMPLICATIONS:

By offering a longer length of stay, the popularity of the camp site may increase which has the potential for a positive impact on income generation and ability to cover costs.

It is also expected to generate a financial benefit for local businesses who service the tourist sector.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/014

Moved: Cr Jack

Seconded: Cr Sims

That:

- 1) The maximum stay at the Milligan Island Camp Site be increased to three nights to bring it into line with similar sites in the Shires of Irwin and Carnamah.***
- 2) Policy 4.3.1 – Camping – Shire of Coorow be amended to exclude the Milligan Island Camp Site.***

***CARRIED 7/0
Simple Majority***

11.4.6 GREEN HEAD TRAILS MASTER PLAN

| | |
|-------------------------------|---|
| AUTHOR | Leanne Parola |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 6 February 2017 |
| FILE | ADM0501 |
| ATTACHMENT | Green Head Trails Master Plan (under separate cover) |

SUMMARY:

Council is asked to endorse the Green Head Trails Master Plan.

BACKGROUND:

Transplan Pty Ltd was engaged by the Shire to prepare a Green Head Trails Master Plan to build on the existing network of trails in Green Head and recommend improvements and extensions.

COMMENT:

The attached Green Head Trails Master Plan has been prepared by Transplan Pty Ltd and has taken the Three Bays Walkway Management Plan and Overview Site Plan previously prepared by Vigilante Landscape Architects and other planning documents into consideration.

The Master Plan makes the following recommendations:

- 1) Seek comment on the findings and recommendations of this Trails Master Plan from key stakeholders, including:
 - Green Head Coast Care Group
 - Northern Agricultural Catchments Council
 - Kwelena Mambakort Aboriginal Corporation
 - Mid West Development Commission
 - Department of Sport and Recreation
- 2) Continue to seek funding for the progressing upgrading and extension of the Three Bays Walkway, with priority being given to the completion of the upgrading of the trail between Cliff Park and Cambewarra Head.
- 3) Give consideration to the recommended departure from the use of grey concrete as the trail surfacing material for the Three Bays Walkway, and instead upgrade existing trail segments and build future trail sections using stabilized crushed limestone.
- 4) Continue to upgrade and develop additional sections of the Three Bays Walkway (to its ultimate completion) prior to embarking on a program to progressively develop the Green Head to Leeman Trail.

- 5) Immediately seek to have the Three Bays Walkway included in the Trails WA app, on the Trails WA website and to seek its classification as one of WA's "Top Trails".

The Green Head Coast Care Group have put a huge amount of effort into the current walk trail and rehabilitation of the area, and their input and ownership is considered vital for the future upgrade and extension of the walk trail.

A copy of the Master Plan has been provided to the Green Head Coast Care Group who have expressed their strong desire to continue the use of grey concrete as the trail surfacing material for the Three Bays Walkway as they consider it will be more long lasting and less maintenance than crushed limestone, and will provide better accessibility for people with wheel chairs and prams.

They are keen to ensure that any future upgrade and extension of the walk trail between Cliff Park and the jetty carpark at Anchorage Bay is consistent with the quality of the current infrastructure (paths, seating, signage etc).

The recommendation that stabilised limestone be utilised for the trail instead of grey concrete is a major sticking point for the Group. The Green Head Coast Care Group would prefer to reduce the amount of seating, lookouts and signage to be able to use concrete paths than what they consider to be the inferior option of crushed limestone paths.

The Master Plan uses the following per unit construction rates for trails:

- Concrete path: \$80/m² (or \$160/lineal metre @ 2000 mm wide)
- Construction of crushed limestone trail and stabiliser approximately \$50/m² (or \$90/lineal metre @ 2000 mm wide)

Based on these rates, it would cost \$102,600 to do the paths in limestone and \$182,400 to construct them in concrete, a difference of \$79,800. A quotation received during the planning phase for concrete paths was actually cheaper than \$160/lineal metre for the majority of the works. Based on this quotation, the cost would be \$166,200 which reduces the difference between the two methods to \$63,600.

The Trails Master Plan recommends the priority order of trail upgrading/development as follows:

1. Complete the missing link in the path from Dynamite Bay car park to Cambewarra Head (ie the unconstructed path between the FRP boardwalk and the existing concrete path).
2. Upgrading the loose, slippery and eroded gravel between the existing timber viewing platform (at location # 4; works item #16) and the Dynamite Bay car park. Steps will be required.

3. Upgrading the 'spur' trails to the proposed two upgraded viewpoints on the south side of Dynamite Bay (ie trails to locations #5 and #6; works items #21 and #24).
4. Installing trailhead, directional and interpretive signage between Cliff Park and Dynamite Bay.
5. Replacing the ageing timber viewing platform on the south side of Dynamite Bay (location #4; works item #16) (including interpretive signage).
6. Installing a viewpoint at location #5 (works item #21) (including interpretive signage).
7. Upgrading the loose, slippery gravel trail between works item #7 and works item #14.
8. Installing seating in several locations to take advantage of the scenic coastal views on offer (locations #2 and #3; works items #10 and #12).
9. Installing a new viewing area at location #6 (works item #24), replacing the old limestone block seating area (on the south side of Dynamite Bay) – as desired by the Green Head Coast Care Group.
10. Installing a viewpoint at location #1 (works item #5) (including interpretive signage).
11. Constructing the new section of trail northwards from Cambewarra Head (ie from works item #38) to the junction of the existing gravel trail (works item #48).
12. Installing directional signage along this section of trail and beyond to the Anchorage Bay trailhead (ie from works item #38 to works item #66).
13. Upgrading the existing trail between works item #48 (trail junction) and #63 (trail junction).
14. Installing seating along the trail between Cambewarra Head and Anchorage Bay trailhead (car park).
15. Constructing the trail between Anchorage Bay trailhead (car park) and the trail junction (at works item #63).
16. Installing trailhead, directional and interpretive signage along the new section of trail.

STRATEGIC IMPLICATIONS:

The Shire of Coorow Corporate Business Plan includes the Three Bays Walkway as a priority capital project, subject to funding.

The Shire of Coorow DISABILITY ACCESS & INCLUSION PLAN includes a strategy to "improve access to beaches and the sea for people with disability and people using wheelchairs".

POLICY IMPLICATIONS:

Policy 9.4.14 - DAIP Strategies to Improve Access and Inclusion

FINANCIAL IMPLICATIONS:

The following grant funding has been approved:

| | |
|---|-----------|
| Regional Grants Scheme | \$287,500 |
| Northern Agricultural Catchment Council | \$10,000 |

A further grant application has been made to Lotterywest for \$100,000, the outcome of which has yet to be notified.

The project budget includes an in-kind contribution of \$10,200 from the Green Head Coast Care Group for brushing and rehabilitation works.

The 2016/2017 budget includes the preparation of the Master Plan and the installation of an accessible ramp to the beach at Dynamite Bay.

The balance of costs will need to be included in the 2017/2018 Draft Budget.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/015

Moved: Cr Cullen

Seconded: Cr Oakes

That:

- 1) The Green Head Trails Master Plan be adopted**
- 2) Concrete paths be installed instead of limestone paths wherever possible**
- 3) Arrangements be made to include the Three Bays Walkway in the Trails WA app, on the Trails WA website and to seek its classification as one of WA's "Top Trails".**

**CARRIED 7/0
Simple Majority**

11.4.7 LEEMAN FORESHORE CONCEPT REPORT

| | |
|-------------------------------|---|
| AUTHOR | Leanne Parola |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 21 December 2017 |
| FILE | ADM0471 |
| ATTACHMENT | Leeman Foreshore Concept Plan (under separate cover) |

SUMMARY:

The draft Leeman Foreshore Concept Report is presented for Council consideration.

BACKGROUND:

Council established the Leeman Foreshore Community Planning Committee in May 2014 with terms of reference including the following scope:

- To provide advice and information to Council on matters relating to the Leeman Foreshore.
- To assist Council by providing recommendations on future planning of the foreshore in the town of Leeman.
- To make recommendations to Council on budget provision for capital items relating to Leeman Foreshore.
- To assess the local community's requirements and provide recommendations to Council.

COMMENT:

After much effort and taking into consideration the outcome of consultation with the wider Leeman community, the Leeman Foreshore Community Planning Committee have prepared attached Leeman Foreshore Concept Report.

The Report covers the Foreshore Reserves from the northern Shire boundary to the southern most corner of Thomas Street. It does not include that portion of the reserve in front of the caravan park.

The Committee have also prioritised the following projects from the Concept Report:

- 1) Gecko Hill – remove and replace toilet block
- 2) Ti Tree Bay Lookout – path improvements/boardwalk to lookout
- 3) Illyarrie Street Boat Ramp Area – pedestrian & cycle path to Sea Search & Rescue
- 4) Ti Tree Bay Lookout – create path to Back Beach car park
- 5) Back Beach – extend car park to Thomas Street
- 6) Heil Reserve – Heil Reserve Moment- clearing, paving, plants & seating to waterfront

STRATEGIC IMPLICATIONS:

The Leeman Foreshore Concept Report will be a guiding document for the future development of the Leeman Foreshore.

The proposed development will contribute to the following objectives in the Shire of Coorow Community Strategic Plan:

- *Create and maintain safe and attractive places for people to work and play*
- *Our communities have active and healthy lifestyles*
- *A culture that encourages and supports events, community interaction, sport and recreation activities and volunteering in local community organisations*
- *Development of the built environment reflects our unique community*
- *Our natural environment is preserved for the future*
- *Residents are informed and take part in strategic decisions that impact on their local community*

POLICY IMPLICATIONS:

7.3.1 Establishment and Maintenance of Playground Equipment

9.4.14 DAIP Strategies to Improve Access and Inclusion

FINANCIAL IMPLICATIONS:

The Shire is currently holding \$315,735 in its trust account from a public open space contribution for a subdivision on Thomas Street. Permission has been granted for the funds to be spent on the development of the Leeman Foreshore, as long as the requirements of State Government Policy DC 2.3 – Public Open Space in Residential Areas are met.

The 2016/17 Budget includes the transfer of these funds into the Municipal Account and expenditure on the renewal of the ablution block at Gecko Hill to meet disability access standards, and the balance on other priorities identified in by the Leeman Foreshore Community Planning Committee.

Staff have also engaged a civil engineer to prepare plans to expand the storage capacity of the Wann Park Water Supply by three additional 251KL tanks, connecting up the Illyarrie St Boat Ramp carpark freshwater basin as a two-way flow system (extraction and storage), installing underground tanks along the foreshore and installing floats, pumps, pipes etc to connect all components to the storage system.

This will enable the Shire to use harvested water on the foreshore to reduce costs of water consumption of the current reticulated areas, and consider additional areas of turf/garden.

A grant has been approved by the Department of Water as part of the Watering WA Towns Program, which includes \$172,360 in grant funds with \$86,180 of Council contributions (\$57,580 cash + \$28,600 in-kind). This is a 67/33% split of

contributions between Department of Water and Council as per eligibility criteria of minimum 30% applicant contribution.

Staff are also preparing a grant application to the Building Better Regions Fund: Round 1, Infrastructure Projects Stream which opens on 18 January 2017 and closes 28 February 2017. The application will seek 75% funding towards the replacement of the Gecko Hill Toilet block with one with a disabled toilet and suitable pathways from the car parks, as well as the construction of accessible pathways to the Ti Tree Bay lookout.

Should this grant application be successful, more of the prioritised projects will be able to be achieved.

In considering the Planning Committee's recommendation, the potential water project, and Policy 9.4.14 (DIAP Strategies to Improve Access and Inclusion) staff recommend the following priorities for the public open space funds:

- 1) Gecko Hill – remove and replace toilet block
- 2) Gecko Hill – accessible paths to new toilet block
- 3) Water Harvesting – connect foreshore to Wann Park water harvesting system (subject to grant funding)
- 4) Ti Tree Bay Lookout – path improvements/boardwalk to lookout
- 5) Illyarrie Street Boat Ramp Area – pedestrian & cycle path to Sea Search & Rescue
- 6) Ti Tree Bay Lookout – create path to Back Beach carpark
- 7) Back Beach – extend car park to Thomas Street
- 8) Heil Reserve – creation of Moment – clearing, turf, paving, plants & seating to waterfront

VOTING REQUIREMENTS/

Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/016

Moved: Cr Rackemann

Seconded: Cr Oakes

That:

- 1) The Leeman Foreshore Concept Report be adopted.**
- 2) The following priorities for expenditure of Public Open Space funds be endorsed:**
 - a) Gecko Hill – remove and replace toilet block**
 - b) Gecko Hill – build accessible paths to new toilet block**
 - c) Reticulation – connect foreshore to Wann Park water harvesting system**
 - d) Ti Tree Bay Lookout – path improvements/boardwalk to lookout**
 - e) Illyarrie Street Boat Ramp Area – pedestrian & cycle path to Sea Search & Rescue**
 - f) Ti Tree Bay Lookout – create path to Back Beach carpark**
 - g) Back Beach – extend car park to Thomas Street**
 - h) Heil Reserve – creation of Moment (clearing, turf, paving, plants & seating to waterfront)**
- 3) The members of the Leeman Community Planning Committee be provided with a copy of the adopted Concept Report and thanked for their efforts.**

**CARRIED 7/0
Simple Majority**

11.4.8 2016-2026 LONG TERM FINANCIAL PLAN

| | |
|-------------------------------|--|
| AUTHOR | Leanne Parola |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 21 January 2017 |
| FILE | ADM0468 |
| ATTACHMENT | Draft Long Term Financial Plan (under separate cover) |

SUMMARY:

The 2016-2026 Long Term Financial Plan is presented for Council consideration.

BACKGROUND:

Council is required to adopt a suite of integrated plans including a Community Strategic Plan, Corporate Business Plan and Long Term Financial Plan. These plans are to be 'rolling' and the Long Term Financial Plan should be updated each year.

COMMENT:

The 2015-2025 Long Term Financial Plan was adopted by Council in September 2015 and it, along with the adopted 2016/17 Budget, has been used as the starting point for drafting the 2016-2026 Long Term Financial Plan.

It is planned that the Community Strategic Plan will undergo a major review in 2017, and as a result only a minor review has been undertaken of the Long Term Financial Plan.

A full review of the Long Term Financial Plan will be undertaken along with the formal review of the Strategic Community Plan, Corporate Business Plan and other informing documents such as the Workforce Plan and Asset Management Plans.

STATUTORY ENVIRONMENT:

Local Government Act 1995 – Section 5.56 - Planning for the future

STRATEGIC IMPLICATIONS:

The 2016-2026 Long Term Financial Plan integrates with the Shire of Coorow Community Strategic Plan and Corporate Business Plan.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

While not having an impact on the 2016/17 financial year, the 2016-2026 Long Term Financial Plan will shape the 2017/2018 Annual Budget and future budgets.

VOTING REQUIREMENTS:
Simple Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/017

Moved: Cr Sims

Seconded: Cr Rackemann

That the Shire of Coorow 2016-2026 Long Term Financial Plan, as attached, be adopted.

***CARRIED 7/0
Simple Majority***

Unconfirmed



Shire of Coorow Long Term Financial Plan 2016 – 2026



Unconfirmed

Prepared with the assistance of



President, M. J. Girardo JP

Preface



Shire of Coorow

If you would like further information or have any questions relating to this Plan please contact:

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Foreword

Shire President

I am pleased to present this updated version of the Shire's Long Term Financial Plan (LTFP) for the period 2016/17 to 2025/26. The Shire is committed to an integrated approach to long term planning and the LTFP is a critical tool in ensuring financial sustainability.

Local government is a complex business with many competing demands on resources. Council needs to ensure that the Shire's asset base is maintained and services delivered within agreed standards. The Council has worked hard to ensure rating levels are kept at a sustainable level for the community yet appropriate to meet funding requirements.

The Shire will encounter opportunities during the next 10 years along with challenges in the form of limited resources and external economic pressures. An integrated approach to planning is essential in ensuring the Shire is adequately equipped and has the agility to respond.

The Council welcomes community participation as we plan for a sustainable future for the Shire of Coorow. I invite members of the Community to contact the Council staff or a Councillor if they have any questions.

Regards

Moira Girando JP

Chief Executive Officer

The Long Term Financial Plan is a fundamental part of Council's forward planning strategy and provides linkage between the Strategic Community Plan and Council's Corporate Business Plan.

The Shire of Coorow's Long Term Financial Plan plays an important role in ensuring financial sustainability now and into the future. Long Term Financial Planning allows the Shire to identify early any financial issues and their possible longer term impacts.

The Long Term Financial Plan 2016/17 to 2025/26 provided the basis for this desktop iteration of the Plan. The assumptions underpinning the Plan have been revised based on current data and estimates to better reflect the Shire's financial future.

The Shire, like most local authorities, has a substantial asset base that needs to be adequately maintained. This is an important aspect to service delivery and a focus of the Shire's long term financial planning.

The Plan serves as a strong guide in the development of the Annual Budget and will continue to be refined.

Best Wishes

Peter Crispin

Executive Summary

Planning for a Sustainable Future

The LTFP provides a mechanism for the Council to assess its long term financial sustainability and shows the linkages between specific plans and strategies and the impacts they may have on the Council's financial position. The LTFP enables the Shire to set priorities, based on its resourcing capabilities, for the delivery of short, medium and long term community priorities.

Financial Summary

Operations

The Plan predicts an annual negative result from operations, although the level of deficit is expected to improve over the life of the plan.

Rates

Rates revenue is forecast to increase by 5% each financial year. This is based on an estimated annual CPI increase of 2.5%, plus 2.5% to improve the Shire's ability to renew its assets.

Grants

Grants and contributions for operations are expected to be \$1.7m in year one and have been increased by an estimated 2.5% pa. Capital grants are expected to generally decrease over the 10 year period.

Financing

The balance of reserve funds while fluctuating to allow for specific projects, is expected to remain approximately \$0.9m at the conclusion of the 10 year period.

Year 1 of the Plan is funded by an opening surplus of \$0.53m.

New loans are expected to be raised for the Coorow Swimming Pool and Leeman Bowling Club Green resurfacing.

Assumptions

The Plan has been prepared based on the following broad assumptions:

- The Shire will maintain its current service levels and, where financially prudent, increase services.
- The level of grants and contributions for capital projects and operations will generally increase with CPI
- The district and State economy will remain stable.
- No major changes in the level of services are expected over the life of the Plan.

Assets are expected to be adequately maintained and continue to provide existing levels of service. In some cases the level of service will be improved.

Strategic Financial Issues

The Shire has responsibility for the maintenance of a large asset base including a significant part of the district's road network. To undertake this task the Shire receives substantial external grants from the National and State Government. Without this source of revenue the Shire would be faced with the prospect of a substantial rate increase and/or a significant reduction in service levels.

Without significant capital grants available Shire funds are not considered adequate to renew infrastructure assets, based on the current rate of depreciation, over the long term.

Major Projects

The Council has a capital works program with resources being utilised primarily for the upgrade and renewal of assets.

Significant projects include the Coorow Swimming Pool, improvements to the Buntine Marchagee Road, Coorow Green Head Road and Coorow Latham Road, resurfacing the Leeman Bowling Club Greens and the 3 Bays Walkway in Green Head.

Introduction

Planning Framework

The LTFP is an “informing strategy” reflecting the Council's Strategic Community Plan and Corporate Business Plan and contributing key financial information to assess resourcing requirements to achieve the Shire's strategic objectives and to assist the Shire ensure its future financial sustainability.

This interim update of the LTFP is part of a program to align the plans in preparation for the Shire's major strategic review in 2017.

Background Statistics

| | |
|-------------------------------|-------|
| Number of Elected Members | 8 |
| Number of Staff | 28 |
| Annual revenue (\$) | 5.7 m |
| Rates revenue (\$) | 2.8 m |
| Number of Electors | 1,040 |
| Number of Dwellings | 880 |
| Distance from Perth (km) | 265 |
| Area (sq km) | 4,137 |
| Length of sealed roads (km) | 301 |
| Length of unsealed roads (km) | 662 |
| Population (est) | 1,200 |

Community

The Shire encompasses an area of 4,137 square kilometers, and has a number of natural assets including beaches, national parks, and bushlands. Within the Shire, the town sites of Leeman and Greenhead are coastal communities which are experiencing growth due to holiday homes, tourism and relocation of retirees.

The town site of Coorow is small and provides basic goods and services to residents of the town and to the rural area immediately surrounding the town. The Shire's primary industry is agriculture.

It is important the Shire retains services and infrastructure to continue to sustain these highly valued social qualities.

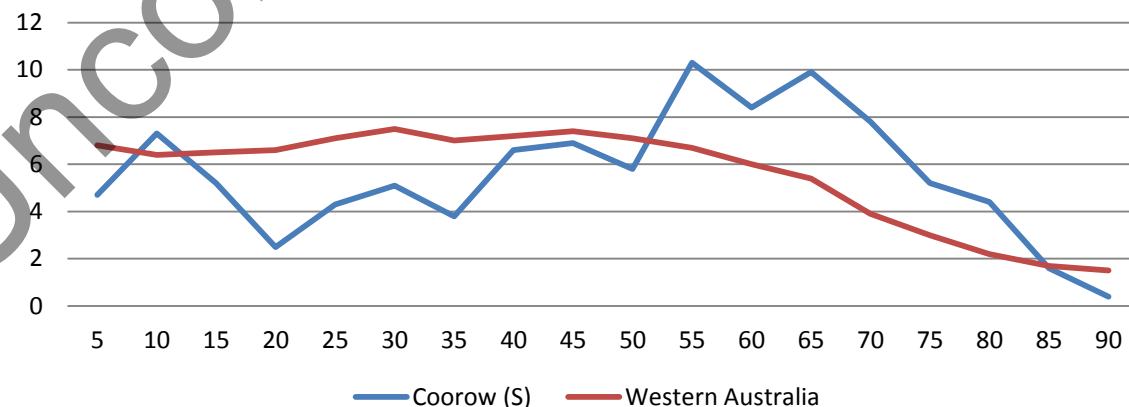
When compared to the State average population, the Shire has a substantially lower percentage of adults under the age of 50 and a higher percentage of residents aged 50-85. This elderly population brings an increased demand for aged and health services.³

¹ WALGA, The West Australian Local Government Directory 2016.

² Australian Bureau of Statistics, 2011 Census Quickstats – Coorow (S) Code LGA52030 (LGA)

³ Australian Bureau of Statistics, 2011 Census Quickstats – Coorow (S) Code LGA52030 (LGA)

Graph 1 Shire of Coorow Resident Population by Age Group



Data Source Australian Bureau of Statistics, ~2011 Quickstats.

Introduction

Service Programs

The Shire provides a wide variety of services to the community. These services are:

Governance – To ensure good governance, planning and lobbying activities for the Shire through Council meeting procedures, policies, procedures, strategic planning, advocacy and collaboration activities.

General Purpose Funding – Activities associated with levying and collecting rates, general purpose grants and interest on investments.

Law, Order and Public Safety – Services principally associated with the Shire Rangers. This includes administration and implementation of various local laws, animal control (licensing and enforcement), bush fire prevention, emergency services and the Volunteer Marine Rescue Service at Leeman.

Health – The operation of Doctors' surgeries at Coorow and Leeman. Immunisation services, monitoring of food quality and licensing of food premises and pest control measures. Environmental Health services including notifiable diseases and industrial emissions.

Education and Welfare – Activities for the operation of child minding centre, senior citizens' services including the Mens Shed and Community Resource Centres.

Housing - The provision of employee housing and rental aged persons' accommodation.

Community Amenities – The operations of waste services (rubbish collection, disposal and recycling), inspection of septic tanks, cemeteries, public toilets, townscaping, town planning and development and urban storm water drainage functions.

Recreation and Culture – The operation and maintenance of halls, recreation centres, a swimming pool, boat ramps, foreshore reserves, various sports grounds, ovals, parks, gardens and reserves throughout the district.

The operation and maintenance of the three libraries, television and digital radio rebroadcast and other cultural activities is also included.

Transport – Maintenance of streets, roads, bridges, drainage, parking areas and footpaths including street cleaning and lighting of streets. Maintenance and operation of Leeman aerodrome and activities associated with operation of the works depots are also included.

Economic Services – Building control services (licences), support for the local tourist centres, area promotion and economic development initiatives undertaken by the Shire including events.

Other Property and Services – Work undertaken by the Shire for external customers. Operating costs for Shire's plant and equipment. Labour overheads for works and services. Administration overheads and all other activities including financial management and auditing, licensing and operating Bankwest agency.

No services are expected to cease or be the subject of major modification over the term of the Plan.

The Statement of Funding is disclosed according to these service programs in accordance with Schedule 1 of the Local Government (Financial Management) Regulations 1996.

Nature or Type

The Statement of Funding in this Plan is also disclosed using nature or type of descriptors of revenue and expenditure (for example Rates and Employee Costs).

This classification is in accordance with Schedule 1 of the Local Government (Financial Management) Regulations 1996.

Financial Statements

The Long Term Financial Plan 2012-2022 contained the full suite of financial statements. This desktop iteration of that Plan includes only the Statement of Funding by Program and by Nature & Type.

This statement (included towards the end of the Plan) details budgeted expenditure and revenue and shows how much rate revenue is required to cover the budget deficit.

The statement has been prepared within a framework which accords with the Australian Accounting Standards.



Review

The Plan undergoes an interim review annually and takes into account any material changes in strategic or operational direction. Key assumptions are also reviewed including a review of relevant inflationary indices, interest rates and any national/state economic factors.

A full review of the Long Term Financial Plan will be undertaken along with a formal review of the Shire's Strategic Community Plan, Corporate Business Plan and other informing Plans such as the Workforce Plan or Asset Management Plans.

The full review of these integrated plans is planned to take place in 2017.



Linkage with other Plans

The Long Term Financial Plan is one of the key informing plans under Western Australia's Local Government Integrated Planning and Reporting (IPR) framework.

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in Shire's Community Strategic Plan. The Plan links to other Strategic documents as follows.

Diagram: Planning Cycle



Strategic Community Plan

On 20 August 2014 the Council adopted its Strategic Community Plan (***Our Future Coorow 2014-24***). The Strategic Community Plan is the overarching ten year Plan.

The Strategic Community Plan is a “rolling” plan that is reviewed every two years. The two yearly reviews alternate between a mini strategic review (updating as needed) and a major strategic review (going through the steps again). The Plan is continuously looking ahead and the reviews keep a ten year horizon.

Our Future Coorow 2014-24 provides clear direction. The plan is long-term, overarching and sets out the community's vision and aspirations for the future. It also sets out the key strategies required to achieve these aspirations. It was developed with reference to the plans and strategies of the Council, Regional and State plans, and input from community engagement processes.

The individual strategies contained in the Strategic Community Plan all require actions that may require additional human and physical resources. In addition, achieving these strategies may require a series of actions over time and may not be able to be

achieved concurrently taking into account limited financial resources.

To achieve the Shire's strategic outcomes requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan which operates on a rolling 4 years basis.

Corporate Business Plan

The Corporate Business Plan contains details of the actions and resources (human and financial) to achieve each outcome. It is a rolling 4 year Plan which acts as an organisational guide to the Council and management.

The financial capacity to undertake these tasks is evidenced in the **Long Term Financial Plan** for the period. This long term financial planning provides an assurance the actions contained in the Corporate Business Plan can be adequately resourced over the next 4 years and highlight the long term consequences of the application of human and financial resource to undertaking various projects.

The each year of the Corporate Business Plan is 'sliced off' to form the draft annual budget for consideration by the Council.

Linkage with other Plans (cont.)

Workforce Planning

The Shire Workforce Plan was reviewed in November 2013 with a number of key actions being completed. The actions carried forward into the reviewed plan are:

- Implement key HR processes
- Review, develop and implement position descriptions for all staff
- Create three new positions (Coastal Crew team member, Club Development Officer jointly with Dandaragan and Gingin, Executive Assistant)
- Develop Risk Management Plan and train staff in requirements
- Achieve OSH Bronze accreditation
- Develop Governance Manual
- Develop and implement succession plan
- Develop options for admin work environment

Asset Management Planning

The Shire is on an asset improvement pathway that will take place over several years. The key actions over the short-term are to:

- Define the Asset Management (AM) roles and responsibilities of Shire staff;
- Develop and update the asset inventory databases with spatial references;
- Develop asset safety and maintenance inspection regime, and implement;
- Develop asset road condition inspection regime, and implement;
- Research whether an audit checklist for roads and paths against the requirements of the DDA and DSAPT exist, if not develop one, and then audit the infrastructure assets;
- Develop and implement a formal staff AM training program, including induction awareness;
- Develop a single corporate building and public open space condition and maintenance inspection cyclic regime, and implement;
- Prepare a long term building and public open space renewal program; and
- Present and adopt the Community Facilities AM Plan.

In addition to setting service standards for these assets, there are work schedules that apply financial resources to the renewal of assets over the next 10+ years. The update of this Plan contains an extract of key projects.

These renewal schedules will generally influence the Shire's Forward Capital Works Plan which in turn be used as a basis for forecasting capital expenditure.

Major Variations in Service Levels

The Shire of Coorow does not have any Plans, or envisages the need, to significantly vary the level of services provided to the community over the life of this Plan.

Relevant Council Policies

Council currently does not have any formal policies regarding long term financial planning, borrowings or asset renewal priorities.

Major Assumptions

Major Assumptions

The following is a summary of the major assumptions relevant to the development of this Plan.

The forecast financial information presented should be read in conjunction with all assumptions to gain an understanding of the limitations of the financial forecasts.

Inflation Forecasts

The Long Term Financial Plan is based on inflation rates of 2.5% each year over the ten year period for employee costs, materials & contracts, utilities, grants and insurance.

Interest Rate Movements

Current borrowings are based on fixed interest rates and will not be affected by market movements in interest rates over the life of the Plan.

Future borrowings have been based on interest rates currently offered by WA Treasury and are in line with rates on other borrowings.

Service Levels and Delivery

In order to manage population growth across a range of demographics current service levels are forecast to be maintained.

Where finances permit, there will be some targeted increases in service. The specific areas identified are:

- Council commitment to stronger engagement with residents and communities;
- Aged care accommodation;
- Tourism promotion;
- Release of serviced industrial land for business development;
- Rural road maintenance – increased resourcing to maintain and/or renew roads;
- Expanded footpath network in coastal communities;
- Exploring options for reduced operating costs and/or use of renewable energy.

General Economic Forecasts for State and Region

WALGA, in its November 2016 economic briefing, observed that the Australian economy is looking increasingly vulnerable in recent months. Falls in commodity prices and the Chinese stock market are ominous signs for WA. While the volume of WA's mining exports will still remain strong, commodity price decreases mean that the State's economy will receive a lower return on the substantial investment made in previous years during the 'construction' phase of the mining boom. Additionally, the overall contraction of employment numbers in WA's mining industry can be expected to significantly detract from the State's economic growth.

Population Movements

Estimated resident district population of 1,190 in 2011 has been stable for a number of years. The population growth scenarios from low to high are still only small in absolute numbers, an increase of between 10 and 120 people by 2016.

The impact of population growth on rates and fees and charges is difficult to predict where the base population level is low.

No growth in the rating base attributable to population growth has been assumed for forecasting purposes.

Forecasts

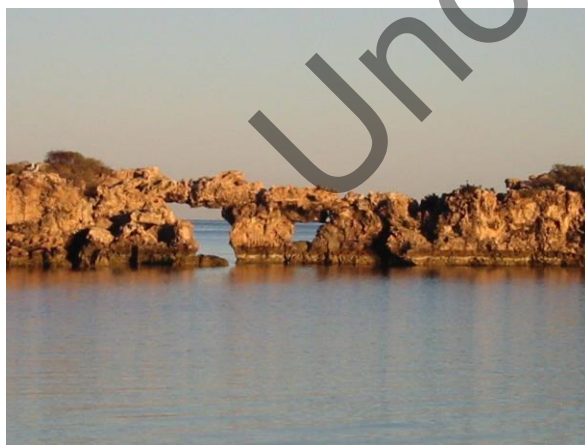
Revenue Forecasts

The Shire's revenue sources are heavily dependent on external grants to support operations and capital investment. This revenue source is not within the Council's direct sphere of influence which adds inherent uncertainty to the revenue forecasts.

General Rates

Rate revenue represents the Shire's greatest discretionary revenue source and is forecast to increase by 5% each year for ten years.

A differential rate on mining properties was introduced in 2014/15. No new specified area rates or differential rates are expected to be created over the rest of the life of this Plan.



Grants, Subsidies and Contributions

Untied Grants are those provided without specific restriction on their use and the Shire may determine where untied grant funding is expended.

An example of untied grants is the annual financial assistance grants allocated by the WA Local Government Grants Commission (WALGGC).

In 2016-17 the estimated amount of untied grants was \$1.36m which represents 24% of total operating revenue for 2016-17.

It is not possible to determine with certainty Federal Financial Assistance grants, particularly as Federal and State budgets are under severe pressure.

Capital Grants and Contributions

Grants and contributions received to fund specific capital works are forecast to reduce in amount and proportion over the life of the Plan. This is a conservative forecast and results from the difficulty in predicting the level of these grants. As they are for a specific purpose, they do not always impact directly on the Shire's operational capacity, the exception being the Shire's capacity to maintain a stable workforce.

Fees and Charges

A fee or a charge is the recovery of cost for goods or services provided by the Shire. The level of a fee or charge must be restricted to its cost in specific circumstances (mainly for access to information) but otherwise is not limited. The exception being non-discretionary fees and charges set by external bodies (such as planning fees). To maintain relativity, it is generally assumed fees and charges will follow a similar inflator level as expenses.

Forecasts

Expenditure Forecasts

The largest expenditure categories for the Shire are employee costs and materials/contracts. The Shire employs staff and purchases goods/services to deliver services to the community and maintain public assets.

Employee Costs

Employee costs are forecast to increase generally with inflation during the term of the plan. The Shire is of the opinion future levels of service will not be able to be provided by current staffing levels. This plan includes an additional two staff members from 2018/2019 onwards for road maintenance.

Materials and Contracts

Materials and contracts are forecast to increase with inflation. Any savings from moving towards a planned asset maintenance program are forecast to be offset by increased maintenance requirements from new assets.

Depreciation

Depreciation is the systematic allocation of the value of assets purchased in the past. It is not a cash payment but it is often used as a proxy for the level of asset depletion. The straight line depreciation method is assumed in the forecasts using average depreciation rates applied to the closing value of fixed assets at the end of each forecast period.

Insurance

Insurance costs are forecast to increase by 2.5% per annum. This includes cover for assets, professional indemnity, public liability and workers compensation.

Interest

For existing loans the interest expense has been calculated based in the actual debenture interest schedules for each loan. New loans are forecast to be required in 2017/18 to 2019/20.



Scenario Modeling

Scenario modeling was undertaken in the preparation of the Shire's first LTFP in 2012/13. In the refresh of the LTFP in 2016 the scenario modelling has not been repeated.

In the first LTFP three scenarios were modeled, a Low Scenario, a Medium Scenario and a High Scenario. (*Refer to LTFP adopted by the Council on 15 May 2013 for details of the scenarios*).

The Shire selected the **Medium Scenario** as having the characteristics that best reflected the likely future events. The characteristics at the time were rates increases of higher than inflation for the first six years, possible increases in grant funding and a decrease in Reserve levels for the first eight years of the plan.

In preparing this refreshed version of the LTFP the figures have been updated to reflect actual experience and current projections for that scenario.

Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire is in the practice of conducting a regular review of insurance levels of its assets by the Chief Executive/Directors to ensure the level is adequate to protect the Shire's assets. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in Term Deposits held by Authorised Deposit taking Institutions or Treasury Bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the Community and the Shire.

Operations

The Shire expects to record a negative operating result in every year of the Plan. The proposed rate increase of 2.5% over inflation will reduce the operating deficit over time.

The Shire is heavily reliant on receiving government grant funding in order to maintain the current level of operations and services. In 2016/17, the total projected grant funding is \$3.9m – consisting of \$1.76m operating and \$2.14m non-operating. This amount is in excess of the amount generated from total rate revenue (\$2.88m).

Financial Summary

Revenue Summary

Majority of the revenue for many local government authorities is sourced from:

- Discretionary rates and
- Non-Discretionary grant funding

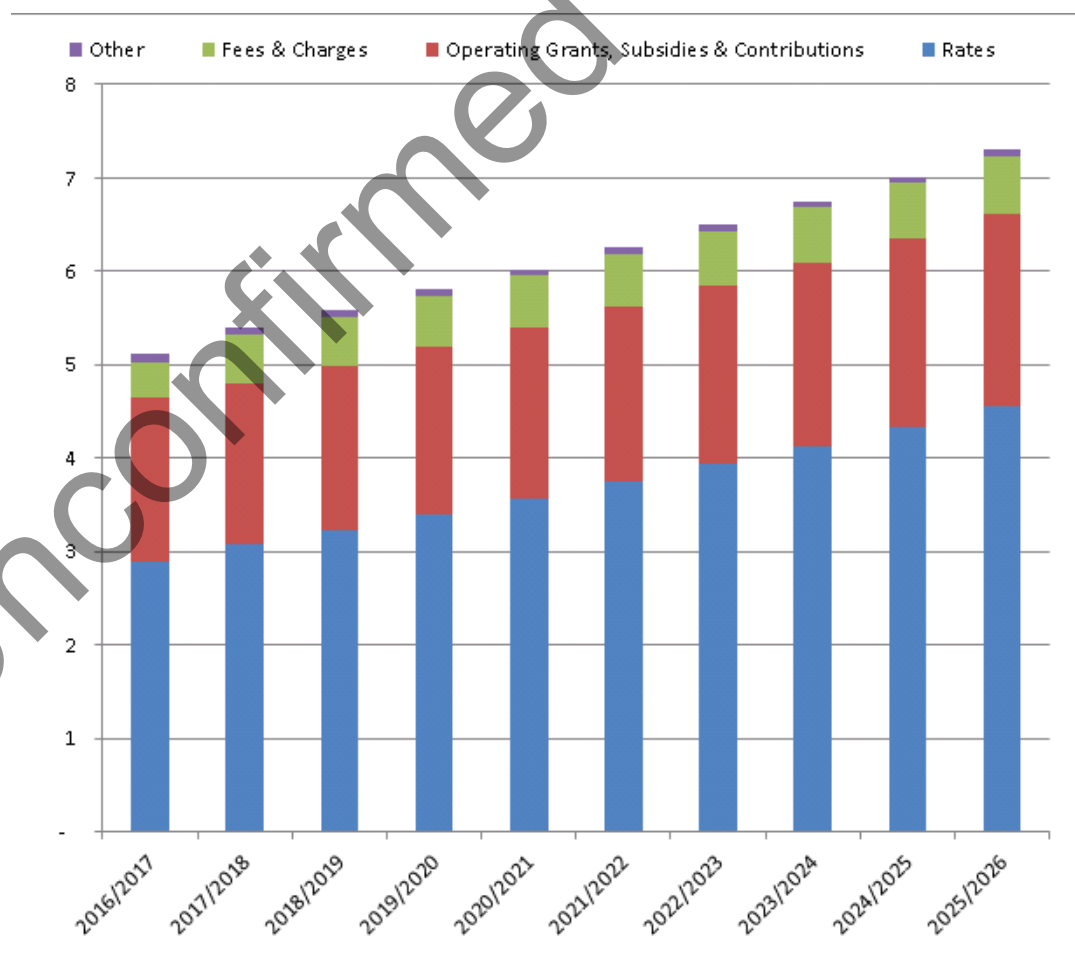
Reliance on these income sources should be noted as any increase in expenditure will be at the financial cost of ratepayers or subject to receiving grant allocations (in most instances).

The Shire understands the need to keep any rate revenue increases reasonable whilst balancing the long term requirements of the Shire. Rate revenue is forecast to increase by 5% for each year of the 10 year financial plan.

The State Government recently expressed their desire to take a stronger role in the oversight of Local Governments. The possibility of rate capping is an option being considered. Rate capping is designed to place downward pressure on rates. Local authorities would be limited to a rate increase in line with a specified index such as the consumer price index.

Due to the uncertainty of this proposed measure, this iteration of the Plan does not factor in a rate capping scenario. However, should this occur the impact on the Shire may be a reduction in services.

Graph 2 Forecast Operating Revenue (\$M)



Financial Summary

Expenses Summary

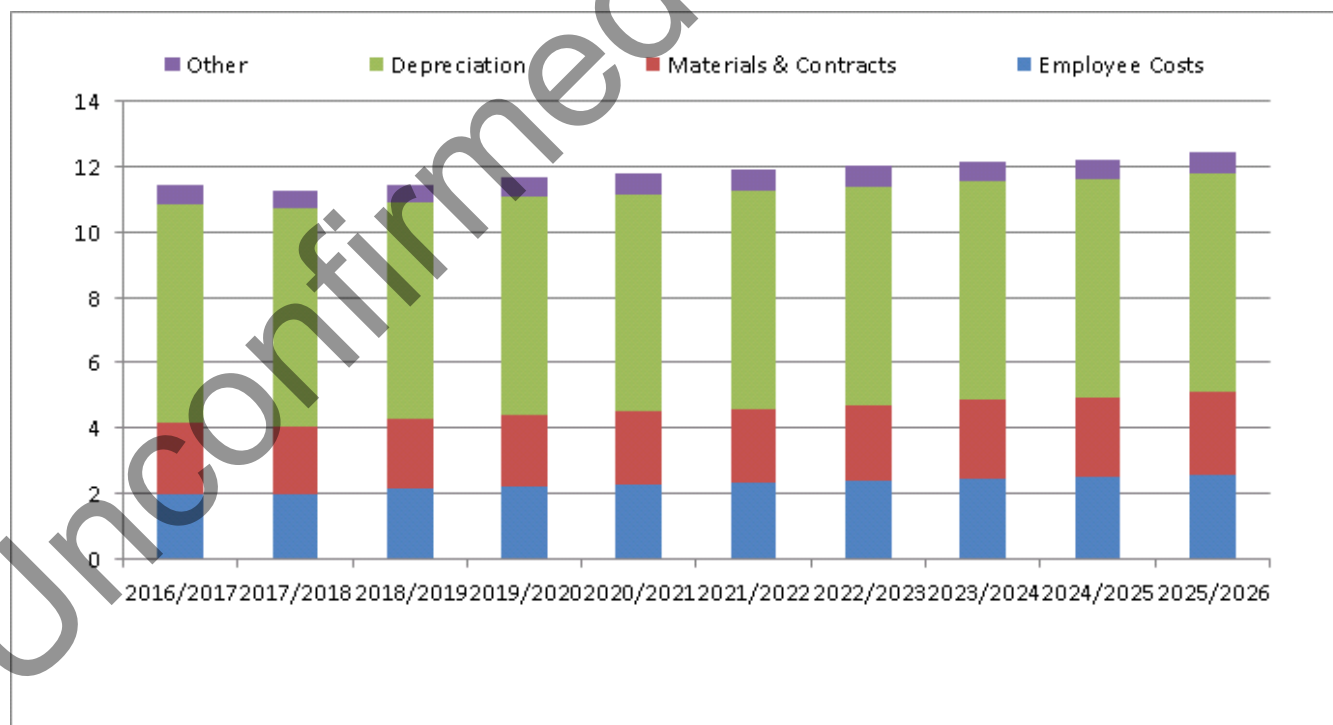
The components of operating expenditure are expected to remain relatively stable over the period.

Depreciation, employee costs and materials and contracts remain the dominant operating expenditure components.

All expenditure components, from the 2016/17 base year, will have an annual average increase of 2.5%. When reviewing the assumptions, the consumer price index, contract pricing and other long run averages were considered.

The Shire will continue to ensure value for money in the procurement of goods and services, as well as ensuring efficiency in operational practices.

Graph 3 Forecast Operating Expenditure (\$M)



Financial Summary

Capital Works

The majority of the capital expenditure in the long term will be on road infrastructure and plant and equipment.

This proportion of expenditure continues to demonstrate the clear priority the Shire has for maintaining its most substantial asset, the road asset network. Over the period the Shire will spend \$31.4m on assets with \$17m of this being on roads, drainage and footpaths and \$8.6m on plant and equipment.

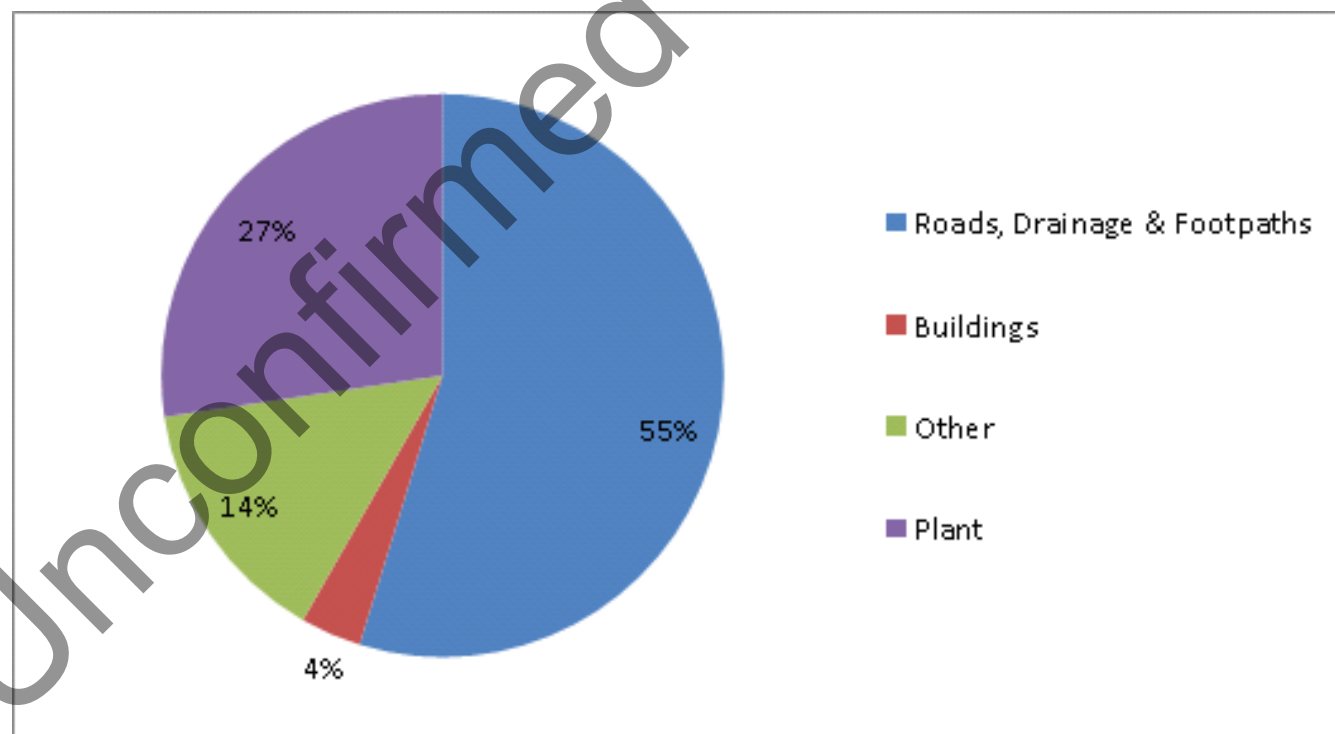
Also represented in the capital spending mix are parks and gardens and to a lesser extent, buildings and other equipment.

An extract of key capital projects is listed further along in this document.

However, it should be noted that this level of expenditure is heavily reliant on external grant funding.

| | |
|-----------------------------|---------------------|
| Roads, Drainage & Footpaths | \$17,206,702 |
| Buildings | \$1,099,350 |
| Other | \$4,519,315 |
| Plant and Equipment | \$8,590,618 |
| Total | \$31,415,985 |

Graph 4 Forecast Capital Expenditure



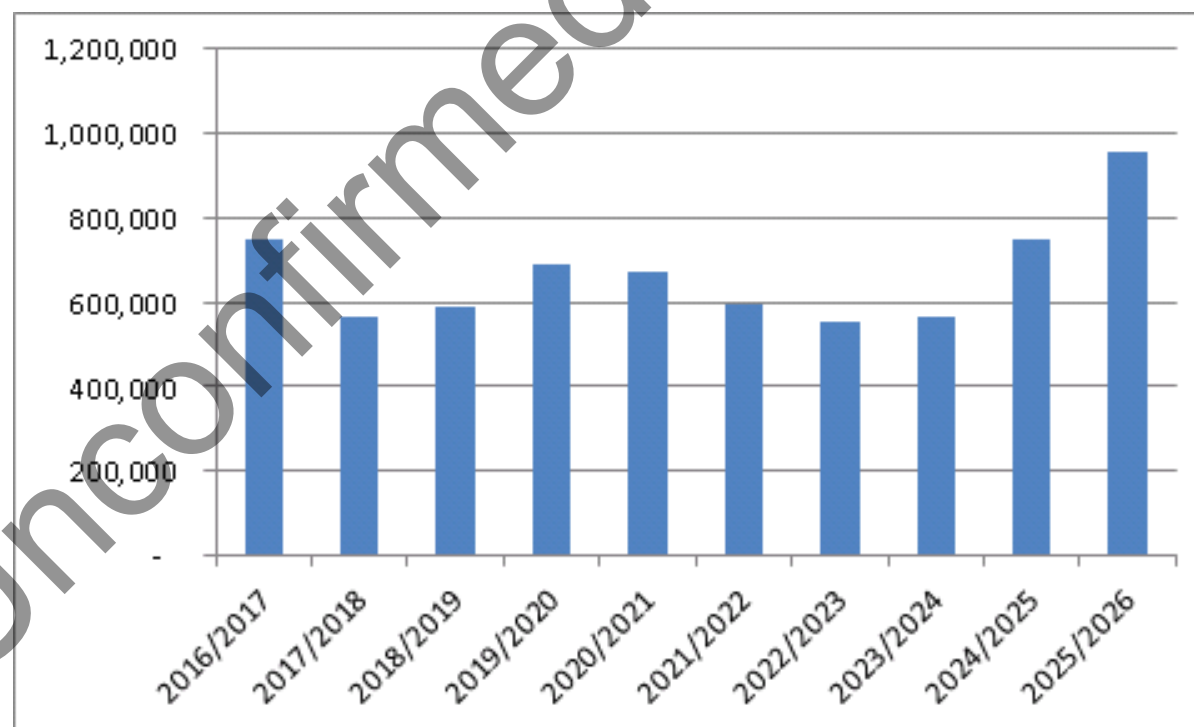
Cash Reserves

The Shire maintains a number of financial reserves which can be used for a variety of purposes. Financial reserves are a means to quarantine funds for use at a future date. Reserve funds are a useful tool to smooth renewal expenditure.

The revised LTFP predicts the net decrease from Reserves to be \$10k over the 10 year period.

A full review of the Strategic Community Plan will be undertaken 2016 which will in turn inform a full review of the LTFP. An analysis will be undertaken to ensure financial reserves are being utilised in the most sustainable manner and with consideration to intergenerational equity.

Graph 5 Forecast Reserve Balances



Major Capital Projects

Capital Projects

The Shire has a number of long term project schedules that support the capital works projections. These schedules inform the annual budget but may be subject to changes in timing.

Outlined below are some key capital projects (for roads and facilities), funding arrangements and estimated timing.

Regional Road Group Funding Program (Roads):

| | |
|----------------------------|----------------|
| Marchagee/Buntine Road | 16/17 to 18/19 |
| Coorow/Greenhead Road East | 16/17 to 21/22 |
| Coorow/Greenhead Road West | 16/17 to 24/25 |
| Coorow Latham Road | 22/23 onwards |

Auslink Road to Recovery Program (Roads):

| | |
|---|----------------|
| Battersby St Kerbing, Drainage and Footpath | 16/17 |
| Miling North Road Sealing | 16/17 |
| Wubin/Gunyidi Road Resheeting | 16/17 to 18/19 |
| Thomas Road Resheeting | 17/18 to 18/19 |

Shire and Other Funding (Roads):

| | |
|--|---------------|
| South Waddy Road | 17/18 |
| McPartland Road | 17/18 & 18/19 |
| Teasdale Road | 17/18 & 18/19 |
| Ocean View Dr Drainage, Kerbing and F/path | 19/20 & 20/21 |
| Long St Seal, Kerbing and Drainage | 17/18 |

Shire and Other Funding (Facilities/Other)

| | |
|-----------------------------------|----------------|
| Milligan Island Campsite | 16/17 |
| Leeman Foreshore | 16/17 onwards |
| Resurfacing Leeman Bowling Greens | 17/18 |
| 3 Bays Walkway | 17/18 |
| Coorow Swimming Pool | 17/18 to 19/20 |



Statement 1 - Statement of Funding 2016 to 2026 - by Nature & Type

| | Adopted 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | Projected 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
|---|----------------------|--------------------|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|
| Opening surplus/deficit | 531,535 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Revenue | | | | | | | | | | |
| Rates | 2,883,197 | 3,214,225 | 3,374,936 | 3,543,683 | 3,720,867 | 3,906,911 | 4,102,256 | 4,307,369 | 4,522,737 | 4,748,874 |
| Operating grants, subsidies and contributions | 1,764,159 | 1,853,787 | 1,803,940 | 1,850,297 | 1,887,282 | 1,930,523 | 1,980,044 | 2,020,273 | 2,066,838 | 2,119,768 |
| Fees & charges | 511,351 | 529,428 | 541,196 | 553,242 | 565,571 | 578,190 | 591,108 | 604,330 | 617,865 | 631,719 |
| Profit on sale of asset | 71,896 | - | - | - | - | - | - | - | - | - |
| Interest earnings | 78,932 | 73,763 | 69,184 | 69,712 | 72,189 | 71,836 | 69,848 | 68,832 | 69,172 | 73,789 |
| Other revenue | 515,050 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 |
| | 5,824,585 | 5,674,303 | 5,792,357 | 6,020,033 | 6,249,010 | 6,490,560 | 6,746,356 | 7,003,905 | 7,279,712 | 7,577,251 |
| Operating Expenditure | | | | | | | | | | |
| Employee costs | 1,479,514 | 1,477,788 | 1,660,454 | 1,702,797 | 1,746,199 | 1,790,685 | 1,836,284 | 1,883,022 | 1,930,929 | 1,980,034 |
| Materials & contracts | 2,221,643 | 2,066,931 | 2,078,423 | 2,176,557 | 2,210,466 | 2,256,841 | 2,320,634 | 2,400,974 | 2,409,254 | 2,523,534 |
| Utility charges | 253,260 | 225,392 | 231,026 | 236,802 | 242,722 | 248,790 | 255,010 | 261,385 | 267,920 | 274,618 |
| Depreciation on non-current assets | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 |
| Interest expenses | 16,427 | 8,534 | 9,311 | 42,020 | 74,753 | 67,907 | 60,545 | 53,006 | 46,059 | 38,582 |
| Insurance expenses | 204,716 | 209,834 | 215,080 | 220,457 | 225,968 | 231,617 | 237,408 | 243,343 | 249,427 | 255,662 |
| Other expenditure | 107,340 | 70,560 | 70,560 | 70,560 | 70,560 | 70,560 | 70,560 | 70,560 | 70,560 | 70,560 |
| | 10,957,547 | 10,733,686 | 10,939,501 | 11,123,840 | 11,245,315 | 11,341,047 | 11,455,087 | 11,586,937 | 11,648,795 | 11,817,637 |
| Operating Surplus/(Deficit) | - 5,132,962 | - 5,059,383 | - 5,147,144 | - 5,103,807 | - 4,996,305 | - 4,850,487 | - 4,708,731 | - 4,583,032 | - 4,369,083 | - 4,240,386 |

Statement 1 - Statement of Funding 2016 to 2026 - by Nature & Type continued

| | Adopted 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | Projected 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
|---|----------------------|-------------|-------------|-------------|-------------|------------------------|-------------|-------------|-------------|-------------|
| Operating Surplus/(Deficit) | - 5,132,962 | - 5,055,743 | - 5,093,460 | - 5,100,079 | - 4,992,532 | - 4,846,669 | - 4,704,867 | - 4,579,122 | - 4,365,126 | - 4,236,382 |
| Adjustments for Cash Budget Requirements | | | | | | | | | | |
| Add back (profit)/loss | - 71,896 | - | - | - | - | - | - | - | - | - |
| Add back depreciation | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 |
| Movement in leave reserve | - | 4,397 | 4,507 | 4,620 | 4,735 | 4,853 | 4,975 | 5,099 | 5,227 | 5,357 |
| Movement in employee provisions | - 38,919 | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| Capital Income & Expenditure | | | | | | | | | | |
| Non operating grants | 2,146,927 | 1,406,999 | 1,246,479 | 993,334 | 493,334 | 493,334 | 520,000 | 520,000 | 473,333 | 473,333 |
| Proceeds from disposals | 463,472 | 258,490 | 237,583 | 245,453 | 292,485 | 213,731 | 548,094 | 260,320 | 343,242 | 267,990 |
| Capital renewal | - 2,959,465 | - 2,370,538 | - 3,027,627 | - 2,892,871 | - 1,772,904 | - 2,410,675 | - 2,864,143 | - 2,662,113 | - 2,745,777 | - 2,721,267 |
| Capital upgrades/additions | - 2,025,589 | - 1,086,193 | - 400,499 | - 258,919 | - 623,081 | - 111,081 | - 114,324 | - 114,324 | - 102,973 | - 151,622 |
| Repayment of loans | - 131,613 | - 137,203 | - 120,533 | - 67,077 | - 90,814 | - 97,660 | - 105,022 | - 90,918 | - 97,865 | - 105,342 |
| Proceeds from new loans | - | 90,000 | 500,000 | 500,000 | - | - | - | - | - | - |
| Transfer from restricted cash | 191,899 | - | - | - | - | - | - | - | - | - |
| Transfer from reserves | 465,472 | 237,435 | 5,570 | 4,512 | 33,419 | 98,457 | 57,589 | 2,343 | 597 | 931 |
| Transfer to reserves | - 113,508 | - 22,291 | - 26,666 | - 103,621 | - 19,289 | - 18,936 | - 16,948 | - 15,932 | - 185,305 | - 207,645 |
| | - | - | - | - | - | - | - | - | - | - |
| Closing surplus/(deficit) | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 |

Statement 2 - Statement of Funding 2016 to 2026 - by Program

| | Adopted 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | Projected 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
|------------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|
| Opening surplus/deficit | 531,535 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Revenue | | | | | | | | | | |
| Governance | 27,250 | 22,050 | 22,050 | 27,250 | 22,050 | 22,050 | 27,250 | 22,050 | 22,050 | 27,250 |
| General Purpose Funding | 4,364,974 | 4,726,279 | 4,917,744 | 5,123,234 | 5,340,017 | 5,563,756 | 5,796,113 | 6,040,185 | 6,296,868 | 6,569,622 |
| Law, Order and Public Safety | 60,588 | 58,971 | 60,408 | 61,881 | 63,390 | 64,937 | 66,523 | 68,149 | 69,815 | 71,523 |
| Health | 3,250 | 3,306 | 3,364 | 3,423 | 3,484 | 3,546 | 3,609 | 3,675 | 3,741 | 3,810 |
| Education and Welfare | 32,280 | 32,280 | 32,663 | 33,050 | 33,442 | 33,838 | 34,239 | 34,645 | 35,056 | 35,472 |
| Housing | 154,045 | 69,680 | 70,516 | 71,362 | 72,219 | 73,085 | 73,962 | 74,850 | 75,748 | 76,657 |
| Community Amenities | 327,110 | 289,508 | 296,652 | 303,973 | 311,477 | 319,168 | 327,050 | 335,129 | 343,408 | 351,894 |
| Recreation and Culture | 543,001 | 141,863 | 102,215 | 52,576 | 52,944 | 53,321 | 53,706 | 54,099 | 54,501 | 54,912 |
| Transport | 122,016 | 125,066 | 128,193 | 131,398 | 134,683 | 138,050 | 141,501 | 145,039 | 148,665 | 152,381 |
| Economic Services | 74,771 | 92,465 | 94,352 | 96,286 | 98,268 | 100,300 | 102,382 | 104,517 | 106,704 | 108,947 |
| Other Property and Services | 115,300 | 116,475 | 117,884 | 119,329 | 120,810 | 122,327 | 123,883 | 125,478 | 127,112 | 128,787 |
| | 5,824,585 | 5,677,943 | 5,846,041 | 6,023,761 | 6,252,782 | 6,494,378 | 6,750,220 | 7,007,815 | 7,283,669 | 7,581,255 |
| Operating Expenditure | | | | | | | | | | |
| Governance | 574,503 | 581,694 | 567,814 | 604,221 | 596,445 | 621,582 | 620,344 | 653,994 | 638,032 | 680,807 |
| General Purpose Funding | 272,412 | 271,364 | 273,171 | 283,969 | 290,403 | 292,040 | 303,773 | 310,710 | 312,473 | 325,109 |
| Law, Order and Public Safety | 416,299 | 381,990 | 387,846 | 395,693 | 402,789 | 409,012 | 417,530 | 425,178 | 431,879 | 441,053 |
| Health | 178,824 | 166,037 | 167,734 | 172,353 | 175,765 | 177,696 | 182,880 | 186,571 | 188,650 | 194,232 |
| Education and Welfare | 115,540 | 113,778 | 114,934 | 116,901 | 118,521 | 119,747 | 121,887 | 123,633 | 124,953 | 127,257 |
| Housing | 14,822 | 14,665 | 14,877 | 15,386 | 15,753 | 15,967 | 16,514 | 16,909 | 17,139 | 17,729 |
| Community Amenities | 906,228 | 808,852 | 825,073 | 845,200 | 863,648 | 880,078 | 901,973 | 921,857 | 939,551 | 963,129 |
| Recreation and Culture | 1,743,769 | 1,676,533 | 1,699,989 | 1,759,089 | 1,813,356 | 1,825,202 | 1,843,399 | 1,858,819 | 1,872,001 | 1,892,048 |
| Transport | 6,113,169 | 6,107,618 | 6,272,383 | 6,297,724 | 6,322,385 | 6,346,948 | 6,373,415 | 6,401,822 | 6,429,646 | 6,459,621 |
| Economic Services | 227,058 | 223,114 | 226,160 | 232,437 | 237,462 | 240,901 | 247,933 | 253,366 | 257,069 | 264,642 |
| Other Property and Services | 394,923 | 388,040 | 389,521 | 400,867 | 408,788 | 411,876 | 425,439 | 434,078 | 437,403 | 452,009 |
| | 10,957,547 | 10,733,686 | 10,939,501 | 11,123,840 | 11,245,315 | 11,341,047 | 11,455,087 | 11,586,937 | 11,648,795 | 11,817,637 |
| Operating Surplus/(Deficit) | - 5,132,962 | - 5,055,743 | - 5,093,460 | - 5,100,079 | - 4,992,532 | - 4,846,669 | - 4,704,867 | - 4,579,122 | - 4,365,126 | - 4,236,382 |

Statement 2 - Statement of Funding 2016 to 2026 - by Program continued

| | Adopted 2016/2017 | 2017/2018 | 2018/2019 | 2019/2020 | 2020/2021 | Projected 2021/2022 | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 |
|---|----------------------|-------------|-------------|-------------|-------------|------------------------|-------------|-------------|-------------|-------------|
| Operating Surplus/(Deficit) | - 5,132,962 | - 5,055,743 | - 5,093,460 | - 5,100,079 | - 4,992,532 | - 4,846,669 | - 4,704,867 | - 4,579,122 | - 4,365,126 | - 4,236,382 |
| Adjustments for Cash Budget Requirements | | | | | | | | | | |
| Add back (profit)/loss | - 71,896 | - | - | - | - | - | - | - | - | - |
| Add back depreciation | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 | 6,674,647 |
| Movement in leave reserve | - | 4,397 | 4,507 | 4,620 | 4,735 | 4,853 | 4,975 | 5,099 | 5,227 | 5,357 |
| Movement in employee provisions | - 38,919 | - | - | - | - | - | - | - | - | - |
| Capital Income & Expenditure | | | | | | | | | | |
| Non operating grants | 2,146,927 | 1,406,999 | 1,246,479 | 993,334 | 493,334 | 493,334 | 520,000 | 520,000 | 473,333 | 473,333 |
| Proceeds from disposals | 463,472 | 258,490 | 237,583 | 245,453 | 292,485 | 213,731 | 548,094 | 260,320 | 343,242 | 267,990 |
| Capital renewal | - 2,959,465 | - 2,370,538 | - 3,027,627 | - 2,892,871 | - 1,772,904 | - 2,410,675 | - 2,864,143 | - 2,662,113 | - 2,745,777 | - 2,721,267 |
| Capital upgrades/additions | - 2,025,589 | - 1,086,193 | - 400,499 | - 258,919 | - 623,081 | - 111,081 | - 114,324 | - 114,324 | - 102,973 | - 151,622 |
| Repayment of loans | - 131,613 | - 137,203 | - 120,533 | - 67,077 | - 90,814 | - 97,660 | - 105,022 | - 90,918 | - 97,865 | - 105,342 |
| Proceeds from new loans | - | 90,000 | 500,000 | 500,000 | - | - | - | - | - | - |
| Transfer from restricted cash | 191,899 | - | - | - | - | - | - | - | - | - |
| Transfer from reserves | 465,472 | 237,435 | 5,570 | 4,512 | 33,419 | 98,457 | 57,589 | 2,343 | 597 | 931 |
| Transfer to reserves | - 113,508 | - 22,291 | - 26,666 | - 103,621 | - 19,289 | - 18,936 | - 16,948 | - 15,932 | - 185,305 | - 207,645 |
| | - | - | - | - | - | - | - | - | - | - |
| Closing surplus/(deficit) | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 | - 0 |

11.4.9 SWIMMING POOL – PART SEASON TICKETS

| | |
|-------------------------------|-----------------|
| AUTHOR | Leanne Parola |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 7 February 2017 |
| FILE | ADM0605 |
| ATTACHMENT | Nil |

SUMMARY:

Council is asked to consider introducing Part Season Tickets for the Coorow Swimming Pool.

COMMENT:

The 2016/2017 Schedule of Fees and Charges includes the following fees relating to the Coorow Swimming Pool:

| | |
|------------------------------------|----------|
| Casual Admission – Adult | \$4.00 |
| Casual Admission – Child | \$2.00 |
| Casual Admission – Adult Spectator | \$1.00 |
| Season Ticket – Family | \$155.00 |
| Season Ticket – Adult | \$115.00 |
| Season Ticket – Child | \$36.00 |

A request has been received to consider introducing a reduced rate for Seasons Tickets purchased part way through the season.

The Swimming Pool is only open about 22 weeks per year, with the mid point of the season falling in January.

It is suggested that half Seasons Tickets be introduced to 31 December and from 1 January each year at a reduced rate.

STATUTORY ENVIRONMENT:

Sections 6.16 and 6.17 of the Local Government Act 1995 apply.

| Section 6.17 Factors to consider | Comment |
|--|--|
| Cost to the local government of providing the service or goods | Last financial year, the average cost to run the pool per attendance was \$90 |
| Importance of the service or goods to the community | The Strategic Community Plan includes the objective of “Our communities have active and healthy lifestyles” and a strategy to “Facilitate healthy lifestyles within the community through recreation facilities and programs”. |

| | |
|--|---|
| Price at which the service or goods could be provided by an alternative provider | <p>The closest swimming pool is Carnamah, where half season tickets are as follows:</p> <ul style="list-style-type: none"> • Family \$82.50 • Pensioner Family \$41.25 • Double \$51.00 • Adult Single \$25.50 • Pensioner/Senior/Child Single \$12.75 |
|--|---|

STRATEGIC IMPLICATIONS:

The Strategic Community Plan includes the objective of “Our communities have active and healthy lifestyles” and a strategy to “Facilitate healthy lifestyles within the community through recreation facilities and programs”.

One of the Service Measures within the Corporate Business Plan is the “Average number of people entering the swimming pool area, per day, November to March” with a desired trend of “Increasing”. Providing half season tickets may attract additional people to attend the pool or increase the frequency of attendance.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL IMPLICATIONS:

The financial implications will be insignificant.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION/ RESOLUTION:

2017/018

Moved: Cr Jack

Seconded: Cr Clement

1) That the following fees for the Coorow Swimming Pool be introduced and that public notice be given effective immediately:

- **Half Season Ticket – Family \$90.00**
- **Half Season Ticket – Adult \$60.00**
- **Half Season Ticket – Child \$20.00**

2) That the difference between a full and half season ticket be refunded to anyone who has purchased a season ticket after 1 January 2017.

**CARRIED 7/0
Absolute Majority**

12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN:

Nil

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION:

RESOLUTION: 2017/019

Moved: Cr Cullen

Seconded: Cr Rackemann

That Council consider one (1) item of urgent/late business.

***CARRIED 7/0
Simple Majority***

13.1 LATE ITEM – WALGA STATE COUNCIL – MATTERS FOR DECISION

| | |
|-------------------------------|--|
| AUTHOR | Peter Crispin |
| DISCLOSURE OF INTEREST | Nil |
| DATE OF REPORT | 14 February 2017 |
| FILE | ADM0425 Government Relation – Local & Regional |
| ATTACHMENT | Liason Motions |

SUMMARY:

To provide direction to the WALGA Northern Zone representative (Cr Girando) for voting on the matters for decision at the WALGA State Council meeting to be held in March 2017.

BACKGROUND:

At the next meeting of the Northern Country Zone of WALGA (to be held Monday 20 February 2017 at Mingenew), there are a list of 13 matters for decision at the WALGA State Council which need to be discussed.

Councils direction is requested so that the voting delegate, Cr Girando (Cr Jack is the proxy), can represent the Council's view.

COMMENT:

The agenda, listing the matters for decision is over 140 pages and has been made available to Councillors prior to the meeting. A copy of the motions is shown as an attachment to this report.

The recommendations are:

5.1 Discontinuation of Vehicle Licence Concessions

That State Council:

- 1. Endorse the recent and on-going advocacy undertaken by WALGA to have the decision to discontinue vehicle licence concessions for Local Governments reversed; and*
- 2. Encourage Member Local Governments to highlight to existing and potential Members of Parliament the adverse impact this decision will have on local communities.*

5.2 Compulsory Third Party Insurance Scheme for Cyclists

That WALGA does not support a compulsory third party insurance scheme for cyclists.

5.3 Regional Subsidiaries Regulations

That WALGA advocate for legislative and regulatory amendments to enable Regional Subsidiaries to:

- 1. Borrow in their own right;*
- 2. Enter into land transactions; and*
- 3. Undertake commercial activities.*

5.4 Review of the Emergency Services Levy

That:

- 1. State Council notes the work undertaken by WALGA and members to advocate for a review of the Emergency Services Levy (ESL) and undertake economic modelling in support of the ESL review;*
- 2. State Council endorses and promotes that critical to the success of the submission is participation of all Councils to demonstrate a unified sector position; and*
- 3. WALGA undertakes formal consultation with the sector, building on previous work and State Council resolutions, to prepare a submission to the Economic Regulatory Authority to addressing the terms of reference of the Review of the Emergency Services Levy on behalf of all Councils.*

5.5 Submission to Building Commission on operation of the Building Act 2011

That WALGA:

- 1. Endorse the “Top Ten” issues for improvement to the operation of the Building Act 2011; and*
- 2. Further advocate for improvements to the operation of the Building Act 2011 with the Minister for Commerce and the Building Commission.*

5.6 Interim submission – State Planning Policy 3.6 - Development Contributions for Infrastructure

That the interim submission to the WA Planning Commission on State Planning Policy 3.6 – Development Contributions for Infrastructure be endorsed.

5.7 Interim Submission to the WA Planning Commission on the Design WA Framework

That:

- 1. The interim submission to the WA Planning Commission regarding State Planning Policy 7 – Design of the Built Environment and the wider Design WA Framework be endorsed; and*
- 2. WALGA advocates its opposition to the introduction of any mandatory design review process, as it should be at the discretion of individual Local Governments.*

5.8 WALGA Model Heritage Strategy for Local Governments

That the Model Heritage Strategy for Local Governments is endorsed and that WALGA recommends use of the resources by Local Governments when reviewing and preparing heritage strategies.

5.9 Interim Submission on the Seniors Housing Strategy Discussion Paper

That WALGA’s interim submission regarding Seniors Housing Strategy, Discussion Paper be endorsed

5.10 Local Government and Tourism Position and Recommendation Paper

That WALGA:

- 1. Continues to advocate for a Local Government tourism strategy to deliver local tourism outcomes; and*
- 2. In the short-medium term, advocates that the State Government:*

- a) *Produces targeted communication and education for Local Government using existing Tourism WA data to demonstrate the value of tourism to local communities, Elected Members and Local Government Officers;*
 - b) *Provides guidance for Local Government on marketing small projects including events and attractions; and,*
 - c) *Directs Regional Development Commissions to facilitate the coordination of tourism stakeholders to provide strategic support where required for Local Government;*
3. *In the long term, advocates that the State Government:*
- a) *Articulates the lead agency and defines the roles of other agencies in tourism, to facilitate coordination and collaboration of tourism activities across the State and to enhance Local Government's understanding of tourism in WA;*
 - b) *Defines and communicates how it provides destination marketing support to Local Governments and communicates how Local Governments can most effectively direct their resources;*
 - c) *Develops a sustainable State Government tourism funding mechanism for both regional and metropolitan Local Governments which is clearly communicated to Local Governments;*
 - d) *Implements and invests in Regional Investment Blueprints and delivers through appropriate funding models such as Royalties for Regions and federal funding opportunities which are clearly communicated to Local Government;*
 - e) *Continues funding to support sustainability of visitor centres; and,*
 - f) *Undertakes improvements to tourism-related infrastructure and technology including mobile signals and WIFI in regional areas.*

5.11 Urban Forest

That WALGA advocate and work with the State Government to further prevent the loss of urban tree canopy, which is a significant environmental and social issue for communities across the state.

5.12 Post Border Biosecurity Policy Position and Recommendations to the State Government

That WALGA:

- 1. *Endorse the proposed post-border biosecurity policy position; and*
- 2. *Advocate for the State Government to implement the recommendations in the Position Paper, including a review of the operation and effectiveness of the Biosecurity and Agriculture Management Act 2007 as a priority.*

5.13 WALGA Annual General Meeting – Criteria for Member Motions

- A. *That WALGA amend the Association's Corporate Governance Charter to provide for the following criteria in determining Member motions to be considered at an Annual General meeting:*

Motions will be included in the Business Paper agenda where they:

- 1. Are consistent with the objects of the Association (refer to clause 3 of the constitution);*
- 2. Relate to Local Government in WA and/or across Australia;*
- 3. Concern or are likely to concern Local Government as a sector;*
- 4. Seek to advance the Local Government policy agenda of the Association and/or improve governance of the Association;*
- 5. Have a lawful purpose (a motion does not have a lawful purpose if its implementation would require or encourage non-compliance with prevailing laws);*
- 6. Are clearly worded and unambiguous in nature;*

Motions will not be included where they are:

- 7. Consistent with current Association advocacy/policy positions. (As the matter has previously considered and endorsed by the Association).*

Motions of similar objective;

- 8. Will be considered as a single item.*

- B. *Determination of acceptable motions be carried out by WALGA's Executive Committee and the Terms and Reference of the Executive Committee be amended accordingly.*

STATUTORY ENVIRONMENT:

Local Government Act 1995

Local Government (Regional Subsidiaries) Regulations 2016

Emergency Management Act 2005

Building Act 2011

Biosecurity and Agriculture Management Act 2007

STRATEGIC IMPLICATIONS:

Some of the issues raised will have great effect on the Shire, such as the removal of the Local Government Concession for Licencing of Vehicles (including the exemption from paying stamp duty). Other issues address longer term strategies such as third party insurance for cyclists and urban forests.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Northern Country Zone of WALGA delegate be authorised to vote as follows:

- 5.1 Discontinuation of Vehicle Licence Concessions
Support/Oppose/Listen
- 5.2 Compulsory Third Party Insurance Scheme for Cyclists
Support/Oppose/Listen
- 5.3 Regional Subsidiaries Regulations
Support/Oppose/Listen
- 5.4 Review of the Emergency Services Levy
Support/Oppose/Listen
- 5.5 Submission to Building Commission on operation of the Building Act 2011
Support/Oppose/Listen
- 5.6 Interim submission – State Planning Policy 3.6 - Development Contributions for Infrastructure
Support/Oppose/Listen
- 5.7 Interim Submission to the WA Planning Commission on the Design WA Framework
Support/Oppose/Listen
- 5.8 WALGA Model Heritage Strategy for Local Governments
Support/Oppose/Listen
- 5.9 Interim Submission on the Seniors Housing Strategy Discussion Paper
Support/Oppose/Listen
- 5.10 Local Government and Tourism Position and Recommendation Paper
Support/Oppose/Listen
- 5.11 Urban Forest
Support/Oppose/Listen
- 5.12 Post Border Biosecurity Policy Position and Recommendations to the State Government
Support/Oppose/Listen
- 5.13 WALGA Annual General Meeting – Criteria for Member Motions
Support/Oppose/Listen

RESOLUTION:

2017/020

Moved: Cr Jack

Seconded: Cr Cullen

That the Northern Country Zone of WALGA delegate be authorised to vote as follows:

- **5.1 Discontinuation of Vehicle Licence Concessions - Support**
- **5.2 Compulsory Third Party Insurance Scheme for Cyclists - Support**
- **5.3 Regional Subsidiaries Regulations - Support**
- **5.4 Review of the Emergency Services Levy - Support**
- **5.5 Submission to Building Commission on operation of the Building Act 2011 - Support**
- **5.6 Interim submission – State Planning Policy 3.6 – Development Contributions for Infrastructure - Support**
- **5.7 Interim Submission to the WA Planning Commission on the Design WA Framework - Support**
- **5.8 WALGA Model Heritage Strategy for Local Governments - Support**
- **5.9 Interim Submission on the Seniors Housing Strategy Discussion Paper - Support**
- **5.10 Local Government and Tourism Position and Recommendation Paper - Support**
- **5.11 Urban Forest - Support**
- **5.12 Post Border Biosecurity Policy Position and Recommendations to the State Government - Support**
- **5.13 WALGA Annual General Meeting – Criteria for Member Motions - Oppose**

**CARRIED 7/0
Simple Majority**

14. **MATTERS BEHIND CLOSED DOORS:**

15. **DATE OF NEXT MEETING:**

15.1 ORDINARY MEETING OF COUNCIL

Next meeting of Council will be held on Wednesday 15 March 2017 at the Maley Park Function Centre from 5.00 pm.

16. **CLOSURE:**

There being no further business the President, Moira Girando JP closed the meeting at 6.36 pm.

17. **CONFIRMATION:**

I, **Moira Jean GIRANDO JP**, certify that the Minutes of the meeting held on 14 December 2016, as shown on page number 1 to 110 were confirmed as a true and correct record by Council in Resolution No 2017/001 at the meeting held on the 15 February 2017.

CHAIRPERSON

DATE