



MINUTES

FOR THE

ORDINARY MEETING

OF COUNCIL

HELD ON

WEDNESDAY 19 SEPTEMBER 2018

PLEASE READ THE FOLLOWING DISCLAIMER BEFORE PROCEEDING

Members of the public are cautioned against taking any action on Council decisions, on items in these Minutes in which they may have an interest, until such times as they have been advised in writing by Shire staff

Minutes

1.	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS:.....	3
2.	RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE PREVIOUSLY APPROVED	3
3.	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE:.....	3
4.	PUBLIC QUESTION TIME:	4
5.	APPLICATION FOR LEAVE OF ABSENCE:.....	4
6.	DECLARATION OF INTEREST:	4
7.	PETITIONS/DEPUTATIONS/PRESENTATIONS	4
8.	CONFIRMATION OF MINUTES	5
8.1	GREEN HEAD COAST CARE MEETING HELD MONDAY 20 AUGUST 2018 HELD AT THE GREEN HEAD COMMUNITY CENTRE	5
8.2	ORDINARY MEETING HELD WEDNESDAY 15 AUGUST 2018 HELD AT THE LEEMAN RECREATION CENTRE	5
9.	ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION:.....	5
10.	MATTER FOR WHICH MEETING MAY BE CLOSED;	5
11.	REPORTS:	6
11.1	CHIEF EXECUTIVE OFFICER:	6
11.1.1	JURIEN BAY DISTRICT HIGH SCHOOL END OF YEAR AWARDS.....	6
11.1.2	YUED PEOPLE AND MILLIGAN ISLAND CAMPING NODES	8
11.1.3	COOROW POOL CSRFF GRANT.....	10
11.2	MANAGER OF WORKS AND SERVICES:	12
11.2.1	NIL	12
11.3	DEPUTY CHIEF EXECUTIVE OFFICER:	12
11.3.1	LIST OF ACCOUNTS PAID	12
11.3.2	MONTHLY STATEMENT OF FINANCIAL ACTIVITY – AUGUST 2018	14
11.3.3	LIONS CANCER INSTITUTE – SPECIAL CHILDREN’S CHRISTMAS BIG DAY OUT	38
11.3.4	WRITE OFF UNRECOVERABLE SUNDRY DEBTORS.....	40
12.	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN:	42
NIL	29	
13.	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION:	42
14.	MATTERS BEHIND CLOSED DOORS:.....	42
15.	DATE OF NEXT MEETING:	42
15.1	ORDINARY MEETING OF COUNCIL.....	42
16.	CLOSURE:	42

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS:

The President Cr Moira J Girando, welcomed those present and opened the Meeting at 5.25pm.

The Shire of Coorow acknowledges the Aboriginal peoples of Western Australia as the traditional custodians of this land, and we pay our respects to their Elders past and present.

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

Councillor M J Girando
Councillor B A Jack
Councillor M R Bothe
Councillor V R Oakes
Councillor S D Peck
Councillor G C Sims

President
Deputy President

Mr P J Crispin
Mr K Bean
Mr T Jack

Chief Executive Officer
Manager of Works & Services
Community Development Officer

Leave of Absence

Councillor D A Rackemann

Apologies

Mrs L J Parola

Deputy Chief Executive Officer

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE:

Nil

4. PUBLIC QUESTION TIME:

Mrs Pat Plozza: There appears to be more Victorian Tea Trees appearing on the roadsides around Warradarge. I am aware that the Shire has removed some in the past, but what is happening with the new ones that are appearing.

Answer: The Manager Works and Services described the previous action taken by the Shire and stated that Main Roads had not been interested when the infestations were reported on Brand Highway so they have not taken any action.

Mr John Browne: Would like to know how the feral dog meeting went and whether a Recognised Biosecurity Group (RBG) was going to be set up?

Answer: The President and Chief Executive Officer provided information about the meeting including the ultimate aim of most attendees to work towards a Regional RBG (with up to 9 Shires involved). The immediate action seemed to be some on ground activity to deal with the dogs in the Watheroo National Park.

5. APPLICATION FOR LEAVE OF ABSENCE:

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

Cr Jack: From 12th November 2018 – 5th December 2018

RESOLUTION: 2018/103

Moved: Cr Bothe

Seconded: Cr Oakes

The following leave of absence be approved:

Councillor Jack from 12 November to 5 December 2018

***CARRIED 6/0
Simple Majority***

6. DECLARATION OF INTEREST:

Nil

7. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

8. **CONFIRMATION OF MINUTES**

8.1 GREEN HEAD COAST CARE MEETING HELD MONDAY 20 AUGUST 2018 HELD AT THE GREEN HEAD COMMUNITY CENTRE

OFFICER RECOMMENDATION:

That the Minutes of the Green Head Coast Care Meeting held on Monday 20 August 2018 be received.

That the Minutes of the Green Head Coast Care Meeting held on Monday 20 August 2018 be received.

The Community Development Officer advised of some errors in the minutes that were being rectified, so this item was withdrawn.

8.2 ORDINARY MEETING HELD WEDNESDAY 15 AUGUST 2018 HELD AT THE LEEMAN RECREATION CENTRE

RESOLUTION: 2018/104

Moved: Cr Peck

Seconded: Cr Oakes

That the Minutes of the Ordinary Meeting held on Wednesday 15 August 2018 confirmed and a true and correct record.

***CARRIED 6/0
Simple Majority***

9. **ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION:**

The President thanked the Warradarge Volunteer Bush Fire Brigade for volunteering their time and for providing the catering for the Council meeting.

10. **MATTER FOR WHICH MEETING MAY BE CLOSED:**

Nil


11. REPORTS:

11.1 CHIEF EXECUTIVE OFFICER:

11.1.1 JURIEN BAY DISTRICT HIGH SCHOOL END OF YEAR AWARDS

Reporting Officer:	Chief Executive Officer
Responsible Executive:	Chief Executive Officer
File Reference:	ADM0051 Community Relations - Donations
Disclosure of Interest:	Nil
Attachments:	Letter from Mr Dave Thomas, Principal
Voting Requirements:	Simple Majority

COUNCIL ROLE

 Executive	The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.
--	---

REPORT PURPOSE:

For Council to consider whether to fund the purchase of a book prize for the Jurien Bay District High School end of year awards.

OFFICER RECOMMENDATION/RESOLUTION: 2018/105

Moved: Cr Bothe

Seconded: Cr Peck

That \$50 be provided to the Jurien Bay District High School for the purchase of a book prize for the Presentation Awards 2018.

CARRIED 6/0
Simple Majority

BACKGROUND:

The Shire has received a letter from Mr Dave Thomas, Principal, Jurien Bay District High School seeking support from the Shire to purchase book prizes for the 2018 awards. Book prizes are presented for academic achievement, sporting achievement and citizenship.

COMMENT:

Approximately 20 students from Green Head and Leeman attend Jurien Bay District High School.

STAKEHOLDER ENGAGEMENT:

Nil

FINANCIAL / RESOURCE IMPLICATIONS:

There is a budget of \$7,000 for unallocated donations in General Ledger 2040129 of which \$0 have currently been expended.

STATUTORY ENVIRONMENT:

Local Government Act 1995

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Recognition of students provide ongoing encouragement to continue to excel.


RISK IMPLICATION:

There are no known risks with not supporting this request.

11.1.2 YUED PEOPLE AND MILLIGAN ISLAND CAMPING NODES

Reporting Officer:	Chief Executive Officer
Responsible Executive:	Chief Executive Officer
File Reference:	ADM0300 Economic Development – Coastal Camping Nodes
Disclosure of Interest:	Nil
Attachments:	Letter from Vanessa Forward, Lands Coordinator – South West Aboriginal Land and Sea Council
Voting Requirements:	Absolute Majority

COUNCIL ROLE

 Executive	The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.
--	---

REPORT PURPOSE:

For Council to consider the request on behalf of the Yued people to allow camping at Milligan Island at no cost.

OFFICER RECOMMENDATION:

That the South West Aboriginal Land and Sea Council be advised that Yued people (who can provide evidence of their entitlement) will be allowed to stay at the Milligan Island Camping Node free of charge, subject to current camp rules.

RESOLUTION: 2018/106

Moved: Cr Sims

Seconded: Cr Oakes

That the South West Aboriginal Land and Sea Council be advised that Yued people (who can provide evidence of their entitlement) will be allowed to stay at the Milligan Island Camping Node free of charge, subject to current and future camp rules.

***CARRIED 6/0
Absolute Majority***

Council wanted to ensure that future rules were also included in the conditions.

BACKGROUND:

The Shire has received a letter from Vanessa Forward, Lands Coordinator, South West Aboriginal Land and Sea Council, requesting that camping be free of charge for the Yued people who have an important cultural and social connection with Billygoat Bay (the previous free camping area).

COMMENT:

As the Yued people are recognised as the traditional owners of, and have cultural responsibilities and rights in relation to this country, this would seem to be a valid request.

STAKEHOLDER ENGAGEMENT:

Nil

FINANCIAL / RESOURCE IMPLICATIONS:

It is not expected that there will be a significant loss of income for the Shire.

STATUTORY ENVIRONMENT:

Noongar (Koorah, Nitja, Boordahwan) (Past, Present, Future) Recognition Act 2016

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Nil

RISK IMPLICATION:

There are no known risks with supporting this request.

11.1.3 COOROW POOL CSRFF GRANT

Reporting Officer: Community Development Officer
Responsible Executive: Chief Executive Officer
File Reference: ADM0297 – Grants & Subsidies – Community & Recreation Grants
Disclosure of Interest: Nil
Attachments: Grant Application
Voting Requirements: Simple Majority

COUNCIL ROLE

Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

REPORT PURPOSE:

For Council to consider supporting a grant application for the planned redevelopment of the Coorow pool which would entail providing at least one third of the required funding.

OFFICER RECOMMENDATION/RESOLUTION: 2018/107

Moved: Cr Jack

Seconded: Cr Bothe

That the Coorow Pool grant funding application be approved for submission to the Department of Local Government, Sport and Cultural Industries.

***CARRIED 6/0
Simple Majority***

BACKGROUND:

The Coorow Pool was constructed in 1979 and has been identified as an essential community asset for summer recreation and sporting activities. It is the only aquatic facility within 30 minutes for the majority of residents within the Shire. The community pool provides a vital recreational facility and much needed respite from the intense heat in summer, along with a family friendly community facility and one of the sole recreation facilities available to use for all community members throughout the summer.

Since construction, numerous works and maintenance programs have been completed on the facility, however majority aspects of the facility have reached the end of their useful life and a redevelopment is required to meet current and future standards. The Coorow Pool focus group was established to oversee desired concepts, designs and other elements involved with the facility redevelopment.

COMMENT:

Major works are required for the entirety of the facility, with most elements past their useful life which require replacing due to disrepair and/or not meeting current standards. Concept designs were sought and the focus group identified various elements that require attention or redevelopment.

The proposed staged redevelopment has been anticipated over two years with funding allocated accordingly.

STAKEHOLDER ENGAGEMENT:

Department of Local Government, Sport and Cultural Industries

Swimming WA, LIWA WA

Community survey in 2017

FINANCIAL / RESOURCE IMPLICATIONS:

The application required a one third of total project cost contribution by each body with total project cost (capital works) estimated at \$2m. This would entail a minimum contribution from the Shire of \$666,667 with a maximum of \$666,666 to be potentially sourced from the Department.

The current 2018/19 budget contains the required funds for Council's contribution towards the project (pending grant funding) as well as an additional \$60,000 allocated towards detailed engineering designs/plans.

The balance of funds will be sought from external bodies including State and Federal grants.

STATUTORY ENVIRONMENT:

Local Government Act 1995

POLICY IMPLICATIONS:

3.6.1 Regional Price Preference

3.6.2 Purchases of Goods & Services

STRATEGIC IMPLICATIONS:

Theme 1: Community Wellbeing

Healthy Lifestyles – Facilitate healthy lifestyles within the community through recreation facilities and programs

A Sense of Community – Encourage increased town site interaction through sport and cultural events

RISK IMPLICATION:

The continuation of the pool operating in its current condition contains risks identified in the application. The risk of doing nothing with this facility may jeopardise the future of this facility as it may reach the point that it is not up to current standards and unsafe to continue to be effectively operated.

11.2 MANAGER OF WORKS AND SERVICES:

11.2.1 NIL

11.3 DEPUTY CHIEF EXECUTIVE OFFICER:

11.3.1 LIST OF ACCOUNTS PAID

Reporting Officer: Annie Rudd
Responsible Executive: Deputy Chief Executive Officer
File Reference: ADM0083 – Financial Management – Creditors - General
Disclosure of Interest: Nil
Attachments: List of Accounts for Payment
Voting Requirements: Simple Majority

Council Role

 **Review** When Council reviews decisions made by officers.

REPORT PURPOSE:

For Council to accept the list of accounts paid since the last list was prepared.

OFFICER RECOMMENDATION/RESOLUTION:

2018/108

Moved: Cr Sims

Seconded: Cr Peck

That the list of accounts paid under delegated authority since the last list was presented on 15 August 2018 be accepted, including:

MUNICIPAL FUND

Cheques	20217 - 20222	\$ 4,792.21
Payroll DD's	08/08/18 – 22/08/18	\$ 124,718.21
EFTS	12940 - 13028	\$ 442,937.72
Superannuation	08/08/18 – 22/08/18	\$ 31,591.88
Credit Card	13100818	\$ 2,922.11
Direct Debits	02/08/18 – 29/08/18	\$ 15,268.03
TOTALLING		\$ 622,230.16

TRUST FUND

EFTS	12937 – 12939, 13029	\$ 399.46
TOTALLING		\$ 399.46

CARRIED 6/0
Simple Majority

BACKGROUND:

The Chief Executive Officer has been delegated authority to make payments from the Municipal account. The *Local Government (Financial Management) Regulations 1996* require a list of payments made under delegated authority to be prepared each month and presented to the next ordinary meeting of Council following the preparation of the list.

COMMENT:

The list has been prepared showing payments made under delegation since the last list was prepared for the 15 August 2018 ordinary meeting of Council.

STAKEHOLDER ENGAGEMENT:

Nil

FINANCIAL / RESOURCE IMPLICATIONS:

Nil

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996
- s13 List of accounts

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Nil

RISK IMPLICATIONS:

This review process should help to ensure that payments are always made under the correct authority.

11.3.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY – AUGUST 2018

Reporting Officer: Deputy Chief Executive Officer
Responsible Executive: Deputy Chief Executive Officer
File Reference: ADM0634 – Financial Management-Annual Budget 18/19
Disclosure of Interest: Nil
Attachments: 11.3.2 – Monthly Statement of Financial Activity
Voting Requirements: Simple Majority

Council Role:

 **Review** When Council reviews decisions made by officers.

REPORT PURPOSE:

For Council to accept the Monthly Statement of Financial Activity.

OFFICER RECOMMENDATION/RESOLUTION:

2018/109

Moved: Cr Bothe

Seconded: Cr Sims

That the Monthly Statement of Financial Activity as included at Attachment 11.3.2 for the period ended 31 August 2018 be accepted.

**CARRIED 6/0
Simple Majority**

BACKGROUND:

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.

The form of the Monthly Financial Statements usually 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.

COMMENT:

The Shire is required to prepare the Statement of Financial Activity as per Local Government (Financial Management) Regulation 36, but can resolve to have supplementary information included as required.

All mandatory information is provided and the closing surplus balances to the net current assets at 31 August 2018.

STAKEHOLDER ENGAGEMENT:

Nil

FINANCIAL / RESOURCE IMPLICATIONS:

Nil

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996

- s34 Financial activity statement required each month
(Act s. 6.4)

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Nil

RISK IMPLICATIONS:

Nil



SHIRE OF COOROW

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	2 - 3
Statement of Financial Activity by Program	4
Statement of Financial Activity By Nature or Type	5
Statement of Capital Acquisitions and Capital Funding	6
Note 1 Significant Accounting Policies	7
Note 2 Explanation of Material Variances	8
Note 3 Net Current Funding Position	9
Note 4 Cash and Investments	10
Note 5 Budget Amendments	11
Note 6 Receivables	12
Note 7 Cash Backed Reserves	13
Note 8 Capital Disposals	14
Note 9 Rating Information	15
Note 10 Information on Borrowings	16
Note 11 Grants and Contributions	17-18
Note 12 Trust	19
Note 13 Details of Capital Acquisitions	20-22

**Shire of Coorow
Information Summary
For the Period Ended 31 August 2018**

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 August 2018 of \$5,709,796.

Items of Significance

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

Income & Expenditure		Annual Budget		YTD Budget	YTD Actual
Operating Grants, Subsidies and Contributions	21%	\$	1,251,729	\$ 541,340	\$ 266,313
Non-operating Grants, Subsidies and Contributions	38%	\$	1,585,292	\$ 223,628	\$ 605,749
	31%	\$	2,837,021	\$ 764,968	\$ 872,062
Rates Levied	99%	\$	3,239,523	\$ 3,243,570	\$ 3,203,285
Materials & Contracts	15%	-\$	1,723,216	-\$ 323,969	-\$ 250,280
Capital Projects					
Infrastructure Assets - Roads	4%	-\$	1,908,602	-\$ 317,344	-\$ 73,095
Infrastructure Assets - Other	10%	-\$	2,049,015	-\$ 684,025	-\$ 211,305

% Compares current ytd actuals to annual budget

Financial Position		This Time Last Year	31 Aug 2018
Adjusted Net Current Assets	112%	\$ 5,111,695	\$ 5,709,796
Cash and Equivalent - Unrestricted	79%	\$ 4,433,885	\$ 3,512,490
Cash and Equivalent - Restricted	149%	\$ 764,634	\$ 1,135,633
Receivables - Rates	233%	\$ 952,969	\$ 2,216,040
Receivables - Other	335%	\$ 104,534	\$ 350,001
Payables	105%	\$ 136,235	\$ 143,084

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

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

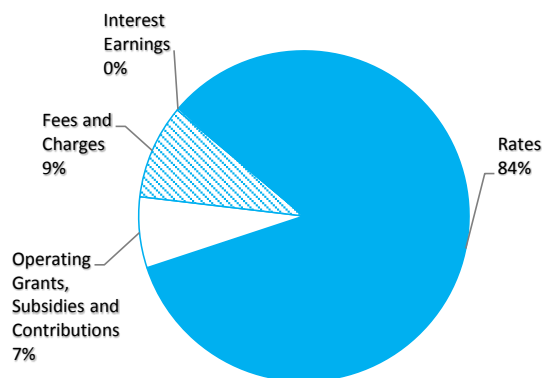
Preparation

Prepared by: Leanne Parola

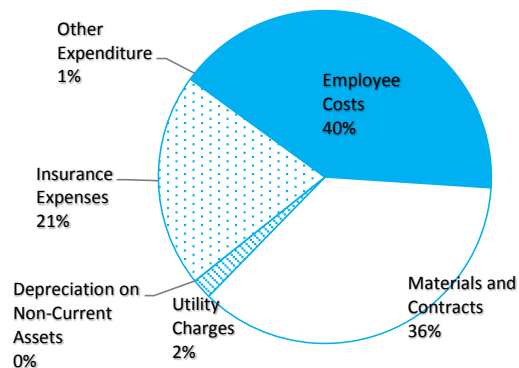
Date Prepared 12 Sep 2018

Shire of Coorow
Information Summary
For the Period Ended 31 August 2018

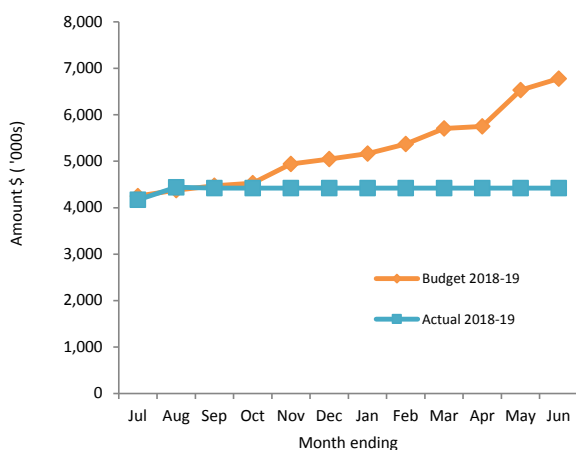
Operating Revenue



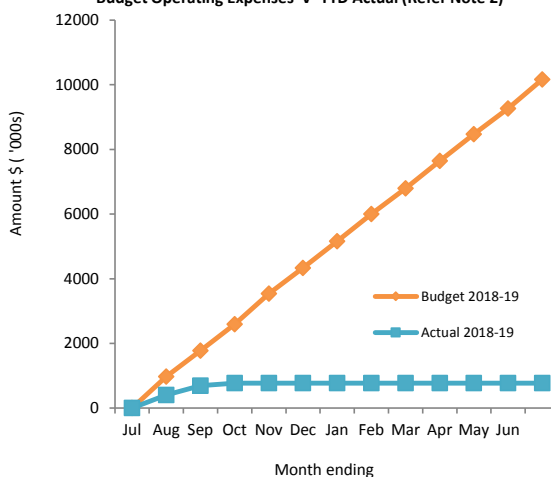
Operating Expenditure



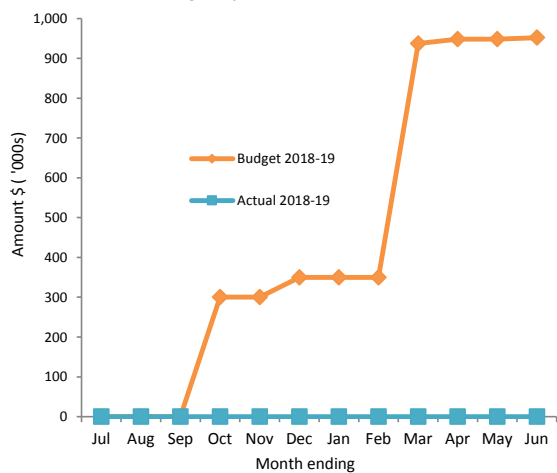
Budget Operating Revenues -v- Actual (Refer Note 2)



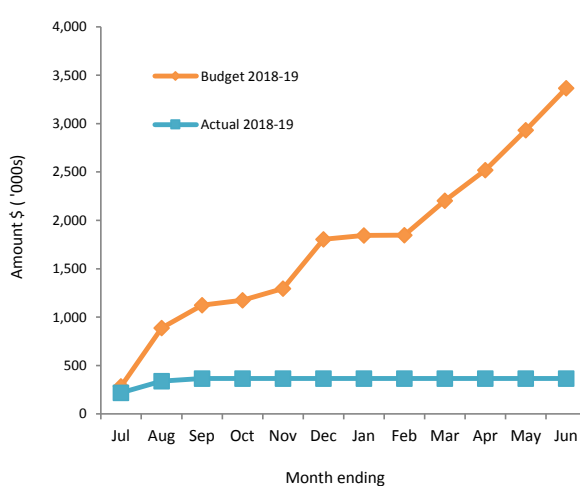
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF COOROW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 August 2018

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,933,486	1,933,486	2,298,804	365,318	19%	
Revenue from operating activities							
Governance		0	0	0	0		
General Purpose Funding - Rates	9	3,239,523	3,243,570	3,203,285	(40,285)	(1%)	
General Purpose Funding - Other		792,220	182,023	187,342	5,319	3%	
Law, Order and Public Safety		66,430	204	568	364	178%	
Health		3,425	2,465	2,590	125	5%	
Education and Welfare		27,760	4,624	4,802	178	4%	
Housing		105,339	15,332	17,786	2,454	16%	
Community Amenities		312,163	306,073	309,144	3,071	1%	
Recreation and Culture		387,220	286,447	5,546	(280,901)	(98%)	▼
Transport		94,980	79,564	80,520	956	1%	
Economic Services		77,008	16,662	14,167	(2,495)	(15%)	
Other Property and Services		87,493	13,530	8,740	(4,790)	(35%)	
		5,193,561	4,150,494	3,834,491	(316,003)	(8%)	
Expenditure from operating activities							
Governance		(557,148)	(88,324)	(99,015)	(10,691)	(12%)	▼
General Purpose Funding		(259,633)	(43,098)	(39,532)	3,566	8%	
Law, Order and Public Safety		(452,310)	(81,829)	(54,703)	27,126	33%	▲
Health		(136,607)	(24,171)	(15,278)	8,893	37%	
Education and Welfare		(105,409)	(18,773)	(9,286)	9,487	51%	
Housing		(20,682)	(7,162)	(5,106)	2,056	29%	
Community Amenities		(793,750)	(130,342)	(66,513)	63,829	49%	▲
Recreation and Culture		(1,686,750)	(300,075)	(131,321)	168,754	56%	▲
Transport		(5,831,255)	(969,787)	(190,536)	779,251	80%	▲
Economic Services		(298,567)	(51,687)	(40,243)	11,444	22%	▲
Other Property and Services		(24,938)	(63,227)	(38,796)	24,431	39%	▲
		(10,167,049)	(1,778,475)	(690,328)	1,088,147	61%	▲
Operating activities excluded from budget							
Add back Depreciation		6,172,980	1,028,814	0	(1,028,814)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	4,969	0	0	0		
Adjust Provisions and Accruals		4,594	12	0	(12)	(100%)	
Amount attributable to operating activities		1,209,055	3,400,845	3,144,162			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	1,585,292	223,628	605,749	382,121	171%	▲
Proceeds from Disposal of Assets	8	187,379	0	0	0		
Land and Buildings	13	(384,350)	(43,855)	(17,283)	26,572	61%	▲
Infrastructure Assets - Roads	13	(1,908,602)	(317,344)	(73,095)	244,249	77%	▲
Infrastructure Assets - Other	13	(2,049,015)	(684,025)	(211,305)	472,720	69%	▲
Infrastructure Assets - Footpaths	13	(96,210)	(96,210)	0	96,210	100%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(730,925)	(27,550)	0	27,550	100%	▲
Amount attributable to investing activities		(3,396,431)	(945,356)	304,066	1,249,422	132%	▲
Financing Activities							
Proceeds from New Debentures	10	750,000			0		
Advances to Community Groups	10	(250,000)					
Self-Supporting Loan Principal		21,663	0	0	0		
Transfer from Reserves	7	7,131	0	0	0		
Transfer from Restricted Cash		190,406	190,406	0	(190,406)	100%	
Repayment of Debentures	10	(126,584)	(37,237)	(37,237)	0	0%	
Transfer to Reserves	7	(338,726)	(8,356)	0	8,356	100%	
Amount attributable to financing activities		253,890	144,813	(37,237)	(182,050)	126%	
Closing Funding Surplus(Deficit)	3	0	4,533,788	5,709,796			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF COOROW
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 August 2018

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus (Deficit)	3	\$ 1,933,486	\$ 1,933,486	\$ 2,298,804	\$ 365,318	19%	▲
Revenue from operating activities							
Rates	9	3,239,523	3,243,570	3,203,285	(40,285)	(1%)	
Operating Grants, Subsidies and Contributions	11	1,251,729	541,340	266,313	(275,027)	(51%)	▼
Fees and Charges		552,355	352,528	354,119	1,591	0%	
Interest Earnings		112,406	10,516	7,264	(3,252)	(31%)	
Other Revenue		15,250	2,540	3,510	970	38%	
Profit on Disposal of Assets	8	22,298	0	0	0		
		5,193,561	4,150,494	3,834,491	(316,003)	(8%)	
Expenditure from operating activities							
Employee Costs		(1,817,897)	(294,940)	(273,702)	21,238	7%	
Materials and Contracts		(1,723,216)	(323,969)	(250,280)	73,689	23%	▲
Utility Charges		(171,640)	(28,534)	(13,633)	14,901	52%	▲
Depreciation on Non-Current Assets		(6,172,980)	(1,028,814)	0	1,028,814	100%	▲
Interest Expenses		(10,431)	(1,372)	0	1,372	100%	
Insurance Expenses		(187,968)	(98,088)	(143,297)	(45,209)	(46%)	▼
Other Expenditure		(55,650)	(2,758)	(9,417)	(6,659)	(241%)	
Loss on Disposal of Assets	8	(27,267)	0	0			
		(10,167,049)	(1,778,475)	(690,328)	1,088,147	61%	▲
Operating activities excluded from budget							
Add back Depreciation		6,172,980	1,028,814	0	(1,028,814)	(100%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	4,969	0	0	0		
Adjust Provisions and Accruals		4,594	12	0	(12)	(100%)	
Amount attributable to operating activities		1,209,055	3,400,845	3,144,162	(256,683)		
Investing activities							
Grants, Subsidies and Contributions	11	1,585,292	223,628	605,749	382,121	171%	▲
Proceeds from Disposal of Assets	8	187,379	0	0	0		
Land and Buildings	13	(384,350)	(43,855)	(17,283)	26,572	61%	▲
Infrastructure Assets - Roads	13	(1,908,602)	(317,344)	(73,095)	244,249	77%	▲
Infrastructure Assets - Other	13	(2,049,015)	(684,025)	(211,305)	472,720	69%	▲
Infrastructure Assets - Footpaths	13	(96,210)	(96,210)	0	96,210	100%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(730,925)	(27,550)	0	27,550	100%	▲
Amount attributable to investing activities		(3,396,431)	(945,356)	304,066	1,249,422	132%	
Financing Activities							
Proceeds from New Debentures		750,000			0		
Proceeds from Advances		21,663	0	0	0		
Advances to Community Groups		(250,000)	0				
Transfer from Reserves	7	7,131	0	0	0		
Transfer from Restricted Cash (Unspent Grants)		190,406	190,406	0	(190,406)	100%	
Repayment of Debentures	10	(126,584)	(37,237)	(37,237)	0	0%	
Transfer to Reserves	7	(338,726)	(8,356)	0	8,356	100%	
Amount attributable to financing activities		253,890	144,813	(37,237)	(182,050)	126%	
Closing Funding Surplus (Deficit)	3	0	4,533,788	5,709,796	1,176,008	26%	▲

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

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

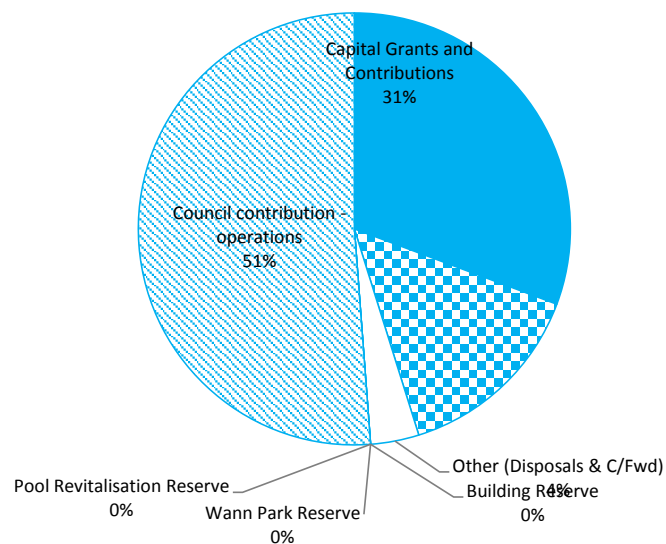
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF COOROW
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 August 2018

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	17,283	0	43,855	384,350	17,283	(26,572)
Infrastructure Assets - Roads	13	73,095	0	317,344	1,908,602	73,095	(244,249)
Infrastructure Assets - Other	13	211,305	0	684,025	2,049,015	211,305	(472,720)
Infrastructure Assets - Footpaths	13	0	0	96,210	96,210	0	(96,210)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Plant and Equipment	13	0	0	27,550	730,925	0	(27,550)
Capital Expenditure Totals		301,683	0	1,168,984	5,169,102	301,683	(867,301)
Capital acquisitions funded by:							
Capital Grants and Contributions				223,628	1,585,292	605,749	
Borrowings				0	750,000	0	
Other (Disposals & C/Fwd)				0	187,379	0	
Council contribution - Cash Backed Reserves							
Building Reserve				0	0	0	
Wann Park Reserve				0	0	0	
Pool Revitalisation Reserve					0	0	
Council contribution - operations				945,356	2,646,431	(304,066)	
Capital Funding Total				1,168,984	5,169,102	301,683	

Budgeted Capital Acquisitions Funding



Note 1: Significant Accounting Policies

The Shire of Coorow adopts its significant accounting policies at the time of adopting its annual budget. Significant accounting policies are set in relation to the following:

- a) Basis of preparation
- b) Prior year actual balances
- c) Rounding off figures
- d) Comparative figures
- e) Budget comparative figures
- f) Forecast fair value adjustments
- g) Rates, grants, donations & other contributions
- h) Goods and services tax (GST)
- i) Superannuation
- j) Cash and cash equivalents
- k) Trade and other payables
- l) Inventories
- m) Fixed assets
- n) Fair value of assets and liabilities
- o) Financial instruments
- p) Impairment of assets
- q) Trade and other payables
- r) Employee benefits
- s) Borrowing costs
- t) Provisions
- u) Leases
- v) Investments in associates
- x) Interests in joint arrangements
- y) Current and non-current classification

There have been no changes to the Shire of Coorow's significant accounting policies since adopting the 2018/2019 budget.

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 2: Explanation of Material Variances

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

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	0				
General Purpose Funding	(34,966)	2%			
Law, Order and Public Safety	364	178%			
Health	125	5%			
Education and Welfare	178	4%			
Housing	2,454	16%			
Community Amenities	3,071	1%			
Recreation and Culture	(280,901)	(98%)	▼	Permanent	POS income budgeted as operating in error
Transport	956	1%			
Economic Services	(2,495)	(15%)			
Other Property and Services	(4,790)	(35%)			
Operating Expense					
General Purpose Funding	3,566	8%			
Law, Order and Public Safety	27,126	33%	▲	Timing	Depreciation yet to be raised
Health	8,893	37%			
Education and Welfare	9,487	51%			
Housing	2,056	29%			
Community Amenities	63,829	49%	▲	Timing	August invoice for refuse collection not yet received, depreciation yet to be raised, minor underexpenditure on a number of accounts
Recreation and Culture	168,754	56%	▲	Timing	Depreciation yet to be raised, underexpenditure on parks and gardens
Transport	779,251	80%	▲	Timing	Depreciation yet to be raised, underexpenditure on streets and gravel roads
Economic Services	11,444	22%	▲	Timing	Underexpenditure across a number of accounts
Other Property and Services	24,431	39%	▲	Timing	Depreciation yet to be raised
Capital Revenues					
Grants, Subsidies and Contributions	382,121	171%	▲	Permanent	POS income budgeted as operating in error
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings	26,572	61%	▲	Timing	Works on the Green Head Fire Shed have yet to be completed, Coorow Deput yet to commence
Infrastructure - Roads	244,249	77%	▲	Timing	Delays in commencing scheduled resheeting works due to wet conditions, staff and plant availability
Infrastructure - Other	472,720	69%	▲	Timing	More expenditure was incurred in 2017/2018 than estimated on the 3BWW project, Lot 601 & Water harvesting projects are behind schedule
Infrastructure - Footpaths	96,210	100%	▲	Timing	Waiting for contractor to complete footpath works
Plant and Equipment	27,550	100%	▲	Timing	CCTV project yet to be complete
Financing					
Transfer from Reserves	0				
Loan Principal Repayments	0	0%			
Transfer to Reserves	8,356	100%			

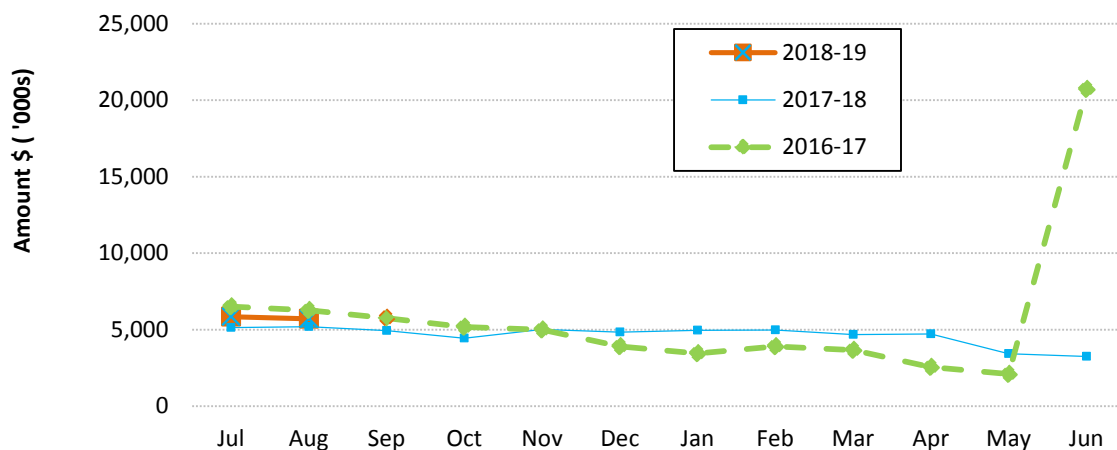
SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Aug 2017	31 Aug 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,646,822	4,433,885	3,512,490
Cash Restricted	4	1,135,633	764,634	1,135,633
Receivables - Rates	6	200,587	952,969	2,216,040
Receivables - Other	6	31,154	104,534	350,001
Inventories		17,918	873	5,406
		4,032,114	6,256,895	7,219,571
Less: Current Liabilities				
Payables		(377,749)	(136,235)	(143,084)
Provisions Loans		(104,921)	(101,289)	(67,684)
Provisions Leave		(396,602)	(416,710)	(396,602)
		(879,271)	(654,234)	(607,369)
Less: Cash Reserves	7	(1,135,633)	(764,634)	(1,135,633)
Less: Unspent Grants			0	0
Add: Loan Current		104,921	101,289	67,684
Less: SSL Repayments		0	0	0
Add: Leave Reserve		176,674	172,378	176,674
Trust imbalance (Department of Transport funds timing)		0	0	(11,130)
Net Current Funding Position		2,298,804	5,111,695	5,709,796

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
(a) Cash Deposits					
Cash At Bank	581,104			581,104	BankWest
Cash At Call - Bank	680,386			680,386	BankWest
Municipal Fund Term Deposits	2,250,000			2,250,000	BankWest MMI & ME
Cash at Reserve - Bank		3		3	BankWest
Reserve Fund Term Deposits		1,135,630		1,135,630	BankWest MMI
Trust Fund Bank			135,135	135,135	BankWest
Petty Cash Float	1,000			1,000	
Total	3,512,490	1,135,633	135,135	4,783,259	

Comments/Notes -

Term Deposit For	Amount	Held With	Interest Rate	Matures	Interest Expected
Municipal Funds	250,000	BankWest MMI	2.75%	1/10/2018	1,714.04
Municipal Funds	250,000	BankWest MMI	2.75%	30/10/2018	2,260.27
Municipal Funds	250,000	BankWest MMI	2.75%	29/11/2018	2,825.34
Municipal Funds	250,000	BankWest MMI	2.80%	31/12/2018	3,490.41
Municipal Funds	250,000	ME Bank	2.85%	2/02/2019	4,156.25
Municipal Funds	250,000	BankWest MMI	2.80%	27/02/2019	4,602.74
Municipal Funds	250,000	ME Bank	2.85%	2/04/2019	5,343.75
Municipal Funds	250,000	BankWest MMI	2.80%	29/04/2019	5,772.60
Municipal Funds	250,000	BankWest MMI	2.80%	28/05/2019	6,328.77
	<u>2,250,000</u>				
Reserve Fund	1,135,630	BankWest MMI	2.80%	28/05/2019	28,748.55

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 5: Budget Amendments

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

Current Budget

Prog	Sub Prog	Description	Non Cash Adjustment	Original Budget	Variation	Current Budget	Amended Budget Running Balance
			\$	\$	\$	\$	\$
		Budget Adoption					0
		Permanent Changes					
		Opening surplus adjustment					0
03	0301	Rates		-3,052,694.00	0.00	-3,052,694.00	0
03	0302	Other General Purpose Funding		-690,242.00	0.00	-690,242.00	0
04	0401	Members of Council		131,850.00	0.00	131,850.00	0
04	0402	Other Governance		425,298.00	0.00	425,298.00	0
05	0501	Fire Prevention		223,505.00	0.00	223,505.00	0
05	0502	Animal Control		15,742.00	0.00	15,742.00	0
05	0503	Other Law, Order & Public Safety		136,694.00	0.00	136,694.00	0
07	0704	Preventative Services - Inspection/Admin		52,358.00	0.00	52,358.00	0
07	0705	Preventative Services - Pest Control		17,230.00	0.00	17,230.00	0
07	0707	Other Health		63,594.00	0.00	63,594.00	0
08	0803	Care of Families and Other Children		11,702.00	0.00	11,702.00	0
08	0806	Aged & Disabled - Other		18,533.00	0.00	18,533.00	0
08	0807	Other Welfare		45,033.00	0.00	45,033.00	0
09	0901	Staff Housing		183,171.00	0.00	183,171.00	0
09	0902	Other Housing		74,383.00	0.00	74,383.00	0
10	1001	Sanitation - General		135,840.00	0.00	135,840.00	0
10	1002	Sanitation - Other		-619.00	0.00	-619.00	0
10	1003	Sewerage		12,082.00	0.00	12,082.00	0
10	1004	Urban Stormwater Drainage		67,588.00	0.00	67,588.00	0
10	1005	Protection of the Environment		28,109.00	0.00	28,109.00	0
10	1006	Town Planning & Regional Development		61,431.00	0.00	61,431.00	0
10	1007	Other Community Amenities		178,794.00	0.00	178,794.00	0
11	1101	Public Halls and Civic Centre		558,346.00	0.00	558,346.00	0
11	1102	Swimming Areas and Beaches		784,591.00	0.00	784,591.00	0
11	1103	Other Recreation and Sport		1,270,651.00	0.00	1,270,651.00	0
11	1104	TV & Radio Re-Broadcasting		-5,375.00	0.00	-5,375.00	0
11	1105	Libraries		71,645.00	0.00	71,645.00	0
11	1107	Other Culture		9,003.00	0.00	9,003.00	0
12	1201	Construction - Streets, Roads, Bridges & Depots		1,306,790.00	0.00	1,306,790.00	0
12	1202	Maintenance - Streets, Roads, Bridges & Depots		5,712,224.00	0.00	5,712,224.00	0
12	1203	Road Plant Purchases		723,111.00	0.00	723,111.00	0
12	1205	Traffic Control (Vehicle Licensing)		-14,100.00	0.00	-14,100.00	0
12	1206	Aerodromes		13,550.00	0.00	13,550.00	0
13	1301	Rural Services		12,820.00	0.00	12,820.00	0
13	1302	Tourism and Area Promotion		111,999.00	0.00	111,999.00	0
13	1303	Building Control		83,498.00	0.00	83,498.00	0
13	1308	Other Economic Services		-23,394.00	0.00	-23,394.00	0
14	1401	Private Works		-10,062.00	0.00	-10,062.00	0
14	1402	General Administration Overheads		45,387.00	0.00	45,387.00	0
14	1403	Public Works Overheads		-200.00	0.00	-200.00	0
14	1404	Plant Operating Costs		-40,000.00	0.00	-40,000.00	0
14	1405	Salaries and Wages		0.00	0.00	0.00	0
			0.00	8,749,866	0	8,749,866	

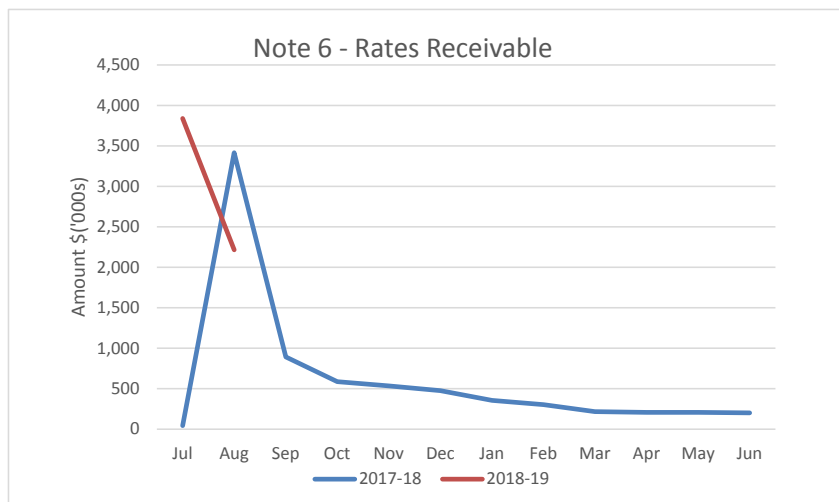
SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 6: Receivables

Receivables - Rates Receivable	31 Aug 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	200,587	162,700
Levied this year	3,576,085	3,512,638
<u>Less</u> Collections to date	<u>1,560,632</u>	<u>3,474,751</u>
Equals Current Outstanding	2,216,040	200,587
Net Rates Collectable	2,216,040	200,587
% Collected	41.32%	94.54%

Receivables - General	Current	30 Days	60 Days	90+ Days	Totals
	\$	\$	\$	\$	\$
Receivables - General	2,590	301,148	3,774	2,408	309,921
Pensioner Rebate Claims					41,533
Balance per Trial Balance					
Sundry Debtors					351,454
Total Receivables General Outstanding					351,454

Amounts shown above include GST (where applicable)

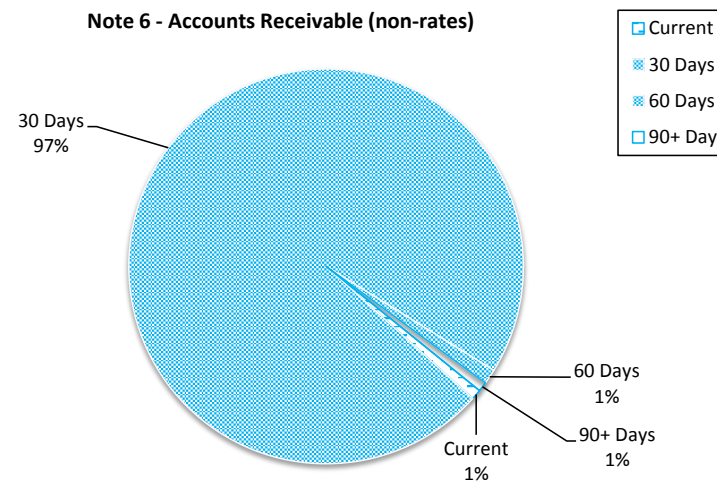


Comments/Notes - Receivables Rates

Levies 2018/2019

Rates (see Note 9)	3,203,285
ESL	67,550
Refuse	305,250
Totals	3,576,085

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	176,674	4,594	0	0	0	0	0	181,268	176,674
Building Reserve	154,145	4,008	0	50,000	0	0	0	208,153	154,145
Resource Sharing Reserve	24,891	647	0	0	0	0	0	25,538	24,891
Plant Reserve	571,120	14,849	0	50,140	0	0	0	636,109	571,120
Rebroadcasting Reserve	27,116	705	0	0	0	(4,750)	0	23,071	27,116
Joint Venture Housing Reserve	58,893	1,178	0	0	0	(2,381)	0	57,690	58,893
Bowling Club Reserve	4,311	112	0	2,100	0	0	0	6,523	4,311
Road Infrastructure Reserve	113,000	2,938	0	0	0	0	0	115,938	113,000
Pool Revitalisation Reserve	0	0	0	207,312	0	0	0	207,312	0
Tourist Infrastructure Reserve - Accumulation	5,484	143	0	0	0	0	0	5,627	5,484
	1,135,633	29,174	0	309,552	0	(7,131)	0	1,467,228	1,135,633

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land & Buildings								
2156	45 BRISTOL ST COOROW					10,000	10,000	0	0
1062	STAFF HOUSING - 45 BRISTOL ST COOROW					26,661	40,000	13,339	0
	Plant and Equipment								
3285	2016 HILUX 4X4 2.8L TURBO DIESEL DUAL CAB SR5 - MWS - CW002					42,770	30,273	0	(12,497)
3285	2016 HILUX 4X4 2.8L TURBO DIESEL DUAL CAB SR5 - MWS - CW002					22,040	22,706	666	
2051	CW0035 CAT D6H DOZER					64,770	50,000	0	(14,770)
2927	CW3494 TRITON UTE 2003					0	2,000	2,000	
	2016 PRADO 2.8L TURBO DIESELWAGON GXL -								
3277	DCEO CAR - CW000					26,107	32,400	6,293	0
		0	0	0	0	155,687	137,379	22,298	(27,267)

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Townsites	12.4871	747	7,437,137	928,683	0	0	928,683	1,031,054	0	0	1,031,054
UV - Agricultural	1.6672	198	121,085,473	2,018,738	0	0	2,018,738	2,018,738	0	0	2,018,738
UV - Mining	16.7738	15	607,680	101,931	0	0	101,931	101,931	0	0	101,931
UV - Mining Exploration	11.5831	6	50,064	5,799	0	0	5,799	5,799	0	0	5,799
Sub-Totals		966	129,180,354	3,055,151	0	0	3,055,151	3,157,522	0	0	3,157,522
Minimum Payment	Minimum										
	\$										
GRV - Townsites	815.00	242	1,004,625	197,230	0	0	197,230	149,145	0	0	149,145
UV - Agricultural	815.00	9	106,827	7,335	0	0	7,335	7,335	0	0	7,335
UV - Mining	815.00	10	19,595	8,150	0	0	8,150	8,150	0	0	8,150
UV - Mining Exploration	300.00	5	5,124	1,500	0	0	1,500	1,500	0	0	1,500
Sub-Totals		266	1,136,171	214,215	0	0	214,215	166,130	0	0	166,130
		1,232	130,316,525	3,269,366	0	0	3,269,366	3,323,652	0	0	3,323,652
Movement in Excess Rates							(22,175)				0
Discounts							(54,188)				(95,000)
Amount from General Rates							3,193,002				3,228,652
Write Offs							0				(500)
Ex-Gratia Rates							10,282				11,371
Totals							3,203,285				3,239,523

Comments - Rating Information

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans Budgeted	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Housing								
Loan 88 - Morcombe Street House	75,153	0	37,237	75,153	37,916	0	455	2,064
Loan 89 - Brand Street Houses	45,014	0	0	29,768	45,014	15,246	-330	735
Recreation & Culture								
Loan 91 - Swimming Pool	0	500,000	0	0	500,000	500,000	0	0
Economic Services								
Loan 90 - Coorow Community Land Inc	0	250,000	0	21,663	250,000	228,337	0	7,632
	120,167	750,000	37,237	126,584	832,930	743,583	125	10,431

All debenture repayments were financed by general purpose revenue except for Loan 90 which is a Self Supporting Loan.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 11: Grants and Contributions

Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Budget Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	(Expended) (c)	Unspent Grant (a)+(b)+(c)
			\$	\$	\$				\$	\$	\$
General Purpose Funding											
RATES - Reimbursement of Debt Collection Costs	Ratepayers	Operating	0	10,000	0	1,666	10,000	10,000	0	0	0
GEN PUR - Financial Assistance Grant - General	WALGGC	Operating	0	419,547	0	104,887	419,547	419,547	115,014	0	0
GEN PUR - Financial Assistance Grant - Roads	WALGGC	Operating	0	253,689	0	63,422	253,689	253,689	63,608	0	0
Governance											
MEMBERS - Reimbursements		Operating - Tied	0	0	0	0	0	0	0	0	0
Law, Order and Public Safety											
FIRE - Reimbursements		Operating - Tied	0	0	0	0	0	0	0	0	0
OLOPS - Reimbursements	Dept. of Fire & Emergency Serv.	Operating	0	0	0	0	0	0	148	0	0
OLOPS - ESL Admin Fee/Commission	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	0	4,000	4,000	0	0	0
OLOPS - ESL Operating Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	58,180	0	0	58,180	58,180	0	(36,963)	0
OLOPS - ESL Operating Grant	Dept. of Fire & Emergency Serv.	Non-operating	0	0	0	0	0	0	0	0	0
OLOPS - ESL Capital Grant	Dept. of Fire & Emergency Serv.	Non-operating	0	0	40,000	0	40,000	40,000	0	0	0
OLOPS - Other Grants	CCTV Cameras	Non-operating	0	0	22,875	22,875	22,875	22,875	20,795	0	20,795
Health											
OTH HEALTH - Reimbursements	North Midlands Health Service	Operating - Tied	0	1,150	0	190	1,150	1,150	296	(296)	0
Welfare & Education											
AGED OTHER - Reimbursements	Tenants	Operating - Tied	0	500	0	82	500	500	150	(150)	0
Housing											
STF HOUSE - Staff Rental Reimbursements	Tenants	Operating - Tied	0	200	0	32	200	200	80	(80)	0
Community Amenities											
ENVIRON - Grants	POS Trust Funds & NACC	Operating - Tied		0	0	0	0	0	0	0	0
ENVIRON - Grants	LotteryWest, MWDC	Non-operating	180,752	0	0	0	0	0	0	(86,140)	94,612
PLAN - Grants		Operating - Tied	3,004	0	0	0	0	0	0	(4,786)	0
COM AMEN - Grants		Operating		0	0	0	0	0	364	0	0
COM AMEN - Grants		Non-operating		0	3,727	620	3,727	3,727	0	(9,793)	0
Recreation and Culture											
HALLS - Reimbursements		Operating - Tied	0	1,500	0	250	1,500	1,500	888	(888)	0
HALLS - Grants		Non-operating	0	0	50,000	0	50,000	50,000	0	0	0
HALLS - Community Buildings Hire		Operating - Tied	0	0	0	0	0	0	0	0	0
SWIM AREAS - Grants		Non-operating	0	0	500,000	0	500,000	500,000	0	0	0
REC - Contributions & Donations		Operating - Tied	0	368,429	0	284,215	368,429	368,429	0	0	0
REC - Contributions & Donations		Non-operating	0	0	0	0	0	0	274,821	(100,174)	174,647
REC - Reimbursements - Other Recreation		Operating - Tied		0	0	0	0	0	364	(364)	0
REC - Grants		Operating - Tied	0	0	0	0	0	0	0	(4,221)	0
REC - Grants		Non-operating	0	0	234,139	0	234,139	234,139	0	0	0
TV RADIO - Other Income		Operating	0	0	0	0	0	0	73	(73)	0
LIB - Reimbursements Lost Books		Operating	0	20	0	2	20	20	0	0	0

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue (c)	(Expended)	Unspent Grant (a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
Transport												
ROADC - Regional Road Group Grants (MRWA)	Main Roads WA	Non-operating	0	0	500,333	200,133	500,333		500,333	200,133	(4,980)	195,153
ROADC - Roads to Recovery Grant	Commonwealth Gvt	Non-operating	0	0	234,218	0	234,218		234,218	110,000	(19,270)	0
ROADM - Street Lighting Subsidy		Operating	0	300	0	50	300		300	0	0	0
ROADM - Direct Road Grant (MRWA)		Operating	0	77,014	0	77,014	77,014		77,014	77,014	0	0
LICENSING - Transport Licensing Commission		Operating	0	0	0	0	0		0	0	0	0
Economic Services												
RURAL - Contributions & Donations		Operating - Tied	0	1,000	0	166	1,000		1,000	0	0	0
TOUR - Grants		Operating - Tied	6,650	0	0	0	0		0	0	(6,650)	0
BUILD - Building Officer Charge Out Income		Operating - Tied	0	0	0	0	0		0	0	0	0
ADMIN - Contributions & Donations		Operating - Tied	0	0	0	0	0		0	0	0	0
ADMIN - Reimbursements		Operating - Tied	0	0	0	0	0		0	80	(80)	0
ADMIN - Other Income Relating to Administration		Operating - Tied	0	0	0	0	0		0	0	0	0
ADMIN - Admin Rebates		Operating	0	6,000	0	1,000	6,000		6,000	0	0	0
PWO - Long Service Leave Recoup		Operating - Tied	0	0	0	0	0		0	0	0	0
PWO - Other Reimbursements		Operating - Tied	0	200	0	32	200		200	0	0	0
POC - Reimbursements		Operating - Tied	0	0	0	0	0		0	0	0	0
POC - Fuel Tax Credits Grant Scheme		Operating - Tied	0	40,000	0	6,666	40,000		40,000	7,811	(7,811)	0
SAL - Reimbursement - Workers Compensation		Operating - Tied	0	10,000	0	1,666	10,000		10,000	424	(424)	0
TOTALS			190,406	1,251,729	1,585,292	764,968	2,837,021	0	2,837,021	872,062	(283,143)	485,207
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	770,570	0	248,041	770,570	0	770,570	256,220	(73)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		9,654	481,159	0	585,295	481,159	0	481,159	10,093	(62,713)	0
Non-operating	Non-operating Grants, Subsidies and Contributions		180,752	0	1,585,292	223,628	1,585,292	0	1,585,292	605,749	(220,357)	485,207
TOTALS			190,406	1,251,729	1,585,292	1,056,964	2,837,021	0	2,837,021	872,062	(283,143)	485,207

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

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:

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 31/08/2018
	\$	\$	\$	\$
BCTIF	606	73	(679)	0
Building Services Levy	429	269	(575)	123
Standpipe Cards	2,730	0	0	2,730
Leeman Ratepayers Association	5,791	0	(710)	5,081
Kerbing/Footpath Bonds	13,600	0	0	13,600
Coorow Volunteer Bush Fire Brigade	2,025	0	0	2,025
Coorow Number Plates	400	0	0	400
Green Head Number Plates	200	0	0	200
Leeman Number Plates	200	100	0	300
Refuse Site Key	200	0	0	200
Nomination Deposits	0	0	0	0
Other Bonds	383,119	399	(275,001)	108,516
	410,995	1,106	(276,966)	135,135

Trust Cash @ Bank as per Note 4

135,135
135,135

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

19 September 2018























Note 13: Capital Acquisitions

		YTD Actual			Amended Budget			Strategic Reference / Comment
Assets	Job	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<div><div></div>Level of completion indicator, please see table at the end of this note for further detail.</div>								
Buildings								
Law, Order & Public Safety								
<div></div> Green Head Fire Shed - Capital	BC047	13,636	0	13,636	28,061	28,061	(14,425)	C/Forward
Law, Order & Public Safety Total		13,636	0	13,636	28,061	28,061	(14,425)	
Housing								
<div></div> 6, Lot 131 Spain Street - Capital	BC000	0	0	0	30,000	0	0	
<div></div> 7, Lot 29 Spain Street - Capital	BC013	0	0	0	57,000	0	0	
<div></div> 2, Lot 9 Thomas Street - Capital	BC019	0	0	0	25,000	0	0	
<div></div> 29, Lot 49 Nairn Street - Capital	BC020	0	0	0	9,370	1,560	(1,560)	
<div></div> 63, Lot 64 Nairn Street - Capital	BC022	0	0	0	10,900	1,816	(1,816)	
<div></div> 5, Lot 520 Tuart Street - Capital	BC023	0	0	0	40,000	0	0	
<div></div> 18, Lot 626 Morcombe Road - Capital	BC024	0	0	0	6,500	0	0	
<div></div> 9, Lot 453 Morcombe Road - Capital	BC054	0	0	0	1,700	282	(282)	
<div></div> Unit A Brand Street - Capital	BC055	0	0	0	3,410	568	(568)	
<div></div> Unit B Brand Street - Capital	BC056	0	0	0	3,410	568	(568)	
Housing Total		0	0	0	187,290	4,794	(4,794)	
Recreation And Culture								
<div></div> Coorow Bowling Club - Capital	BC031	0	0	0	6,220	0	0	
<div></div> Coorow Hall - Capital	BC033	0	0	0	3,000	0	0	
<div></div> Maley Park Facilities - Capital	BC034	0	0	0	12,000	0	0	
<div></div> Green Head Community Centre - Capital	BC036	0	0	0	105,000	0	0	
<div></div> Coorow Golf Club Buildings - Capital	BC050	0	0	0	6,250	0	0	
Recreation And Culture Total		0	0	0	132,470	0	0	
Transport								
<div></div> Coorow Depot - Capital	BC039	0	0	0	11,000	11,000	(11,000)	
<div></div> Leeman Depot - Capital	BC040	0	0	0	5,053	0	0	
<div></div> Green Head Depot - Capital	BC041	2,796	0	2,796	20,476	0	2,796	
Transport Total		2,796	0	2,796	36,529	11,000	(8,204)	
<div></div> Buildings Total		17,283	0	17,283	384,350	43,855	(26,572)	
Footpaths								
Transport								
<div></div> Green Head Road Footpath (Capital)	FC104	0	0	0	27,970	27,970	(27,970)	
<div></div> Grigson Street Footpath (Capital)	FC106	0	0	0	26,180	26,180	(26,180)	
<div></div> Morcombe Street, Green Head Footpath (Capital)	FC108	0	0	0	14,020	14,020	(14,020)	
<div></div> Morcombe Road, Leeman Footpath (Capital)	FC109	0	0	0	28,040	28,040	(28,040)	
Transport Total		0	0	0	96,210	96,210	(96,210)	
<div></div> Footpaths Total		0	0	0	96,210	96,210	(96,210)	

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

19 September 2018
















Note 13: Capital Acquisitions

Assets	Job	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Plant & Equipment (inc Furniture)								
Law, Order & Public Safety								
 CCTV Cameras & Equipment (Capital)	PE0072	0	0	0	24,875	24,875	(24,875)	
Law, Order & Public Safety Total		0	0	0	24,875	24,875	(24,875)	
Transport								
 CAT DGH Dozer (Capital)	PE0035	0	0	0	480,000	0	0	
 CW002 MWS Dual Cab Utility (Capital)	PE0002	0	0	0	51,500	0	0	
 CW008 Coastal Leading Hand Utility (Capital)	PE0008	0	0	0	40,526	0	0	
 CW0024 Low Loader Trailer (Capital)	PE0024	0	0	0	30,000	0	0	
 Sundry Plant & Equipment (Capital)	PE6	0	0	0	12,000	0	0	
 CW3315 Utility (Capital)	PE3315	0	0	0	31,669	0	0	
 CW3512 Skid Steer Loader (Capital)	PE3512	0	0	0	2,675	2,675	(2,675)	
Transport Total		0	0	0	648,370	2,675	(2,675)	
Other Property & Services								
 CW000 DCEO Vehicle (Capital)	PE000	0	0	0	57,680	0	0	
Other Property & Services Total		0	0	0	57,680	0	0	
Plant & Equipment Total		0	0	0	730,925	27,550	(27,550)	
Infrastructure Assets - Roads								
Transport								
 Fennell Road (Capital) Council Funded	RC025	0	0	0	120,046	0	0	
 Teasdale Road (Capital) Council Funded	RC026	0	0	0	60,000	10,000	(10,000)	
 Banovich Road (Capital) Council Funded	RC035	6,882	0	6,882	123,612	83,612	(76,730)	
 South Waddy Road (Capital) Council Funded	RC005	0	0	0	186,581	0	0	
 Tootbardie Road (Capital) Council Funded	RC027	17,548	0	17,548	116,468	116,468	(98,920)	
 Mazza Road (Capital) Council Funded	RC028	24,415	0	24,415	83,348	83,348	(58,933)	
 Launer Road (Capital) R2R	R2R006	1,728	0	1,728	0	0	1,728	
 Miling North Road (Capital) R2R	R2R029	0	0	0	132,662	22,106	(22,106)	
 Thomas Road (Capital) R2R	R2R014	0	0	0	113,076	0	0	
 Wubin-Gunyidi Road (Capital) R2R	R2R165	17,542	0	17,542	162,664	0	17,542	
 Buntine-Marchagee Road (Capital) RRG	RRG002	0	0	0	292,199	0	0	
 Coorow-Greenhead Road East (Capital) RRG	RRG161	0	0	0	248,114	1,810	(1,810)	
 Coorow-Greenhead Road West (Capital) RRG	RRG162	4,980	0	4,980	269,832	0	4,980	
Transport Total		73,095	0	73,095	1,908,602	317,344	(244,249)	
Infrastructure Roads Total		73,095	0	73,095	1,908,602	317,344	(244,249)	

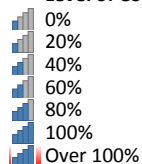
SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

19 September 2018

Note 13: Capital Acquisitions

Assets	Job	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Other Infrastructure								
Community Amenities								
 Coastal Waste Transfer Station (Capital)	OC007	6,015	0	6,015	5,365	5,365	650	
 Coastal Cemetery (Capital)	OC048	9,793	0	9,793	0	0	9,793	
Community Amenities Total		15,808	0	15,808	5,365	5,365	10,443	
Recreation And Culture								
 Leeman Foreshore Infrastructure (Capital)	OC004	86,427	0	86,427	249,145	179,145	(92,718)	
 Green Head Skate Park (Capital)	OC009	0	0	0	30,000	0	0	
 Maley Park Infrastructure (Capital)	OC034	0	0	0	50,000	0	0	
 Wann Park Infrastructure (Capital)	OC035	4,221	0	4,221	0	0	4,221	
 Coorow Skate Park (Capital)	OC036	0	0	0	11,700	11,700	(11,700)	
 Morphet Park Infrastructure (Capital)	OC042	0	0	0	4,990	0	0	
 Dynamite Bay Infrastructure (Capital)	OC043	0	0	0	45,000	0	0	
 Lakes Park (Capital)	OC046	4,340	0	4,340	0	0	4,340	
 Green Head Sports Club Other Infrastructure (Capital)	OC062	0	0	0	5,000	0	0	
 Lot 601 Park, Peterson Place (Capital)	OC064	13,747	0	13,747	183,834	183,834	(170,087)	
 Coorow Swimming Pool (Capital)	OC037	622	0	622	1,060,000	0	622	
 Three Bays Walkway (Capital)	OC065	86,140	0	86,140	403,981	303,981	(217,841)	
Recreation And Culture Total		195,497	0	195,497	2,043,650	678,660	(483,163)	
Other Property & Services								
		0	0	0	0	0	0	
Other Property & Services Total		0	0	0	0	0	0	
Other Infrastructure Total		211,305	0	211,305	2,049,015	684,025	(472,720)	
Capital Expenditure Total		301,683	0	301,683	5,169,102	1,168,984	(867,301)	

Level of Completion Indicators




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

11.3.3 LIONS CANCER INSTITUTE – SPECIAL CHILDREN’S CHRISTMAS BIG DAY OUT

Reporting Officer: Deputy Chief Executive Officer
Responsible Executive: Deputy Chief Executive Officer
File Reference: ADM0051 Community Relations - Donations
Disclosure of Interest: Nil
Attachments: Flyer from Lions Cancer Institute
Voting Requirements: Simple Majority

COUNCIL ROLE

 **Executive** The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

REPORT PURPOSE:

For Council to consider whether to make a contribution towards the Lions Cancer Institute Special Children’s Christmas Big Day Out

OFFICER RECOMMENDATION/RESOLUTION: 2018/110

Moved: Cr Peck

Seconded: Cr Bothe

That \$600 be provided to the Lions Cancer Institute Special Children’s Christmas Day Out for six children from the Shire of Coorow.

**LOST 0/6
Simple Majority**

Council did not support the recommendation as they could not identify if any children in the Shire would benefit.

BACKGROUND:

The Shire has received an email from the Lions Cancer Institute asking for sponsorship to allow six special needs, cancer and handicapped children from the Shire of Coorow to attend their Special Children’s Christmas Big Day Out. A flyer about the program is attached for information.

COMMENT:

The Shire has not sponsored the Lions Cancer Institute in the past.

STAKEHOLDER ENGAGEMENT:

Nil

FINANCIAL / RESOURCE IMPLICATIONS:

There is a budget of \$7,000 for unallocated donations in General Ledger 2040129 of which \$0 have currently been expended.

STATUTORY ENVIRONMENT:

Local Government Act 1995

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

The Community Plan includes the following strategies:

- *Provide social facilities and services to serve the lifestyle needs of our communities*
- *Improve services and facilities that actively support youth, disability and seniors in the region*


RISK IMPLICATION:

There are no known risks with not supporting this request.

11.3.4 WRITE OFF UNRECOVERABLE SUNDRY DEBTORS

Reporting Officer: Deputy Chief Executive Officer
Responsible Executive: Deputy Chief Executive Officer
File Reference: ADM0182 – Debt Recovery
Disclosure of Interest: Nil
Attachments: Nil
Voting Requirements: Absolute Majority

COUNCIL ROLE

 **Executive** The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

REPORT PURPOSE:

To consider writing off unrecoverable sundry debts.

OFFICER RECOMMENDATION:

That the following sundry debts be written off:

<i>Debtor</i>	<i>Invoice</i>	<i>Amount</i>
<i>Richard Verdonick</i>	<i>7614</i>	<i>\$200.00</i>
<i>Gary Rex Schroder</i>	<i>7802</i>	<i>\$147.00</i>
<i>Nicole Kelly</i>	<i>8051</i>	<i>\$115.00</i>
<i>Matty McDonald</i>	<i>8185</i>	<i>\$220.00</i>

RESOLUTION: 2018/111

Moved: Cr Sims Seconded: Cr Jack

That this item be deferred until next meeting for further information to be provided on the debts and actions taken to locate the debtors.

**CARRIED 6/0
Simple Majority**

BACKGROUND:

The Shire has engaged a debt collection agent to recover outstanding sundry debtors.

COMMENT:

There are four sundry debtors that the debt collection considers unviable to recover as follows:

Debtor	Invoice/Date	Amount	Debt Collector Comments
Richard Verdonick	7614 13/10/2015	\$220.00	Tried all contacts on file unsuccessfully. Skip trace unsuccessful. Cannot locate debtor.
Gary Rex Schroder	7802 16/02/2016	\$147.00	Debtor has advised he is bankrupt – WA554/17/1 – confirmed with a date of 18/4/2017
Nicole Kelly	8051 10/11/2016	\$115.00	No response to mail, unable to locate phone number - uneconomical to skip trace
Matty McDonald	8185 5/4/2017	\$220.00	Mobile disconnected, address is rental, last listed February 2017, no response to mail – uneconomical to skip trace
Total		\$702.00	

STAKEHOLDER ENGAGEMENT:

Nil

FINANCIAL / RESOURCE IMPLICATIONS:

Writing off these sundry debtors will have negligible impact on the Shire's financial position.

STATUTORY ENVIRONMENT:

Local Government Act 1996 – Section 6.12. Power to defer, grant discounts, waive or write off debts

POLICY IMPLICATIONS:

Delegation 3.2.8 – Recovery of Unpaid Debtors was used to pursue the outstanding amounts.

STRATEGIC IMPLICATIONS:

There are no strategic implications.

RISK IMPLICATION:

There are no risk implications.

12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN:

Nil

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION:

Nil

14. MATTERS BEHIND CLOSED DOORS:

Nil

15. DATE OF NEXT MEETING:

15.1 ORDINARY MEETING OF COUNCIL

Ordinary Meeting

Next meeting of Council will be held on Wednesday 17 October 2018 at the Coorow District Hall from 5.00pm.

16. CLOSURE:

There being no further business the President, Cr Moira Girando closed the meeting at 5.55pm