



Minutes

FOR THE

ORDINARY MEETING

OF COUNCIL

TO BE HELD ON

WEDNESDAY 12 DECEMBER 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

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS:

The President Cr Moira J Girando, welcomed those present and opened the Meeting at 5.00 pm.

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 D A Rackemann
Councillor G C Sims

President
Deputy President

Mr P J Crispin
Mrs L J Parola
Mr K Bean

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

Dr Nathan Craig

West Midlands Group

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE:

Nil

4. PUBLIC QUESTION TIME:

Nil

5. APPLICATION FOR LEAVE OF ABSENCE:

Nil

6. DECLARATION OF INTEREST:

Nil

7. PETITIONS/DEPUTATIONS/PRESENTATIONS

Dr Nathan Craig, Executive Officer from the North Midlands Group spoke on the proposed Midlands Biodiversity Group.

Key drivers - Wild dog activity in the south and feral pigs in the north

Currently no one is in a position to be able to do anything across the region.

Wild dog reports – over two years sightings, attacks and footage around Watheroo National Park area, as well as other sites along the Brand Highway, including Cataby. A lot of people don't know who they can report them to so there is probably a lot more.

There are currently 14 recognised biodiversity groups in WA, including to the north and east of the proposed group area (Shires of Irwin, Mingenew, Three Springs, Carnamah, Coorow, Dandaragan, Moora).

A RBG is established under the Biosecurity Agriculture Management Act 2007, and is a community coordinated approach, formally recognised by the Minister. Management through long term partnerships, allows for a declared pest rate to be levied.

Outcome – shared responsibility for funding & managing a number of declared pests, initially looking at wild dogs, feral pigs, corellas and foxes.

Current status – application for funding for 2019 – AWI contract Licenced Pest Management Technician (dogger) on the ground, surveillance, trapping/baiting. DPIRD: move to a recognised biosecurity group.

Aim to formalise the group by September 2019 to develop management plans for key pests, consult with landowners then implement a Declared Pest Rate (DPR) with every landholder making a contribution annually, matched \$ for \$ by state government.

Rate can be based on UV or a flat rate per property and is collected by the Office of State Revenue.

Asking for in principle support from each Shire to form the Midlands Biosecurity Group (MBG) as a Regional Biosecurity Group (RBG), help with community consultation, distribute communication material, facilitate community engagement meetings, liaise with Shire Rangers.

Cr Girando noted that people who don't have livestock may be unwilling to contribute, Dr Craig said that they would still be affected by corellas.

Aim is to get as much community support for the RBG as possible in the next six months.

West Midlands Group is coordinating the establishment of the MBG, overseeing the formalisation of a RBG and implement a DPR and provide admin and financial support. Group will operate in its own right.

Cr Peck asked if the rates raised would be allocated to the region, or be available for other groups. Dr Craig said it would come to the group and the State Govt would match it \$ for \$.

He asked why rabbits aren't on the list? It would be an issue for people who don't have stock. Dr Craig said it could be identified through the community consultation process.

Cr Peck said he had experienced a dog attack this year.

Cr Bothe asked if the money people are paying for skeleton weed could also be included?

CEO said pest management plan could cover corellas, rabbits, dogs, and specific weeds, not just one issue.

Cr Sims asked if the rate would be collected from people other than primary producers. Dr Craig said it would need to be worked out. Some groups only rate on properties over 100 ha to exclude townsites, minority groups, and some groups rate the towns as well. Cr Sims thinks that townspeople should be rated as well because corellas impact on them too.

Cr Girando – could pensioners be excluded? Cr Sims asked how much would it be? CEO gave example of a primary producer in the Central Wheatbelt who owns 4 properties of 4,000 ha, pays around \$200 per property.

Dr Craig wasn't sure about how much definition could be applied to different types of properties, e.g. exempting pensioners.

Cr Jack – any evidence people are encouraging wild pigs for sport? Dr Craig said no, but not a lot of research has been done.

Dr Craig noted that shire and community support is critical to the success of the MBG. Chaz Wass is the regional coordinator for our area.

AWI have contributed the cost of the Licenced Pest Management Technician (dogger) for 100 days over the next two years (\$70K pa). Not asking the Shires for a financial contribution at this time, just in kind such as sending out material, letters of support etc.

Dr Craig left the meeting at 5.28 pm

8. **CONFIRMATION OF MINUTES**

8.1 ORDINARY MEETING HELD WEDNESDAY 21 NOVEMBER 2018 HELD AT THE LEEMAN RECREATION CENTRE

RESOLUTION:

2018/138

Moved: Cr Peck

Seconded: Cr Oakes

That the Minutes of the Ordinary Meeting held on Wednesday 21 November 2018 confirmed and a true and correct record.

**CARRIED 7/0
Simple Majority**

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

Nil

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

For the convenience of members of the public Council may identify, by decision, early in the meeting any matter on the agenda to be discussed behind closed doors and that matter is to be deferred for consideration as the last item of the meeting.

Item 4.1 Australia Day Nomination


11. REPORTS:

11.1 CHIEF EXECUTIVE OFFICER:

11.1.1 NATIVE PLANT SEED COLLECTION

Subject:	Permission to Collect Native Plant Seed
Reporting Officer:	Chief Executive Officer
Responsible Executive:	Chief Executive Officer
File Reference:	ADM0109 – Environmental Management – Collection of Seeds
Disclosure of Interest:	Nil
Attachments:	Email letter from Tim Emmott
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.
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REPORT PURPOSE:

For Council to consider the request from E-Scapes Environmental Pty Ltd to collect native seeds from within reserves vested in the Shire.

OFFICER RECOMMENDATION/RESOLUTION:

2018/139

Moved: Cr Sims

Seconded: Cr Jack

That E-Scapes Environmental Pty Ltd be granted permission to collect native plant seeds from vegetation within reserves and other areas managed by the Shire of Coorow subject to the following conditions:

1. Permission is for twelve months, finishing on 11 December 2019;
2. All persons collecting native seed are to be E-Scapes Environmental Pty Ltd staff members/contractors and licensed according to the Wildlife Conservation Act 1950 and abide by the condition of the license
3. All staff/contractors are to wear high visibility safety vests;
4. Any stationary vehicles are to use revolving amber flashing lights;
5. Appropriate hygiene measures be followed at all times to prevent the spread of plant disease and weeds;
6. All care be taken to avoid the disturbance of fauna habitat;
7. All care be taken to avoid any disturbance that may lead to soil degradation; and
8. No work to commence in Shire reserves until the Shire has received a current Certificate for Public Liability Insurance.

**CARRIED 7/0
Simple Majority**

BACKGROUND:

The Shire has received an application from Tim Emmott, Director, E-Scapes Environmental Pty Ltd for permission to collect native plant seeds from reserves and other areas managed by the Shire of Coorow for a period of twelve months.

Seed collected will be from targeted species of common acacias.

COMMENT:

It is recommended that the following conditions be imposed on all applications for the collection of native seeds and cuttings including:

1. Permission will normally be for a twelve month period;
2. All persons collecting native seed are to be staff members/contractors and licensed according to the Wildlife Conservation Act (1950) and must abide by the condition of the license
3. All staff are to wear high visibility safety vests;
4. Any stationary vehicles are to use revolving amber flashing lights;
5. Appropriate hygiene measures be followed at all times to prevent the spread of plant disease and weeds;
6. All care be taken to avoid the disturbance of fauna habitat;
7. All care be taken to avoid any disturbance that may lead to soil degradation; and
8. No work to commence in the Shire reserves until the Shire has received a current Certificate for Public Liability Insurance.

STAKEHOLDER ENGAGEMENT:

Nil

FINANCIAL / RESOURCE IMPLICATIONS:

Nil

STATUTORY ENVIRONMENT:

Wildlife Conservation Act 1950

POLICY IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

Theme 3: Environment

Our coastal and bush land reserves are utilised and managed in a way that will preserve them for future generations.

RISK IMPLICATION:

Collection of Native seed for re-vegetation projects in the region will help to ensure that vegetation is preserved into the future.

11.2 MANAGER OF WORKS AND SERVICES:

11.2.1 NIL

11.3 DEPUTY CHIEF EXECUTIVE OFFICER:

11.3.1 LIST OF ACCOUNTS PAID

Subject	List of Accounts Paid
Reporting Officer:	Finance Officer
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.
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REPORT PURPOSE:

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

OFFICER RECOMMENDATION/RESOLUTION:

2018/140

Moved: Cr Rackemann

Seconded: Cr Oakes

That the list of accounts paid under delegated authority for the month of November 2018 as presented be accepted, including:

MUNICIPAL FUND

Cheques	20243-20247	\$ 3,682.55
Payroll DD's	14/11/18 to 28/11/18	\$ 125,048.32
EFTS	13251-13364	\$ 373,737.86
Credit Card	DD27067.1	\$ 1,576.45
Direct Debits	1/11/18 to 30/11/18	\$ 58,864.18
TOTALLING		\$ 562,909.36

TRUST FUND

EFTS	13249-13250 & 13312	\$ 584.95
TOTALLING		\$ 584.95
		CARRIED 7/0
		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 21 November 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 – NOVEMBER 2018

Reporting Officer: Senior Finance 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:

☐ **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 accept the Monthly Statement of Financial Activity.

OFFICER RECOMMENDATION/RESOLUTION:

2018/141

Moved: Cr Jack

Seconded: Cr Bothe

That the Monthly Statement of Financial Activity as included at Attachment 11.3.2 for the period ended 30 November 2018 be accepted.

**CARRIED 7/0
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 30 November 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 30 November 2018**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Coorow Information Summary For the Period Ended 30 November 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 30 November 2018 of \$4,143,191.

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	42%	\$	1,251,729	\$ 745,897	\$ 528,340
Non-operating Grants, Subsidies and Contributions	41%	\$	1,585,292	\$ 497,252	\$ 646,015
	41%	\$	2,837,021	\$ 1,243,149	\$ 1,174,356
Rates Levied	97%	\$	3,239,523	\$ 3,238,447	\$ 3,154,925
Materials & Contracts	44%	-\$	1,723,216	-\$ 754,950	-\$ 749,692
Capital Projects					
Infrastructure Assets - Roads	24%	-\$	1,908,602	-\$ 781,078	-\$ 462,762
Infrastructure Assets - Other	29%	-\$	2,049,015	-\$ 839,015	-\$ 585,204

% Compares current ytd actuals to annual budget

Financial Position		This Time Last Year		30 Nov 2018
Adjusted Net Current Assets	102%	\$	4,051,910	\$ 4,143,191
Cash and Equivalent - Unrestricted	100%	\$	3,681,335	\$ 3,683,569
Cash and Equivalent - Restricted	149%	\$	764,634	\$ 1,135,633
Receivables - Rates	111%	\$	619,468	\$ 685,669
Receivables - Other	32%	\$	107,694	\$ 34,874
Payables	73%	\$	118,384	\$ 86,854

% 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.

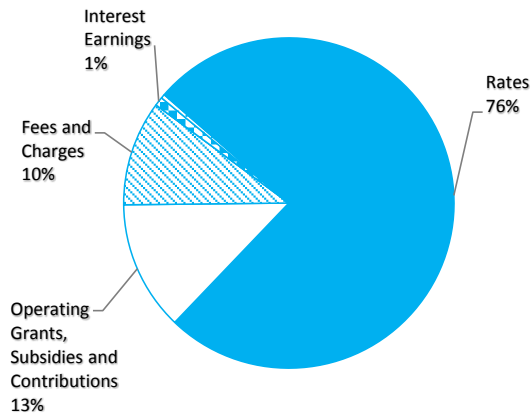
Preparation

Prepared by: Sue Mills

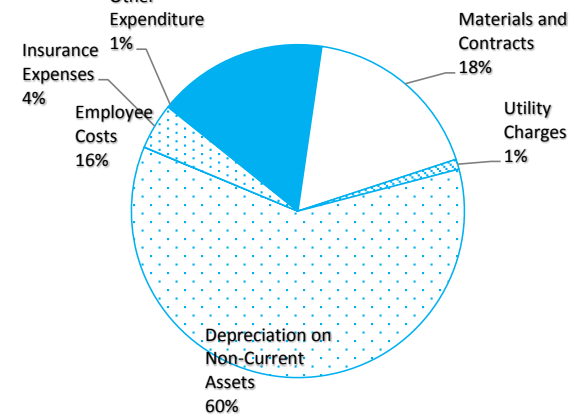
Date Prepared 05 Dec 2018

Shire of Coorow
Information Summary
For the Period Ended 30 November 2018

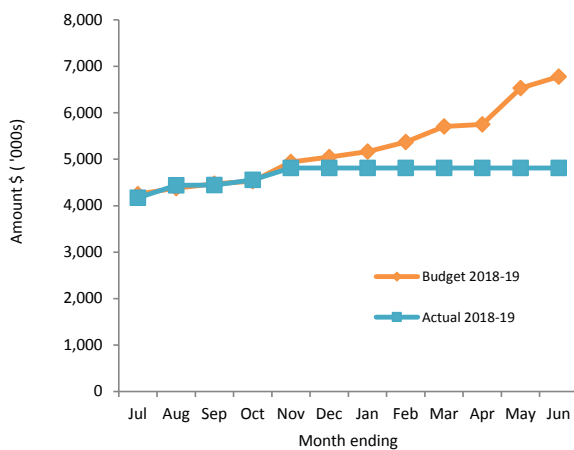
Operating Revenue



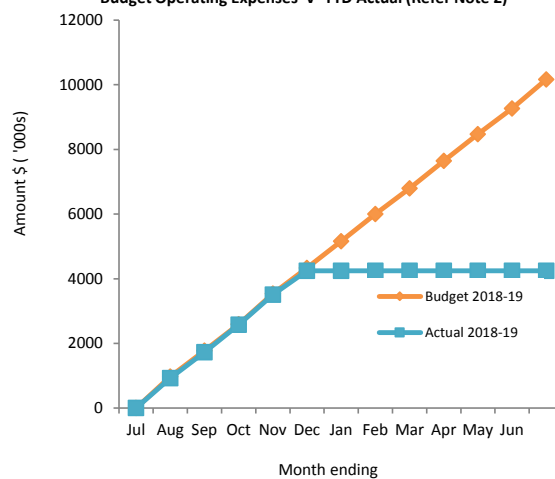
Operating Expenditure



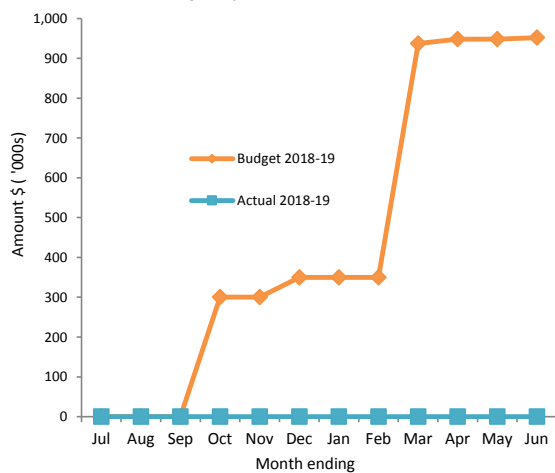
Budget Operating Revenues -v- Actual (Refer Note 2)



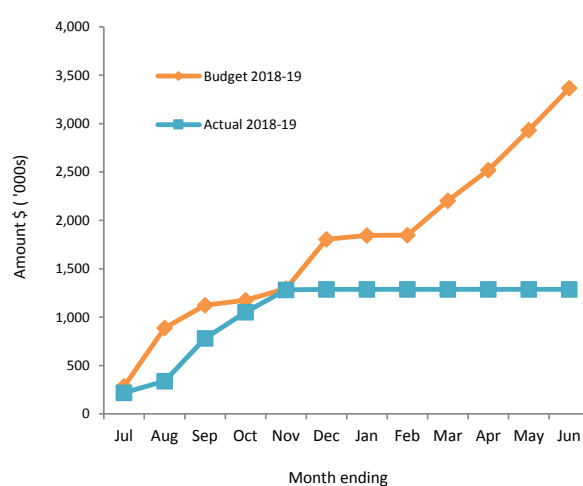
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 30 November 2018

		Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
Note							
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,933,486	1,933,486	2,088,834	155,348	8%	
Revenue from operating activities							
Governance		0	0	0	0		
General Purpose Funding - Rates	9	3,239,523	3,238,447	3,163,865	(74,582)	(2%)	
General Purpose Funding - Other		792,220	365,652	389,150	23,498	6%	
Law, Order and Public Safety		66,430	22,055	22,401	346	2%	
Health		3,425	2,750	2,923	173	6%	
Education and Welfare		27,760	11,560	12,041	481	4%	
Housing		105,339	51,669	47,456	(4,213)	(8%)	
Community Amenities		312,163	307,888	310,952	3,064	1%	
Recreation and Culture		387,220	295,170	20,711	(274,459)	(93%)	▼
Transport		94,980	83,389	132,088	48,699	58%	▲
Economic Services		77,008	32,466	34,481	2,015	6%	
Other Property and Services		87,493	33,825	28,646	(5,179)	(15%)	
		5,193,561	4,444,871	4,164,715	(280,157)	(6%)	
Expenditure from operating activities							
Governance		(557,148)	(241,200)	(228,864)	12,336	5%	
General Purpose Funding		(259,633)	(108,745)	(121,232)	(12,487)	(11%)	▼
Law, Order and Public Safety		(452,310)	(201,629)	(190,034)	11,595	6%	
Health		(136,607)	(58,924)	(49,574)	9,350	16%	
Education and Welfare		(105,409)	(45,914)	(48,612)	(2,698)	(6%)	
Housing		(20,682)	(14,151)	(13,047)	1,104	8%	
Community Amenities		(793,750)	(325,349)	(254,118)	71,231	22%	▲
Recreation and Culture		(1,686,750)	(725,117)	(760,335)	(35,218)	(5%)	
Transport		(5,831,255)	(2,422,586)	(2,323,336)	99,250	4%	
Economic Services		(298,567)	(131,172)	(106,571)	24,601	19%	▲
Other Property and Services		(24,938)	(60,016)	(149,546)	(89,530)	(149%)	▼
		(10,167,049)	(4,334,803)	(4,245,269)	89,534	2%	
Operating activities excluded from budget							
Add back Depreciation		6,172,980	2,572,035	2,561,271	(10,764)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	8	4,969	(13,339)	0	13,339	(100%)	
Adjust Provisions and Accruals		4,594	12	0	(12)	(100%)	
Amount attributable to operating activities		1,209,055	2,668,776	2,480,717			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	1,585,292	497,252	646,015	148,763	30%	▲
Proceeds from Disposal of Assets	8	187,379	50,000	0	(50,000)	(100%)	▼
Land and Buildings	13	(384,350)	(237,545)	(88,969)	148,576	63%	▲
Infrastructure Assets - Roads	13	(1,908,602)	(781,078)	(462,762)	318,316	41%	▲
Infrastructure Assets - Other	13	(2,049,015)	(839,015)	(585,204)	253,811	30%	▲
Infrastructure Assets - Footpaths	13	(96,210)	(96,210)	(58,253)	37,957	39%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(730,925)	(71,219)	(35,156)	36,063	51%	▲
Amount attributable to investing activities		(3,396,431)	(1,477,815)	(584,329)	893,486	60%	▲
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	209,970	19,564	(10%)	
Repayment of Debentures	10	(126,584)	(52,002)	(52,001)	1	0%	
Transfer to Reserves	7	(338,726)	(20,890)	0	20,890	100%	▲
Amount attributable to financing activities		253,890	117,514	157,969	40,455	(34%)	
Closing Funding Surplus(Deficit)	3	0	3,241,961	4,143,191			

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 30 November 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	2,088,834	155,348	8%	
Revenue from operating activities							
Rates	9	3,239,523	3,238,447	3,154,925	(83,522)	(3%)	
Operating Grants, Subsidies and Contributions	11	1,251,729	745,897	528,340	(217,557)	(29%)	▼
Fees and Charges		552,355	418,999	428,827	9,828	2%	
Interest Earnings		112,406	21,839	35,958	14,119	65%	▲
Other Revenue		15,250	6,350	16,664	10,314	162%	▲
Profit on Disposal of Assets	8	22,298	13,339	0	(13,339)	(100%)	
		5,193,561	4,444,871	4,164,715	(280,157)	(6%)	
Expenditure from operating activities							
Employee Costs		(1,817,897)	(737,350)	(675,640)	61,710	8%	
Materials and Contracts		(1,723,216)	(754,950)	(749,692)	5,258	1%	
Utility Charges		(171,640)	(71,335)	(41,381)	29,954	42%	▲
Depreciation on Non-Current Assets		(6,172,980)	(2,572,035)	(2,561,271)	10,764	0%	
Interest Expenses		(10,431)	(1,861)	(852)	1,009	54%	
Insurance Expenses		(187,968)	(180,602)	(189,923)	(9,321)	(5%)	
Other Expenditure		(55,650)	(16,670)	(26,508)	(9,838)	(59%)	
Loss on Disposal of Assets	8	(27,267)	0	0			
		(10,167,049)	(4,334,803)	(4,245,269)	89,534	2%	
Operating activities excluded from budget							
Add back Depreciation		6,172,980	2,572,035	2,561,271	(10,764)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	8	4,969	(13,339)	0	13,339	(100%)	
Adjust Provisions and Accruals		4,594	12	0	(12)	(100%)	
Amount attributable to operating activities		1,209,055	2,668,776	2,480,717	(188,059)		
Investing activities							
Grants, Subsidies and Contributions	11	1,585,292	497,252	646,015	148,763	30%	▲
Proceeds from Disposal of Assets	8	187,379	50,000	0	(50,000)	(100%)	▼
Land and Buildings	13	(384,350)	(237,545)	(88,969)	148,576	63%	▲
Infrastructure Assets - Roads	13	(1,908,602)	(781,078)	(462,762)	318,316	41%	▲
Infrastructure Assets - Other	13	(2,049,015)	(839,015)	(585,204)	253,811	30%	▲
Infrastructure Assets - Footpaths	13	(96,210)	(96,210)	(58,253)	37,957	39%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Plant and Equipment	13	(730,925)	(71,219)	(35,156)	36,063	51%	▲
Amount attributable to investing activities		(3,396,431)	(1,477,815)	(584,329)	893,486	60%	
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	209,970	19,564	(10%)	
Repayment of Debentures	10	(126,584)	(52,002)	(52,001)	1	0%	
Transfer to Reserves	7	(338,726)	(20,890)	0	20,890	100%	▲
Amount attributable to financing activities		253,890	117,514	157,969	40,455	(34%)	
Closing Funding Surplus (Deficit)	3	0	3,241,961	4,143,191	901,230	28%	▲

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 30 November 2018

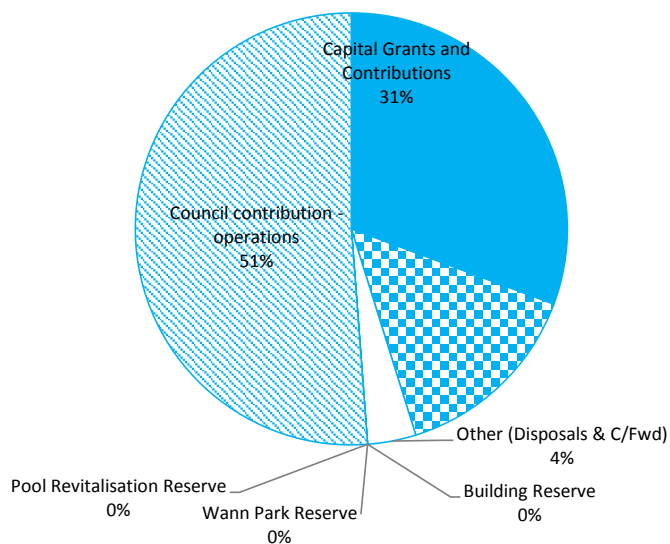
Capital Acquisitions

	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	88,969	0	237,545	384,350	88,969	(148,576)
Infrastructure Assets - Roads	13	462,762	0	781,078	1,908,602	462,762	(318,316)
Infrastructure Assets - Other	13	585,204	0	839,015	2,049,015	585,204	(253,811)
Infrastructure Assets - Footpaths	13	58,253	0	96,210	96,210	58,253	(37,957)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Plant and Equipment	13	35,156	0	71,219	730,925	35,156	(36,063)
Capital Expenditure Totals		1,230,344	0	2,025,067	5,169,102	1,230,344	(794,723)

Capital acquisitions funded by:

Capital Grants and Contributions				497,252	1,585,292	646,015	
Borrowings				0	750,000	0	
Other (Disposals & C/Fwd)				50,000	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				1,477,815	2,646,431	584,329	
Capital Funding Total				2,025,067	5,169,102	1,230,344	

Budgeted Capital Acquisitions Funding



SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

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 30 November 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	(51,083)	4%			
Law, Order and Public Safety	346	2%			
Health	173	6%			
Education and Welfare	481	4%			
Housing	(4,213)	(8%)			
Community Amenities	3,064	1%			
Recreation and Culture	(274,459)	(93%)	▼	Permanent	POS income budgeted as operating, should be capital
Transport	48,699	58%	▲	Permanent	Direct Grant more than budgeted
Economic Services	2,015	6%			
Other Property and Services	(5,179)	(15%)			
Operating Expense					
General Purpose Funding	(12,487)	(11%)	▼	Timing	Admin allocations over budgeted amount
Law, Order and Public Safety	11,595	6%			
Health	9,350	16%			
Education and Welfare	(2,698)	(6%)			
Housing	1,104	8%			
Community Amenities	71,231	22%	▲	Timing	Under expenditure for tip maintenance and storm drainage maintenance
Recreation and Culture	(35,218)	(5%)			
Transport	99,250	4%			
Economic Services	24,601	19%	▲	Timing	No expenditure for contract building services or Vermim Control
Other Property and Services	(89,530)	(149%)	▼	Timing	Under and over expenditure over a number of accounts
Capital Revenues					
Grants, Subsidies and Contributions	148,763	30%	▲	Permanent	POS income budgeted as operating, should be capital
Proceeds from Disposal of Assets	(50,000)	(100%)	▼	Timing	Property sale scheduled for December 2018
Capital Expenses					
Land and Buildings	148,576	63%	▲	Timing	A number of projects not yet commenced
Infrastructure - Roads	318,316	41%	▲	Timing	Road program behind schedule due to wet conditions, unplanned staff and plant unavailability
Infrastructure - Other	253,811	30%	▲	Timing	Number of projects behind schedule
Infrastructure - Footpaths	37,957	39%	▲	Timing	Footpath projects behind schedule due to contractor availability
Plant and Equipment	36,063	51%	▲	Timing	No plant purchased yet
Financing					
Transfer from Reserves	0				
Loan Principal Repayments	1	0%			
Transfer to Reserves	20,890	100%	▲	Timing	Reserve transfers to be done at EOY

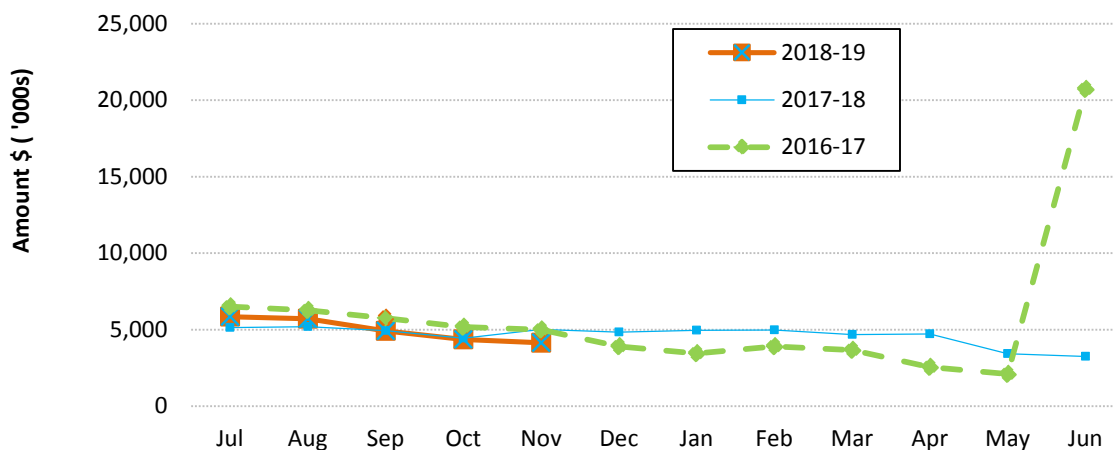
SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	30 Nov 2017	30 Nov 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,436,852	3,681,335	3,683,569
Cash Restricted	4	1,135,633	764,634	1,135,633
Receivables - Rates	6	200,587	619,468	685,669
Receivables - Other	6	31,154	107,694	34,874
Inventories		17,918	6,129	46,016
		4,032,114	5,179,260	5,585,760
Less: Current Liabilities				
Payables		(377,749)	(118,384)	(86,854)
Provisions Loans		(104,921)	(86,990)	(52,919)
Provisions Leave		(396,602)	(416,710)	(396,602)
		(879,271)	(622,084)	(536,376)
Less: Cash Reserves	7	(1,135,633)	(764,634)	(1,135,633)
Less: Unspent Grants		(209,970)	0	0
Add: Loan Current		104,921	86,990	52,919
Less: SSL Repayments		0	0	0
Add: Leave Reserve		176,674	172,378	176,674
Trust imbalance (Department of Transport funds timing)		0	0	(153)
Net Current Funding Position		2,088,834	4,051,910	4,143,191

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 30 November 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
(a) Cash Deposits					
Cash At Bank	331,099			331,099	BankWest
Cash At Call - Bank	101,370			101,370	BankWest
Municipal Fund Term Deposits	3,250,000			3,250,000	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			133,839	133,839	BankWest
Petty Cash Float	1,100			1,100	
Total	3,683,569	1,135,633	133,839	4,953,041	

Comments/Notes -

Term Deposit For	Amount	Held With	Interest Rate	Matures	Interest Expected
Municipal Funds	250,000	BankWest MMI	2.75%	30/12/2018	2,260.27
Municipal Funds	250,000	BankWest MMI	2.62%	3/12/2018	1,633.01
Municipal Funds	250,000	BankWest MMI	2.17%	19/12/2018	452.08
Municipal Funds	250,000	BankWest MMI	2.80%	31/12/2018	3,490.41
Municipal Funds	250,000	BankWest MMI	2.66%	3/01/2019	2,222.74
Municipal Funds	250,000	BankWest MMI	2.52%	11/01/2019	1,035.62
Municipal Funds	250,000	BankWest MMI	2.52%	19/01/2019	1,050.00
Municipal Funds	250,000	ME Bank	2.85%	3/02/2019	4,156.25
Municipal Funds	250,000	BankWest MMI	2.80%	27/02/2019	4,602.74
Municipal Funds	250,000	ME Bank	2.75%	4/03/2019	3,437.50
Municipal Funds	250,000	ME Bank	2.85%	4/04/2019	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>3,250,000</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 30 November 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	

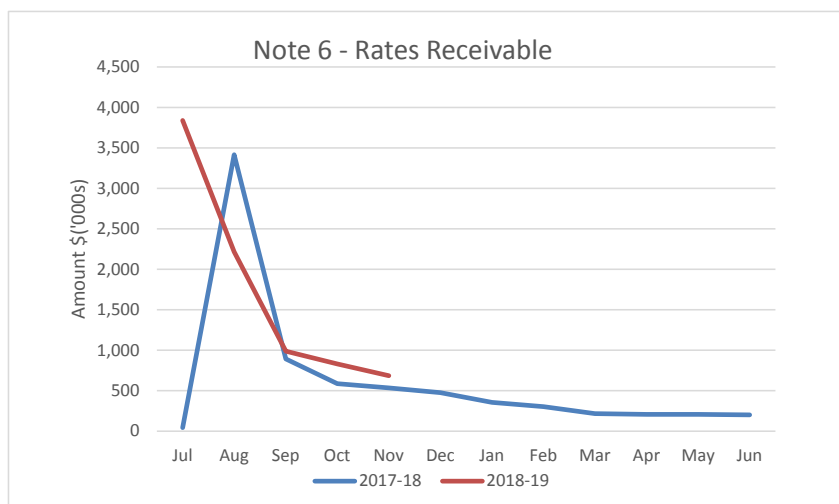
SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 6: Receivables

Receivables - Rates Receivable	30 Nov 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	200,587	162,700
Levied this year	3,499,344	3,512,638
<u>Less</u> Collections to date	<u>3,014,262</u>	<u>3,474,751</u>
Equals Current Outstanding	685,669	200,587
Net Rates Collectable	685,669	200,587
% Collected	81.47%	94.54%

Receivables - General	Current	30 Days	60 Days	90+ Days	Totals
	\$	\$	\$	\$	\$
Receivables - General	1,876	436	84	3,824	5,949
Pensioner Rebate Claims					1,354
Balance per Trial Balance					
Sundry Debtors					7,304
Total Receivables General Outstanding					7,304

Amounts shown above include GST (where applicable)

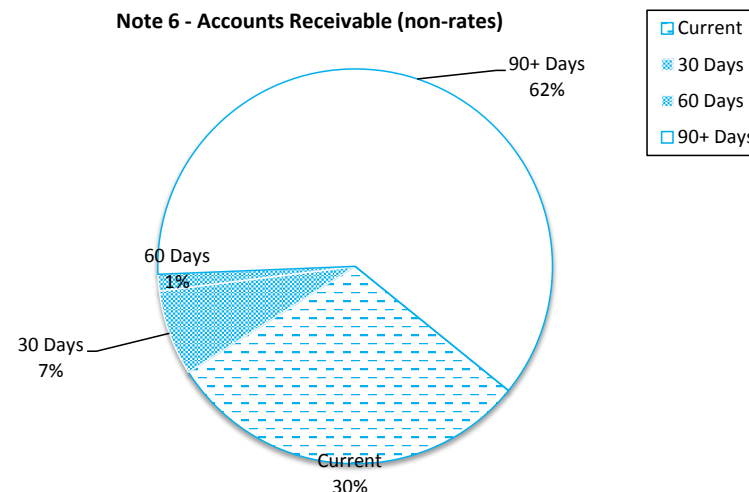


Comments/Notes - Receivables Rates

Levies 2018/2019

Rates (see Note 9)	3,163,865
ESL	39,134
Refuse	305,285
Totals	3,508,284

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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	560,882	14,849	0	50,140	0	0	0	625,871	560,882
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	123,239	2,938	0	0	0	0	0	126,177	123,239
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 30 November 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 30 November 2018

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Total Revenue	Amended Budget			
				Rate Revenue	Interim Rates	Back Rates		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							(89,921)				(95,000)
Amount from General Rates							3,157,270				3,228,652
Write Offs							(3,687)				(500)
Ex-Gratia Rates							10,282				11,371
Totals							3,163,865				3,239,523

Comments - Rating Information

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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	0
Loan 89 - Brand Street Houses	45,014	0	14,765	29,768	30,249	15,246	397	0
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	52,001	126,584	818,166	743,583	852	7,632

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 30 November 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	4,165	10,000		10,000	1,031	0
GEN PUR - Financial Assistance Grant - General	WALGGC	Operating	0	419,547	0	209,774	419,547		419,547	230,028	0
GEN PUR - Financial Assistance Grant - Roads	WALGGC	Operating	0	253,689	0	126,844	253,689		253,689	127,216	0
Governance											
MEMBERS - Reimbursements		Operating - Tied	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
OLOPS - Reimbursements	Dept. of Fire & Emergency Serv.	Operating	0	0	0	0	0		0	155	0
OLOPS - ESL Admin Fee/Commission	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	4,000	4,000		4,000	0	0
OLOPS - ESL Operating Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	58,180	0	14,545	58,180		58,180	16,091	(42,986)
OLOPS - ESL Operating Grant	Dept. of Fire & Emergency Serv.	Non-operating	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	(27,273)
OLOPS - Other Grants	CCTV Cameras	Non-operating	0	0	22,875	22,875	22,875		22,875	20,795	(23,326)
Health											
OTH HEALTH - Reimbursements	North Midlands Health Service	Operating - Tied	0	1,150	0	475	1,150		1,150	513	(513)
Welfare & Education											
AGED OTHER - Reimbursements	Tenants	Operating - Tied	0	500	0	205	500		500	243	(243)
Housing											
STF HOUSE - Staff Rental Reimbursements	Tenants	Operating - Tied	0	200	0	80	200		200	80	(80)
Community Amenities											
ENVIRON - Grants	POS Trust Funds & NACC	Operating - Tied		0	0	0	0		0	0	0
ENVIRON - Grants	LotteryWest, MWDC	Non-operating	180,752	0	0	0	0		0	0	(366,258)
PLAN - Grants		Operating - Tied	3,004	0	0	0	0		0	0	(4,886)
COM AMEN - Grants		Operating		0	0	0	0		0	364	0
COM AMEN - Grants		Non-operating		0	3,727	1,550	3,727		3,727	0	(20,893)
Recreation and Culture											
HALLS - Reimbursements		Operating - Tied	0	1,500	0	625	1,500		1,500	4,722	(4,722)
HALLS - Grants		Non-operating	0	0	50,000	0	50,000		50,000	0	0
HALLS - Community Buildings Hire		Operating - Tied	0	0	0	0	0		0	0	0
SWIM AREAS - Grants		Non-operating	0	0	500,000	0	500,000		500,000	0	0
REC - Contributions & Donations		Operating - Tied	0	368,429	0	284,215	368,429		368,429	935	0
REC - Contributions & Donations		Non-operating	0	0	0	0	0		0	274,821	(146,481)
REC - Reimbursements - Other Recreation		Operating - Tied		0	0	0	0		0	708	(708)
REC - Grants		Operating - Tied	0	0	0	0	0		0	0	(20,521)
REC - Grants		Non-operating	0	0	234,139	214,139	234,139		234,139	40,299	(40,299)
TV RADIO - Other Income		Operating	0	0	0	0	0		0	73	(73)
LIB - Reimbursements Lost Books		Operating	0	20	0	5	20		20	31	(31)

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 (c)	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	200,100	(219,435)
ROADC - Roads to Recovery Grant	Commonwealth Gvt	Non-operating	0	0	234,218	58,555	234,218		234,218	110,000	(59,088)
ROADM - Street Lighting Subsidy		Operating	0	300	0	125	300		300	0	0
ROADM - Direct Road Grant (MRWA)		Operating	0	77,014	0	77,014	77,014		77,014	125,169	0
LICENSING - Transport Licensing Commission		Operating	0	0	0	0	0		0	1,213	0
Economic Services											
RURAL - Contributions & Donations		Operating - Tied	0	1,000	0	415	1,000		1,000	0	0
TOUR - Grants		Operating - Tied	6,650	0	0	0	0		0	0	(6,650)
BUILD - Building Officer Charge Out Income		Operating - Tied	0	0	0	0	0		0	0	0
ADMIN - Contributions & Donations		Operating - Tied	0	0	0	0	0		0	0	0
ADMIN - Reimbursements		Operating - Tied	0	0	0	0	0		0	1,218	(1,218)
ADMIN - Other Income Relating to Administration		Operating - Tied	0	0	0	0	0		0	0	0
ADMIN - Admin Rebates		Operating	0	6,000	0	2,500	6,000		6,000	0	0
PWO - Long Service Leave Recoup		Operating - Tied	0	0	0	0	0		0	0	0
PWO - Other Reimbursements		Operating - Tied	0	200	0	80	200		200	0	0
POC - Reimbursements		Operating - Tied	0	0	0	0	0		0	0	0
POC - Fuel Tax Credits Grant Scheme		Operating - Tied	0	40,000	0	16,665	40,000		40,000	17,598	(17,598)
SAL - Reimbursement - Workers Compensation		Operating - Tied	0	10,000	0	4,165	10,000		10,000	953	(953)
TOTALS			190,406	1,251,729	1,585,292	1,243,149	2,837,021	0	2,837,021	1,174,356	(1,004,235)
SUMMARY											
Operating	Operating Grants, Subsidies and Contributions		0	770,570	0	424,427	770,570	0	770,570	485,279	(104)
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		9,654	481,159	0	659,982	481,159	0	481,159	43,062	(101,079)
Non-operating	Non-operating Grants, Subsidies and Contributions		180,752	0	1,585,292	497,252	1,585,292	0	1,585,292	646,015	(903,052)
TOTALS			190,406	1,251,729	1,585,292	1,581,661	2,837,021	0	2,837,021	1,174,356	(1,004,235)

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 30/11/2018
	\$	\$	\$	\$
BCTIF	606	223	(829)	0
Building Services Levy	429	988	(1,048)	370
Standpipe Cards	2,730	70	0	2,800
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	(400)	0
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	919	(276,734)	107,303
	410,995	2,565	(279,721)	133,839























Trust Cash @ Bank as per Note 4

133,839
133,839

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

12 December 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	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.								
Buildings								
Law, Order & Public Safety								
 Green Head Fire Shed - Capital	BC047	27,273	0	27,273	28,061	28,061	(788)	C/Forward
Law, Order & Public Safety Total		27,273	0	27,273	28,061	28,061	(788)	
Housing								
 6, Lot 131 Spain Street - Capital	BC000	2,275	0	2,275	30,000	30,000	(27,725)	
 7, Lot 29 Spain Street - Capital	BC013	8,100	0	8,100	57,000	57,000	(48,900)	
 2, Lot 9 Thomas Street - Capital	BC019	0	0	0	25,000	0	0	
 29, Lot 49 Nairn Street - Capital	BC020	0	0	0	9,370	3,900	(3,900)	
 63, Lot 64 Nairn Street - Capital	BC022	0	0	0	10,900	4,540	(4,540)	
 5, Lot 520 Tuart Street - Capital	BC023	34,710	0	34,710	40,000	40,000	(5,290)	
 18, Lot 626 Morcombe Road - Capital	BC024	7,150	0	7,150	6,500	6,500	650	
 9, Lot 453 Morcombe Road - Capital	BC054	0	0	0	1,700	705	(705)	
 Unit A Brand Street - Capital	BC055	0	0	0	3,410	1,420	(1,420)	
 Unit B Brand Street - Capital	BC056	0	0	0	3,410	1,420	(1,420)	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
Housing Total		52,235	0	52,235	187,290	145,485	(93,250)	
Community Amenities								
		0	0	0	0	0	0	
 COM AMEN - Building (Capital)	4100710	851	0	851	0	0	851	
Community Amenities Total		851	0	851	0	0	851	
Recreation And Culture								
 Coorow Bowling Club - Capital	BC031	5,815	0	5,815	6,220	6,220	(405)	
 Coorow Hall - Capital	BC033	0	0	0	3,000	3,000	(3,000)	
 Maley Park Facilities - Capital	BC034	0	0	0	12,000	12,000	(12,000)	
 Green Head Community Centre - Capital	BC036	0	0	0	105,000	0	0	
 Coorow Golf Club Buildings - Capital	BC050	0	0	0	6,250	6,250	(6,250)	
		0	0	0	0	0	0	
		0	0	0	0	0	0	
Recreation And Culture Total		5,815	0	5,815	132,470	27,470	(21,655)	
Transport								
 Coorow Depot - Capital	BC039	0	0	0	11,000	11,000	(11,000)	
 Leeman Depot - Capital	BC040	0	0	0	5,053	5,053	(5,053)	
 Green Head Depot - Capital	BC041	2,796	0	2,796	20,476	20,476	(17,680)	
Transport Total		2,796	0	2,796	36,529	36,529	(33,733)	
Buildings Total		88,969	0	88,969	384,350	237,545	(148,576)	
Drainage/Culverts								
 Cohn Drain		0	0	0	0	0	0	
Drainage/Culverts Total		0	0	0	0	0	0	

SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

12 December 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	
		\$	\$	\$	\$	\$	\$	
Footpaths								
Transport								
 Green Head Road Footpath (Capital)	FC104	26,340	0	26,340	27,970	27,970	(1,630)	
 Grigson Street Footpath (Capital)	FC106	0	0	0	26,180	26,180	(26,180)	
 Morcombe Street, Green Head Footpath (Capital)	FC108	0	0	0	14,020	14,020	(14,020)	
 Morcombe Road, Leeman Footpath (Capital)	FC109	31,913	0	31,913	28,040	28,040	3,873	
Transport Total		58,253	0	58,253	96,210	96,210	(37,957)	
Footpaths Total		58,253	0	58,253	96,210	96,210	(37,957)	
Plant & Equipment (inc Furniture)								
Law, Order & Public Safety								
 CCTV Cameras & Equipment (Capital)	PE0072	23,326	0	23,326	24,875	24,875	(1,549)	
Law, Order & Public Safety Total		23,326	0	23,326	24,875	24,875	(1,549)	
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	11,830	0	11,830	12,000	12,000	(170)	
 CW3315 Utility (Capital)	PE3315	0	0	0	31,669	31,669	(31,669)	
 CW3512 Skid Steer Loader (Capital)	PE3512	0	0	0	2,675	2,675	(2,675)	
Transport Total		11,830	0	11,830	648,370	46,344	(34,514)	
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		35,156	0	35,156	730,925	71,219	(36,063)	
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	25,000	(25,000)	
 Banovich Road (Capital) Council Funded	RC035	76,067	0	76,067	123,612	123,612	(47,545)	
 South Waddy Road (Capital) Council Funded	RC005	17,175	0	17,175	186,581	0	17,175	
 Tootbardie Road (Capital) Council Funded	RC027	62,582	0	62,582	116,468	116,468	(53,886)	
 Mazza Road (Capital) Council Funded	RC028	28,416	0	28,416	83,348	83,348	(54,932)	
 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	55,265	(55,265)	
 Thomas Road (Capital) R2R	R2R014	13,019	0	13,019	113,076	0	13,019	
 Wubin-Gunyidi Road (Capital) R2R	R2R165	44,341	0	44,341	162,664	162,664	(118,323)	
 Buntine-Marchagee Road (Capital) RRG	RRG002	113,867	0	113,867	292,199	109,504	4,363	
 Coorow-Greenhead Road East (Capital) RRG	RRG161	28,071	0	28,071	248,114	4,525	23,546	
 Coorow-Greenhead Road West (Capital) RRG	RRG162	77,497	0	77,497	269,832	100,692	(23,195)	
Transport Total		462,762	0	462,762	1,908,602	781,078	(318,316)	

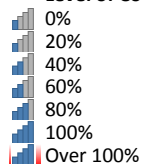
SHIRE OF COOROW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

12 December 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	
		\$	\$	\$	\$	\$	\$	
 Infrastructure Roads Total		462,762	0	462,762	1,908,602	781,078	(318,316)	
Other Infrastructure								
Community Amenities								
 Coastal Waste Transfer Station (Capital)	OC007	6,015	0	6,015	5,365	5,365	650	
 Coastal Cemetery (Capital)	OC048	20,893	0	20,893	0	0	20,893	
Community Amenities Total		26,908	0	26,908	5,365	5,365	21,543	
Recreation And Culture								
 Leeman Foreshore Infrastructure (Capital)	OC004	92,637	0	92,637	249,145	179,145	(86,508)	
 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	20,521	0	20,521	0	0	20,521	
 Coorow Skate Park (Capital)	OC036	500	0	500	11,700	11,700	(11,200)	
 Morphet Park Infrastructure (Capital)	OC042	500	0	500	4,990	4,990	(4,490)	
 Dynamite Bay Infrastructure (Capital)	OC043	901	0	901	45,000	45,000	(44,099)	
 Lakes Park (Capital)	OC046	19,068	0	19,068	0	0	19,068	
 Green Head Sports Club Other Infrastructure (Capital)	OC062	0	0	0	5,000	5,000	(5,000)	
 Lot 601 Park, Peterson Place (Capital)	OC064	53,844	0	53,844	183,834	183,834	(129,990)	
 Coorow Swimming Pool (Capital)	OC037	4,066	0	4,066	1,060,000	0	4,066	
 Three Bays Walkway (Capital)	OC065	366,258	0	366,258	403,981	403,981	(37,723)	
Recreation And Culture Total		558,296	0	558,296	2,043,650	833,650	(275,354)	
Other Infrastructure Total		585,204	0	585,204	2,049,015	839,015	(253,811)	
Capital Expenditure Total		1,230,344	0	1,230,344	5,169,102	2,025,067	(794,723)	

Level of Completion Indicators




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

11.3.3 SUNDRY DEBTOR WRITE OFFS – KELLY & VERDONICK

Reporting Officer: Senior Finance 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 eg adopting plans and reports, accepting tenders, setting and amending budgets.

REPORT PURPOSE:

To consider writing off two unrecoverable sundry debts.

OFFICER RECOMMENDATION: **RESOLUTION:**

2018/142

Moved: Cr Rackemann

Seconded: Cr Oakes

That the following sundry debts be written off:

Debtor	Amount
V001 – Richard Verdonick	\$200.00
K0089 – Nicole Kelly	\$115.00

**CARRIED 6/1
Absolute Majority**

BACKGROUND:

The Shire has engaged two debt collection agents to recover outstanding sundry debtors in the past year.

COMMENT:

Mr Verdonick was invoiced \$200.00 on 13 October 2015 for littering. The debt collectors have advised that the name 'Richard Verdonick' does not come up anywhere in Australia and the address provided also does not exist. It would appear that a false name and address were supplied to the Ranger and there is no chance of finding the individual involved.

Ms Kelly was invoiced \$115.00 on 10 November 2016 for the euthanasia of a kangaroo dog. Neither debt collector were able to contact Ms Kelly or confirm her address.

Given that it would cost more than \$115.00 to try and recover this amount through the courts, the debt collectors have recommended it be written off.

STAKEHOLDER ENGAGEMENT:

Nil

FINANCIAL / RESOURCE IMPLICATIONS:

Writing off of these sundry debt 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 IMPLICATIONS:

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:

PROCEDURAL RESOLUTION:

2018/143

Moved: Cr Sims

Seconded: Cr Oakes

That Council goes behind closed doors for item 14.1

**CARRIED 7/0
Simple Majority**

Councillor Jack declared an impartiality interest in item 14.1 and remained in the meeting.

PROCEDURAL RESOLUTION:

2018/145

Moved: Cr Oakes

Seconded: Cr Peck

That Council comes from behind closed doors for item 14.1

**CARRIED 7/0
Simple Majority**

14.1 AUSTRALIA DAY ACTIVE CITIZENSHIP

RESOLUTION:

2018/144

Moved: Cr Peck

Seconded: Cr Jack

**CARRIED 7/0
Simple Majority**

(The Chief Executive Officer withheld publishing this resolution until after Australia Day 2019 due to the confidential nature of the item).

15. DATE OF NEXT MEETING:

15.1 ORDINARY MEETING OF COUNCIL

Ordinary Meeting

Next meeting of Council will be held on Wednesday 20 February 2019 at the Leeman Recreation Centre from 5.00pm.

16. CLOSURE:

There being no further business the President, Cr Moira Girando closed the meeting at 5.50 pm