



SHIRE OF COOLGARDIE

MINUTES

OF THE

ORDINARY COUNCIL MEETING

26 April 2016

6.00pm

Kambalda

SHIRE OF COOLGARDIE

NOTICE OF ORDINARY MEETING OF COUNCIL

Dear Elected Member

The next ordinary meeting of the Shire of Coolgardie will be held on Tuesday 26 April 2016 in the Kambalda Recreation Centre, KAMBALDA commencing at 6:00pm.

A handwritten signature in black ink, appearing to read 'Paul Webb', is placed within a white rectangular box.

**PAUL WEBB
CHIEF EXECUTIVE OFFICER**

ORDINARY COUNCIL MEETING

26 APRIL 2016

Welcome to the Ordinary Council Meeting of the Shire of Coolgardie.

The dates, times and locations of the Ordinary Council Meetings for 2016 are listed hereunder. This month's meeting is highlighted.

Tuesday	19 January 2016	6.00pm	Coolgardie
Tuesday	23 February 2016	6.00pm	Kambalda
Tuesday	22 March 2016	6.00pm	Coolgardie
Tuesday	26 April 2016	6.00pm	Kambalda
Tuesday	24 May 2016	6.00pm	Coolgardie
Tuesday	28 June 2016	6.00pm	Kambalda
Tuesday	26 July 2016	6.00pm	Coolgardie
Tuesday	23 August 2016	6.00pm	Kambalda
Tuesday	27 September 2016	6.00pm	Coolgardie
Tuesday	25 October 2016	6.00pm	Kambalda
Tuesday	22 November 2016	6.00pm	Coolgardie
Tuesday	20 December 2016	6.00pm	Kambalda



PAUL WEBB
CHIEF EXECUTIVE OFFICER

DISCLAIMER

INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

PLEASE NOTE:

THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICERS RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.

THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PERUSING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.

MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCILS DECISION.



PAUL WEBB
CHIEF EXECUTIVE OFFICER

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1.0 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, M Cullen declared the meeting open at 6.00pm and welcome fellow Councillors, visitors, and staff and thanked them for their attendance.

2.0 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

2.1 PRESENT:

Shire President, M Cullen
Deputy President, T Rathbone
Councillor, K Lindup
Councillor, N Karafilis
Councillor, B Logan
Councillor, S Botting
Councillor, K Johnstone

MEMBERS OF STAFF:

Chief Executive Officer, P Webb
Manager Administration Service, R Evans
Manager Recreation & Regulatory Services, J O'Brien
Manager Technical Services, R Connor
Manager Community Services, S Donkin
Minutes Secretary, R Horan
Consultant, James Trail

MEMBERS OF THE PUBLIC:

Mrs Billie Ingham
Mrs Jan McLeod

2.2 APOLOGIES:

NIL

2.3 APPROVED LEAVE OF ABSENCE:

NIL

3.0 DECLARATIONS OF INTEREST

3.1 DECLARATIONS OF FINANCIAL INTERESTS – LOCAL GOVERNMENT ACT SECTION 5.60A

3.2 DECLARATIONS OF PROXIMITY INTERESTS – LOCAL GOVERNMENT ACT SECTION 5.60B

3.3 DECLARATIONS OF IMPARTIALITY INTERESTS – ADMINISTRATION REGULATION 34C

NIL

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTION TIME TAKEN ON NOTICE

NIL

5.0 PUBLIC QUESTION TIME

Mrs Jan McLeod submitted the following:-

My questions relate to the communications of the Shire in relation to letters and participation in workshops.

1. I wrote a letter on February 26, 2016 to which I have received no written acknowledgement from the Shire.
2. I came to a workshop on March 1st, 2016 regarding the 10 year Strategic Plan. The participants were promised communication in approximately three weeks with further meetings being scheduled. I have not received any correspondence nor seen any notice of further meetings,
 - What is the Shire's policy with regard to the above matters?
 - Can this be improved?
 - I am very disappointed not to have a response on either matter.
 - What can be done to improve and enhance communication with the ratepayers?

6.0 APPLICATIONS FOR LEAVE OF ABSENCE

COUNCIL RESOLUTION: # 054/16

MOVED: COUNCILLOR, K LINDUP

SECONDED: COUNCILLOR, S BOTTING

Cr Rathbone applied for a leave of absence from 27 April 2016 to 30 April 2016.

CARRIED 7/0

7.0 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

ITEM 7.1 ORDINARY MEETING OF COUNCIL 22 MARCH 2016

OFFICERS RECOMMENDATION:

That the minutes of the Ordinary Meeting of Council of 22 March 2016 be confirmed as a true and accurate record

COUNCIL RESOLUTION: # 055/16

MOVED: COUNCILLOR, LINDUP

SECONDED: COUNCILLOR, KARAFILIS

That the minutes of the Ordinary Meeting of Council of 22 March 2016 be confirmed as a true and accurate record

CARRIED 7/0

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

President's Report

April 2016

Following the release of the Governance Bulletin 11 by the Department of Local Government and Communities in March, regarding amendments to recording gifts received by Elected Members, the WA Local Government Association is seeking to request that the Minister to amend Local Government Regulations 1996 and 2007 to provide Elected Members and Officers exemption for:

1. Gifts provided in genuine personal capacity
2. Business involving Local Government Associations and Organizations eg: WALGA, LGMA
3. Attendance at Community events and functions.

Councillors and Staff have been meeting regularly in past weeks working toward preparing the 2016-17 Budget formulation. This has included Rating Strategies, Fees and Charges and Prioritizing projects to be included for funding in this years Budget. With reduced State and Federal Government funding, it is becoming an ever difficult juggling act to deliver services and projects in and for our Communities each year, however the Staff and Councillors are committed to providing the best outcomes possible for the residents and our communities every year.

At the March Council meeting the tender for the restoration works on the Coolgardie Post Office Complex was awarded to Safeway Building and Renovations. This Stage of the works will include renewed drainage around the buildings, stone restoration work and replacement and repairs to the roof and gutters. It is important to Council and the Community that these historic buildings be preserved for future generations.

Some good news for Coolgardie recently, has been the formation of the Coolgardie Aboriginal Advisory Group. The purpose of the committee is to liaise with community groups and State Government agencies in an endeavour to address social issues within the community. The Group have requested the use of the Old Sergeants Quarters, which is part of the Post Office Complex for their Office and Meeting rooms, when renovations can be completed.

Our Manager of Regulatory Services, Jill O'Brien has been co-ordinating meetings with relevant mining companies that hold leases surrounding Kambalda in an endeavour to solve the Feral Goat problem in the town. A local Pastoralist has expressed an interest to muster the goat herd subject to gaining approval from the mining companies to access these leases for the purpose of trapping and removing the goats. Should this proposal succeed, it will bring relief to the residents of Kambalda and also make travelling on the road to Kalgoorlie a lot safer.

Malcolm Cullen
Shire President

9.0 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

NIL

10.0 REPORTS OF COMMITTEES

NIL

11.0 REPORTS OF OFFICERS

11.1 GOVERNANCE

AGENDA REFERENCE: 11.1.1

SUBJECT: Monthly Activity Report

FILE REFERENCE: NAM4566

DISCLOSURE OF INTEREST: The author has no financial interest in this report.

DATE: 09 March 2016

AUTHOR: Executive Assistant, Elly McKay

SUMMARY:

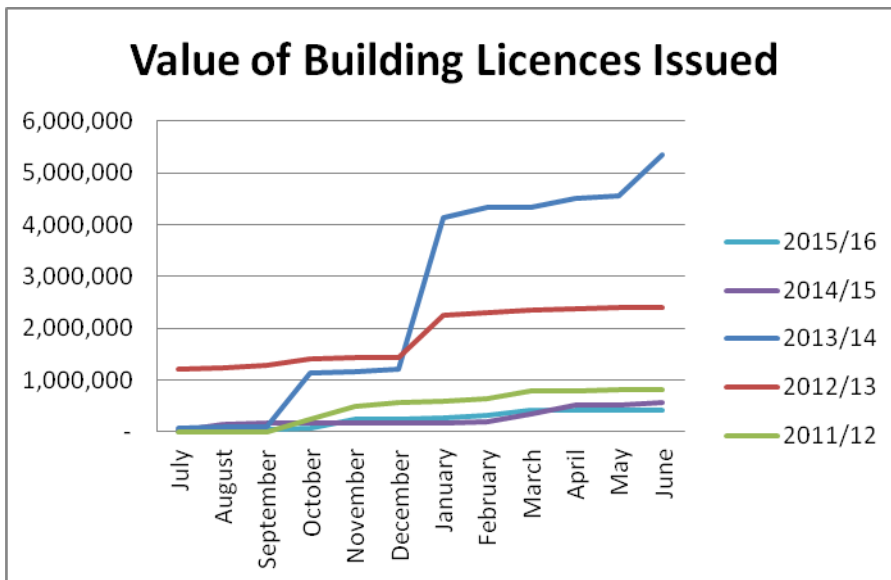
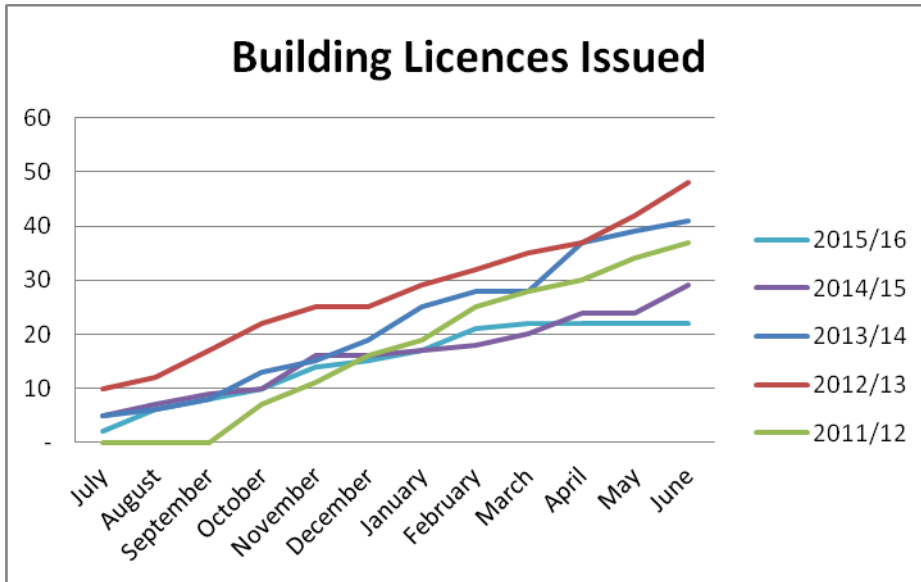
For Council to receive the monthly activity reports for March 2016.

BACKGROUND:

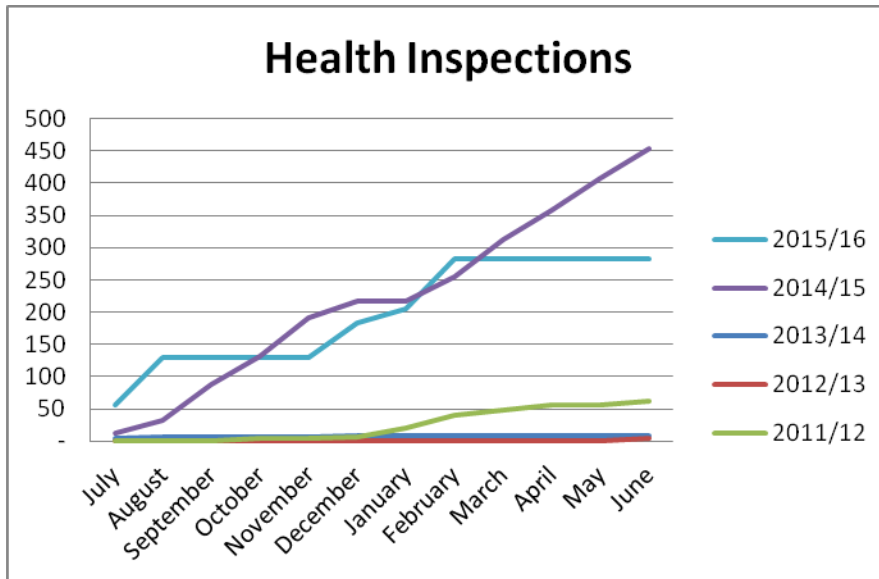
This report is to provide Council information on the activity of various Council services and facilities.

COMMENT

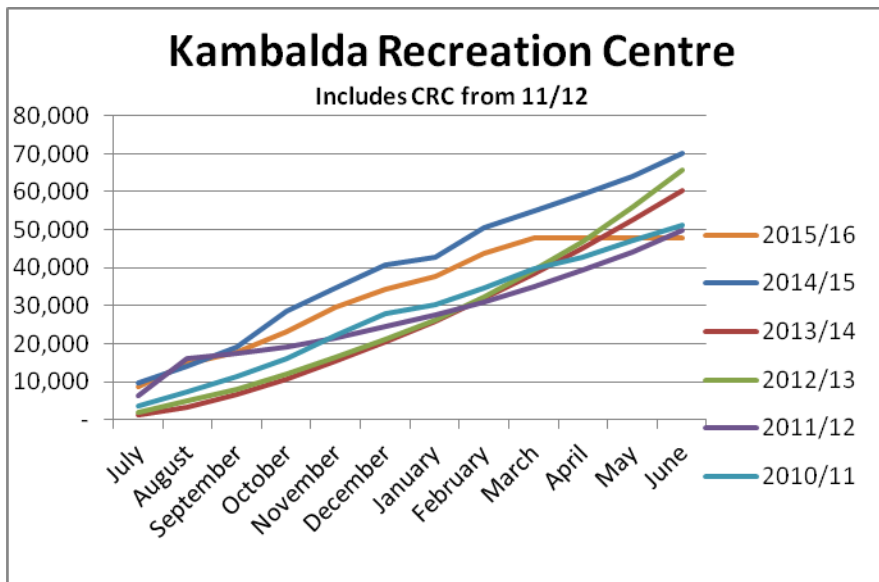
Development Services



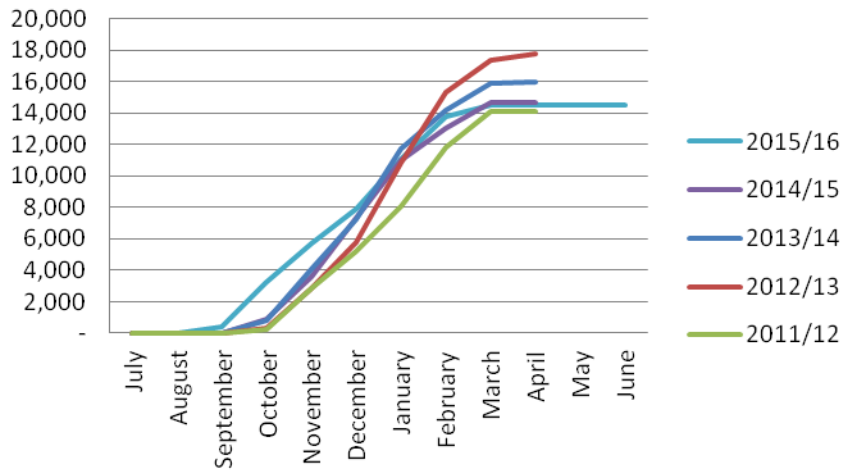
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Recreation Services

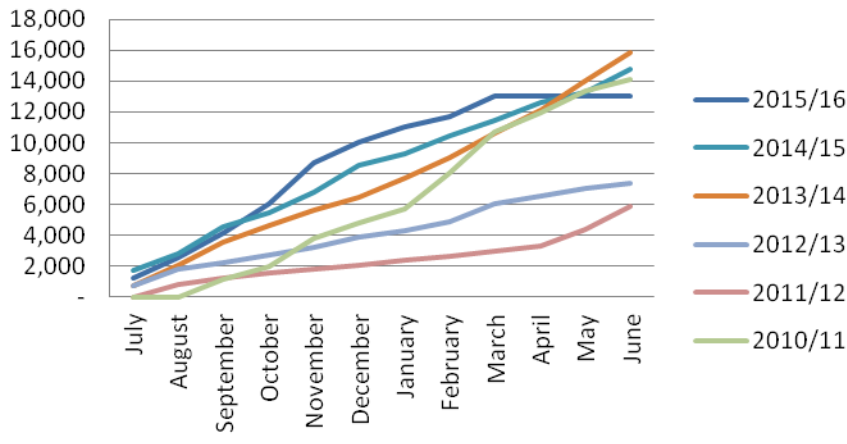


Kambalda Pool Attendance

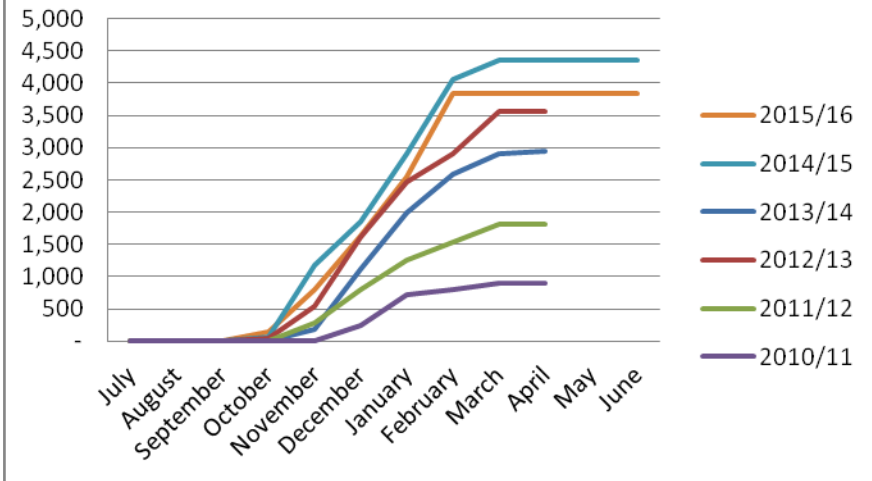


Coolgardie Recreation Centre

includes CRC from 13/14

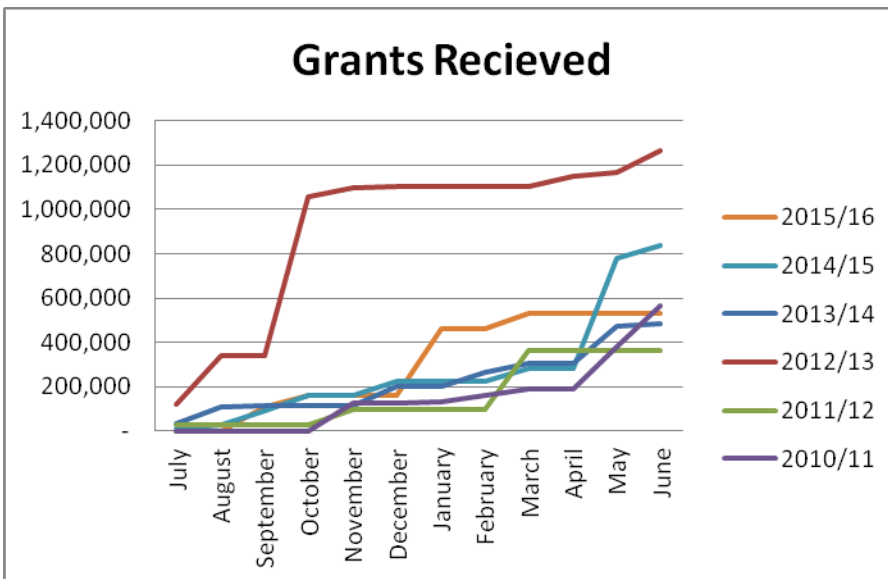


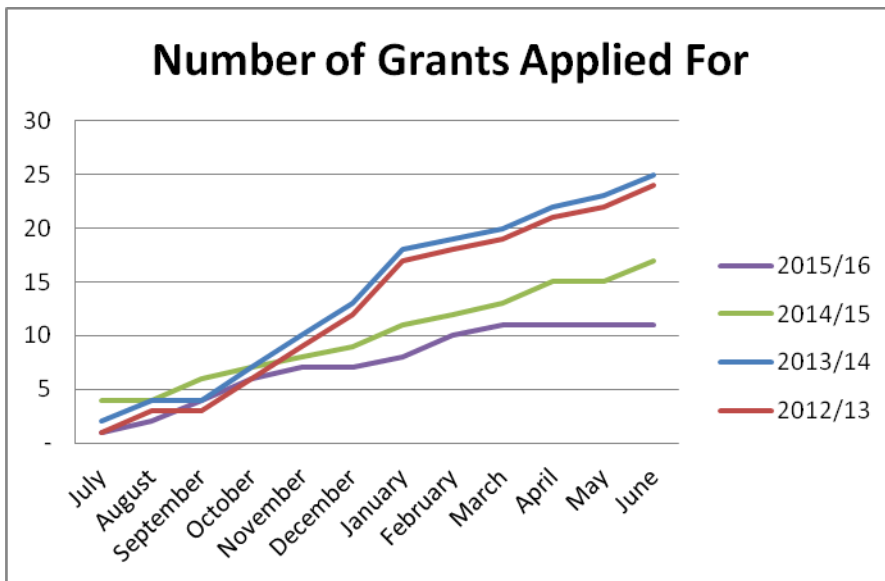
Coolgardie Pool Attendance



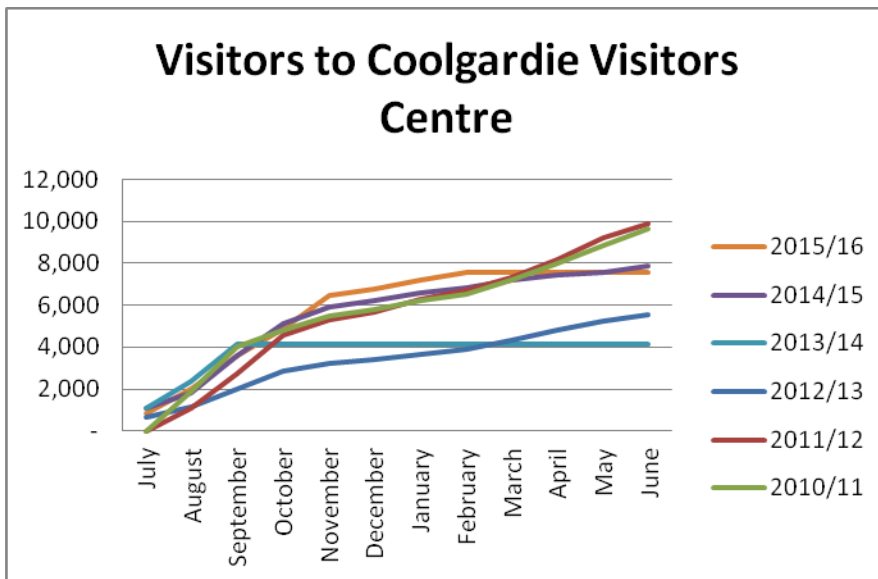
Community Services

Grants Recieved



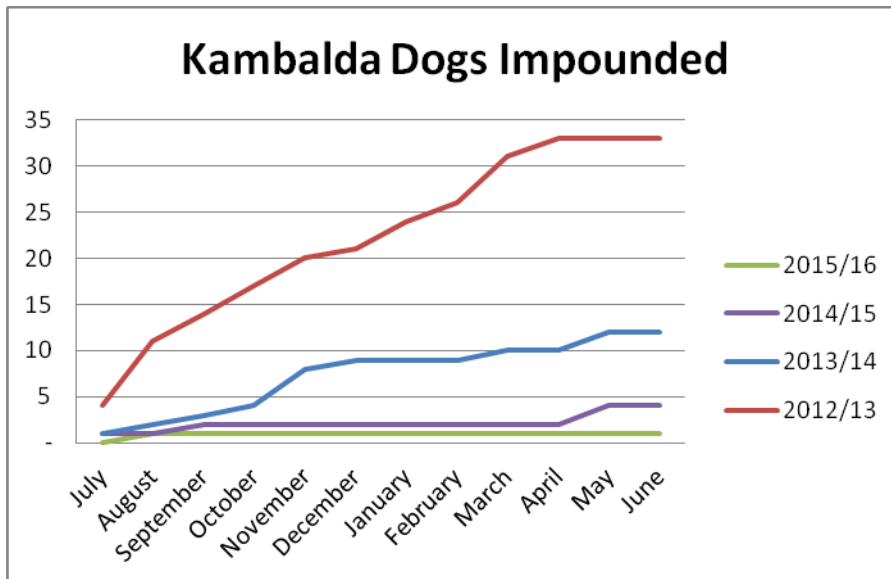


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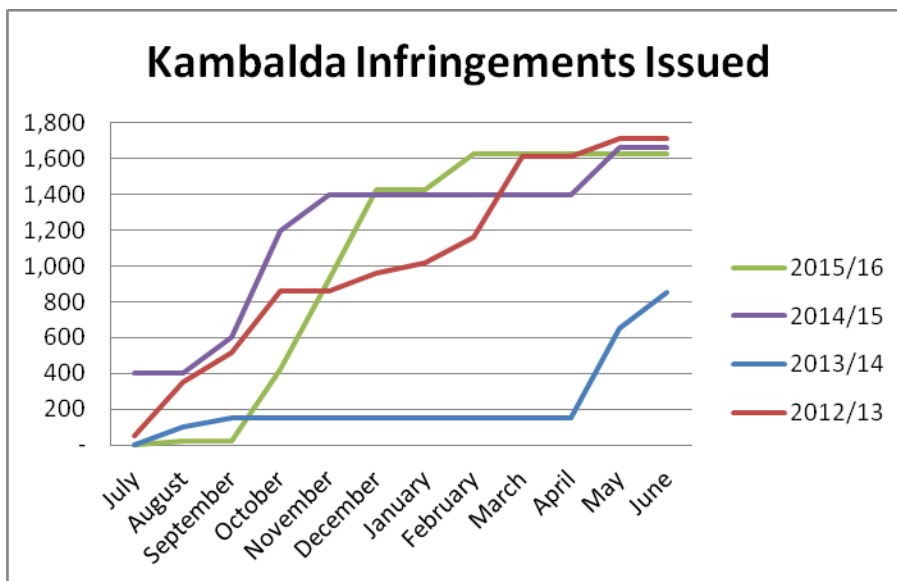


Ranger Services

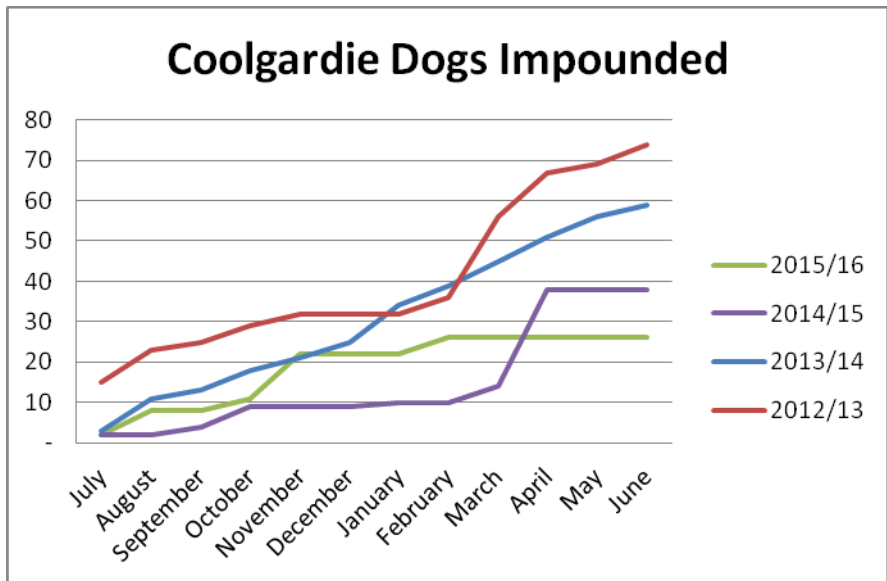
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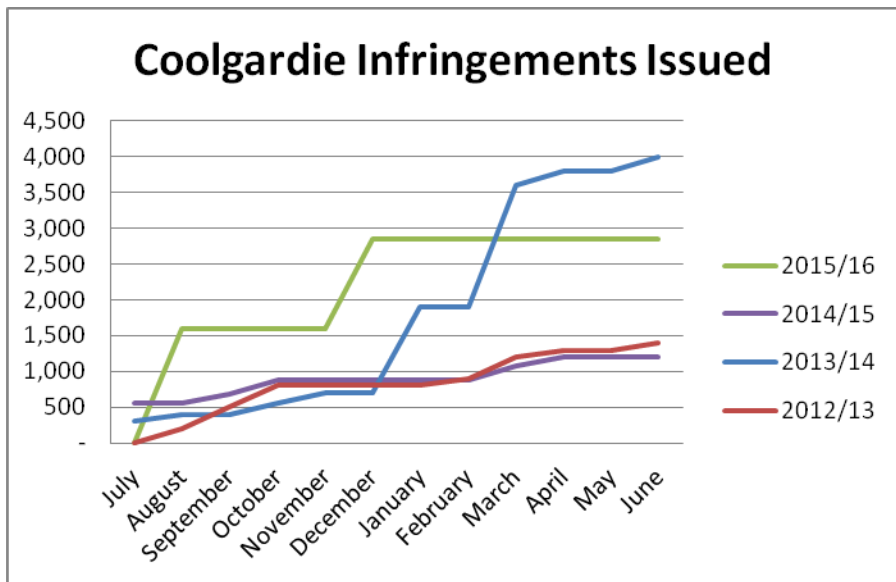
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Information not received at time of Agenda publication.



Information not received at time of Agenda publication.



Technical Services

Document Number	DATE SENT RECD - 1dsc	Description	Action
NCS4607	15/04/2016	A member of the public reported that the floor of the rotunda in Tommy Talbolt park is covered in broken glass. Could grounds crew please clean it up.	completed
ICS15430	24/03/2016	works request #3432. please trim the tree on the corner of jobson street and Lindsay street, the braches are hanging low walk in office enquiry. 24 March 2016	completed

Governance

DATE	RES. No.	ACTION REQUIRED	
Ordinary Council Meeting 16 December 2014			
16 Dec 2014	227/14	<p><u>COUNCIL RESOLUTION: # 227/14</u></p> <p>That Council pursuant to Section 6.64(1)(b) of the Local Government Act 1995, where all reasonable efforts to locate the owner of the properties listed in attachment 1 and attachment 2 proceed to:</p> <ol style="list-style-type: none"> 1. Surrender to the Crown the 78 properties listed in the attachment 1 which have rates in arrears for three or more years, where the cost of proceedings for the recovery of outstanding rates would be equal or exceed the value of the land, 2. Sell the 12 properties listed in attachment 2 which have arrears for three or more years, and recover from the proceeds of the sale the outstanding balances which total \$77,765.04. 	In Progress
Ordinary Council Meeting 27 January 2015			
27 Jan 15	013/15	<p><u>COUNCIL RESOLUTION: # 013/15</u></p> <p>That Council disposes of the property at Lot 101 (No. 68) Serpentine Rd, Kambalda East by public tender.</p>	In Progress
Ordinary Council Meeting 24 February 2015			
24 Feb 15	025/15	<p><u>COUNCIL RESOLUTION: # 025/15</u></p>	In Progress

		<p>That Council:</p> <ul style="list-style-type: none"> i) Adopt the draft Local Planning Scheme No. 5 as drafted and forward the documentation to the WAPC pursuant to Clause 13(1) of the <i>Town Planning Regulations 1967</i> ii) Adopt the draft Local Planning Strategy as drafted and forward the document to the WAPC pursuant to section 12B of the <i>Town Planning Regulations 1967</i> iii) Authorise the Chief Executive Officer and Shire President to sign the documentation for both and forward to the WAPC as required.. iv) Subject to review by the WAPC and its consent to advertise, advertise the proposed Local Planning Strategy and Local Planning Scheme in accordance with the applicable legislation. 	
Ordinary Council Meeting 24 March 2015			
24 March 15	050/15	<p><u>COUNCIL RESOLUTION: # 050/15</u></p> <p>That Council resolves to –</p> <ul style="list-style-type: none"> 1) Instruct the Chief Executive Officer or his nominated representative to pursue vesting of a reserve over Vacant Crown Land and Lot 117 as indicated on the attached plan for the purpose of Horse Blocks, and on completion of the process to report to Council for Direction 2) Indemnify the Department of Regional Development and Lands against any cost or compensating claims arising from the taking process. 	In progress
24 March 15	051/15	<p><u>COUNCIL RESOLUTION: # 051/15</u></p> <p>That Council resolve to –</p> <ul style="list-style-type: none"> 1) Instruct the Chief Executive Officer or his nominated representative to pursue vesting of a reserve over Vacant Crown Land and Lot 117 as indicated on the attached plan for the purpose of Motorised Sports, and on completion of the process to report to Council for Direction 2) Indemnify the Department of Regional Development and Lands against any cost or compensating claims arising from the taking process. 	In progress
Ordinary Council Meeting 28 April 2015			
28 April 15	087/15	<p><u>COUNCIL RESOLUTION: # 087/15</u></p> <p>That Council resolves to allow the Loop Line Association and the Restoration Club access to reserve #34988 to construct a chain link fence and commence refurbishment works on the train, its carriages and associated hardware.</p>	In Progress
Ordinary Council Meeting Minutes 28 July 2015			

28 July 15	137/15	<p><u>COUNCIL RESOLUTION: # 137/15</u></p> <p>That Council resolve to –</p> <ol style="list-style-type: none"> 1) Instruct the Chief Executive Officer or his nominated representative to pursue vesting of a reserve over Vacant Crown Land as indicated on the attached plan for the purpose of Rifle Club, and on completion of the process to report to Council for Direction 2) Indemnify the Department of Regional Development and Lands against any cost or compensating claims arising from the taking process. 	In progress
Ordinary Council Meeting 25 August 2015			
25 Aug 15	158/15	<p><u>COUNCIL RESOLUTION: # 158/15</u></p> <p>That Council investigate and encourage the reintroduction of Pastoral Activity in the Shire of Coolgardie.</p>	<p>Complete</p> <p>Introduce to strategic plan</p>
Ordinary Council Meeting 22 September 2015			
22 Sept 15	193/15	<p><u>COUNCIL RESOLUTION: # 193/15</u></p> <p>That Council agree that</p> <ol style="list-style-type: none"> 1. Expressions of interest be sought for the use and access of Reserve 49358 for a period of 60 days (Kambalda Airstrip). 2. The Chief Executive Officer be authorised to negotiate with applicants and present a draft lease agreement to Council for endorsement prior to application to the Minister for Lands for approval of the lease. <p>THE AMENDED MOTION BECAME THE SUBSTANTIVE MOTION</p>	In Progress
Ordinary Council Meeting 23 February 2016			
23 Feb 16	025/16	<p><u>COUNCIL RESOLUTION: # 025/16</u></p> <p>That Council</p> <ol style="list-style-type: none"> 1. Authorise the Chief Executive Officer (or his delegate) to negotiate a Lease between the Shire of Coolgardie and the Golden Mile Loophole Railway Society Inc subject to section 3.58 (3), Local Government Act 1995 for the property known as Coolgardie Railway Station Precinct (Reserve R35589 and R34988) with the term of the lease being 21 years plus an option 	In Progress

		<p style="text-align: center;">of 21 years.</p> <ol style="list-style-type: none"> 2. Advertise the disposal of the property known as the Coolgardie Railway Station Precinct Reserve 35589 and 34988 located on Woodward Street, Coolgardie. The valuation of the site being \$1,040.00 per annum. The Shire of Coolgardie will charge a rental value of \$400.00 per annum for this site. 3. Authorise the Chief Executive Officer and the Shire President to execute the lease agreement in accordance with Standing Orders Local Law 2000 Section 19.1 subject to there being no significant variations from the lease document, and that all relevant costs have been paid. 4. A contribution of \$10,000 be paid to the Golden Mile Loopline Railway Society Inc annually. 5. The Golden Mile Loopline Railway Society Inc agree to accommodate the Coolgardie Men's Shed within the Coolgardie Railway Station Precinct (Reserve R35589 and R34988) 6. All Collection items including but not limited to the Steam Locomotive, the Pavilion and the Ben Prior Collection be subject to loan to the Golden Mile Loopline Railway Society Inc in accordance with policy CMS-04 Collections Loans. 	
08 March 16	036/15	<p><u>COUNCIL RESOLUTION: # 036/16</u></p> <p>That Council</p> <ol style="list-style-type: none"> 1. Endorse the completion of the Carins and Coolgardie North Road Intersection project 2. Approve a budget reallocation of \$222,402 from the Road Contributions Reserve (740000) to job R156 Carins Road Construction 	Complete
Ordinary Meeting of Council 22 March 2016			
22 March 16	044/16	<p><u>COUNCIL RESOLUTION: # 044/16</u></p> <p>That Council item 11.1.3 on the table.</p>	Ongoing
22 March 16	049/16	<p><u>COUNCIL RESOLUTION: # 049/16</u></p> <p>That Council</p> <ol style="list-style-type: none"> 1. Approve a budget amendment for an additional expenditure of \$237,522 for the purpose of road resealing to be funded from 	

		<p>the Roads to Recovery Grant.</p> <ul style="list-style-type: none"> a. R040 Gordon Adams Road from \$90,020 b. R079 Callitris Road from \$95,380 c. R103 Irish Mulga Drive from \$49,728 d. R132 Dump Road from \$71,540 e. R163 Airleg Road from \$19,092 f. R106 Stringybark Drive from \$0 g. R043 Serpentine Road from \$0 <p>2. Note than the projected surplus for the year ending 30 June 2016 is zero.</p>	
22 March 16	050/16	<p><u>COUNCIL RESOLUTION: # 050/16</u></p> <p>That Council</p> <ol style="list-style-type: none"> 1. Authorise the Chief Executive Officer (or his delegate) to negotiate a lease agreement between the Goldfields Country WA Health Service and the Shire of Coolgardie for the premises known as the 90-94 Bayley Street (Shire Office) , for a minimum of five (5) years with an annual rent sufficient to cover all costs incurred by the Shire of Coolgardie. 2. Advertise the disposal of a portion of the property known as 90-94 Bayley Street (Shire Office) Coolgardie the valuation of the property being as determined by an independent valuer. 3. Authorise the Chief Executive Officer and the Shire President to execute the lease agreement in accordance with Standing Orders Local Law 2000 Section 19.1 subject to the lease conditions being <ul style="list-style-type: none"> a. Term Five (5) Years b. Option five (5) years c. Rent to include the cost of building insurance, pest control, water corporation service fees and outgoings d. Maintenance: the lessee will be responsible to maintain the property, whilst the Shire will be responsible for capital costs and expenditure of a structural nature e. Public Liability (\$20 million cover) and worker compensation insurance f. Annual CPI to apply to the rent g. Lessee to pay for all the legal fees to prepare the lease document h. No Market rent reviews i. No bond needed 	Ongoing

22 March 16	051/16	<p><u>COUNCIL RESOLUTION: # 051/16</u></p> <p>That Council make application to the Hon Minister for Lands to take a Management Order over Lot 500 on Deposited Plan 72918 for "Recreation" to support land sailing activities on Lake Lefroy and AGREE to provide the Minister for Lands with a statement confirming that</p> <p><i>"The Shire of Coolgardie indemnifies the Hon Minister for Lands against all claims for compensation incurred by the Minister in progressing the proposal to take native title and non-native title interests, as well as any other costs that may be payable in relation to the acquisition of rights and interests of Lot 500 on Deposited Plan 72918 for the proposed reservation with Management Order in favour of the Shire of Coolgardie for the purpose of 'Recreation'.</i></p>	Ongoing
22 March 16	053/16	<p><u>COUNCIL RESOLUTION: # 053/16</u></p> <p>That Council support the request from the Coolgardie Aboriginal Advisory Group to have access to the old Sergeants Quarters, (part of Post Office Complex, Reserve # 2446, A1234, Bayley Street Coolgardie) for the purpose of providing accommodation for Government Agencies and Service Groups;</p> <p>Subject to the following:</p> <ul style="list-style-type: none"> • An agreement approved by Council • External repairs to the building being complete • Necessary internal works / fit out complete 	Ongoing
Audit Committee Meeting 19 April 2016			
19 April 16	059/16	<p><u>COUNCIL RESOLUTION: #059/16</u></p> <p>That the Audit Committee</p> <ol style="list-style-type: none"> 1. Notes and receives the Shire of Coolgardie 2015 Probity Compliance Audit Report 2. Notes and receives the Draft <i>Recommendation Implementation Action Plan</i> 	Ongoing

CONSULTATION: NIL

STATUTORY ENVIRONMENT: NIL

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS: NIL

STRATEGIC IMPLICATIONS: NIL

VOTING REQUIREMENT: Simple Majority

OFFICERS RECOMMENDATION:

That Council note the various activity reports for March 2016.

COUNCIL RESOLUTION # 056/16

MOVED: COUNCILLOR, RATHBONE

SECONDED: COUNCILLOR, JOHNSTONE

That Council note the various activity reports for March 2016.

CARRIED 7/0

AGENDA REFERENCE: 11.1.2

SUBJECT: Application for Miscellaneous Licence Macphersons Reward

LOCATION: Tindals Road, Coolgardie

APPLICANT: Macphersons Reward Pty Ltd

FILE REFERENCE: NAM4631

DISCLOSURE OF INTEREST: NIL

DATE: 7 April 2016

AUTHOR: Paul Trevor Webb, Chief Executive Officer

SUMMARY:

MacPhersons Resources Limited (MacPhersons) wish to place a miscellaneous lease over a portion of unused road reserve that is currently being processed for disposal by Focus Minerals.

BACKGROUND:

Council have previously given consideration to this matter at the special meeting of Council, Tuesday 12 March 2013:

COUNCIL RESOLUTION: # 053/13

That Council resolve to endorse;

- 1. Release of road reserve from the Southern Section of the intersection of Tindals Road and the Mine Bypass Road in accordance with Council Plan "12_056 Ladyloch Road, Preliminary Plan" as demonstrated on plan three of the drawing set.*
- 2. All cost associated with advertising and survey as part of the disposal to be borne by Focus Mineral PTY LTD*
- 3. That Council indemnifies the Minister for Lands against any costs or compensation claims arising from the dissolution of land, Tindals Road, within the Shire of Coolgardie, on the plan approved by the Manager of Technical Services.*

Whilst the matter has been progressed by the Shire of Coolgardie, previous management of MacPhersons placed a Miscellaneous license over Tindals Road, portion leading to Ladyloch. MacPhersons are now proposing to withdraw their objection to any road closure.

COMMENT:

In principle, the proposed miscellaneous license 15/352 in the original format does not overly impact the Shire, other than where the license crosses a road reserve. The locations that may have required Shire approval are listed below:

Area A

This licence would be placed over the existing inappropriately constructed haulage route. The Shire is currently in the process of placing access in the correct location, being within the Tindal's Road cadastral boundary. Drainage and clearing works are to start this financial period. It has previously explained to MacPhersons, that although they are able to place a miscellaneous licence over this location, the Shire has no obligation to allow a road connection when Tindal's Road is constructed, they would therefore had a section or road with no connection, and no ability to use that road. Being proportionately within the town site, the administration would recommend that the Council not support this action, it would also unnecessarily cost MacPhersons time and money to create the licence when a road connection will always be available.

Area B

There is no objection to the application of a licence over this section of land. The Council has previously approved dissolution of the road reserve (053/13) and as such it would appear to be in MacPhersons interest to retain some form of access, other than a redundant road reserve which would then be subject to Shire policy.

Area C

The location, crossing an unused Shire road reserve would have required conditional Council approval. MacPhersons have withdrawn the request for a miscellaneous licence over this portion of land.

As such, it is recommended that Council have no objection to the application of a miscellaneous licence over area B, with the existing road reserve being subject to resumption process by Focus Minerals PTY LTD by direction of Council resolution 053/13

CONSULTATION:

Department of Minerals and Petroleum, Ms Ida Peita

MacPhersons Resources Limited, Mr Andrew Pumphrey

STATUTORY ENVIRONMENT:

Land Administration Act 1997, Part 5 Roads, Division 1, Conventional roads, s. 58

Local Government Act 1995, Subdivision 5 — Certain provisions about thoroughfares, 3.50.

Closing certain thoroughfares to vehicles

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS: NIL

STRATEGIC IMPLICATION:

Solutions focussed and customer oriented organisation.

- High quality corporate governance, accountability and compliance.
- Effective communication and engagement processes.
- Development of Shire's resources to provide optimum benefit to the community.

Cohesive and engaged community.

- Develop a cohesive approach to community development across the Shire.

Diversified and strengthened local economy.

- Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents.

Effective management of infrastructure, heritage and the environment.

- Foster excellence in urban and rural planning and development.
- Develop and maintain Shire buildings, facilities and infrastructure assets.

Solutions focussed and customer oriented organisation.

- High quality corporate governance, accountability and compliance.
- Effective communication and engagement processes.
- Attraction, development and retention of a productive and effective workforce.
- Development of Shire's resources to provide optimum benefit to the community.

Cohesive and engaged community.

- Develop a cohesive approach to community development across the Shire.
- Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities.
- Provide services to youth, aged and the disadvantaged that address identified needs.
- Consult and engage with the local Aboriginal community.
- Support community safety and security initiatives.
- Provide connected and accessible towns.

Diversified and strengthened local economy.

- Foster innovation, partnerships and investment from across sectors to support

economic development and the attraction and retention of residents.

- Establish and strengthen partnerships with industry.
- Facilitate access to diverse housing and land development opportunities.
- Support the development of tourism in the region.

Effective management of infrastructure, heritage and the environment.

- Foster excellence in urban and rural planning and development.
- Develop and maintain Shire buildings, facilities and infrastructure assets.
- Develop and maintain highly functional and attractive public open spaces.
- Conserve and enhance local heritage assets.
- Preserve the region's unique natural attributes through observing and promoting sustainable environmental practices.

VOTING REQUIREMENT: Simple

OFFICER RECOMMENDATION:

That Council support the application for a miscellaneous licence 15/352 by MacPhersons Resources LTD, over section 'B' only, as shown on the attached tengraph plan - 11:41am, 26 October 2016

COUNCIL RESOLUTION: # 057/16

MOVED: COUNCILLOR, LINDUP

SECONDED: COUNCILLOR, RATHBONE

That Council support the application for a miscellaneous licence 15/352 by MacPhersons Resources LTD, over section 'B' only, as shown on the attached tengraph plan - 11:41am, 26 October 2016

CARRIED 7/0



Shire of Coolgardie

Phone (08) 9080 2111
Fax (08) 9027 3125
Email mail@coolgardie.wa.gov.au
Web www.coolgardie.wa.gov.au

Bayley Street, Coolgardie WA 6429
Irish Mulga Drive, Kambalda WA 6442
Postal Address:
PO Box 138, Kambalda WA 6442

OCR7350

P.Webb

06 November 2015

Ida Peita
Regional Mining Registrar
Department of Minerals and Petroleum
Locked Bag 405
Kalgoorlie WA 6430

Ancillary DocId: 275403
Lodge Date: 10/11/2015 00:00:00
Lodge Office: KALGOORLIE
Lead Tenement: L 15/352



em-a-275403

Dear Ida,

RE: APPLICATION FOR MISCELLANEOUS LICENCE 15/352 BY MACPHERSONS REWARD PTY LTD

Thank you for your correspondence received by this office 27 October 2015. The locations indicated in the request for comment are subject to matters that have been previously addressed, or are being actioned by Council at this time.

To assist in simplifying this matter, I have broken the request into three separate parts. Please see the attachment for clarification.

Area A The proposal covers a section of inappropriately constructed road reserve that crosses into the townsite boundary, and intersection subdivided land. The road is subject for removal in the next financial year 2016/2017. As such, the Shire cannot endorse a miscellaneous lease over this location.

Area B Council have previously resolved to dissolve this portion of land, as per the agreement made with Focus Mineral PTY LTD. This is subject to the ability to build Londonderry Road to the proposed intersection to facilitate continued legal access by Restricted Access Vehicles through this location. As a previous agreement exists with Focus by direction of Council, the Shire cannot endorse a miscellaneous lease whilst enacting the dissolution of this portion road reserve.

Area C The only section of Part C that would require Council endorsement would be where the Miscellaneous lease crosses the existing non gazetted road reserve over two locations. Giving

SCANNED
10 NOV 2015

Our Community, Our People, Our Future

consideration to the other included matters, it is unknown if the applicant wishes to proceed with this action.

In addition, the Shire is in progress of placing the Ladyloch/Hunt Street road on the correct alignment, constructed to a standard suitable for the current traffic type use. Placing a Miscellaneous lease over a road reserve will not in any way impact on the Shire of Coolgardie's ability to construct a road to current day standards, or as such provide benefit to any one user over another. I am unsure as to why MacPhersons Reward would wish to apply for a lease over an approved haul road, a road to which they have conditional legal right of use.

I would strongly recommend that the applicant make contact with officers of the Shire of Coolgardie, preferably with representation from the Department of Minerals and Petroleum to discuss this matter.

If you have any enquires into this matter, please contact this office at your convenience.

Yours sincerely,



Paul Webb
Chief Executive Officer



Government of Western Australia
Department of Mines and Petroleum



Your ref:
Our ref: L15/352
Enquiries: Jeff Hayles - Ph 0890219437 Fax 0890912428
Email: jeff.hayles@dmp.wa.gov.au

Managing Director
MacPhersons Reward Pty Ltd
PO Box 10977
KALGOORLIE WA 6433

Dear Sir

APPLICATION FOR MISCELLANEOUS LICENCE 15/352

Due to its encroachment upon the townsite of Coolgardie, the abovementioned application was referred to the Shire of Coolgardie. The Shire has responded to this Department and a copy of its correspondence is enclosed for your information.

It may be beneficial for the parties to meet to discuss the application, as suggested by the CEO and I am prepared to assist in those discussions.

Please advise if you wish to meet with Shire representatives to enable the issues raised to be further clarified and hopefully a suitable resolution achieved.

My contact details are at the beginning of this letter. Mobile No. is 0437281391.

Yours sincerely

Jeff Hayles
LIAISON OFFICER
MINERAL TITLES DIVISION

27 November 2015



324000mE

325000mE

326000mE

-30°57'

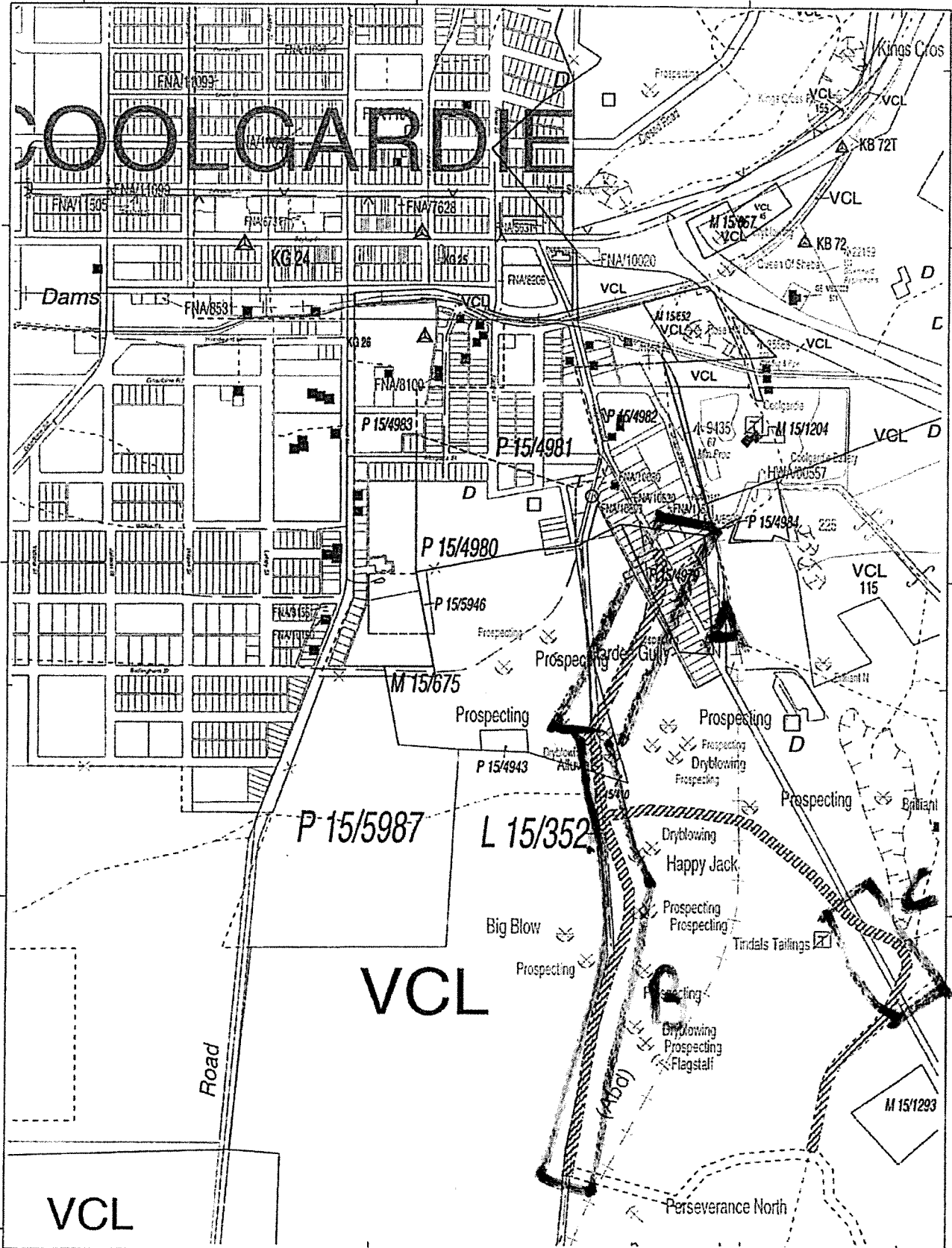
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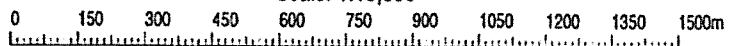


121°10'

121°11'

Departmental Use Only

Scale: 1:15,000



copy



MACPHERSONS

BOULDER ← Lift and peel
Sender to keep
604 24116536 093 1432

19 January 2016

Mr Paul Webb
CEO – Shire of Coolgardie
PO Box 138
KAMBALDA WA 6422
ceo@coolgardie.wa.gov.au

CC: Mr Robert Connor
Manager Technical Services
mts@coolgardie.wa.gov.au
08 9080 2111

Article Lodgement
Express Post Medium Envelope
Article ID.
60424116536093

Please retain as proof of lodgement.
For track event information go to
www.auspost.com.au/track

TOTAL \$0.00
Payment Not Required

19/01/16 00/53268 off/b 607590 16:41

POST BILLPAY
ASK WHICH BILLS YOU CAN PAY

Via registered post 604 24116536 093

RE: **OBJECTION TO PROPOSED ROAD CLOSURE – TINDALS ROAD,
COOLGARDIE**

Dear Mr Webb,

Further to our meeting with you at the MacPhersons office in Kalgoorlie on the 16 December 2015, MacPhersons Resources Ltd wishes to withdraw their objection dated 17 June 2015 to the proposed Tindal Road closure at Coolgardie.

Yours faithfully

Andrew Pumphrey
Operations Manager
MacPhersons Resources Limited

andrewp@MRPresources.com.au

REF: 2016-01-19 MRP LTR Shire of Coolgardie Withdraw Objection to Tindals Road Closure_AP.docx

MACPHERSONS RESOURCES LIMITED

PO Box 10977

109 Maritana Street, Kalgoorlie WA 6436

T +61 (0) 8 9068 1300

F +61 (0) 8 9068 1310

E info@mrpresources.com.au

W www.mrpresources.com.au

11.2 ADMINISTRATION SERVICES

AGENDA REFERENCE: 11.2.1

SUBJECT: Monthly Financial Reports For The Period Ended 31 March 2016

LOCATION: NIL

APPLICANT: NIL

FILE REFERENCE: NAM4632

DISCLOSURE OF INTEREST: NIL

DATE: 21 April 2016

AUTHOR: Rhonda Evans, Manager Administration Services

SUMMARY

For Council to approve the Monthly Financial Report for the month ending 31 March 2016.

BACKGROUND

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations*, the Shire is to prepare a monthly Financial Statement for approval by Council.

The format for monthly reporting was introduced by the Department of Local Government from 1 July 2005; the change was implemented to provide elected members with a better idea of operating and capital revenues and expenditures. The requirement is for a Statement of Financial Activity with a report detailing material variances. The Financial Report presented includes this as well as other statements and supplementary information.

Section 6.4 of the Local Government Act 1995, requires that financial reports be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations*. Regulation 34 has been amended to require that Councils report on the sources and applications of funds on a monthly basis and that the report be noted by Council.

COMMENT

Attached for consideration is the completed Monthly Financial Report..

The brought forward surplus has been adjusted following the finalisation of the audit of the Annual Financial Statements. The annual budget has not been adjusted to reflect this amount.

The document includes Statements of Comprehensive Income by Program and Nature and Type, a Statement of Financial Position, an explanation of material variance as well as a summary of bank account balances at 31 March 2016, loan repayments, and reserve account status.

In accordance with the *Local Government (Financial Management) Regulations*, a report must be compiled on variances greater than the percentage agreed by Council which is currently 10% or \$20,000. With the report prepared at program level, only general comments have been made regarding variances. A nil variance is equal to 100%, meaning that the year to date actual is identical to the year to date budget. Comments are therefore provided where variance values are <90% or >110%.

CONSULTATION: NIL

STATUTORY ENVIRONMENT:

Local Government Act 1995 6.4.

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS:

There are no financial implications relating to this item. The Financial Report is information only.

STRATEGIC IMPLICATION: NIL

VOTING REQUIREMENTS: Simple Majority

OFFICER'S RECOMMENDATION:

That Council:

Receive the Financial Report and attached supplementary information for the period ending 31 March 2016 and note the variances against budget year to date as follows

Revenue

General Purpose Funding	Greater than budgeted penalty interest raised on rates
Community Amenities	Income exceeded due to Pindan contract and fees and charged for waste disposal raised in August.
Transport	Road Maintenance has now commenced, anticipate budget spent by end of year
Economic Services	Income from Fees and Charges for Building control, Standpipe, and rental of Post Office has not eventuated.

Expenditure

General Purpose Funding	Discounts for fees and charges to be reallocated to income (posted to incorrect area)
Health	Health service expenses under budget - programme to be reviewed.
Education and Welfare	Coolgardie CRC programs underbudget
Housing	Maintenance slow - due to lack of contractors - scheduled maintenance due to commence
Community Amenities	Over Expenditure due to Pindan Contract and additional fees raised.
Other Property and Services	Allocation costs - recovery now commencing

Capital

Land and Buildings	Coolgardie Post Office now underway
Furniture and Equipment	Purchase of equipment for Office will be complete April 2016
Plant and Vehicles	Plant and Machinery purchases complete - accounts to come
Infrastructure Assets - Roads	Road program running behind schedule - Carens and Ladyloch Road and Kambalda Resealing underway -
Infrastructure Assets -Fpaths	Footpath program not commenced - unspent funds will be rolled over to next year.
Infrastructure Assets -Drainage	Gabion Walls now commenced - Maintenance crew two days per week.
Infrastructure Assets - Other	Play ground equipment grant successful - works to commence as soon as possible.
Transfers to Reserves (Restricted Assets)	Reserve transfers to be referred to May 2016 meeting

Transfers from Reserves
(Restricted Assets)

Reserve transfers to be referred to May 2016 meeting

COUNCIL RESOLUTION: # 058/16

MOVED: COUNCILLOR, N KARAFILIS

SECONDED: COUNCILLOR, S BOTTING

That Council:

Receive the Financial Report and attached supplementary information for the period ending 31 March 2016 and note the variances against budget year to date as follows

Revenue

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(Restricted Assets)
Transfers from Reserves
(Restricted Assets)

Reserve transfers to be referred to May 2016 meeting

CARRIED 7/0



Shire of Coalgardie

Financial Report

For the month ended 31 March 2016

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Note 5 - Information on Borrowings

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Budget to Actual Graphs

Acquisition of Assets Schedule (balance to Note 3)

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Mining Road Contributions - Construction

Shire of Coolgardie
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
For the month ended 31 March 2016

	NOTE	2015/16 Budget \$	2015/16 Budget Revised \$	2015/16 Actual \$
REVENUE				
Rates	7	6,239,976	6,329,976	6,043,057
Operating Grants		1,353,609	836,409	642,916
Subsidies and Contributions		72,577	93,076	183,047
Fees and Charges	8	1,132,357	1,465,869	1,890,772
Service Charges	10	-	-	-
Interest Earnings	2(a)	445,000	290,000	304,089
Other Revenue		35,000	35,000	78,745
		<u>9,278,519</u>	<u>9,050,330</u>	<u>9,142,625</u>
EXPENSES				
Employee Costs		(4,234,399)	(4,235,887)	(3,084,616)
Materials and Contracts		(2,627,038)	(2,810,038)	(1,237,936)
Utility Charges		(719,154)	(719,559)	(459,693)
Depreciation	2(a)	(4,418,621)	(4,418,621)	(3,313,966)
Insurance Expenses		(196,849)	(232,937)	(164,319)
Other Expenditure		(434,390)	(530,622)	(442,731)
		<u>(12,630,451)</u>	<u>(12,947,664)</u>	<u>(8,703,262)</u>
		(3,351,931)	(3,897,333)	439,363
Finance Costs	5	(102,466)	(102,466)	(66,891)
Non-Operating Grants, Subsidies and Contributions		5,743,612	2,875,505	1,632,136
Profit on Asset Disposals	4	151,512	85,000	-
Loss on Asset Disposals	4	(127,105)	(81,125)	(4,009)
		<u>2,313,622</u>	<u>(1,120,419)</u>	<u>2,000,599</u>
NET RESULT		2,313,622	(1,120,419)	2,000,599
Other Comprehensive Income		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>2,313,622</u>	<u>(1,120,419)</u>	<u>2,000,599</u>

Notes: Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

Shire of Coolgardie
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM

For the month ended 31 March 2016

NOTE	2015/16 Budget \$	2014/2015 Budget Revised \$	2014/2015 Actual \$
REVENUE (Refer Notes 1,2,8 to 13)			
Governance	5,000	5,000	(500)
General Purpose Funding	7,488,112	6,933,411	6,916,098
Law, Order, Public Safety	8,000	8,000	22,820
Health	10,600	10,600	9,449
Education and Welfare	227,422	227,422	174,151
Housing	72,200	72,200	66,645
Community Amenities	876,309	1,176,309	1,397,880
Recreation and Culture	282,825	349,337	215,537
Transport	157,900	117,900	239,094
Economic Services	52,765	52,765	27,873
Other Property and Services	97,386	97,386	73,578
	<u>9,278,519</u>	<u>9,050,330</u>	<u>9,142,625</u>
EXPENSES EXCLUDING			
FINANCE COSTS (Refer Notes 1,2 & 14)			
Governance	(874,586)	(853,586)	(593,353)
General Purpose Funding	(250,872)	(257,872)	(39,839)
Law, Order, Public Safety	(170,858)	(170,858)	(112,202)
Health	(217,058)	(217,058)	(113,209)
Education and Welfare	(408,936)	(408,936)	(254,226)
Housing	(249,566)	(249,566)	(152,685)
Community Amenities	(1,465,136)	(1,719,368)	(1,437,149)
Recreation & Culture	(3,566,300)	(3,566,300)	(2,456,191)
Transport	(3,778,013)	(3,803,013)	(2,820,836)
Economic Services	(570,904)	(576,904)	(440,151)
Other Property and Services	(1,078,223)	(1,078,223)	(283,421)
	<u>(12,630,453)</u>	<u>(12,901,683)</u>	<u>(8,703,262)</u>
FINANCE COSTS (Refer Notes 2 & 5)			
Housing	(748)	(748)	(522)
Community Amenities	(3,392)	(3,392)	(2,539)
Recreation & Culture	(73,140)	(73,140)	(51,237)
Economic Services	(25,186)	(25,186)	(12,593)
	<u>(102,466)</u>	<u>(102,466)</u>	<u>(66,891)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
General Purpose Funding	88,000	175,500	53,486
	<u>5,743,612</u>	<u>2,875,505</u>	<u>1,632,136</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)			
Housing	(88,500)	(88,500)	(4,009)
Transport	27,907	(38,605)	-
Economic Services	85,000	85,000	-
	<u>24,407</u>	<u>(42,105)</u>	<u>(4,009)</u>
NET RESULT	<u>2,313,620</u>	<u>(1,120,418)</u>	<u>2,000,599</u>
Other Comprehensive Income	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME	<u><u>2,313,620</u></u>	<u><u>(1,120,418)</u></u>	<u><u>2,000,599</u></u>

Notes: Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

Shire of Coolgardie
STATEMENT OF FINANCIAL POSITION
For the month ended 31 March 2016

	NOTE	2015/16 Revised Budget \$	2015/16 Budget YTD \$	2015/16 Actual \$		Variance Actual V Budget YTD	
						%	\$
REVENUES	1,2						
Governance		5,000	3,750	(500)		113.33%	4,250
General Purpose Funding		1,111,188	833,391	926,528	(1)	-11.18%	(93,137)
Law, Order, Public Safety		8,000	6,000	22,820		-280.33%	(16,820)
Health		10,600	7,950	9,449		-18.85%	(1,499)
Education and Welfare		227,422	170,567	174,151		-2.10%	(3,585)
Housing		72,200	54,150	66,645		-23.07%	(12,495)
Community Amenities		1,176,309	882,232	1,397,880	(2)	-58.45%	(515,649)
Recreation and Culture		1,937,215	1,452,911	1,493,456		-2.79%	(40,545)
Transport		1,090,024	817,518	539,825	(3)	33.97%	277,693
Economic Services		277,765	208,324	27,873	(4)	86.62%	180,451
Other Property and Services		97,386	73,040	73,578		-0.74%	(538)
		<u>6,013,109</u>	<u>4,509,832</u>	<u>4,731,705</u>			
EXPENSES	1,2						
Governance		(853,586)	(640,189)	(593,353)		7.32%	(46,837)
General Purpose Funding		(257,872)	(193,404)	(39,839)	(5)	79.40%	(153,565)
Law, Order, Public Safety		(170,858)	(128,144)	(112,202)		12.44%	(15,942)
Health		(217,058)	(162,793)	(113,209)	(6)	30.46%	(49,585)
Education and Welfare		(408,936)	(306,702)	(254,226)	(7)	17.11%	(52,476)
Housing		(338,814)	(254,111)	(157,216)	(8)	38.13%	(96,895)
Community Amenities		(1,722,760)	(1,292,070)	(1,439,688)	(9)	-11.42%	147,618
Recreation & Culture		(3,639,440)	(2,729,580)	(2,507,429)		8.14%	(222,151)
Transport		(3,841,618)	(2,881,213)	(2,820,836)		2.10%	(60,377)
Economic Services		(602,090)	(451,567)	(452,744)		-0.26%	1,177
Other Property and Services		(1,078,223)	(808,667)	(283,421)	(10)	64.95%	(525,246)
		<u>(13,131,254)</u>	<u>(9,848,440)</u>	<u>(8,774,162)</u>			
Net Operating Result		(7,118,144)	(5,338,608)	(4,042,457)			
Adjustments for Cash Budget Requirements:							
Non-Cash Expenditure and Revenue							
(Profit)/Loss on Asset Disposals		24,407	18,305	4,009		78.10%	14,296
Depreciation on Assets	2(a)	4,418,621	3,313,966	3,313,966		0.00%	(0)
Operating Result after non cash write back		(2,675,116)	(2,006,337)	(724,482)			

Shire of Coolgardie
STATEMENT OF FINANCIAL POSITION
For the month ended 31 March 2016

	NOTE	2015/16 Revised Budget \$	2015/16 Budget YTD \$	2015/16 Actual \$		Variance Actual V Budget YTD	
						%	\$
Capital Expenditure and Revenue							
Purchase of Assets	3	-	-	-			-
Land and Buildings	3	(1,195,138)	(896,354)	(221,129)	(11)	75.33%	(675,224)
Furniture and Equipment	3	(249,000)	(186,750)	(85,623)	(12)	54.15%	(101,127)
Plant and Vehicles	3	(547,000)	(410,250)	(119,159)	(13)	70.95%	(291,091)
Infrastructure Assets - Roads	3	(1,241,480)	(931,110)	(783,723)	(14)	15.83%	(147,387)
Infrastructure Assets -Fpaths	3	(220,582)	(165,437)	(30,648)	(15)	81.47%	(134,788)
Infrastructure Assets - Parks	3	(1,764,393)	(1,323,295)	(1,307,499)		1.19%	(15,795)
Infrastructure Assets -Drainage	3	(100,594)	(75,446)	(23,727)	(16)	68.55%	(51,718)
Infrastructure Assets - Other	3	(242,378)	(181,784)	(7,736)	(17)	95.74%	(174,048)
Proceeds from Disposal of Assets	4	362,000	271,500	293,644		-8.16%	(22,144)
Repayment of Debentures	5	(319,644)	(239,733)	(255,059)		-6.39%	15,326
Proceeds from New Debentures	5	-	-	-			-
Self-Supporting Loan Principal Income		19,418	14,564	14,473		0.62%	90
Transfers to Reserves (Restricted Assets)	6	(2,182,135)	(1,636,601)	(770,513)	(18)	52.92%	(866,088)
Transfers from Reserves (Restricted Assets)	6	2,144,152	1,608,114	-	(19)	100.00%	1,608,114
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,214,167	2,215,167	2,409,357			
		5,997,723	6,043,057	6,043,057			
Surplus (Deficit)	8	<u>(0)</u>	<u>2,099,306</u>	<u>4,431,232</u>			

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

Shire of Coolgardie
STATEMENT OF FINANCIAL POSITION
For the month ended 31 March 2016

Variance Description

Revenue

1 General Purpose Funding	Greater than budgeted penalty interest raised on rates
2 Community Amenities	Income exceeded due to Pindan contract and fees and charged for waste disposal raised in August.
3 Transport	Road Maintenance has now commenced, anticipate budget spent by end of year
4 Economic Services	Income from Fees and Charges for Building control, Standpipe, and rental of Post Office has not

Expenditure

5 General Purpose Funding	Discounts for fees and charges to be reallocated to income (posted to incorrect area)
6 Health	Health service expenses under budget - programme to be reviewed.
7 Education and Welfare	Coolgardie CRC programs underbudget
8 Housing	Maintenance slow - due to lack of contractors - scheduled maintenance due to commence
9 Community Amenities	Over Expenditure due to Pindan Contract and additional fees raised.
10 Other Property and Services	Allocation costs - recovery now commencing

Capital

11 Land and Buildings	Coolgardie Post Office now underway
12 Furniture and Equipment	Purchase of equipment for Office will be complete April 2016
13 Plant and Vehicles	Plant and Machinery purchases complete - accounts
14 Infrastructure Assets - Roads	Road program running behind schedule - Carens and
15 Infrastructure Assets -Fpaths	Footpath program not commenced - unspent funds
16 Infrastructure Assets -Drainage	Gabion Walls now commenced - Maintenance crew two days per week.
17 Infrastructure Assets - Other	Play ground equipment grant successful - works to
18 Transfers to Reserves (Restricted A Reserve transfers to be referred to May 2016 meeting	
19 Transfers from Reserves (Restricter Reserve transfers to be referred to May 2016 meeting	

Shire of Coolgardie
STATEMENT OF FINANCIAL POSITION
For the month ended 31 March 2016

	NOTE	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Actual \$
REVENUE				
Rates	8	242,253	332,253	6,043,057
Operating Grants		1,353,609	836,409	642,916
Subsidies and Contributions		72,577	93,076	183,047
Non Operating Grants		5,743,612	2,875,505	1,632,136
Fees and Charges	11	1,132,357	1,465,869	1,890,772
Service Charges	10	-	-	-
Interest Earnings	2(a)	445,000	290,000	304,089
Profit on Asset Disposals	4	151,512	85,000	-
Other Revenue		35,000	35,000	78,745
		<u>9,175,920</u>	<u>6,013,112</u>	<u>10,774,761</u>
EXPENSES				
Employee Costs		(4,234,399)	(4,235,887)	(3,084,616)
Materials and Contracts		(2,627,038)	(2,810,038)	(1,237,936)
Utility Charges		(719,154)	(719,559)	(459,693)
Depreciation	2(a)	(4,418,621)	(4,418,621)	(3,313,966)
Insurance Expenses		(196,849)	(232,937)	(164,319)
Interest Expenses	5	(102,466)	(102,466)	(66,891)
Loss on Asset Disposals	4	(127,105)	(81,125)	(4,009)
Other Expenditure		(434,391)	(530,623)	(442,732)
		<u>(12,860,023)</u>	<u>(13,131,256)</u>	<u>(8,774,163)</u>
		<u>(3,684,102)</u>	<u>(7,118,143)</u>	<u>2,000,598</u>
Net Operating Result		(3,684,102)	(7,118,143)	2,000,598
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals		24,407	24,407	4,009
Depreciation on Assets	2(a)	4,418,620	4,418,620	3,313,966
Operating Result after non cash write back		758,925	(2,675,116)	5,318,574

Shire of Coolgardie
STATEMENT OF FINANCIAL POSITION
For the month ended 31 March 2016

	NOTE	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 Actual \$
Capital Expenditure and Revenue				
Land and Buildings	3	(1,242,138)	(1,195,138)	(220,977)
Furniture and Equipment	3	(199,000)	(249,000)	(85,623)
Plant and Vehicles	3	(472,000)	(547,000)	(119,159)
Infrastructure Assets - Roads	3	(1,241,480)	(1,241,480)	(783,723)
Infrastructure Assets -Fpaths	3	(220,582)	(220,582)	(30,648)
Infrastructure Assets - Parks	3	(1,685,000)	(1,764,393)	(1,307,499)
Infrastructure Assets -Drainage	3	(100,594)	(100,594)	(23,727)
Infrastructure Assets - Other	3	(3,180,000)	(242,378)	(7,736)
Proceeds from Disposal of Assets	4	424,000	362,000	293,644
Repayment of Debentures	5	(319,644)	(319,644)	(255,210)
Proceeds from New Debentures	5	-	-	-
Self-Supporting Loan Principal Income		19,418	19,418	14,473
Transfers to Reserves (Restricted As:	6	(1,598,317)	(2,182,135)	(770,513)
Transfers from Reserves (Restricted .	6	1,964,919	2,144,152	-
DD Estimated Surplus/(Deficit) July 1 B/Fwd		1,093,770	2,214,167	2,409,357
ADI Rates Levied	7	5,997,723	5,997,723	
Surplus (Deficit)	8	(0)	(0)	4,431,232

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

Shire of Coolgardie

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the month ended 31 March 2016

	Note	2015/16 Opening Balance \$	2015/16 YTD \$	Closing Balance \$
NET CURRENT ASSETS				
Composition of Estimated Net Current Asset Position				
CURRENT ASSETS				
Cash - Unrestricted		1,383,567	997,918	2,381,485
Cash - Restricted Reserves		3,650,006	770,513	4,420,518
Investments		-	-	-
Rates - Current		1,240,264	681,535	1,921,799
Sundry Debtors		180,256	77,044	257,300
GST Receivable		57,867	991	58,858
Loans - Clubs and Institutions		15,078	(14,473)	605
Accrued Income		86	12,543	12,629
FESA ESL		-	193,800	193,800
Prepayments / Pensioners		44,155	23,561	67,715
ESL Receivable		4,766	(21,658)	(16,891)
Inventories		10,573	(2,448)	8,125
		<u>6,586,618</u>	<u>2,719,325</u>	<u>9,305,943</u>
LESS: CURRENT LIABILITIES				
Sundry Creditors		(456,366)	323,585	(132,781)
Accrued Interest in Debentures		-	-	-
Accrued Salaries and Wages		-	-	-
Current Employee Benefits Provision AL		(234,701)	-	(234,701)
Current Employee Benefits Provision LSL		(27,953)	1,857	(26,096)
Current Portion of Long Term Borrowings		(331,653)	-	(331,653)
Other		-	-	-
Payroll Creditors		(55,812)	(250,522)	(306,333)
NET CURRENT ASSET POSITION		5,480,133	2,794,245	8,274,379
Less: Cash - Restricted Reserves		(3,650,006)	(770,513)	(4,420,518)
Less: Loans Clubs and Reserves		(15,078)	-	(15,078)
Plus Long Term Borrowings		331,653	-	331,653
Less Employee Benefits Provision AL		234,701	-	234,701
Less Employee Benefits Provision LSL		27,953	(1,857)	26,096
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>2,409,357</u>	<u>2,021,875</u>	<u>4,431,232</u>

NOTE : Net Current Assets is the detail of the closing Surplus on the Statement of Financial Activity

Cash and Investments				
	Maturity Date	% interest	Balance	
Municipal Cash At Bank			1,164,518	
Cash On Hand			762	
Investment Account (Lehman'S)	At call	1.25%	-	
Anz Online Saver 3789-27481	at call	1.90%	1,466	
Anz Online Saver (Interest To Muni) 2823-40539	closed	0.00%	833	
Bankwest Gold Term Deposit 306-039 063702-2	4-Apr-16	2.97%	1,015,726	
Anz Online Saver 016719 278864276	At call	1.90%	566,738	
National Bank Of Australia Nab #946925119 (Use For Bank C	closed	0.00%	402	
Bankwest Gold Term Deposit 306-039 063703-0	8-Aug-16	2.92%	1,007,359	
Anz Term Deposit 9726-19342	at call	0.00%	-	
Anz Term Deposit 9748-56114	11-Jan-16	2.90%	1,010,765	
Anz Term Deposit 9748-60463	14-Jan-16	3.00%	1,010,027	
Anz Term Deposit 9749-19533	1-Feb-16	3.00%	1,010,192	
Cash Management (Int To Muni) Macquarie 122095094	at call	0.00%	705	
Anz Online 39067 1327 (Int To Muni)	at call	1.90%	12,510	
Anz Term Deposit 9750-91758	at call	1.90%	-	
Total Cash			6,802,003	
Sundry Debtors Outstanding	>90 days	>60 days	>30 Days	Current
	87,156	810	116,367	52,967

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements.

(e) Rates, Grants, Donations and Other Contributions

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

(d) Goods and Services Tax

Revenues, expenses and assets capitalised are stated net of any GST recoverable.

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

(e) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

(g) Trade and Other Receivables

Collectibility of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

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

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

Land Held for Resale

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

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

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

(i) Fixed Assets

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

Initial Recognition

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Land Under Roads

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

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

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

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

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

Depreciation of Non-Current Assets

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

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$3,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

	2015/16 Budget \$	2015/16 Revised Budget \$	2015/16 Actual \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	0		-
Other Services	0		-
 Depreciation			
<u>By Program</u>			
Governance	98,742	98,742	74,056
General Purpose Funding	-	-	-
Law, Order, Public Safety	2,388	2,388	1,791
Health	7,696	7,696	5,772
Education and Welfare	6,549	6,549	4,912
Housing	43,955	43,955	32,966
Community Amenities	188,583	188,583	141,437
Recreation and Culture	1,126,193	1,126,193	844,645
Transport	2,529,035	2,529,035	1,896,776
Economic Services	68,172	68,172	51,129
Other Property and Services	347,309	347,309	260,482
	<u>4,418,621</u>	<u>4,418,621</u>	<u>3,313,966</u>
 Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	102,466		66,891
	<u>102,466</u>		<u>66,891</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	-	-	7,468
- Other Funds	85,000	70,000	82,878
Other Interest Revenue	220,000	220,000	213,742
	<u>305,000</u>	<u>290,000</u>	<u>304,089</u>

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities: Administration and operation of facilities and services to members of council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer community.

Activities: Supervision of various by-laws, fire prevention, control and public order and safety.

HEALTH

Objective: To provide services to help ensure a safer community.

Activities: Food quality, pest control and meat inspections.

EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas.

Activities: Includes education programs, youth based activities, and resource centres. Care of families, and the aged and disabled.

HOUSING

Objective: Provide services required by the community.

Activities: Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Rubbish collection services, landfill maintenance, effluent disposal, town site storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.

RECREATION AND CULTURE

Objective: To establish and manage efficiently, infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, the aquatic centre, recreation centres and various reserves, operation of library, support of arts and community festivals. Also matters relating to heritage.

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, road and footpaths, cleaning and lighting of streets, road and footpaths, traffic signs and depot maintenance.

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: The regulation and provision of tourism, area promotion, building control, noxious weeds.

OTHER PROPERTY & SERVICES

Objective:

Activities: Private work operations, plant repairs and operations costs. Administrative overheads.

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

3. ACQUISITION OF ASSETS	2015/16 Adopted Budget	2015/16 Current Budget	2015/16 Actual
	\$	\$	\$
The following assets are budgeted to be acquired during the year:			
<u>By Program</u>			
Governance			
Land and Buildings	45,000	45,000	5,402
Furniture and Equipment	45,000	75,000	50,033
Plant and Equipment	40,000	40,000	-
	130,000	160,000	55,435
Law Order and Public Safety			
	-	-	-
Health			
Land and Buildings	11,000	11,000	-
Furniture and Equipment	-	-	336
	11,000	11,000	336
Education and Welfare			
Furniture and Equipment	32,000	32,000	21,344
	32,000	32,000	21,344
Housing			
Land and Buildings	85,000	85,000	36,220
	85,000	85,000	36,220
Community Amenities			
Land and Buildings	-	3,000	-
Plant and Equipment	50,000	50,000	-
Infrastructure Other	50,000	50,000	5,768
	100,000	103,000	5,768
Recreation and Culture			
Land and Buildings	80,000	30,000	20,359
Furniture and Equipment	72,000	52,000	13,909
Infrastructure Parks & Ovals	1,685,000	1,846,771	1,307,499
Infrastructure Other	30,000	30,000	1,968
	1,867,000	1,958,771	1,343,735
Transport			
Land and Buildings	80,000	80,000	55,194
Plant and Equipment	382,000	307,000	119,159
Infrastructure Roads	1,241,480	1,241,480	783,723
Infrastructure Footpaths	220,582	220,582	30,648
Infrastructure Drainage	100,594	100,594	23,727
	2,024,656	1,949,656	1,012,451
Economic Services			
Land and Buildings	941,138	941,138	103,955
Furniture and Equipment	50,000	70,000	-
Infrastructure Other	3,100,000	150,000	-
	4,091,138	1,161,138	103,955
	8,340,794	5,460,565	2,579,245

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

3. ACQUISITION OF ASSETS	2013/14 Adopted Budget	2013/14 Current Budget	2013/14 Actual
	\$	\$	\$
The following assets are budgeted to be acquired during the year:			
<u>By Class</u>			
Land Held for Resale			
Land and Buildings	1,242,138	1,195,138	221,129
Infrastructure Assets - Roads	1,241,480	1,241,480	783,723
Infrastructure Assets - Parks and Ovals	1,685,000	1,846,771	1,307,499
Infrastructure Assets - Footpaths	220,582	220,582	30,648
Infrastructure Assets - Drainage	100,594	100,594	23,727
Infrastructure Assets - Other	3,180,000	230,000	7,736
Plant and Equipment	472,000	397,000	119,159
Furniture and Equipment	199,000	229,000	85,623
	<u>8,340,794</u>	<u>5,460,565</u>	<u>2,579,245</u>

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$
Loan 111 KCRF	750,949	-	221,375	173,365	529,574	577,584	58,277	36,374
Loan 107 - Masonic Homes	19,418	-	19,418	9,562	-	9,856	748	522
Loan 99 - Sewerage	64,096	-	15,751	11,785	48,345	52,311	3,392	2,539
Loan 98 - Coolgardie Rec Cent	15,959	-	15,958	15,959	1	0	341	341
Loan 112 - Recreation (Pools)	342,485	-	31,853	36,744	310,632	305,741	14,522	14,522
Loan 113 - Post Office Refurbis	485,285	-	15,289	7,645	469,996	477,640	25,186	12,593
	1,678,192	-	319,644	255,059	1,358,548	1,423,133	102,466	66,891

All debenture repayments are to be financed by general purpose revenue.

Shire of Coolgardie

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the month ended 31 March 2016

	2015/16 Adopted Budget \$	2015/16 Current Budget \$	2015/16 Actual \$
6. RESERVES			
(a) Plant Reserve			
Opening Balance	358,876	358,876	539,701
Amount Set Aside / Transfer to Reserve	414,758	427,758	-
Amount Used / Transfer from Reserve	(382,000)	(382,000)	-
	<u>391,634</u>	<u>404,634</u>	<u>539,701</u>
(b) Land & Building			
Opening Balance	302,532	302,532	302,532
Amount Set Aside / Transfer to Reserve	310,000	555,818	98,911
Amount Used / Transfer from Reserve	-	-	-
	<u>612,532</u>	<u>858,350</u>	<u>401,443</u>
(c) Landfill Reinstatement			
Opening Balance	1,516,572	1,516,572	712,197
Amount Set Aside / Transfer to Reserve	630,806	780,806	487,020
Amount Used / Transfer from Reserve	(833,033)	(833,033)	-
	<u>1,314,345</u>	<u>1,464,345</u>	<u>1,199,217</u>
(d) Sewerage			
Opening Balance	346,789	346,789	210,749
Amount Set Aside / Transfer to Reserve	242,753	242,753	184,582
Amount Used / Transfer from Reserve	(304,018)	(304,018)	-
	<u>285,524</u>	<u>285,524</u>	<u>395,331</u>
(e) Recreational Facility			
Opening Balance	309,608	309,608	310,515
Amount Set Aside / Transfer to Reserve	-	250,000	-
Amount Used / Transfer from Reserve	-	-	-
	<u>309,608</u>	<u>559,608</u>	<u>310,515</u>

Shire of Coolgardie

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the month ended 31 March 2016

	2015/16 Adopted Budget \$	2015/16 Current Budget \$	2015/16 Actual \$
6. RESERVES			
(f) IT and Communications			
Opening Balance	93,832	93,832	93,832
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	(40,000)	(40,000)	-
	<u>53,832</u>	<u>53,832</u>	<u>93,832</u>
(g) Environmental Efficiency Improvement			
Opening Balance	504,366	504,366	504,366
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>504,366</u>	<u>504,366</u>	<u>504,366</u>
(h) Medical Practice Kambalda			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(i) Road Construction and Maintenant			
Opening Balance	987,564	987,564	976,115
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	(405,868)	(510,100)	-
	<u>581,696</u>	<u>477,464</u>	<u>976,115</u>
Total Reserves	<u>4,053,537</u>	<u>4,608,123</u>	<u>4,420,518</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

Shire of Coolgardie

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the month ended 31 March 2016

	2015/16 Adopted Budget	2015/16 Current Budget	2015/16 Actual
	\$	\$	\$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Plant Reserve	414,758	427,758	-
Land and Building	310,000	555,818	98,911
Landfill Reinstatement	630,806	780,806	487,020
Sewerage (Coolgardie)	242,753	242,753	184,582
Recreational Facilities	-	250,000	-
IT and Communications	-	-	-
Environmental Efficiency Improvement	-	-	-
Medical Practice Kambalda	-	-	-
Road Construction and Maintenance	-	-	-
	<u>1,598,317</u>	<u>2,257,135</u>	<u>770,513</u>
Transfers from Reserves			
Plant Reserve	(382,000)	(382,000)	-
Land and Building	-	-	-
Landfill Reinstatement	(833,033)	(833,033)	-
Sewerage (Coolgardie)	(304,018)	(304,018)	-
Recreational Facilities	-	-	-
IT and Communications	(40,000)	(40,000)	-
Environmental Efficiency Improvement	-	-	-
Medical Practice Kambalda	-	-	-
Road Construction and Maintenance	(405,868)	(510,100)	-
	<u>(1,964,919)</u>	<u>(2,069,151)</u>	<u>-</u>
Total Transfer to/(from) Reserves	<u>(366,602)</u>	<u>187,984</u>	<u>770,513</u>

Shire of Coolgardie

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the month ended 31 March 2016

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Plant Reserve

- to be used for the purchase of major and minor plant and equipment.

Land and Building Reserve

- to finance the purchase or capital improvements of Council buildings and cover the costs associated with subdivision and development of land.

Landfill Reserve

- to reinstate landfill sites at the end of their current purpose, or to fund the operation and capital improvements of landfill sites in the Shire of Coolgardie

Sewerage Reserve

- to repair, replace or extend the Coolgardie Sewerage infrastructure

Recreation Facilities Reserve

- to fund capital and maintenance requirements to improve community and recreational facilities.

Information Technology and Communications Reserve

- for the replacement or upgrade of computer or communications hardware and software.

Environmental Improvement Reserve

- for the funding of infrastructure and building improvements to meet environmental challenges, and to promote the efficient use of power and water.

Medical Practice Kambalda

- for the setup and associated cost for the provision of a Medical Practice in Kambalda

Road Construction and Maintenance

- for the construction and maintenance of Roads for which contributions have been received for the Heavy Haulage Campaigns.

Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

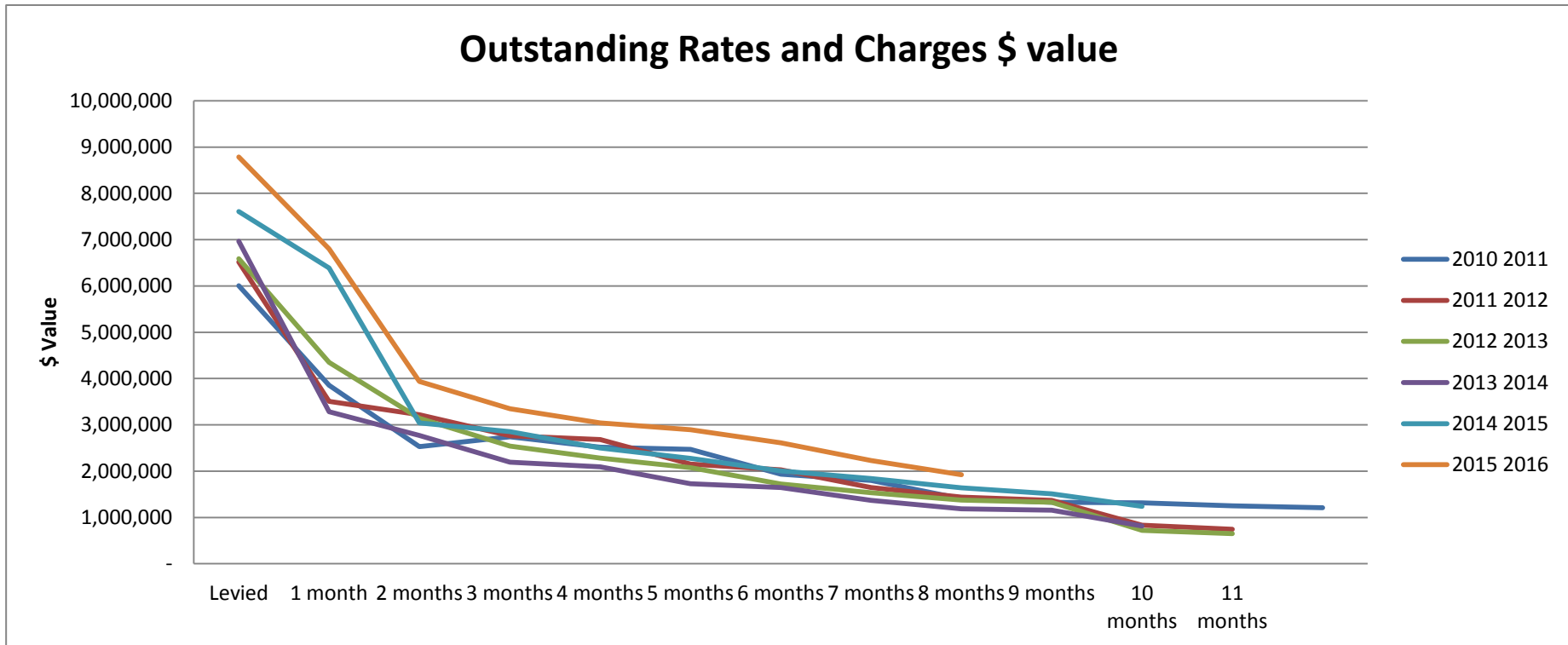
7. RATING INFORMATION - 2014/2015 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Actual Rate Revenue \$	2015/16 Actual Interim Rates \$	2015/16 Actual Back Rates \$	2015/16 Actual Total Revenue \$	2015/16 Budget \$
Differential General Rate								
GRV General	10.7500	1,369	14,793,005	1,590,248			1,590,248	1,335,478
UV Mining	20.5600	1,212	19,636,162	4,037,195	(397,089)		3,640,106	4,186,434
UV Pastoral	11.3100	28	1,169,805	132,305			132,305	132,879
Sub-Totals		2,609	35,598,973	5,759,748	(397,089)	-	5,362,659	5,654,791
Minimum Rates	Minimum \$							
GRV General	660	640	1,506,870	422,400			422,400	423,060
UV Mining	415	796	306,402	330,340			330,340	333,660
UV Pastoral	660	10	55,120	6,600			6,600	6,600
Sub-Totals		1,446	1,868,391	759,340	-	-	759,340	763,320
Discount on Rates							6,121,999 (78,942)	6,418,111 (420,388)
Totals							6,043,057	5,997,723
							6,043,057	5,997,723

Specified Rates are raised to meet the costs of the provision of the sewerage system in Coolgardie. These have been reported in Schedule 10 - Community Amenities.

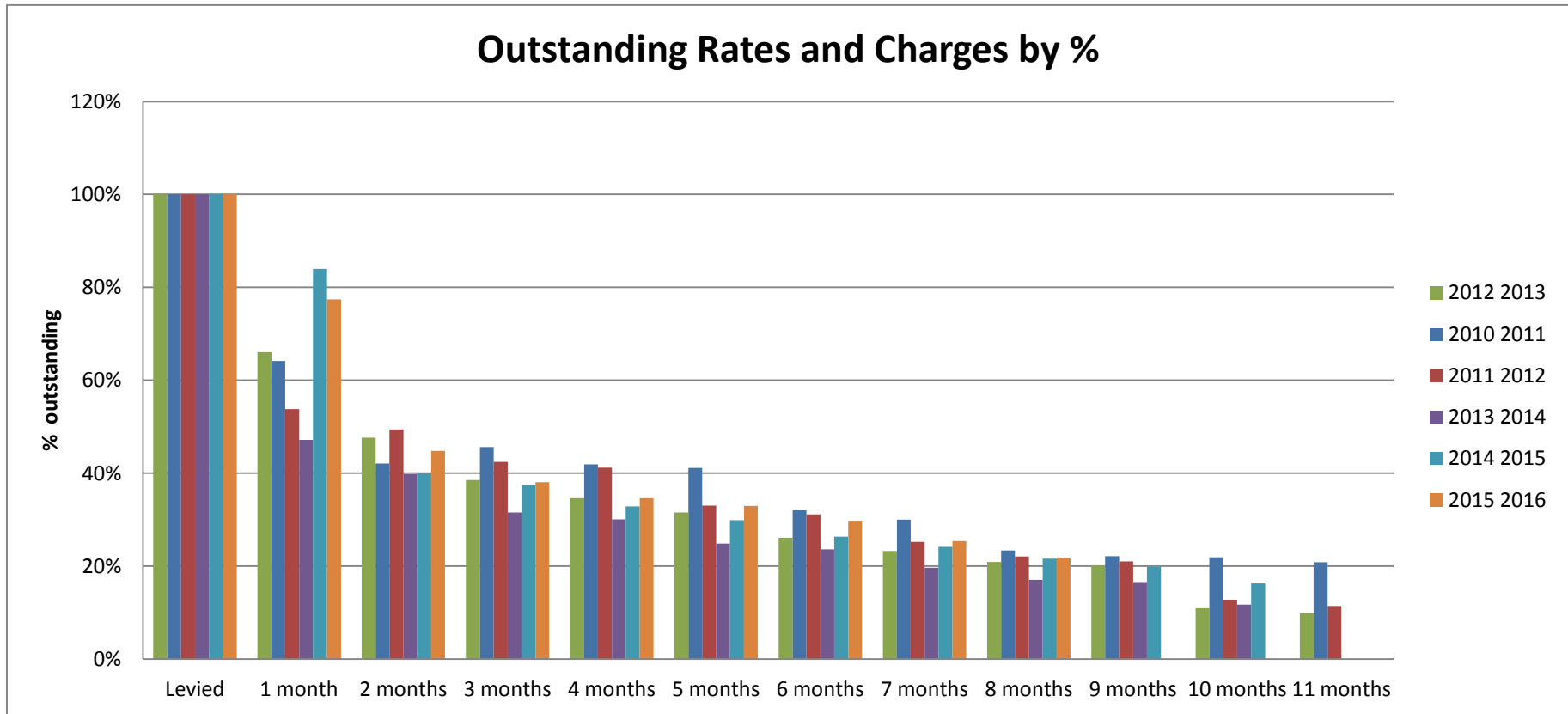
All land except exempt land in the Shire of Coolgardie is rated according to its Gross Rental Value (GRV) in townsites or mining camps, or Unimproved Value (UV) in the remainder of the Shire.

Shire of Coolgardie Additional Information - Rates Outstanding



Shire of Coolgardie

Additional Information - Rates Outstanding



Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016

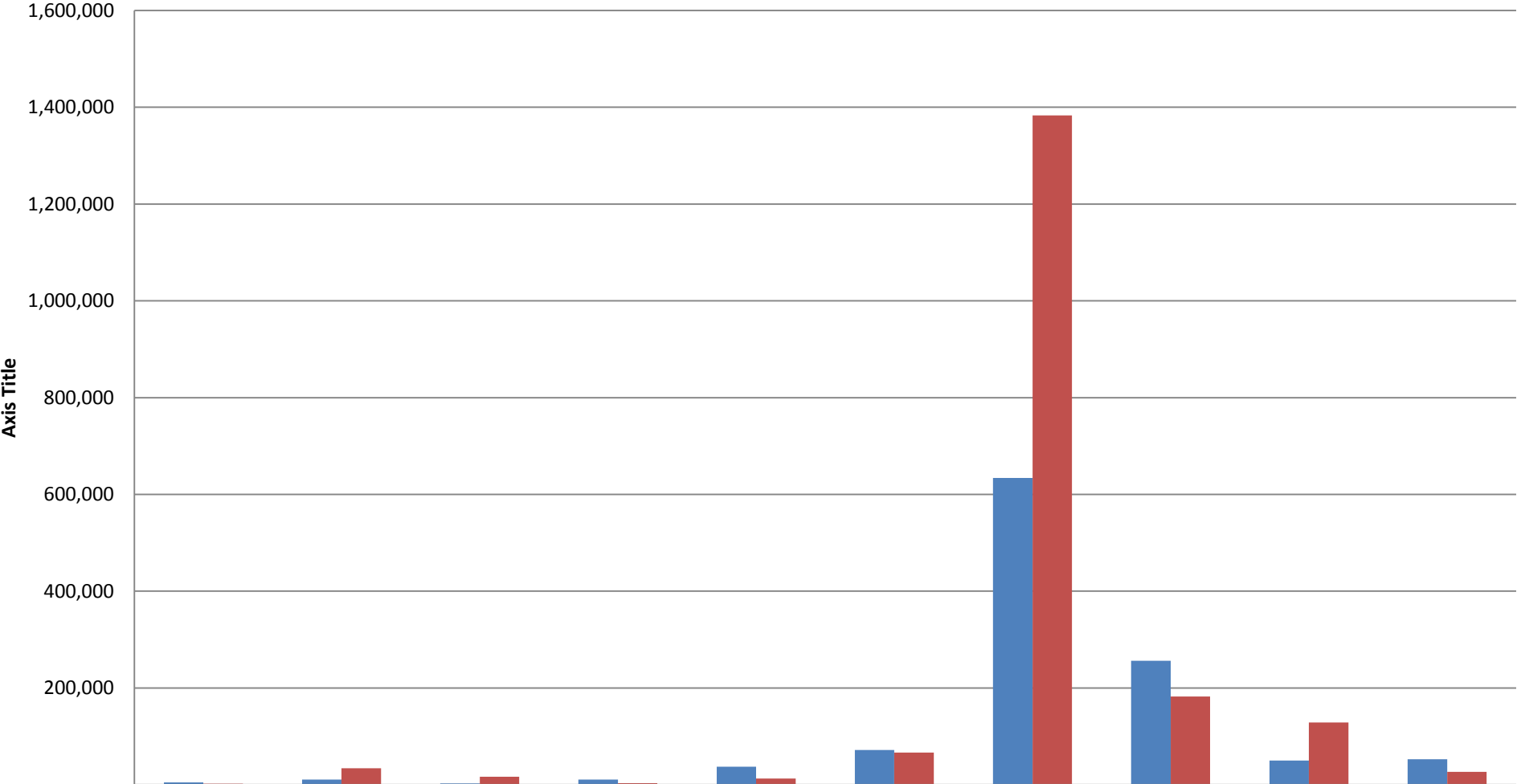
8. FEES & CHARGES REVENUE	2015/16 Budget \$	2015/16 Actual \$
Governance	5,100	2,146
General Purpose Funding	11,000	34,121
Law, Order, Public Safety	3,000	16,621
Health	10,600	3,589
Education and Welfare	37,261	13,079
Housing	72,200	66,790
Community Amenities	634,056	1,382,980
Recreation & Culture	256,375	182,271
Transport	50,000	128,944
Economic Services	52,765	26,705
Other Property & Services	-	33,525
	<u>1,132,357</u>	<u>1,890,772</u>

9. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

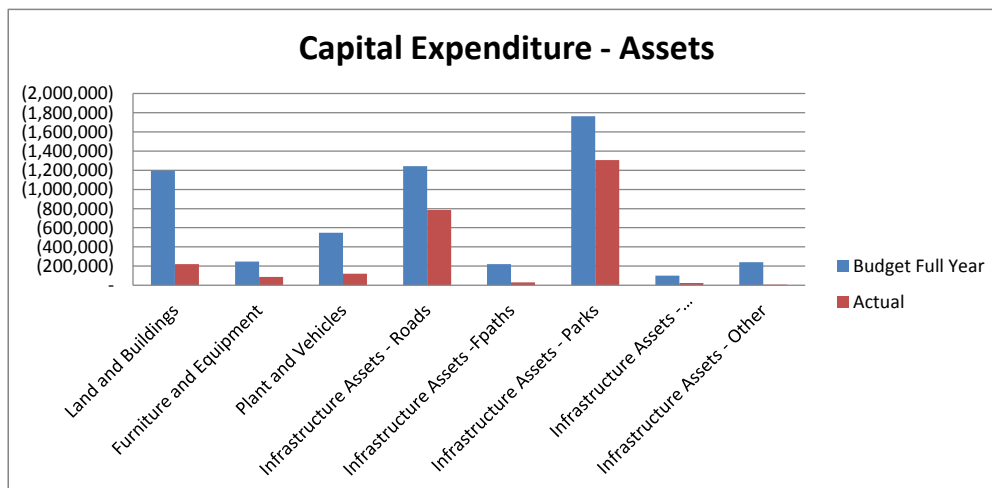
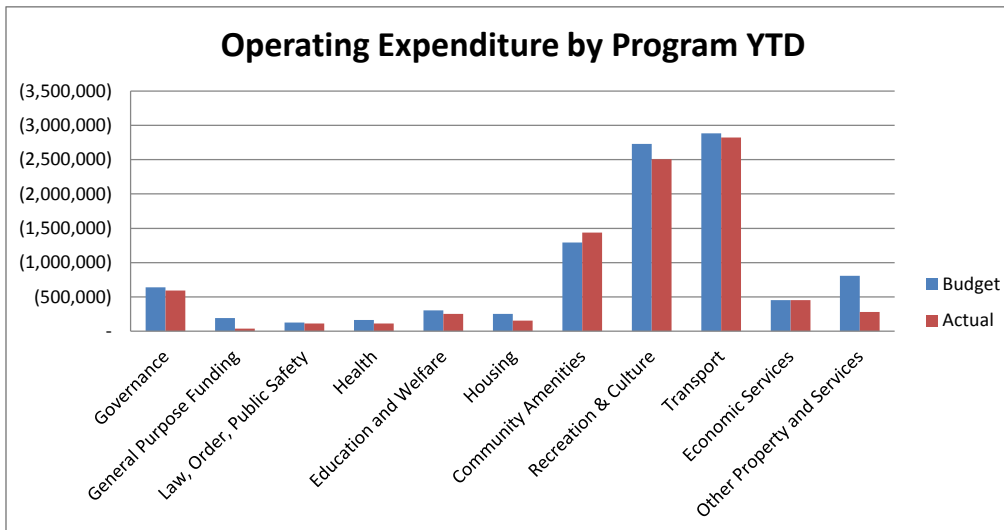
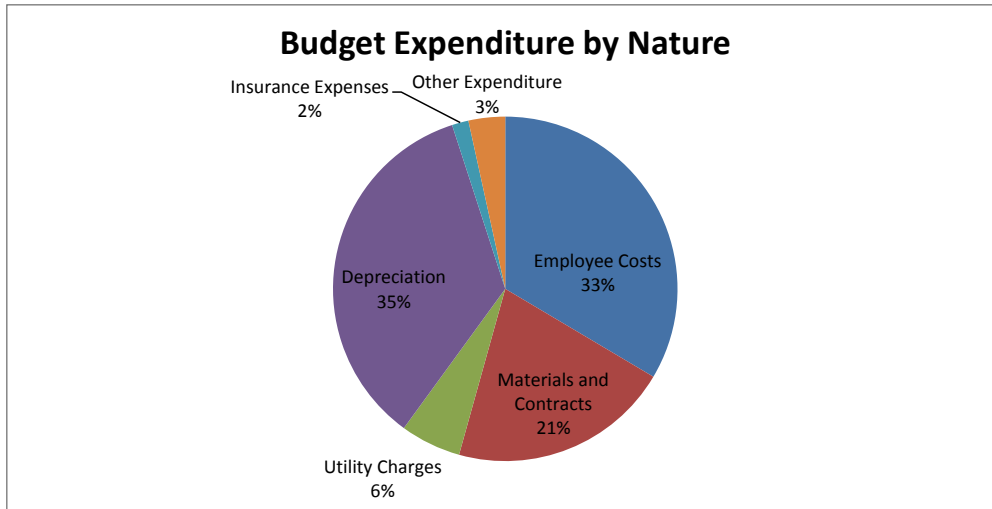
Meeting Fees	120,510	90,383
President's Allowance	36,050	15,329
Deputy President's Allowance	9,012	3,832
Telecommunications Allowance	24,500	18,375
Travelling Allowance	1,000	-
	<u>191,072</u>	<u>127,919</u>

Budget to Actual Fees and Charges (Note 8)

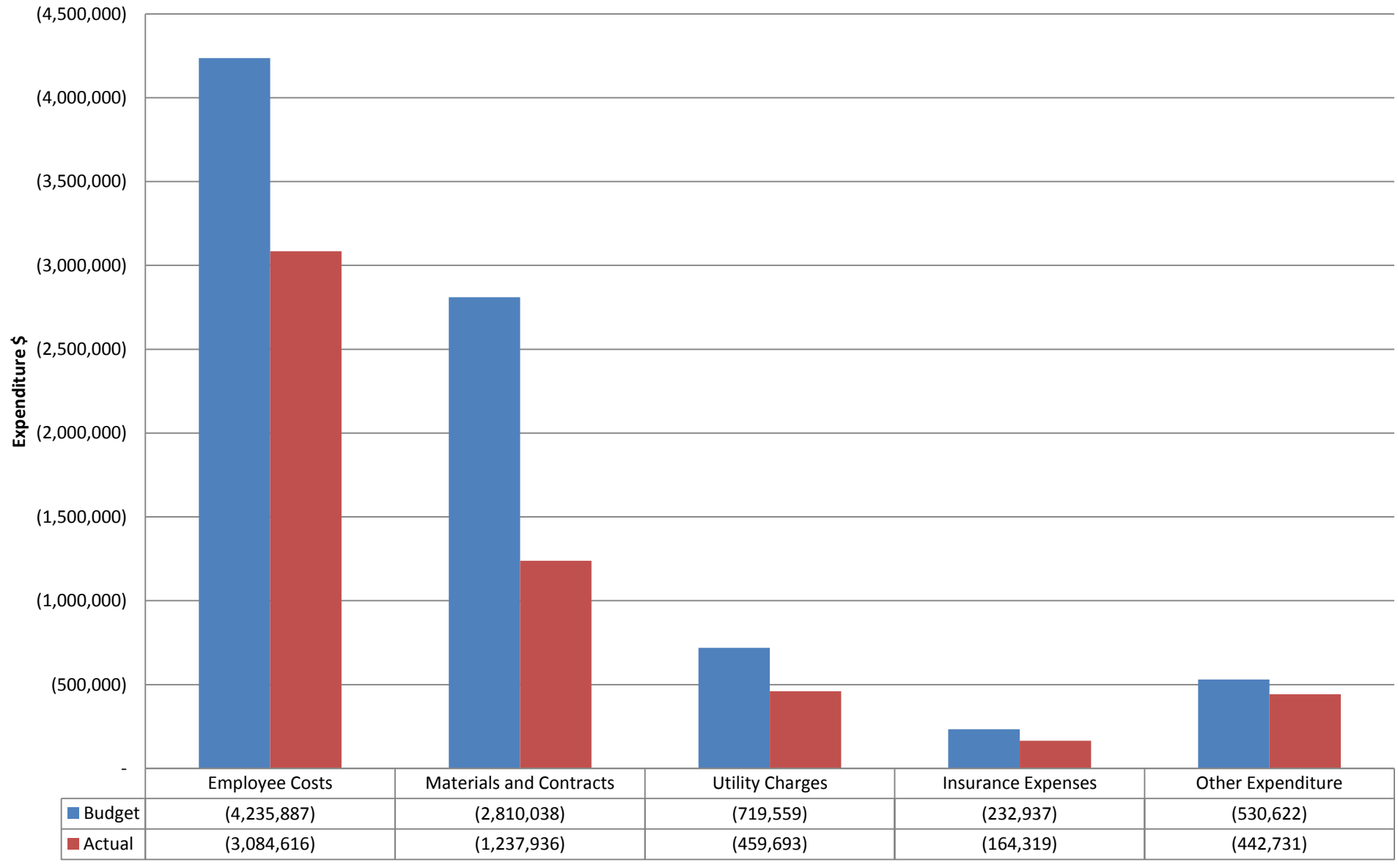


	Governance	General Purpose Funding	Law, Order, Public Safety	Health	Education and Welfare	Housing	Community Amenities	Recreation & Culture	Transport	Economic Services
■ Budget	5,100	11,000	3,000	10,600	37,261	72,200	634,056	256,375	50,000	52,765
■ Actual	2,146	34,121	16,621	3,589	13,079	66,790	1,382,980	182,271	128,944	26,705

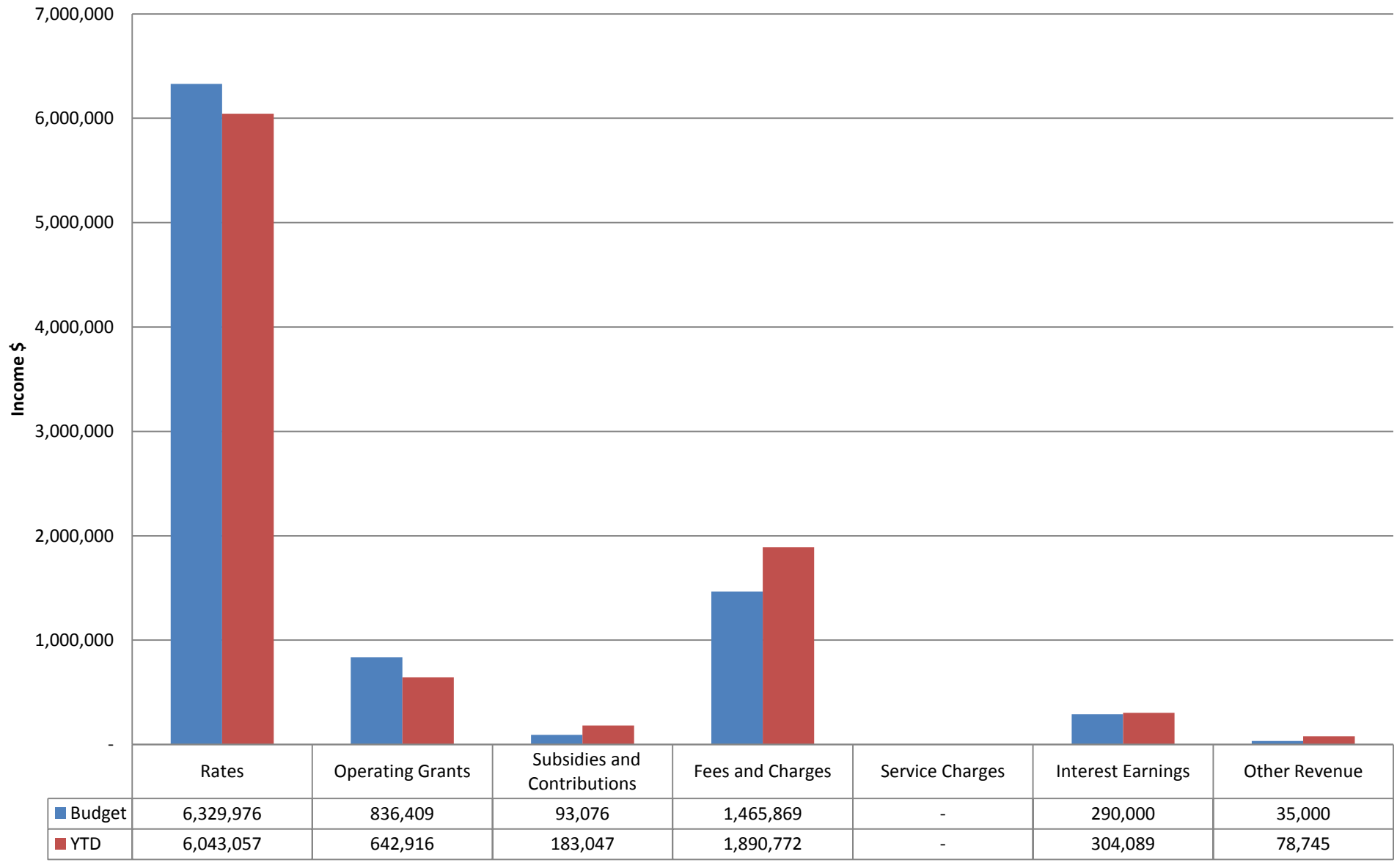
Shire of Coolgardie
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
For the month ended 31 March 2016



Budget to Actual Operating Expenditure (Cash)



Budget to Actual Operating Revenue by Nature



**Shire of Coolgardie
RAV Permit Contributions**

31/03/2016	30/06/2015	Maintenance	Contribution			Total			
Job No	Campaign	Cost Account	30/06/2013	30/06/2014	30/06/2015	YTD	Contribution		
LM002A	Blue Tiger Mines Campagne Carins and North Coolgardie	120275	-	-	-	6,667	6,667		
LM002F	La Mancha Coolgardie North Road Short Term Campaign 2 Maintenance	120275	-	40,936	-	-	40,936		
LM002G	La Mancha Coolgardie North Road Short Term Campaign 1 - Maintenance	120275	-	25,057	-	-	25,057		
LM002H	Vector Resource Coolgardie North Road Maintenance	120275	-	9,993	(3,063)	-	6,930		
LM002J	MLG OZ Pty Ltd - Coolgardie North Road intersections	120275	-	20,000	20,000	-	40,000		
LM004A	Blue Tiger Mine Campaign	120275	-	-	1,727	-	1,727		
LM039A	BIS Industries - Durkin Road Agreement	120275	-	1,920	1,745	3,430	7,095		
LM039B	Little Industries - Durkin Road Maintenance Contribution	120275	-	500	455	-	955		
LM039C	Goldfields St Ives - Durkin Road Maintenance Contribution	120275	-	14,576	12,000	-	26,576		
LM039D	MinCor Resources - Durkin Road Maintenance Contribution	120275	-	4,400	4,400	2,275	11,075		
LM053A	Bergmier Earthmoving- Lady loch Road - Nepean Road	120275	-	-	4,682	-	4,682		
LM053B	Ladyloch Road Agreements Rameleius Resources Maintenance	120275	-	72,727	-	-	72,727		
LM053C	Blue Tiger Campaign - Ladyloch and Nepean Roads - Maintenance	120275	-	-	4,206	-	4,206		
LM053D	Ladyloch Road Agreements Bergmeier Earthmoving Mainenance	120275	-	-	89	-	89		
LM155A	Focus - Kingswood and Cavehill Road	120275	-	-	6,980	-	6,980		
LM156A	Vector Resources Carins Road Maintenance	120275	-	10,430	(3,500)	-	6,930		
Total Contribution received from all Companies			-	200,538	49,721	12,372	262,631		
			Expenditure						
	Roads	Account	30/06/2013	30/06/2014	30/06/2015	YTD	Total	Balance	
M002M	Coolgardie North Road Mining Maintenance	120210	-	(9,783)	(12,135)	0	(21,918)	97,671	50,481
M156M	Carins Road Mining Maintenance	120210	-	(23,221)	(30,899)	(0)	(54,120)	(47,190)	
M004M	Nepean Road Mining Maintenance	120210	-	(4,714)	(1,012)	0	(5,726)	(3,999)	72,738
M053M	Ladyloch Road Mining Maintenance	120210	-	(2,602)	(1,434)	0	(4,036)	77,668	
M005M	Victoria Rock Road Mining Maintenance	120210	-	(350)	(580)	-	(930)	(930)	
M039M	Durkin Road Maintenance Mining	120210	-	(1,223)	(1,760)	-	(2,983)	42,718	42,718
M155M	Cave Hill Road	120210	-	-	-	-	-	6,980	6,980
Total Maintenance Balance to/from Reserve			-	(41,893)	(47,821)	(0)	(89,714)	172,917	

**Shire of Coolgardie
RAV Permit Contributions
Construction**

Job No	Campaign	Cost Account	Contribution			YTD	Total Contribution		
			30/06/2013	30/06/2014	30/06/2015			Balance	Balance
LC002A	Blue Tiger Mines - North Coolgardie Road and Carins Road	120275	3,464	-	-	13,333	16,797		
LC002B	La Mancha Coolgardie North Road and Carins Road	120275	100,000	500,000	-	-	600,000		
LC002C	Phoenix Gold Limited - Catherwood to Paddington	120275	157	-	-	-	157		
LC002D	Phoenix Gold - Blue Funnel to Greenfields Mill	120275	200,307	-	-	-	200,307		
LC002E	Coolgardie North Road La Mancha Campaign #2	120275	-	61,938	-	-	61,938		
LC002F	La Mancha Coolgardie North Road Short Term Campaign 1 - Capital	120275	-	64,328	-	-	64,328		
LC002G	La Mancha Coolgardie North Road Short Term Campaign 2 - Capital	120275	-	43,224	-	-	43,224		
LC002H	Vector Resources Coolgardie North	120275	-	15,703	(4,813)	-	10,890		
LC002J	MLG Construction Carins Coolgardie North	120275	-	-	-	-	-		
LC004A	Blue Tiger Mines Campaign	120275	-	-	2,347	-	2,347		
LC006A	Phoenix Gold - Lady Jane to Paddington	120275	3,014	-	-	-	3,014		
LC039A	BIS Industries- Durkin Road	120275	-	3,840	3,491	5,390	12,721		
LC039B	Little Industries - Durkin Road Construction	120275	-	-	909	-	909		
LC039C	Goldfields St Ives - Durkin Road Construction Contribution	120275	-	24,000	24,000	-	48,000		
LC039D	MinCor Resources - Durkin Road Construction Contribution	120275	-	8,800	8,000	3,575	20,375		
LC053A	Bergmier Earthmoving- Lady loch Road - Nepean Road	120275	11,171	5,772	(4,682)	-	12,261		
LC053B	Lady Loch Road Agreement Ramelius Resources	120275	(1,310)	153,273	-	-	151,963		
LC053C	Focus - Ladyloch Road Constructon	120275	-	68,182	-	-	68,182		
LC053D	Blue Tiger Mines Campaign Ladyloch and Nepean	120275	-	-	2,894	-	2,894		
LC155A	Focus - Kingswood and Cavehill Road	120275	17,949	17,949	(6,980)	-	28,918		
LC156A	Vector Resources Carins Road Construction	120275	-	16,390	(5,500)	-	10,890		
LC156B	Phoenix Gold - Carens Road and Great Eastern Highway Intersection	120275	-	-	12,727	-	12,727		
Total Contribution received from All Companies			334,753	983,399	32,394	22,298	1,372,843		
Roads		Account	Expenditure			YTD	Total Expense	Balance	Balance
			30/06/2013	30/06/2014	30/06/2015				
R002M	Coolgardie North Road - Mining	512013	-	-	-	-	-	997,642	379,979
R156M	Carins Road - Mining	512013	-	-	(303,395)	(301,850)	(605,245)	(581,628)	
WP50	Gunga Mine Site Enterance	140109	-	-	(34,888)	(1,148)	(36,035)	(36,035)	
R004M	Nepean Road Construction - Mining	512013	-	-	-	-	-	2,347	40,955
R005M	Ladyloch Road-Victoria Rocks-Nepean Road MiningConstruction	512013	-	(165,606)	(18,086)	-	(183,692)	51,608	
R053M	Ladyloch Road Construction (Mining Road)	512013	-	-	(13,000)	-	(13,000)	(13,000)	
R006M	Carbine Ora Banda Road - Mining Contributions	512013	-	-	-	-	-	3,014	3,014
R039M	Durkin Road Construction Mining	512013	-	-	-	-	-	82,005	82,005
R155M	Kingswood and Cavehill Road	512013	-	-	-	-	-	28,918	28,918
Total Maintenance Balance to/ from Reserve			-	(165,606)	(369,369)	(302,998)	(837,972)	534,871	534,871

AGENDA REFERENCE: 11.2.2

SUBJECT: Monthly List of Municipal and Trust Fund Payments

LOCATION: NIL

FILE REFERENCE: NAM4633

DISCLOSURE OF INTEREST: NIL

DATE: 21 April 2016

AUTHOR: Rhonda Evans, Manager Administration Services

SUMMARY:

For Council to approve the list of accounts for 1 March 2016 to 30 March 2016 and presented to Council on 26 March 2016.

BACKGROUND:

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of accounts paid in the month, and that this be recorded in the minutes. Council has delegated to the Chief Executive Officer that authority to make these payments from Municipal and Trust Funds.

COMMENT:

Presented in this item is a table of accounts (payments, and includes that cheque (or EFT) identifier for the transaction, the entity, date and amount paid, description of the goods, service, or other that relates to the payment. Extra details of invoices relating to payments are included for the information of Councillors.

The schedule of payments made under delegated authority as summarised below and recommended to be received by Council, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of prices and costings.

Should Councillors require further information on any payments listed, please contact the Manager of Administration Services prior to the meeting.

CONSULTATION: NIL

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996, Regulation 13 – Lists of Accounts.

POLICY IMPLICATIONS:

CS-PROCUREMENTS POLICY. Policy CS-11 sets the guides with regards to the purchase of goods or services.

FINANCIAL IMPLICATIONS: NIL

STRATEGIC IMPLICATIONS: NIL

VOTING REQUIREMENT: Simple Majority

OFFICER RECOMMENDATION

That Council approve:

1. Municipal accounts totalling \$631,443.97 on Municipal vouchers EFT11168-EFT11778, cheques 51584-51606, and direct payments made during the month of March 2016.
2. Trust accounts totalling \$1,247.60 on cheques 2063-2068,

As per the attached listing (Attachment A) and paid by the Chief Executive Officer under delegated authority of Council be approved and passed for payment.

COUNCIL RESOLUTION: # 059/16

MOVED: COUNCILLOR, N KARAFILIS
SECONDED: COUNCILLOR, S BOTTING

That Council receive the list of payments made by the CEO under delegation by the Council:

1. Municipal accounts totalling \$631,443.97 on Municipal vouchers EFT11168-EFT11778, cheques 51584-51606, and direct payments made during the month of March 2016.
2. Trust accounts totalling \$1,247.60 on cheques 2063-2068,

Reason for the change in wording in the resolution is that Council cannot refuse or approve to approve the payments.

CARRIED 7/0

Shire of Coolgardie
Payments by Delegated Authority
1 March 2016 to 31 March 2016
Municipal - Cheque

Chq/EFT	Date	Name	Description	Amount
51584	10-March-2016	FOCUS MINERALS LTD	Rates Refund On Dead Tenements A6286, A6837, A15743	\$265.14
51585	11-March-2016	AUSTRALIAN SERVICES UNION	Payroll Deductions	\$25.80
51586	12-March-2016	BARRANCO RESOURCES		\$464.66
51587	13-March-2016	BT SUPERANNUATION INVESTMENT	Rates Refund For Assessment A13734 December Superannuation Payment	\$6,000.00
51588	14-March-2016	BUNGARRA ELECTRICAL SERVICES	Electrical Installation Of New Oven	\$100.00
51589	15-March-2016	Childrens Book Council of Australia	Public Libraries,Shops Ect.	\$60.00
51590	16-March-2016	SHIRE OF COOLGARDIE CASH	Petty Cash February 2016	\$212.05
51591	17-March-2016	SYNERGY	Street Lighting Coolgardie	\$47,157.69
51592	18-March-2016	TELSTRA	Service Charges	\$35.00
51593	19-March-2016	VICTOR CHURCHILL DALE	Tour Guide For Schools	\$720.00
51594	20-March-2016	WATER CORPORATION	Water Usage Sports Complex Kambalda	\$9,346.55
51595	21-March-2016	PERTH DIOCESAN TRUSTEES	Rates Refund For Assessment A4883	\$542.79
51596	22-March-2016	ALEX HOUGHTON	Subsidy Of Cat Sterilization For Cat Act 2012	\$645.00
51597	23-March-2016	AUSTRALIA POST	Postal charges Month February 2016	\$1,928.27
51598	24-March-2016	AUSTRALIAN SERVICES UNION	Payroll Deductions	\$25.80
51599	25-March-2016	BT SUPERANNUATION INVESTMENT	March Superannuation Payment	\$6,000.00
51600	26-March-2016	BUNGARRA ELECTRICAL SERVICES	Inspect & Electrical Repair	\$470.00
51601	27-March-2016	GOODNEWS NEWSAGENCY	February 2016 Newspapers	\$150.90
51602	28-March-2016	KAMBALDA VOLUNTEER FIRE BRIGADE	Community Calender Advert	\$240.00
51603	29-March-2016	LANDERS BUILDING COMPANY	Removal Of Air-Conditioner	\$8,015.15
51604	30-March-2016	RMM Office Supplies	Paper For Invitations	\$348.00
51605	31-March-2016	TELSTRA	Landline charges March 2016	\$5,729.54
51606	01-April-2016	ZHI QIANG XIAO	Rates Refund For Assessment A16917	\$199.07
		Cheque		\$88,681.41
		EFT		\$483,713.57
		Direct Payments		\$59,048.99
		Total Municipal Account		\$631,443.97

Shire of Coolgardie
Payments by Delegated Authority
1 March 2016 to 31 March 2016
Municipal - EFT

Chq/EFT	Date	Name	Description	Amount
EFT11648	10-March-2016	All Flags	14 Entry Banners Including Delivery	\$4,242.60
EFT11649	10-March-2016	Bergmeier Earthmoving (Davenne Holdings Pty Ltd)	Supply of Gravel	\$66,059.26
EFT11650	10-March-2016	Bp Australia Limited	Bp Fuel Bill, February 2016	\$4,291.46
EFT11651	10-March-2016	Bunnings Buildings Supplies	Maintenance Tools	\$1,507.89
EFT11652	10-March-2016	Burke Air Pty Ltd	Repair To Coolroom #1	\$1,058.75
EFT11653	10-March-2016	Caltex Australia	Caltex Fuel Bill, February 2016	\$10,686.29
EFT11654	10-March-2016	Centurion Transport	Freight Of Sigma Chemicals	\$51.95
EFT11655	10-March-2016	Chemcentre	Samples Of Water	\$1,204.50
EFT11656	10-March-2016	Complete Occ Health	Drug And Alcohol Screen And Pre Employment Medical	\$145.00
EFT11657	10-March-2016	Covs Parts Pty Ltd	Supply 1 X 8 Inch Abbot And Ashby Bench Grinder	\$586.23
EFT11658	10-March-2016	Department Of Fire & Emergency Services	2015/16 Est 3Rd Quarter	\$63,694.07
EFT11659	10-March-2016	Don Green Contractors	Cherry Picker Hire	\$220.00
EFT11660	10-March-2016	Dun & Bradstreet (Australia) Pty Ltd - D&B	Mgl Sundries A252	\$6.00
EFT11661	10-March-2016	Dwe Electrical	Electrical Repair	\$863.50
EFT11662	10-March-2016	Eagle Petroleum (Wa) Pty Ltd	Eagle Petroleum February 2016.	\$459.57
EFT11663	10-March-2016	Eco Springs	Eco Springs Water Cooler	\$1,800.00
EFT11664	10-March-2016	Emerge Technologies	Scheduled Maintenance	\$2,588.41
EFT11665	10-March-2016	Fast Finishing Services	Minute Books Jul-Dec 2015	\$276.10
EFT11666	10-March-2016	Fyson And Associates		\$1,743.18
EFT11667	10-March-2016	Golden City Motors	Rates Refund A15915 30,000 Km Service - CG5960	\$799.85
EFT11668	10-March-2016	Goldfields Glass Pty Ltd	Installation Of Fly Screens	\$2,213.00
EFT11669	10-March-2016	Goldfields Toyota	New Micro Switch Assembly	\$204.50
EFT11670	10-March-2016	Goldfields Truck Power Pty Ltd	Oil Filter	\$453.87
EFT11671	10-March-2016	Gregory Phillip Hewitt	10 Plain Maroon Entry Banners.	\$1,000.00
EFT11672	10-March-2016	Heatley Industrial,Safety&Packaging - Heatley	Work Boots	\$141.23
EFT11673	10-March-2016	Hersey Jr & A		\$161.92
EFT11674	10-March-2016	High Standard Security	Waste Oil Drain Funnel With Lid Monitoring 1 April - 30 June 2016	\$147.94
EFT11675	10-March-2016	Holcim (Australia) Pty Ltd	6 Cubic Metres Of Slump	\$6,397.60
EFT11676	10-March-2016	Jason William Cleeland	Plumbing repairs	\$200.00
EFT11677	10-March-2016	Jt Professional Services	Strategic Plan Asset Maintenance Plan	\$3,226.09
EFT11678	10-March-2016	Just For Pets Australia Pty Ltd	Brochures	\$45.10
EFT11679	10-March-2016	Justin Mcardle T/A Frame Ar	Glory Days Interactive Marker Project	\$2,160.00
EFT11680	10-March-2016	Kalaire Pty Ltd	Replace Aircon	\$8,047.00
EFT11681	10-March-2016	Kalgoorlie Retraivision	Queen Size Ensemble Bed Base Only.	\$370.00
EFT11682	10-March-2016	Kambalda Cultural And Arts Group	Exhibition Display	\$330.00
EFT11683	10-March-2016	Kec Electrical Contractors	electrical repairs	\$1,410.20
EFT11684	10-March-2016	Kalgoorlie Tyrepower	Tianli Sand-Rib Tyres	\$854.00
EFT11685	10-March-2016	La Assist Australia	Advertising	\$275.00
EFT11686	10-March-2016	Logichem Pty Ltd	Sodium Hydroxide (Caustic Soda) 50% Solution 25Ltr Drums	\$303.60
EFT11687	10-March-2016	Market Creations	Crc Annual Website	\$2,000.00
EFT11688	10-March-2016	Marketforce	Local Govt Vacancies	\$2,622.00
EFT11689	10-March-2016	Medelect	Service Of Defibrillator	\$1,155.00
EFT11690	10-March-2016	Mister Signs	Shire Stickers For Vehicle	\$781.00
EFT11691	10-March-2016	Morans Store Pty Ltd	Community Bbq	\$901.31
EFT11692	10-March-2016	Netsight Pty Ltd	Myosh Monthly Subscription March 2016	\$282.70
EFT11693	10-March-2016	One Thread Embroidery	Embroidery For The Month Of February 2016	\$443.50
EFT11694	10-March-2016	Peerless Jal Pty Ltd	Mop Duraclean Blue	\$1,071.55
EFT11695	10-March-2016	Planwest (W.A) Pty Ltd	Local Planning Strategy And Scheme	\$5,830.00
EFT11696	10-March-2016	Price Brothers Pty Ltd	Disconnect And Reconnect Tetic Pump	\$247.50
EFT11697	10-March-2016	Rmm Carpet Cleaning	Carpets Cleaned	\$1,526.27
EFT11698	10-March-2016	Roofmart Steel Building Products	Top Hat Fence Batten	\$350.07
EFT11699	10-March-2016	Sandra Joy Donkin	Reimbursement Claim	\$1,343.00
EFT11700	10-March-2016	Sheridan'S For Badges	Name Badges	\$150.43
EFT11701	10-March-2016	Sigma Chemicals	Pool Magic 10Kg	\$1,974.92
EFT11702	10-March-2016	Social Club	Payroll Deductions	\$20.00
EFT11703	10-March-2016	Southern River Services	Remove And Stump Grind Trees	\$5,300.00
EFT11704	10-March-2016	Taps Industries Pty Ltd	Work Carried Out At Manholes	\$9,864.00
EFT11705	10-March-2016	The National Trust Of Australia (Wa) { Perth	Warden Finnertys, Rent 1 January - 31 December	\$719.05
EFT11706	10-March-2016	The Valve Company Pty Ltd	Remove Retic Pump And Install Spare Pump	\$631.40
EFT11707	10-March-2016	Threat Protect	Centre And Gym	\$296.50
EFT11708	10-March-2016	Toni Hayes	Morning Tea And Lunch 29.02.16, Morning Tea 1.03.16	\$536.00
EFT11709	10-March-2016	Total Asphalt & Total Traffic Management Pty Ltd		\$1,650.00
EFT11710	10-March-2016	Vissign Australia Pty Ltd	Emulsion Signs With Brackets And Poles.	\$771.54
EFT11711	10-March-2016	Wa Traffic Planning	Traffic Management Plan For Reseals.	\$605.00
EFT11712	10-March-2016	Westrac Pty Ltd	Headlight Lenses For Cat 930H Loader	\$451.07
EFT11713	10-March-2016	Wml Consultants Pty Ltd	Kambalda Waste Facility Concept Design Report.	\$9,149.25
EFT11714	10-March-2016	Woolworths Ltd (113483)	Catering for Wanslea Parenting Gold Workshop	\$47.45

**Shire of Coolgardie
Payments by Delegated Authority
1 March 2016 to 31 March 2016
Municipal - EFT**

Chq/EFT	Date	Name	Description	Amount
EFT11715	10-March-2016	Zee Tags Ltd	Dog Registration Tags	\$14.46
EFT11716	22-March-2016	Australian Taxation Office	February Bas 2016	\$22,113.00
EFT11717	23-March-2016	Acromat	Tennis Net A16-87	\$497.20
EFT11718	23-March-2016	Air Liquide	Cylinder Fee G, E, C Sizes	\$85.84
EFT11719	23-March-2016	Amw Projects	Pingo Booklets	\$581.80
EFT11720	23-March-2016	Ausco Modular Pty Limited	Site Office	\$21,617.31
EFT11721	23-March-2016	Betty Logan	March Qrtly	\$4,866.25
EFT11722	23-March-2016	Boc Limited	Oxygen Industrial	\$345.09
EFT11723	23-March-2016	Bunnings Buildings Supplies	Pallet Of Grey Cement	\$1,355.35
EFT11724	23-March-2016	Burke Air Pty Ltd	Repair to Coolroom	\$206.25
EFT11725	23-March-2016	Cabcharge	Cabcharge	\$40.09
EFT11726	23-March-2016	Cardno Spectrum Survey	Carins Road	\$7,513.00
EFT11727	23-March-2016	Centurion Transport	Freight	\$81.26
EFT11728	23-March-2016	Coca Cola Amatil	supplies for drink fridge	\$557.58
EFT11729	23-March-2016	Covs Parts Pty Ltd	Conveluted Tubing	\$390.15
EFT11730	23-March-2016	Dwe Electrical	Electrical repairs	\$580.40
EFT11731	23-March-2016	Elite Pool Covers	Pool Blanket Material	\$60.00
EFT11732	23-March-2016	Emerge Technologies	Onsite Labour	\$2,252.39
EFT11733	23-March-2016	Environmental Monitoring Systems Pty Ltd	Sewerage Compliicance	\$10,814.60
EFT11734	23-March-2016	Fiesta Canvas	Repair Shade Sail	\$693.00
EFT11735	23-March-2016	Forpark Australia	Gazebo For Kambalda	\$13,937.00
EFT11737	23-March-2016	Goldfields Locksmiths		\$578.55
EFT11738	23-March-2016	Goldfields Records Storage	Service And Remove Broken Key In Lock And Replace Broken Key.	\$474.09
EFT11739	23-March-2016	Goldfields Truck Power Pty Ltd	Uses Charges For Records Storage For Period 01/02/2016-29/02/2016	\$43.32
EFT11740	23-March-2016	Goldline	H/Duty Jockey Wheel	\$1,677.14
EFT11741	23-March-2016	Gtp Hire Kalgoorlie (Do Not Use) Use Only	Food Supplies For Australia Day Celebrations 2016 Kambalda	\$5,681.50
EFT11742	23-March-2016	Goldfields Truck Power (20342)	Hire Of The Pad Foot Roller	\$1,560.00
EFT11743	23-March-2016	Harvey Norman Av/It Superstore Kalgoorlie	Vacuum Cleaner	\$1,345.52
EFT11744	23-March-2016	Holcim (Australia) Pty Ltd	Supply Slump Concrete	\$1,900.00
EFT11745	23-March-2016	Iris Consulting Group Pty Ltd	Records Training	\$1,256.20
EFT11746	23-March-2016	It Vision	Amendment Of Prior Year Rates	\$365.91
EFT11747	23-March-2016	J. Blackwood & Son Limited	50Mm Ball Valve	\$465.80
EFT11748	23-March-2016	Jason William Cleeland	Water Filters	\$2,764.50
EFT11748	23-March-2016	Kambalda Handyman & Mechanical Contracting	Remove Asbestos And Dismantle Office	\$4,866.25
EFT11749	23-March-2016	Kathryn Ann Lindup	March Qrtly	\$4,846.60
EFT11750	23-March-2016	Kec Electrical Contractors	Replace Service Line And Repair Mains Connection Box At Coolgardie Oval,	\$3,065.28
EFT11751	23-March-2016	Kleenheat Gas Pty Ltd	Lpg Bulk Kambalda Rec Centre	\$4,866.25
EFT11752	23-March-2016	Kris Johnstone	March Qrtly	\$483.00
EFT11753	23-March-2016	Kalgoorlie Tyrepower	Wheel Alignment	\$64.00
EFT11754	23-March-2016	Landgate	Minimum Charge	\$470.00
EFT11755	23-March-2016	Lgpa - Local Government Professionals Australia (Lgma)	Finance For Non-Financial People Workshop - 26 February 2016	\$6,164.75
EFT11756	23-March-2016	Malcolm Raymond Cullen	March Qrtly	\$2,195.50
EFT11757	23-March-2016	Mcleods Barristers And Solicitors	Mcleods Assignment Of Lease	\$819.50
EFT11758	23-March-2016	Mister Signs	Shire Stickers For Vehicle	\$690.40
EFT11759	23-March-2016	Neat N' Trim Uniforms Pty Ltd	Corporate Uniform	\$4,866.25
EFT11760	23-March-2016	Norman John Karafilis	March Qrtly	\$487.19
EFT11761	23-March-2016	Osh Group Medicals	Medical Report	\$43,963.01
EFT11762	23-March-2016	Palassis Architects	Coolgardie Post Office - Conervation Works	\$993.98
EFT11763	23-March-2016	Peerless Jal Pty Ltd	Kleenex Compact Towel	\$4,670.60
EFT11764	23-March-2016	Resources Trading Hub	Drum Roundup	\$4,488.00
EFT11765	23-March-2016	Rmm Carpet Cleaning	February Cleaning Of East, West, Depot And Office.	\$4,866.25
EFT11766	23-March-2016	Sherryl Leanne Botting	March Qrtly	\$20.00
EFT11767	23-March-2016	Social Club	Payroll Deductions	\$440.00
EFT11768	23-March-2016	Southern River Services	Trim Trees	\$1,028.05
EFT11769	23-March-2016	Staples	Stationary Order January 2016	\$17,330.89
EFT11770	23-March-2016	Suez Environmental (Sita)	Monthly Scheduled Waste Service, February 2016	\$13,192.00
EFT11771	23-March-2016	Taps Industries Pty Ltd	Work Carried Out At Manholes	\$852.45
EFT11772	23-March-2016	Toll Ipec Pty Ltd	Freight	\$551.80
EFT11773	23-March-2016	Tquip	Parts For Torro Mowers	\$6,143.50
EFT11774	23-March-2016	Tracey Rathbone	March Qrtly	\$58.85
EFT11775	23-March-2016	Westrac Pty Ltd	Headlight Lenses	\$2,945.25
EFT11776	23-March-2016	Wml Consultants Pty Ltd	Kambalda Flood Study Site Supervision.	\$315.33
EFT11777	23-March-2016	Woolworths Ltd (113483)	Food For Cycle Race	\$307.92
EFT11778	23-March-2016	Workwise Occupational Health	Case Management	

**Shire of Coolgardie
Payments by Delegated Authority
1 March 2016 to 31 March 2016
Municipal - Direct**

Reference	Date	Description	Amount
DD4307.1	01-March-2016	Wa Local Government Superannuation	\$15,686.79
DD4307.2	01-March-2016	Bt Super For Life - Savings Account	\$1,084.07
DD4307.3	01-March-2016	Australian Super	\$1,793.35
DD4307.4	01-March-2016	Amp Signaturesuper	\$197.91
DD4307.5	01-March-2016	Tasplan Super	\$213.37
DD4307.6	01-March-2016	Anz Superannuation Scheme	\$236.89
DD4307.7	01-March-2016	Rest Superannuation	\$332.82
DD4307.8	01-March-2016	Bt Business Super	\$194.81
DD4307.9	01-March-2016	Twu Super	\$197.79
DD4344.1	15-March-2016	Wa Local Government Superannuation	\$15,080.15
DD4344.2	15-March-2016	Colonial First State	\$168.63
DD4344.3	15-March-2016	First Choice Employer Super	\$409.03
DD4344.4	15-March-2016	Bt Super For Life - Savings Account	\$1,130.40
DD4344.5	15-March-2016	Australian Super	\$1,537.15
DD4344.6	15-March-2016	Amp Signaturesuper	\$197.27
DD4344.7	15-March-2016	Tasplan Super	\$212.86
DD4344.8	15-March-2016	Anz Superannuation Scheme	\$238.08
DD4344.9	15-March-2016	Rest Superannuation	\$330.59
DD4366.1	29-March-2016	Wa Local Government Superannuation	\$14,641.72
DD4366.2	29-March-2016	Colonial First State	\$151.48
DD4366.3	29-March-2016	First Choice Employer Super	\$163.61
DD4366.4	29-March-2016	Bt Super For Life - Savings Account	\$1,626.60
DD4366.5	29-March-2016	Australian Super	\$1,519.95
DD4366.6	29-March-2016	Amp Signaturesuper	\$196.76
DD4366.7	29-March-2016	Tasplan Super	\$212.49
DD4366.8	29-March-2016	Anz Superannuation Scheme	\$238.08
DD4366.9	29-March-2016	Rest Superannuation	\$326.72
DD4344.10	15-March-2016	Bt Business Super	\$194.81
DD4344.11	15-March-2016	Twu Super	\$143.72
DD4366.10	29-March-2016	Bt Business Super	\$194.81
DD4366.11	29-March-2016	Twu Super	\$196.28

**Shire of Coolgardie
Payments by Delegated Authority
1 March 2016 to 31 March 2016
Credit Card**

Reference	Date	Description	Value
LD10001	01-March-2016	Bank Fees Account Service Fee Anz Business Select	\$36.30
LD10005	01-March-2016	Payment to CBA Merchant Fees Payment to CBA Merchant fees	\$29.94
LD10006	01-March-2016	Anz Merchant fees Feb 2016 ANZ Bank Merchant fees February 2016	\$43.95
LD10006	01-March-2016	Anz Merchant fees Feb 2016 ANZ Bank Merchant fees February 2016	\$161.69
LD10006	01-March-2016	Anz Merchant fees Feb 2016 ANZ Bank Merchant fees February 2016	\$190.43
LD10007	01-March-2016	Acc Service Fee Feb 2016 A0428 - 301000 Account Service Fee ANZ Muni	\$50.00
REVL10004	01-March-2016	transfer of funds from 301006 to 301000 25 Feb 2016 Transfer of funds from 301006 to	\$180,000.00
LD10025	01-March-2016	Payment to Credit Card 1st March 2016 Payment to ANZ Business Card March 2016	\$2,206.63
LD10026	01-March-2016	Credit card payment 1 March 2016 ANZ Credit Card Payment March 2016	\$5,759.83
LD10024	02-March-2016	Loan repayment #107 2nd Mar 2016 WATC Treasury Loan Repayment #107	\$5,041.57
PAY	03-March-2016	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	\$208.33
PAY	15-March-2016	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	\$106,091.97
NPCC0816	17-March-2016	Council Meeting Credit Card Allocations 17 February 2016 - 16 March 2016	\$72.50
NPCC0816	17-March-2016	Council Meeting Credit Card Allocations 17 February 2016 - 16 March 2016	\$393.00
NPCC0816	17-March-2016	Angus & Coote - Leaving gift for Gaynor Jefferies Credit Card Allocations 17 February	\$600.00
NPCC0816	17-March-2016	Strand Bags - Gift Gaynor Jefferies Credit Card Allocations 17 February 2016 - 16 March	\$400.00
NPCC0816	17-March-2016	Plum Cafe - catering for farewell Gaynor Jefferies Credit Card Allocations 17 February	\$764.00
NPCC0816	17-March-2016	Woolworths Credit Card Allocations 17 February 2016 - 16 March 2016	\$82.18
NPCC0816	17-March-2016	Morans store Credit Card Allocations 17 February 2016 - 16 March 2016	\$12.99
NPCC0816	17-March-2016	Office National Credit Card Allocations 17 February 2016 - 16 March 2016	\$743.67
NPCC0816	17-March-2016	David Jones MAS Uniform Credit Card Allocations 17 February 2016 - 16 March 2016	\$427.96
NPCC0816	17-March-2016	Qantas MAS flight Credit Card Allocations 17 February 2016 - 16 March 2016	\$384.00
NPCC0816	17-March-2016	flight center Credit Card Allocations 17 February 2016 - 16 March 2016	\$1,031.95
NPCC0816	17-March-2016	Qantas MAS Flight Credit Card Allocations 17 February 2016 - 16 March 2016	\$384.00
NPCC0816	17-March-2016	Qantas MAS Flight Credit Card Allocations 17 February 2016 - 16 March 2016	\$384.00
NPCC0816	17-March-2016	Woolworths Credit Card Allocations 17 February 2016 - 16 March 2016	\$75.64
NPCC0816	17-March-2016	Target Credit Card Allocations 17 February 2016 - 16 March 2016	\$29.00
NPCC0816	17-March-2016	swan taxi's Credit Card Allocations 17 February 2016 - 16 March 2016	\$56.49
NPCC0816	17-March-2016	tiamo cafe restaurant Credit Card Allocations 17 February 2016 - 16 March 2016	\$80.80
NPCC0816	17-March-2016	tiamo cafe restaurant Credit Card Allocations 17 February 2016 - 16 March 2016	\$117.00
NPCC0816	17-March-2016	BWC Perth Credit Card Allocations 17 February 2016 - 16 March 2016	\$39.38
NPCC0816	17-March-2016	Trinity on Hampden Credit Card Allocations 17 February 2016 - 16 March 2016	\$150.00
NPCC0816	17-March-2016	Trinity on Hampden Credit Card Allocations 17 February 2016 - 16 March 2016	\$300.00
NPCC0816	17-March-2016	enviromental health Credit Card Allocations 17 February 2016 - 16 March 2016	\$46.50
NPCC0816	17-March-2016	harvey norman Credit Card Allocations 17 February 2016 - 16 March 2016	\$700.00
NPCC0816	17-March-2016	rsea Kalgoorlie Credit Card Allocations 17 February 2016 - 16 March 2016	\$139.65
NPCC0816	17-March-2016	heatley sales Credit Card Allocations 17 February 2016 - 16 March 2016	\$149.06
LD10036	17-March-2016	Account Service Fee March 2016 Account Service Fee ANZ	\$50.00
PAY	29-March-2016	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	\$106,373.44

**Shire of Coolgardie
Payments by Delegated Authority
1 March 2016 to 31 March 2016
Trust**

Cheque	Date	Name	Description	Amount
2063	10-March-2016	Shire Of Coolgardie	Incorrect Receipting Of Building Application Fees Into Trust Instead Of A1320 Muni, Receipt Number 52889, Batch 10407	\$250.00
2064	10-March-2016	Shire Of Coolgardie	Incorrect Receipting Of Building Application Fees Into Trust Instead Of A1320 Muni. Receipt Number 53674 Batch 10542.	\$250.00
2065	10-March-2016	Shire Of Coolgardie	February 2016	\$10.00
2066	10-March-2016	Building Commission	Building Services Levies For The Month Of February 2016.	\$112.90
2067	15-March-2016	Public Transport Authority Of Western Australia	Transwa Tickets, February 2016	\$509.01
2068	15-March-2016	Shire Of Coolgardie	Transwa February 2016 Commissions	\$115.69
				<u>\$1,247.60</u>

AGENDA REFERENCE: 11.2.3

SUBJECT: Adoption of Annual Report

LOCATION: N/A

APPLICANT: NIL

FILE REFERENCE: NAM4626

DISCLOSURE OF INTEREST: NIL

DATE: 21 April 2015

AUTHOR: Rhonda Evans, Manager Administration Services

SUMMARY:

To adopt the Annual Report for the year ended 30 June 2015

BACKGROUND:

The annual Meeting of Electors to consider the Annual Report (Report) for the year ended 30 June 2015 will be held in Kambalda at a date to be set at the April 2016 ordinary meeting of Council.

COMMENT:

The Annual Report for the year ended 30 June 2015 is presented to Council for adoption. The Report will be available to the public at the Administration Office and the Library in Barnes Drive Kambalda, and the Library in the Recreation Centre in Sylvester Street Coolgardie.

Discussion of the Auditor report and analysis of the Annual Financial Report will be presented to Council at the May 2015 ordinary meeting.

CONSULTATION: NIL

STATUTORY ENVIRONMENT:

Section 5.54 Local Government Act 1995 as amended.

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS: NIL

STRATEGIC IMPLICATION:

Solutions focussed and customer oriented organisation.

- High quality corporate governance, accountability and compliance.
- Effective communication and engagement processes.

VOTING REQUIREMENT: Simple Majority

OFFICER RECOMMENDATION:

That Council

1. Accept the Annual Report for the year ended 30 June 2015 in accordance with Section 5.54 of the Local Government Act 1995, and
2. Note that the Audit report and analysis of the Annual Financial Report will be presented to the May 2015 ordinary meeting of Council, and
3. Resolve that the date for the Annual meeting of Electors be set for:
_____ date _____ time at the Kambalda Community Recreation Centre.

COUNCIL RESOLUTION: # 060/16

MOVED: COUNCILLOR, B LOGAN

SECONDED: COUNCILLOR, T RATHBONE

That Council

1. Accept the Annual Report for the year ended 30 June 2015 in accordance with Section 5.54 of the Local Government Act 1995, and
2. Note that the Audit report and analysis of the Annual Financial Report will be presented to the May 2015 ordinary meeting of Council, and
3. Resolve that the date for the Annual meeting of Electors be set for: 17 May 2016 6pm time at the Kambalda Community Recreation Centre.

CARRIED 7/0

SHIRE OF COOLGARDIE
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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Principal place of business: Irish Mulga Drive, Kambalda 6442	

SHIRE OF COOLGARDIE
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire being the annual financial report and other information for the financial year ended 30 June 2015 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2015 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the

21

day of

April

2016



Paul Webb
Chief Executive Officer

SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue				
Rates	22	5,604,572	5,805,480	5,490,783
Operating grants, subsidies and contributions	28	1,937,474	1,895,406	1,005,915
Fees and charges	27	1,824,356	1,371,390	2,312,938
Interest earnings	2(a)	347,087	269,000	358,257
Other revenue		148,804	26,000	1,051,896
		<u>9,862,293</u>	<u>9,367,276</u>	<u>10,219,789</u>
Expenses				
Employee costs		(4,090,630)	(3,916,633)	(4,108,199)
Materials and contracts		(2,420,921)	(2,713,251)	(1,975,027)
Utility charges		(702,618)	(728,724)	(687,017)
Depreciation on non-current assets		(4,235,027)	(4,056,191)	(4,251,041)
Interest expenses	2(a)	(108,406)	(191,895)	(97,709)
Insurance expenses		(366,116)	(174,814)	(446,407)
Other expenditure		(595,899)	(445,872)	(560,777)
		<u>(12,519,617)</u>	<u>(12,227,380)</u>	<u>(12,126,177)</u>
		(2,657,324)	(2,860,104)	(1,906,388)
Non-operating grants, subsidies and contributions	28	1,590,330	1,449,770	387,320
Loss on revaluation of fixed assets		(1,398,131)	0	0
Profit on asset disposals	20	4,136	37,827	106,685
Loss on asset disposals	20	(91,337)	(52,883)	(97,866)
Net result		(2,552,326)	(1,425,390)	(1,510,249)
Other comprehensive income				
Changes on revaluation of non-current assets	12	337,216,722	0	11,938,659
Total other comprehensive income		337,216,722	0	11,938,659
Total comprehensive income		<u>334,664,396</u>	<u>(1,425,390)</u>	<u>10,428,410</u>

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

SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue	2(a)			
Governance		0	1,000	9,495
General purpose funding		7,560,739	7,423,021	6,675,829
Law, order, public safety		25,792	3,500	29,733
Health		9,888	8,500	9,696
Education and welfare		315,344	193,618	259,141
Housing		115,378	105,500	83,731
Community amenities		1,096,458	904,490	876,727
Recreation and culture		295,208	205,800	285,566
Transport		276,460	452,327	1,232,207
Economic services		59,032	40,019	47,310
Other property and services		107,996	29,500	710,354
		<u>9,862,295</u>	<u>9,367,275</u>	<u>10,219,789</u>
Expenses	2(a)			
Governance		(772,540)	(665,545)	(729,530)
General purpose funding		(108,750)	(366,785)	(459,885)
Law, order, public safety		(258,788)	(22,938)	(284,361)
Health		(142,082)	(19,468)	(77,410)
Education and welfare		(336,376)	(125,393)	(284,076)
Housing		(316,570)	(90,136)	(311,619)
Community amenities		(1,800,963)	(735,428)	(1,592,148)
Recreation and culture		(3,178,340)	(2,931,660)	(4,205,740)
Transport		(3,915,232)	(3,923,360)	(3,464,790)
Economic services		(757,371)	(373,760)	(467,429)
Other property and services		(824,200)	(2,781,012)	(151,480)
		<u>(12,411,212)</u>	<u>(12,035,485)</u>	<u>(12,028,468)</u>
Finance costs	2(a)			
Housing		(1,806)	(1,893)	(3,544)
Community amenities		(4,048)	(4,297)	(4,911)
Recreation and culture		(76,952)	(159,943)	(83,795)
Transport		0	(25,762)	0
Economic services		(25,601)	0	(5,459)
		<u>(108,407)</u>	<u>(191,895)</u>	<u>(97,709)</u>
Loss on revaluation of fixed assets	2(a)			
Community Amenities		(385,900)	0	0
Recreation and Culture		(239,470)	0	0
Transport		(772,761)	0	0
		<u>(1,398,131)</u>	<u>0</u>	<u>0</u>
Non-operating grants, subsidies and contributions				
Education and welfare		8,844	0	52,021
Housing		0	0	43,009
Recreation and culture		61,890	60,000	55,134
Transport		1,041,663	915,770	237,156
Economic services		477,933	474,000	0
	28	<u>1,590,330</u>	<u>1,449,770</u>	<u>387,320</u>
Profit/(Loss) on disposal of assets				
Housing		(57,000)	37,827	106,685
Recreation and culture		(26,325)	0	0
Transport		(3,876)	(52,883)	(97,866)
	20	<u>(87,201)</u>	<u>(15,056)</u>	<u>8,819</u>
Net result		<u>(2,552,326)</u>	<u>(1,425,391)</u>	<u>(1,510,249)</u>
Other comprehensive income				
Changes on revaluation of non-current assets	12	337,216,722	0	11,938,659
Total other comprehensive income		<u>337,216,722</u>	<u>0</u>	<u>11,938,659</u>
Total comprehensive income		<u><u>334,664,396</u></u>	<u><u>(1,425,391)</u></u>	<u><u>10,428,410</u></u>

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

**SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2015**

	NOTE	2015 \$	2014 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,033,573	4,642,308
Trade and other receivables	4	1,542,472	1,200,486
Inventories	5	<u>10,573</u>	<u>7,823</u>
TOTAL CURRENT ASSETS		<u>6,586,618</u>	<u>5,850,617</u>
NON-CURRENT ASSETS			
Other receivables	4	52,813	59,339
Property, plant and equipment	6	33,504,946	33,809,983
Infrastructure	7	<u>387,043,872</u>	<u>53,062,759</u>
TOTAL NON-CURRENT ASSETS		<u>420,601,631</u>	<u>86,932,081</u>
TOTAL ASSETS		<u>427,188,249</u>	<u>92,782,698</u>
CURRENT LIABILITIES			
Trade and other payables	8	663,212	662,383
Current portion of long term borrowings	9	331,653	285,631
Provisions	10	<u>262,654</u>	<u>266,738</u>
TOTAL CURRENT LIABILITIES		<u>1,257,519</u>	<u>1,214,752</u>
NON-CURRENT LIABILITIES			
Long term borrowings	9	1,346,539	1,723,421
Provisions	10	<u>136,901</u>	<u>61,631</u>
TOTAL NON-CURRENT LIABILITIES		<u>1,483,440</u>	<u>1,785,052</u>
TOTAL LIABILITIES		<u>2,740,959</u>	<u>2,999,804</u>
NET ASSETS		<u>424,447,290</u>	<u>89,782,894</u>
EQUITY			
Retained surplus		71,477,726	73,535,227
Reserves - cash backed	11	3,650,006	4,144,831
Revaluation surplus	12	<u>349,319,558</u>	<u>12,102,836</u>
TOTAL EQUITY		<u>424,447,290</u>	<u>89,782,894</u>

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

**SHIRE OF COOLGARDIE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2013		75,945,347	3,244,960	164,177	79,354,484
Comprehensive income					
Net result		(1,510,249)	0	0	(1,510,249)
Changes on revaluation of non-current assets	12	<u>0</u>	<u>0</u>	<u>11,938,659</u>	<u>11,938,659</u>
Total comprehensive income		(1,510,249)	0	11,938,659	10,428,410
Transfers from/(to) reserves		(899,371)	899,371	0	0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance as at 30 June 2014		73,535,227	4,144,831	12,102,836	89,782,894
Comprehensive income					
Net result		(2,552,326)	0	0	(2,552,326)
Changes on revaluation of non-current assets	12	<u>0</u>	<u>0</u>	<u>337,216,722</u>	<u>337,216,722</u>
Total comprehensive income		(2,552,326)	0	337,216,722	334,664,396
Transfers from/(to) reserves		494,825	(494,825)	0	0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance as at 30 June 2015		<u>71,477,726</u>	<u>3,650,006</u>	<u>349,319,558</u>	<u>424,447,290</u>

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

**SHIRE OF COOLGARDIE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2015 \$	2015 Budget \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,166,233	6,805,480	5,423,137
Operating grants, subsidies and contributions		2,101,443	1,895,406	1,700,300
Fees and charges		1,824,356	1,371,390	2,312,938
Interest earnings		347,087	269,000	358,257
Goods and services tax		555,323	0	626,647
Other revenue		77,533	26,000	231,626
		<u>10,071,975</u>	<u>10,367,276</u>	<u>10,652,905</u>
Payments				
Employee costs		(3,971,451)	(3,916,633)	(4,053,694)
Materials and contracts		(2,467,314)	(2,705,289)	(2,315,319)
Utility charges		(702,618)	(728,724)	(687,017)
Interest expenses		(111,927)	(191,895)	(89,359)
Insurance expenses		(366,116)	(174,814)	(446,407)
Goods and services tax		(567,755)	0	(595,819)
Other expenditure		(575,297)	(445,872)	(560,777)
		<u>(8,762,478)</u>	<u>(8,163,227)</u>	<u>(8,748,392)</u>
Net cash provided by (used in) operating activities	13(b)	1,309,497	2,204,049	1,904,513
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(907,699)	(1,812,000)	(1,571,349)
Payments for construction of infrastructure		(1,445,348)	(1,291,770)	(1,457,501)
Non-operating grants, Subsidies and contributions		1,590,330	1,449,770	387,320
Proceeds from sale of fixed assets		152,732	174,000	482,674
Proceeds from disposal of investments		0	0	184,614
Net cash provided by (used in) investment activities		<u>(609,985)</u>	<u>(1,480,000)</u>	<u>(1,974,242)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(330,860)	(326,535)	(279,792)
Proceeds from self supporting loans		22,613	0	17,197
Proceeds from new debentures		0	0	873,000
Net cash provided by (used in) financing activities		<u>(308,247)</u>	<u>(326,535)</u>	<u>610,405</u>
Net increase (decrease) in cash held		391,265	397,514	540,676
Cash at beginning of year		4,642,308	5,438,272	4,101,632
Cash and cash equivalents at the end of the year	13(a)	<u><u>5,033,573</u></u>	<u><u>5,835,786</u></u>	<u><u>4,642,308</u></u>

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

**SHIRE OF COOLGARDIE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2015 Actual \$	2015 Budget \$	2014 Actual \$
Revenue				
Governance		0	1,000	9,495
General purpose funding		1,956,167	1,617,541	1,185,046
Law, order, public safety		25,792	3,500	29,733
Health		9,888	8,500	9,696
Education and welfare		324,188	193,618	311,162
Housing		115,378	143,327	233,425
Community amenities		1,096,458	904,490	876,727
Recreation and culture		357,098	265,800	340,700
Transport		1,322,259	1,315,214	1,469,363
Economic services		536,965	514,019	47,310
Other property and services		107,996	29,500	710,354
		<u>5,852,189</u>	<u>4,996,509</u>	<u>5,223,011</u>
Expenses				
Governance		(772,540)	(665,545)	(729,530)
General purpose funding		(108,750)	(366,785)	(459,885)
Law, order, public safety		(258,788)	(22,938)	(284,361)
Health		(142,082)	(19,468)	(77,410)
Education and welfare		(336,376)	(125,393)	(284,076)
Housing		(375,376)	(92,029)	(315,163)
Community amenities		(2,190,911)	(739,725)	(1,597,059)
Recreation and culture		(3,521,087)	(3,091,608)	(4,289,535)
Transport		(4,696,005)	(3,937,354)	(3,562,656)
Economic services		(782,972)	(385,522)	(472,888)
Other property and services		(824,200)	(2,781,012)	(151,480)
		<u>(14,009,087)</u>	<u>(12,227,379)</u>	<u>(12,224,043)</u>
Net result excluding rates		(8,156,898)	(7,230,870)	(7,001,032)
Adjustments for cash budget requirements:				
Non-cash expenditure and revenue				
(Profit)/Loss on asset disposals	20	87,201	15,056	(8,819)
Loss on revaluation of fixed assets		1,398,131	0	1,170
Movement in deferred pensioner rates (non-current)		(12,891)	0	1,170
Other Adjustments		20,602	0	0
Movement in employee benefit provisions		71,186	0	(3,603)
Movement in accrued interest and salaries and wages		39,669	0	22,626
Depreciation on assets	2(a)	4,235,027	4,056,191	4,251,041
Capital Expenditure and Revenue				
Purchase of land and buildings	6(b)	(314,306)	(1,281,000)	(404,003)
Purchase of furniture and equipment	6(b)	(59,572)	(162,500)	(202,838)
Purchase of plant and equipment	6(b)	(533,821)	(391,500)	(964,508)
Purchase sewerage	7(b)	(62,592)	0	(137,511)
Purchase roads	7(b)	(1,268,166)	(1,052,770)	(802,521)
Purchase footpaths		0	0	(92,618)
Purchase drainage	7(b)	(49,436)	0	(99,811)
Purchase parks and ovals	7(b)	(18,825)	0	(19,970)
Purchase other infrastructure	7(b)	(46,329)	(230,000)	(305,069)
Proceeds from disposal of fixed assets	20	152,732	174,000	482,674
Repayment of debentures	21(a)	(330,860)	(326,535)	(279,792)
Proceeds from new debentures	21(a)	0	0	873,000
Proceeds from self supporting loans		22,613	0	17,197
Transfers to reserves (restricted assets)	11	(1,871,459)	(700,000)	(4,616,419)
Transfers from reserves (restricted assets)	11	2,366,284	475,000	3,716,548
ADD Surplus/(deficit) July 1 b/fwd	22(b)	1,136,494	849,448	1,219,969
LESS Surplus/(deficit) June 30 c/fwd	22(b)	2,409,356	0	1,136,494
Total amount raised from general rate	22(a)	<u>(5,604,572)</u>	<u>(5,805,480)</u>	<u>(5,489,613)</u>

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The local government reporting entity

All Funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 19 to these financial statements.

(b) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(c) Cash and Cash Equivalents

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(e) Inventories

General

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

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

Land held for sale

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

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

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

(f) Fixed Assets

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

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or-
 - (II) Infrastructure;

and

- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Initial recognition and measurement between mandatory revaluation dates

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

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

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

Revaluation

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

Land under roads

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

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

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

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Depreciation

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

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Capitalisation threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Valuation Techniques (continued)

Income approach

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

Cost approach

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(h) Financial Instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and subsequent measurement (continued)

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(i) Impairment of Assets

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

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

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

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

(j) Trade and Other Payables

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

(l) Borrowing Costs

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

(m) Provisions

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

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

(n) Leases

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

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

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

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) Interests in Joint Arrangements

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(r) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Current and Non-Current Classification

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

(t) Rounding Off Figures

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

(u) Comparative Figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	September 2012	1 January 2018	Nil - The revisions embodied in this Standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Shire (refer (i) above).
(iii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv)	AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments [Operative date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.
(v)	AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	This Standard amends AASB 11: <i>Joint Arrangements</i> to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i> , to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations. Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.
(vi)	AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset. Given the Shire curenly uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(vii) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>
(viii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures.</p>
(ix) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality	January 2015	1 July 2015	<p>This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.</p> <p>It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.</p>

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(x) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	The objective of this Standard is to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities. The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

(x) Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised Standards were:

AASB 2011-7
AASB 2012-3
AASB 2013-3
AASB 2013-8
AASB 2013-9 Parts A & B

Most of the Standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES

	2015 Actual \$	2014 Actual \$	
(a) Net Result			
The Net result includes:			
(i) Charging as an expense:			
Significant expense and revenue			
General purpose funding	242,806	296,354	
This significant expense in both years relates to the provision for write off of rates raised in Coolgardie that are unlikely to be recovered.			
Auditors remuneration			
- Audit of the annual financial report	20,779	27,060	
- Other services	3,850	4,200	
	<u>24,629</u>	<u>31,260</u>	
Depreciation			
Non specialised Buildings	44,663	32,396	
Specialised buildings	768,731	774,880	
Furniture and Equipment	139,144	125,413	
Plant and Equipment	344,471	311,336	
Sewerage	74,763	37,985	
Roads	2,453,544	2,453,411	
Footpaths	39,119	44,265	
Drainage	3,921	3,922	
Parks and Ovals	107,877	222,178	
Other Infrastructure	258,794	245,255	
	<u>4,235,027</u>	<u>4,251,041</u>	
Interest expenses (finance costs)			
Debentures (refer Note 21 (a))	108,406	97,709	
	<u>108,406</u>	<u>97,709</u>	
Rental charges			
- Operating leases	73,380	72,875	
	<u>73,380</u>	<u>72,875</u>	
(ii) Crediting as revenue:			
Other Revenue			
Reimbursements and recoveries	122,127	826,255	
Other	26,677	225,641	
	<u>148,804</u>	<u>1,051,896</u>	
	2015 Actual \$	2015 Budget \$	2014 Actual \$
Interest earnings			
- Reserve funds	72,156	55,000	9,997
- Other funds	27,392	5,000	134,841
Other interest revenue (refer note 26)	247,539	209,000	213,419
	<u>347,087</u>	<u>269,000</u>	<u>358,257</u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life. Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds.

Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park.

Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions		Opening	Received	Expended	Closing	Received	Expended	Closing
Grant/Contribution	Function/ Activity	Balance ⁽¹⁾	2013/14	2013/14	Balance ⁽¹⁾	2014/15	2014/15	Balance
		1/07/13	2013/14	2013/14	30/06/14	2014/15	2014/15	30/06/15
		\$	\$	\$	\$	\$	\$	\$
Club Development Grant	Rec & Culture	7,763	28,000	(35,763)	0	16,000	(16,000)	0
Kambalda CRC Operating	Education	108,752	80,500	(176,225)	13,027	118,000	(118,000)	13,027
Kambalda CRC Website	Education	0	0	(0)	0	2,000	(0)	2,000
Youth DOAG	Education	76,594	16,666	(76,594)	16,666	0	(0)	16,666
DLG Workforce Plan	Admin	25,000	0	(8,538)	16,462	0	(16,462)	0
Strategic Crime Prevention	Education	25,000	0	(25,000)	0	0	(0)	0
DLG Cat Act Grant	LOPS	11,325	0	(957)	10,368	0	(1,892)	8,476
RDAF - Digital Television	Economic Svs	200,961	0	(166,354)	34,607	0	(34,607)	0
Coolgardie CRC Old CRC	Education	0	44,389	(8,855)	35,534	0	(0)	35,534
Coolgardie CRC Operating	Education	0	91,000	(80,688)	10,312	113,000	(119,419)	3,893
Coolgardie CRC Website	Education	0	0	(0)	0	2,000	(0)	2,000
CLGF Post Office	Economic Svs	0	0	(0)	0	477,933	(12,039)	465,894
Kambalda CRC	Education	0	0	(0)	0	13,027	(472)	12,555
Total		455,395	260,555	(578,974)	136,976	741,960	(318,891)	560,045

Notes:

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2015 \$	2014 \$
3. CASH AND CASH EQUIVALENTS			
Cash on Hand - Unrestricted		1,062	2,170
Cash at Bank - Municipal		1,382,505	495,307
Cash at Bank - Reserves Restricted		<u>3,650,006</u>	<u>4,144,831</u>
		<u>5,033,573</u>	<u>4,642,308</u>
Cash at Bank Municipal Represented by:			
Cash at Bank - Municipal Unrestricted		380,633	(98,496)
Cash at Bank - Municipal - Restricted (Unspent Grant)		560,045	136,976
Cash at Bank - Municipal - Restricted (Unspent Loan)		<u>441,827</u>	<u>456,827</u>
		<u>1,382,505</u>	<u>495,307</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Plant Reserve	11	539,700	292,956
Land and Buildings Reserve	11	302,532	225,700
Landfill Reinstatement Reserve	11	712,197	1,089,335
Sewerage Reserve	11	210,749	461,128
Environmental Improvement Reserve	11	504,366	504,366
Community and Recreation Reserve	11	310,515	53,608
IT and Communications Reserve	11	93,832	93,832
Road Construction and Maintenance	11	<u>976,115</u>	<u>1,423,906</u>
		<u>3,650,006</u>	<u>4,144,831</u>
4. TRADE AND OTHER RECEIVABLES			
Current			
Rates outstanding		2,801,876	2,133,622
Less Provision for Doubtful Debts		(1,561,612)	(1,318,806)
Sundry debtors		180,256	273,212
GST receivable		57,953	45,521
Loans - clubs/institutions		15,078	18,274
FESA ESL		4,766	4,542
Prepayments		0	20,895
Pensioner Rebates		<u>44,155</u>	<u>23,226</u>
		<u>1,542,472</u>	<u>1,200,486</u>
Non-current			
Rates outstanding - pensioners		52,813	39,922
Loans - clubs/institutions		0	19,417
		<u>52,813</u>	<u>59,339</u>
5. INVENTORIES			
Current			
Fuel and materials		<u>10,573</u>	<u>7,823</u>
		<u>10,573</u>	<u>7,823</u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
6 (a). PROPERTY, PLANT AND EQUIPMENT		
Land and buildings		
Freehold Land at:		
- Independent valuation 2014	340,000	365,000
	<u>340,000</u>	<u>365,000</u>
	<u>340,000</u>	<u>365,000</u>
Non-Specialised Buildings at:		
- Independent valuation 2014	1,055,500	1,175,500
- Additions after valuation - cost	314,306	0
Less: accumulated depreciation	<u>(74,059)</u>	<u>(32,396)</u>
	1,295,747	1,143,104
Specialised buildings at:		
- Independent valuation 2014	29,899,654	29,947,000
Less: accumulated depreciation	<u>(1,542,936)</u>	<u>(774,880)</u>
	28,356,718	29,172,120
	<u>29,652,465</u>	<u>30,315,224</u>
	<u>29,992,465</u>	<u>30,680,224</u>
Total land and buildings		
Furniture and Equipment at:		
- Independent Valuation 2015	818,652	0
- Cost	0	2,034,415
Less accumulated depreciation	<u>0</u>	<u>(1,480,743)</u>
	818,652	553,672
Plant and Equipment at:		
- Management Valuation 2013	1,814,515	1,922,915
- Additions after valuation - cost	1,498,329	964,508
Less accumulated depreciation	<u>(619,015)</u>	<u>(311,336)</u>
	2,693,829	2,576,087
	<u>33,504,946</u>	<u>33,809,983</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Other Adjustments \$	Transfers \$	Carrying Amount at the End of Year \$
Freehold land (level 2)	365,000	0	(25,000)	0	0	0	0	0	340,000
Total land	365,000	0	(25,000)	0	0	0	0	0	340,000
Non-specialised buildings (level 2)	1,143,104	314,306	(117,000)	0	0	(44,663)	0	0	1,295,747
Specialised buildings (level 3)	29,172,120	0	(26,325)	0	0	(768,731)	(20,346)	0	28,356,718
Total buildings	30,315,224	314,306	(143,325)	0	0	(813,394)	(20,346)	0	29,652,465
Total land and buildings	30,680,224	314,306	(168,325)	0	0	(813,394)	(20,346)	0	29,992,465
Furniture and Equipment (level 2)	553,672	59,572	0	344,808	0	(139,144)	(256)	0	818,652
Plant and Equipment (level 2)	1,811,986	533,821	(71,608)	0	0	(307,679)	0	0	1,966,520
Plant and Equipment (level 3)	764,101	0	0	0	0	(36,792)	0	0	727,309
Total property, plant and equipment	33,809,983	907,699	(239,933)	344,808	0	(1,297,009)	(20,602)	0	33,504,946

The revaluation of furniture and equipment resulted in an increase on revaluation of \$344,808 in the net value of furniture and equipment. All of this increase was credited to the revaluation surplus in the Shire's equity (refer to note 12) and was recognised as changes on revaluation of non-current assets in the Statement of Comprehensive Income.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Land and buildings					
Freehold Land	2	Market approach using recent observable market data for similar land parcels.	Independent Valuation	June 2014	Observable open market values of similar assets, adjusted for condition and comparability at their highest and best use.
Non-specialised buildings	2	Market approach using recent observable market data for similar properties	Independent Valuation	June 2014	Observable open market values of similar assets, adjusted for condition and comparability at their highest and best use.
Specialised buildings	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2014	Construction costs based on recent contract prices, current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs).
Furniture and Equipment	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2015	Purchase costs and current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs).
Plant and equipment	2	Market approach using recent observable market data for similar items	Independent Valuation	June 2013	Observable open market values of similar assets, adjusted for condition and comparability at their highest and best use.
Plant and equipment	3	Cost approach using depreciated replacement cost	Management Valuation	June 2013	Purchase costs and current condition (level 2 inputs), residual values and remaining useful life assessments (level 3 inputs).

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2014
	\$	\$
7 (a). INFRASTRUCTURE		
Sewerage		
- Independent Valuation 2015	1,106,103	0
- Cost	0	1,599,240
Less accumulated depreciation	0	(498,204)
	1,106,103	1,101,036
Roads		
- Management Valuation 2015	378,777,608	0
- Cost	0	79,825,967
Less accumulated depreciation	0	(35,245,916)
	378,777,608	44,580,051
Footpaths		
- Management valuation 2015	1,992,696	0
- Cost	0	1,598,379
Less accumulated depreciation	0	(268,434)
	1,992,696	1,329,945
Drainage		
- Management valuation 2015	786,271	0
- Cost	0	509,295
Less accumulated depreciation	0	(13,561)
	786,271	495,734
Parks and Ovals		
- Independent Valuation 2015	992,796	0
- Cost	0	1,930,460
Less accumulated depreciation	0	(1,373,461)
	992,796	556,999
Other Infrastructure		
- Independent Valuation 2015	3,388,398	0
- Cost	0	6,415,508
Less accumulated depreciation	0	(1,416,514)
	3,388,398	4,998,994
	387,043,872	53,062,759

The fair value of infrastructure is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions.

This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires infrastructure to be shown at fair value.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

7. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Balance as at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of the Year \$
Sewerage (level 3)	1,101,036	62,592	0	17,238	0	(74,763)	0	1,106,103
Roads (level 3)	44,580,051	1,268,166	0	335,382,935	0	(2,453,544)	0	378,777,608
Footpaths (level 3)	1,329,945	0	0	701,870	0	(39,119)	0	1,992,696
Drainage (level 3)	495,734	49,436	0	245,022	0	(3,921)	0	786,271
Parks and Ovals (level 3)	556,999	18,825	0	524,849	0	(107,877)	0	992,796
Other Infrastructure (level 3)	4,998,994	46,329	0	(1,398,131)	0	(258,794)	0	3,388,398
Total infrastructure	<u>53,062,759</u>	<u>1,445,348</u>	<u>0</u>	<u>335,473,783</u>	<u>0</u>	<u>(2,938,018)</u>	<u>0</u>	<u>387,043,872</u>

The revaluation of infrastructure assets resulted in an increase on revaluation of \$335,473,783 in the net value of infrastructure.

The total increment of \$336,571,914 was credited to the revaluation surplus in the Shire's equity (refer Note 12) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income, whilst the total decrement of \$1,398,131 was debited to the profit or loss section of the Statement of Comprehensive Income and recognised as "Loss on revaluation of fixed assets" in the Statement of Comprehensive Income.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

7. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Sewerage	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2015	Construction costs and current condition (level 2 inputs), residual values and remaining useful life assessments (level 3) inputs
Roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (level 2 inputs), residual values and remaining useful life assessments (level 3) inputs
Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (level 2 inputs), residual values and remaining useful life assessments (level 3) inputs
Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (level 2 inputs), residual values and remaining useful life assessments (level 3) inputs
Parks and Ovals	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2015	Construction costs and current condition (level 2 inputs), residual values and remaining useful life assessments (level 3) inputs
Other Infrastructure	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2015	Construction costs and current condition (level 2 inputs), residual values and remaining useful life assessments (level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2014
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry creditors	456,366	500,009
Accrued interest on debentures	19,175	22,696
Accrued salaries and wages	131,859	88,669
ATO liabilities	55,812	51,009
	<u>663,212</u>	<u>662,383</u>

9. LONG-TERM BORROWINGS

Current

Secured by floating charge
 Debentures

	331,653	285,631
	<u>331,653</u>	<u>285,631</u>

Non-current

Secured by floating charge
 Debentures

	1,346,539	1,723,421
	<u>1,346,539</u>	<u>1,723,421</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2014	184,032	82,706	266,738
Non-current provisions	0	61,631	61,631
	<u>184,032</u>	<u>144,337</u>	<u>328,369</u>
Additional provision	50,669	20,517	71,186
Balance at 30 June 2015	<u>234,701</u>	<u>164,854</u>	<u>399,555</u>
Comprises			
Current	234,701	27,953	262,654
Non-current	0	136,901	136,901
	<u>234,701</u>	<u>164,854</u>	<u>399,555</u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2015 Budget \$	2014 \$
(a) Plant Reserve			
Opening balance	292,956	146,106	681,342
Amount set aside / transfer to reserve	347,309	600,000	935,239
Amount used / transfer from reserve	<u>(100,565)</u>	<u>(255,000)</u>	<u>(1,323,625)</u>
	<u>539,700</u>	<u>491,106</u>	<u>292,956</u>
(b) Land and Buildings Reserve			
Opening balance	225,700	244,493	18,863
Amount set aside / transfer to reserve	76,832	100,000	206,837
Amount used / transfer from reserve	<u>0</u>	<u>(30,000)</u>	<u>0</u>
	<u>302,532</u>	<u>314,493</u>	<u>225,700</u>
(c) Landfill Reinstatement Reserve			
Opening balance	1,089,335	1,089,336	869,636
Amount set aside / transfer to reserve	888,737	0	1,275,458
Amount used / transfer from reserve	<u>(1,265,875)</u>	<u>(150,000)</u>	<u>(1,055,759)</u>
	<u>712,197</u>	<u>939,336</u>	<u>1,089,335</u>
(d) Sewerage Reserve			
Opening balance	461,128	461,128	490,867
Amount set aside / transfer to reserve	219,559	0	416,715
Amount used / transfer from reserve	<u>(469,938)</u>	<u>0</u>	<u>(446,454)</u>
	<u>210,749</u>	<u>461,128</u>	<u>461,128</u>
(e) Environmental Improvement Reserve			
Opening balance	504,366	504,366	504,366
Amount set aside / transfer to reserve	0	0	0
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>504,366</u>	<u>504,366</u>	<u>504,366</u>
(f) Community and Recreation Reserve			
Opening balance	53,608	53,608	226,608
Amount set aside / transfer to reserve	256,907	0	0
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>(173,000)</u>
	<u>310,515</u>	<u>53,608</u>	<u>53,608</u>
(g) IT and Communications Reserve			
Opening balance	93,832	93,832	82,680
Amount set aside / transfer to reserve	0	0	11,152
Amount used / transfer from reserve	<u>0</u>	<u>(40,000)</u>	<u>0</u>
	<u>93,832</u>	<u>53,832</u>	<u>93,832</u>
(h) Road Construction and Maintenance			
Opening balance	1,423,906	2,288,505	334,753
Amount set aside / transfer to reserve	82,115	0	1,266,652
Amount used / transfer from reserve	<u>(529,906)</u>	<u>0</u>	<u>(177,499)</u>
	<u>976,115</u>	<u>2,288,505</u>	<u>1,423,906</u>
(i) Airport Reserve			
Opening balance	0	0	0
Amount set aside / transfer to reserve	0	0	504,366
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>(504,366)</u>
	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2015 Budget \$	2014 \$
11. RESERVES - CASH BACKED (CONTINUED)			
(j) Kambalda Medical Setup			
Opening balance	0	0	35,845
Amount set aside / transfer to reserve	0	0	0
Amount used / transfer from reserve	0	0	(35,845)
	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL RESERVES	 <u>3,650,006</u>	 <u>5,106,374</u>	 <u>4,144,831</u>
 Total Opening balance	 4,144,831	 4,881,374	 3,244,960
Total Amount set aside / transfer to reserve	1,871,459	700,000	4,616,419
Total Amount used / transfer from reserve	<u>(2,366,284)</u>	<u>(475,000)</u>	<u>(3,716,548)</u>
TOTAL RESERVES	<u>3,650,006</u>	<u>5,106,374</u>	<u>4,144,831</u>

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

11. RESERVES - CASH BACKED (CONTINUED)

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

- (a) Plant Reserve**
 - to be used for the purchase of major and minor plant and equipment.

- (b) Land and Buildings Reserve**
 - to finance the purchase or capital improvements of Council buildings and cover the costs associated with subdivision and development of land.

- (c) Landfill Reinstatement Reserve**
 - to reinstate landfill sites at the end of their current purpose, or to fund the operation and capital improvements of landfill sites in the Shire.

- (d) Sewerage Reserve**
 - to repair, replace or extend the Coolgardie Sewerage Infrastructure.

- (e) Environmental Improvement Reserve**
 - for funding of infrastructure and building improvements to meet environmental challenges and to promote the efficient use of power and water.

- (f) Community and Recreation Reserve**
 - to fund capital and maintenance requirements to improve Community and Recreational Facilities.

- (g) IT and Communications Reserve**
 - For the replacement or upgrade of computer or communications hardware and software.

- (h) Road Construction and Maintenance**
 - for the construction and maintenance of Roads for which Contributions have been received for Heavy Haulage Campaigns.

- (i) Airport Reserve**
 - To improve the airfield and associated infrastructure.

- (j) Kambalda Medical Setup**
 - For the setup and associated costs for the provision of a Medical Practice in Kambalda.

All reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

12. REVALUATION SURPLUS	2015	2014
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:	\$	\$
(a) Land and buildings		
Opening balance	11,938,659	0
Revaluation increment	<u>0</u>	<u>11,938,659</u>
	<u>11,938,659</u>	<u>11,938,659</u>
(b) Furniture and Equipment		
Opening balance	0	0
Revaluation increment	<u>344,808</u>	<u>0</u>
	<u>344,808</u>	<u>0</u>
(c) Plant and Equipment		
Opening balance	164,177	164,177
Revaluation increment	<u>0</u>	<u>0</u>
	<u>164,177</u>	<u>164,177</u>
(d) Sewerage		
Opening balance	0	0
Revaluation increment	<u>17,238</u>	<u>0</u>
	<u>17,238</u>	<u>0</u>
(e) Roads		
Opening balance	0	0
Revaluation increment	<u>335,382,935</u>	<u>0</u>
	<u>335,382,935</u>	<u>0</u>
(f) Footpaths		
Opening balance	0	0
Revaluation increment	<u>701,870</u>	<u>0</u>
	<u>701,870</u>	<u>0</u>
(g) Drainage		
Opening balance	0	0
Revaluation increment	<u>245,022</u>	<u>0</u>
	<u>245,022</u>	<u>0</u>
(h) Parks and Ovals		
Opening balance	0	0
Revaluation increment	<u>524,849</u>	<u>0</u>
	<u>524,849</u>	<u>0</u>
TOTAL ASSET REVALUATION SURPLUS	<u><u>349,319,558</u></u>	<u><u>12,102,836</u></u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2015 \$	2015 Budget \$	2014 \$
Cash and cash equivalents	<u>5,033,573</u>	<u>5,835,786</u>	<u>4,642,308</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	(2,552,326)	(1,425,390)	(1,510,249)
Non-cash flows in Net result:			
Depreciation	4,235,027	4,056,191	4,251,041
(Profit)/Loss on sale of asset	87,201	15,056	(8,819)
Other Adjustments	20,602	0	0
Loss on revaluation of fixed assets	1,398,131	0	0
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	(358,073)	582,462	(162,703)
(Increase)/Decrease in inventories	(2,750)	500	140
Increase/(Decrease) in payables	829	500,000	(273,974)
Increase/(Decrease) in provisions	71,186	(75,000)	(3,603)
Grants contributions for the development of assets	<u>(1,590,330)</u>	<u>(1,449,770)</u>	<u>(387,320)</u>
Net cash from operating activities	<u>1,309,497</u>	<u>2,204,049</u>	<u>1,904,513</u>

	2015 \$	2014 \$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	30,000	30,000
Credit card balance at balance date	<u>(5,497)</u>	<u>(1,200)</u>
Total amount of credit unused	<u>24,503</u>	<u>28,800</u>
Loan facilities		
Loan facilities - current	331,653	285,631
Loan facilities - non-current	1,346,539	1,723,421
Total facilities in use at balance date	<u>1,678,192</u>	<u>2,009,052</u>
Unused loan facilities at balance date	<u>441,827</u>	<u>456,827</u>

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

14. CONTINGENT LIABILITIES

The Shire of Coolgardie has no contingent liabilities as at 30 June 2015.

15. CAPITAL AND LEASING COMMITMENTS

(a) Finance Lease Commitments

There were no finance lease commitments at 30 June 2015 (30 June 2014: \$Nil)

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts

	2015	2014
Payable:		
- not later than one year	17,043	68,171
- later than one year but not later than five years	0	17,043
	<u>17,043</u>	<u>85,214</u>

(c) Capital Expenditure Commitments

The Shire did not have any future capital expenditure commitments as at 30 June 2015 (30 June 2014 \$Nil).

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

16. JOINT VENTURE ARRANGEMENTS

The Shire together with the Councils in the GVROC have a joint venture arrangement with regard to the provision of a Regional Records Storage Facility.

On 14 June 2012 the shire of Coolgardie became part of a joint venture with nine other Councils (i.e. City of Kalgoorlie-Boulder, Shires of Esperance, Laverton, Leonora, Menzies, Ngaanyatjaraku, Ravensthorpe, Wiluna and Dundas) to provide a Regional Records Facility. The Facility is located in Kalgoorlie. The only asset is a building. Council has one tenth share of the Asset.

	2015	2014
	\$	\$
Non-current assets		
Land and buildings	75,500	75,500
Less: accumulated depreciation	<u>(2,008)</u>	<u>(1,004)</u>
	<u><u>73,492</u></u>	<u><u>74,496</u></u>

The Shire has a joint venture arrangement with the Department of Housing and Works to provide aged housing in Kambalda. Council is required to make a provision of 1% of the investment per annum, and to place in a Reserve Account any surplus funds.

During the Financial Year, the expenditure exceeded this amount. No funds have been transferred to Reserve.

	2015	2014
	\$	\$
Non-current assets		
Land and buildings	1,580,000	1,605,000
Less: accumulated depreciation	<u>(434,500)</u>	<u>(39,500)</u>
	<u><u>1,145,500</u></u>	<u><u>1,565,500</u></u>

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2015	2014
	\$	\$
Governance	0	1,352,923
General purpose funding	2,720,799	2,621,074
Law, order, public safety	15,000	33,547
Health	278,000	290,291
Education and welfare	195,500	629,890
Housing	3,062,078	2,807,396
Community amenities	3,137,620	2,699,763
Recreation and culture	26,312,487	29,996,076
Transport	385,405,845	49,038,702
Economic services	3,622,375	2,829,562
Other property and services	2,375,826	483,474
Unallocated	62,719	0
	<u><u>427,188,249</u></u>	<u><u>92,782,698</u></u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

18. FINANCIAL RATIOS	2015	2014	2013
Current ratio	1.59	0.92	1.09
Asset sustainability ratio	0.54	0.62	0.56
Debt service cover ratio	0.46	6.49	1.72
Operating surplus ratio	(0.52)	(0.21)	(0.47)
Own source revenue coverage ratio	0.56	0.74	0.58

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

- (a) Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 59 of this document.
- (b) For 2015, the Current, Debt Service Cover, Operating Surplus and Own Source Revenue Coverage ratios were distorted by an item of significant revenue relating to the early payment of 2015/16 Financial Assistance Grants (FAGs) of \$534,292 which was received prior to year end and the loss on revaluation of fixed assets i.e. Other Infrastructure of \$1,398,131.
- (c) For 2014, the the Current , Debt Service Cover and Operating Surplus ratios above were distorted by the change to the payment of FAGs during the year ended 30 June 2014 which saw advance payment of the first quarter of the following year cease. This created a timing difference which resulted in an amount of some \$507,374 less revenue for the year.
- (d) For 2013, the effect of the FAGs advance payment in 2013 was negligible as it had also occurred in the previous year. In effect, four quarterly payments were received in both years so it was not considered necessary to calculate and disclose the effect of any distortion as it was not considered significant.

Items (a) to (d) mentioned above are considered 'one-off' timing/non cash in nature and, if they are ignored, the calculations disclosed in the columns above would be as follows:

	2015	2014	2013
Current ratio	1.15	1.33	1.09
Debt service cover ratio	2.42	7.84	1.72
Operating surplus ratio	(0.42)	(0.15)	(0.47)
Own source revenue coverage ratio	0.62	0.74	0.58

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

19. TRUST FUNDS

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

	Balance 1 July 2014 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2015 \$
BCITF	6,287	1,083	(1,083)	6,287
Building Levy	2,840	1,680	(1,478)	3,042
Nominations	300	0	(100)	200
Bonds	116,309	2,580	(975)	117,914
Held for Clubs	34,791	11,598	0	46,389
Miscellaneous Monies	3,908	43,006	(31,451)	15,463
Unknown Deposits	2,201	0	(521)	1,680
	<u>166,636</u>			<u>190,975</u>

20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Plant and Equipment						
Housing						
LB111 Land 18 Quandong	25,000	0	0	0	(25,000)	0
LB112 Residence 18 Quandong	117,000	62,173	85,000	100,000	(32,000)	37,827
Recreation and culture						
LB156 Coolgardie Golf Club	26,325	0	0	0	(26,325)	0
Transport						
LV025 Holden Sedan	11,193	20,743	9,404	12,000	(1,789)	(8,743)
LV023 Holden Sedan	10,579	20,891	9,394	12,000	(1,185)	(8,891)
LV024 Holden Captiva	17,746	22,947	15,215	12,000	(2,531)	(10,947)
LV032 Holden Wagon	12,590	22,034	10,083	12,000	(2,507)	(10,034)
LV034 Nissan Wagon	19,500	40,268	23,636	26,000	4,136	(14,268)
	<u>239,933</u>	<u>189,056</u>	<u>152,732</u>	<u>174,000</u>	<u>(87,201)</u>	<u>(15,056)</u>

Profit	4,136	37,827
Loss	(91,337)	(52,883)
	<u>(87,201)</u>	<u>(15,056)</u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2014 \$	New Loans \$	Principal Repayments		Principal 30 June 2015		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing								
107 * Masonic Homes	37,691	0	18,273	18,274	19,418	19,417	1,804	1,893
106 Wildflower Court	4,326	0	4,326	0	0	0	1	0
Community amenities								
99 Coolgardie Effluent	78,958	0	14,863	14,863	64,095	64,095	4,048	4,297
Recreation and culture								
98 Coolgardie Recreation Centre	46,555	0	30,596	30,596	15,959	15,959	1,569	2,004
111 KCRF Building	968,522	0	217,573	217,573	750,949	750,949	60,013	62,079
112 Aquatic Facilities	373,000	0	30,514	30,514	342,486	342,486	15,370	95,861
Economic services								
113 Post Office Coolgardie	500,000	0	14,715	14,715	485,285	485,285	25,601	25,762
	2,009,052	0	330,860	326,535	1,678,192	1,678,191	108,406	191,896

(*) Self supporting loan financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

The Shire did not take up any new debentures during the year ended 30 June 2015.

(c) Unspent Debentures

Particulars	Date Borrowed	Balance 1 July 14 \$	Borrowed During Year \$	Expended During Year \$	Balance 30 June 15 \$
113 Coolgardie Post Office	15/04/2014	456,827	0	15,000	441,827
		456,827	0	15,000	441,827

(d) Overdraft

The Shire did not have an overdraft facility in place as at 30 June 2015 (30 June 2014, \$ nil).

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential general rate / general rate											
Gross rental value valuations											
General	9.8248	1,369	14,704,444	1,444,682	0	0	1,444,682	1,444,681	1,500	0	1,446,181
Unimproved value valuations											
Mining	18.7845	1,212	19,048,799	3,578,222	(200,512)	0	3,377,710	3,578,222	1,700	0	3,579,922
Pastoral/Rural	4.8068	25	1,219,727	57,280	0	0	57,280	56,877	0	0	56,877
Sub-Totals		2,606	34,972,970	5,080,184	(200,512)	0	4,879,672	5,079,780	3,200	0	5,082,980
Minimum payment	Minimum \$										
Gross rental value valuations											
General	600	641	1,595,431	384,600	0	0	384,600	0	0	0	384,600
Unimproved value valuations											
Mining	380	875	893,765	332,500	0	0	332,500	0	0	0	332,500
Pastoral/Rural	600	13	5,198	7,800	0	0	7,800	0	0	0	5,400
Sub-Totals		1,529	2,494,394	724,900	0	0	724,900	0	0	0	722,500
Discounts/concessions (refer note 25)							5,604,572				5,805,480
Total amount raised from general rate							0				0
Specified Area Rate (refer note 23)							5,604,572				5,805,480
Totals							0				0
							5,604,572				5,805,480

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2015 (30 June 2015 Carried Forward) \$	2015 (1 July 2014 Brought Forward) \$	2014 (30 June 2014 Carried Forward) \$
Surplus/(Deficit) 1 July 14 brought forward	<u>2,409,356</u>	<u>1,136,494</u>	<u>1,136,494</u>
<u>Comprises:</u>			
Cash and cash equivalents			
Unrestricted	1,383,567	497,477	497,477
Restricted - Reserves	3,650,006	4,144,831	4,144,831
Receivables			
Rates Outstanding (less provision for doubtful debt)	1,240,264	814,816	814,816
Sundry Debtors (less provision for doubtful debt)	180,256	273,212	273,212
GST receivable	57,953	45,521	45,521
Loans - clubs/institutions	15,078	18,274	18,274
FESA ESL	4,766	4,542	4,542
Prepayments/Pensioners	44,155	44,121	44,121
Inventories			
Fuel and materials	10,573	7,823	7,823
<u>Less:</u>			
Trade and other payables			
Sundry creditors	(456,366)	(500,009)	(500,009)
ATO liabilities	(55,812)	(51,009)	(51,009)
Current portion of long term borrowings			
Secured by floating charge	(331,653)	(285,631)	(285,631)
Provisions			
Provision for annual leave	(234,701)	(184,032)	(184,032)
Provision for long service leave	(27,953)	(82,706)	(82,706)
Net current assets	<u>5,480,133</u>	<u>4,747,230</u>	<u>4,747,230</u>
<u>Less:</u>			
Reserves - restricted cash	(3,650,006)	(4,144,834)	(4,144,831)
Loans - Clubs/Institutions	(15,078)	(18,274)	(18,274)
<u>Add:</u>			
Secured by floating charge	331,653	285,631	285,631
Provision for Annual Leave	234,701	184,032	184,032
Provision for Long service leave	27,953	82,706	82,706
Surplus/(deficit)	<u>2,409,356</u>	<u>1,136,491</u>	<u>1,136,494</u>

Difference

There was no difference between the surplus/(deficit) 1 July 2014 brought forward position used in the 2015 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2014 audited financial report.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

23. SEWERAGE RATE - 2014/15 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value \$	Rate Revenue \$	Budget Rate Revenue \$	Applied to Costs \$	Budget Applied to Costs \$
Coolgardie Sewerage							
Gross Rental Value	6.4700	GRV	3,399,212	219,929	206,890	219,929	206,890
				219,929	206,890	219,929	206,890

The specified area rates for the operation and capital expenditure of the Coolgardie Townsite sewerage system. The proceeds of the note are applied in full to the costs of the operations of the sewerage system.

24. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The Shire did not impose any service charges.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2014/15 FINANCIAL YEAR**

No rates were written off in the year.

Waivers for gym membership and use of Council facilities were provided for not for profit organisations upon application to Council.

Permanent Staff of the Shire of Coolgardie are provided with free gym membership and entry to the swimming pools in Kambalda and Coolgardie.

Ambulance and Volunteer Bush Fire Brigade are provided with free gym membership. Council considers the support of these groups necessary for the overall benefit of the community.

No discount on rates is available.

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
Rates Assessment	Write-off	N/A	0	0
			0	0

26. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on unpaid rates	11.00%	N/A	229,505	190,000
Interest on instalments plan	5.00%	N/A	18,034	19,000
Charges on instalment plan	N/A	30	27,630	30,000
			275,169	239,000

Ratepayers had the option of paying rates in four equal instalments, due on 5 October 2014, 5 December 2014, 6 February 2015 and 10 April 2015.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

27. FEES & CHARGES	2015	2014
	\$	\$
General purpose funding	31,626	33,651
Law, order, public safety	14,766	24,049
Health	5,380	7,764
Education and welfare	65,022	104,292
Housing	112,795	80,686
Community amenities	1,084,678	855,696
Recreation and culture	256,672	286,277
Transport	172,486	861,611
Economic services	47,459	45,065
Other property and services	33,472	13,847
	<u>1,824,356</u>	<u>2,312,938</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

28. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Nature or Type:	2015	2014
	\$	\$
Operating grants, subsidies and contributions	2,008,745	1,826,185
Non-operating grants, subsidies and contributions	1,590,330	387,320
	<u>3,599,075</u>	<u>2,213,505</u>
By Program:		
General purpose funding	1,576,984	786,840
Law, order, public safety	11,026	5,684
Health	4,508	0
Education and welfare	257,955	196,222
Housing	0	43,009
Community amenities	11,780	20,764
Recreation and culture	76,006	53,391
Transport	1,145,636	546,478
Economic services	489,506	3,217
Other property and services	25,674	557,900
	<u>3,599,075</u>	<u>2,213,505</u>

29. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

<u>59</u>	<u>59</u>
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30. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2015	2015	2014
	\$	Budget	\$
		\$	
Meeting Fees	120,510	120,510	117,875
President's allowance	20,267	36,050	17,700
Deputy President's allowance	5,067	9,012	5,176
Travelling expenses	4,228	1,000	1,697
Telecommunications allowance	24,500	24,500	23,625
	<u>174,572</u>	<u>191,072</u>	<u>166,073</u>

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

31. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2014/15 financial year.

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2014/15 financial year.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

33. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2015	2014	2015	2014
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	5,033,573	4,642,308	5,033,573	4,642,308
Receivables	<u>1,595,285</u>	<u>1,259,825</u>	<u>1,595,285</u>	<u>1,259,825</u>
	<u><u>6,628,858</u></u>	<u><u>5,902,133</u></u>	<u><u>6,628,858</u></u>	<u><u>5,902,133</u></u>
Financial liabilities				
Payables	663,212	662,383	663,212	662,383
Borrowings	<u>1,678,192</u>	<u>2,009,052</u>	<u>1,911,682</u>	<u>1,909,709</u>
	<u><u>2,341,404</u></u>	<u><u>2,671,435</u></u>	<u><u>2,574,894</u></u>	<u><u>2,572,092</u></u>

Fair value is determined as follows: □

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

33. FINANCIAL RISK MANAGEMENT (Continued)
(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). The Shire has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C. The Shire also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2015	2014
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	47,902	41,066
- Statement of Comprehensive Income	47,902	41,066

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

33. FINANCIAL RISK MANAGEMENT (Continued)
(b) Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2015	2014
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	89%	75%
- Overdue	11%	25%

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables
Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2015</u>					
Payables	663,212	0	0	663,212	663,212
Borrowings	423,774	965,978	857,455	2,247,207	1,678,192
	<u>1,086,986</u>	<u>965,978</u>	<u>857,455</u>	<u>2,910,419</u>	<u>2,341,404</u>
<u>2014</u>					
Payables	662,383	0	0	662,383	662,383
Borrowings	444,467	1,301,256	945,951	2,691,674	2,009,052
	<u>1,106,850</u>	<u>1,301,256</u>	<u>945,951</u>	<u>3,354,057</u>	<u>2,671,435</u>

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

33. FINANCIAL RISK MANAGEMENT (Continued)

**(c) Payables
Borrowings (continued)**

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year ended 30 June 2015</u>								
Borrowings								
Fixed rate								
Debentures	35,377	0	750,948	64,096	0	827,771	1,678,192	5.86%
Weighted average Effective interest rate	5.93%		6.99%	5.75%		4.84%		
<u>Year ended 30 June 2014</u>								
Borrowings								
Fixed rate								
Debentures	4,326	84,246	0	968,521	78,959	873,000	2,009,052	5.90%
Weighted average Effective interest rate	6.14%	5.88%		6.99%	5.75%	4.70%		

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INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF COOLGARDIE

REPORT ON THE FINANCIAL REPORT

We have audited the accompanying financial report of the Shire of Coolgardie, which comprises the statement of financial position as at 30 June 2015, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as Management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial report of the Shire of Coolgardie is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- a giving a true and fair view of the Shire's financial position as at 30 June 2015 and of its financial performance and its cash flows for the year ended on that date; and
- b complying with Australian Accounting Standards (including Australian Accounting Interpretations).

**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF COOLGARDIE (CONTINUED)**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

During the course of the audit we became aware of the following instances where the Council did not comply with the Local Government Act (as amended) 1995 and Local Government (Financial Management) Regulations 1996 (as amended):

Submission of Financial Report

The accounts and financial report for the year ended 30 June 2015 were not submitted to the auditor by 30 September 2015 as required by Section 6.4(3) of the Act.

Annual Budget

A copy of the annual budget for the year ended 30 June 2015 was not submitted to the Department of Local Government and Communities within 30 days of its adoption as required by Financial Management Regulation 33.

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position of the Shire.

In respect of the financial management practices of the Shire, we noted the audit in respect of the year ended 30 June 2015 was considerably delayed and far from efficient. This was a direct result of insufficient accounting resources being available to the year-end accounting process. This reflects on the efficiency of the Shire as a whole as it compromises the delivery of meaningful, accurate and timely management information.
- b) Except as detailed above, no other matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 59 of this report, we have reviewed the calculations as presented and nothing has come to our attention to suggest they are not:
 - i) reasonably calculated; and
 - ii) based on verifiable information.
- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit.

Signed at Perth this 22nd April 2016

MOORE STEPHENS
CHARTERED ACCOUNTANTS



WEN-SHIEN CHAI
PARTNER

**SHIRE OF COOLGARDIE
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2015**

RATIO INFORMATION

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report.

	2015	2014	2013
Asset consumption ratio	0.89	0.68	0.65
Asset renewal funding ratio (Note 1)	N/A	N/A	N/A

The above ratios are calculated as follows:

Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

Note 1:

The Shire's long term Financial Plan did not include details on planned capital renewals over 10 years so this ratio was not calculated as at 30 June 2013, 30 June 2014 and 30 June 2015.

AGENDA REFERENCE: 11.2.4

SUBJECT: Appointment of Auditor for the period 2016 to 2017

LOCATION: NIL

APPLICANT: NIL

FILE REFERENCE: NAM4634

DISCLOSURE OF INTEREST: NIL

DATE: 21 April 2016

AUTHOR: Rhonda Evans, Manager Administration Services

SUMMARY:

The Audit Committee is required to recommend the appointment of an Auditor (Section 7.3(1) Local Government Act 1995). The appointment will be for one year being Financial Year ending 30 June 2016 with an option for a one year extension to 30 June 2017.

BACKGROUND:

The appointment of auditors is traditionally for a period of three years. However, proposed amendments to the Local Government Act 1995 are expected to provide for the Auditor General to undertake financial and performance audits of the local government sector. The Department of Local Government and the Minister for Local Government have requested that Council appoint auditors only up to 30 June 2017. (Attached)

COMMENT:

Expressions of interest for the provision of auditing services was advertising in a state circulating news paper 16 January 2016. Eight companies submitted expressions of interest for this service. These documents are commercial in confidence, and are available to Councillors on request. A summary of the pricing is attached as a confidential attachment.

Each of the companies have local government experience, and all have provided referees.

The proposed amendments to the Local Government Act 1995 which are expected to be rolled across local government authorities at a time when Council is considering the appointment of auditors provides an opportunity to embrace this action, and nominate to work with the Auditor General as one of the early roll out Councils.

It will be proposed that Council appoint their current auditor, Wen-Shien Chai of Moore Stephens for a further year, with an option of a second year dependent on action taken by the Department of Local

Government and Communities. This will place the Shire in an excellent position to work with the Auditor General and to ensure continuity by maintaining the important relationship with Moore Stephens as we implement the recommendations of the recent probity audit undertaken by the Department of Local Government and Communities.

CONSULTATION: Chief Executive Officer, James Trail (Consultant)

STATUTORY ENVIRONMENT:

Local Government Act 1995 Section 7.3.

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS: NIL

STRATEGIC IMPLICATION:

Solutions focussed and customer oriented organisation.

- High quality corporate governance, accountability and compliance.

VOTING REQUIREMENT: Simple Majority

OFFICER RECOMMENDATION:

That Council appoint Moore Stephens partner Wen-Shien Chai as lead audit partner as auditor for the Shire of Coolgardie to conduct annual audits in compliance with Local Government (Audit) Regulation 3(b) and to report any matters of non-compliance with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law for a period of one year being the year ending 30 June 2016 with an option to extend to the year ending 30 June 2017.

COUNCIL RESOLUTION: # 061/16

MOVED: COUNCILLOR, S BOTTING
SECONDED: COUNCILLOR, K LINDUP

That Council appoint Moore Stephens partner Wen-Shien Chai as lead audit partner as auditor for the Shire of Coolgardie to conduct annual audits in compliance with Local Government (Audit) Regulation 3(b) and to report any matters of non-compliance with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law for a period of one year being the year ending 30 June 2016 with an option to extend to the year ending 30 June 2017.

CARRIED 7/0



**The Hon Tony Simpson MLA
Minister for Local Government; Community Services;
Seniors and Volunteering; Youth**

Our Ref: 49-10888

TO ALL LOCAL GOVERNMENTS

CIRCULAR N^o 03-2016

**AUDITING OF LOCAL GOVERNMENT BY THE AUDITOR GENERAL – RENEWAL OF
AUDIT CONTRACTS**

The State Government is committed to strengthening local government accountability, performance and transparency and providing for independent oversight of the sector.

As part of this important initiative, it is intended to amend the *Local Government Act 1995* to allow for the Auditor General and the Office of the Auditor General (OAG) to take responsibility for local government financial audits from 1 July 2017.

Under the proposed changes, the Auditor General may contract out some of the financial audits, but all financial audits will be done under the supervision of the Auditor General and the OAG.

I thank all local governments that have provided details of their audit contract expiry date to the Department of Local Government and Communities. This information will assist the OAG to manage the transition to the new auditing arrangements over a proposed two-year period.

The data provided indicates that a number of local governments are currently out of contract and are in the midst of renewing or entering into new audit contracts. I strongly encourage local governments that are in this position to renew their audit contracts up to but not past the 2016/17 audit. If, to secure an auditor, the audit contract has to be renewed beyond the 2016/17 audit, you should renew it for no more than one extra year.

I would appreciate local governments having regard to these matters when considering the renewal of audit contracts.

**HON TONY SIMPSON MLA
MINISTER FOR LOCAL GOVERNMENT; COMMUNITY SERVICES;
SENIORS AND VOLUNTEERING; YOUTH**



Our Ref: 2689-15

TO: THE CHIEF EXECUTIVE OFFICER

Auditing of local governments by the Auditor General

I am writing to you regarding the State Government's proposal for amendments to be made to the *Local Government Act 1995*. The amendments will provide for the Auditor General to undertake financial and performance audits of the local government sector.

As you may be aware, the Department of Local Government and Communities has established, and consulted with, a working group comprising representatives from WALGA, LGMA and the Office of the Auditor General. The purpose of the working group is to provide advice on the proposed amendments and to assist in the understanding of processes. The Parliamentary Counsel's Office has commenced drafting the necessary amendments to the Act.

Under the proposed changes, the Auditor General may contract out some of the financial audits, but all audits will be done under the supervision of the Auditor General and the Office of the Auditor General.

To enable a smooth transition to the new regime, I seek your assistance in providing the Department with the date on which your current audit contract expires. This information will assist the Office of the Auditor General in understanding current arrangements to enable them to audit a cross section of local governments and to determine their resourcing requirements in the long term.

It would be appreciated if you could provide the information to the Department as soon as possible at legislation@dlgc.wa.gov.au. Please contact Ms Julie Knight, Senior Legislation and Strategy Officer on 6552 1595 if you require further information.

Yours sincerely

Jennifer Mathews
DIRECTOR GENERAL
DEPARTMENT OF LOCAL GOVERNMENT AND COMMUNITIES

Gordon Stephenson House
140 William Street Perth WA 6000
GPO Box R1250 Perth WA 6844
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Email: info@dlgc.wa.gov.au Website: www.dlgc.wa.gov.au

Shire of Coolgardie
Expressions of Interest for the provision of Audit Services

			Year 1	Year 2	Year 3	Local Government Sites
RMS	Perth WA	Travis Bate	\$13,145	\$13,537	\$13,928	Y
Moore Stephens	Perth WA	Wen-Shien Chai	\$22,000	\$22,500	\$23,000	Y
MGI Parkinson		Lindsay Stagoll	\$21,175	\$21,780	\$22,935	Y
McLeod Corporation	Albany WA	Paul Gilbert	\$17,600	\$18,700	\$19,800	Y
Grant Thornton		Patrick William Warr	\$27,500	\$28,325	\$29,150	Y
Anderson Munro and Wyllie	Joondalup WA	Billy-Joe Thomas	\$15,000	\$15,450	\$15,900	Y
Byfields	Belmont WA	Dale Woodruff	\$17,500	\$18,000	\$18,500	Y
Butler Settineri	Subiaco	Maurius van der Merwe	\$10,500	\$10,500	\$11,500	Y
		Median	\$17,550	\$18,350	\$19,150	
		High	\$27,500	\$28,325	\$29,150	
		Low	\$10,500	\$10,500	\$11,500	
		Average	\$19,000	\$19,413	\$20,325	

Confidential Attachment

11.3 RECREATION AND REGULATORY SERVICES

AGENDA REFERENCE: 11.3.1

SUBJECT: Delegations under the Liquor Control Act 1998

LOCATION: N/A

APPLICANT: N/A

FILE REFERENCE: NAM4590

DISCLOSURE OF INTEREST: NIL

DATE: 8 April 2016

AUTHOR: Manager Recreation and Regulatory Services

SUMMARY:

For Council to consider transferring the current delegated authority for the Liquor Control Act 1988 (extended trading hours) from Council back to the Chief Executive Officer (CEO).

BACKGROUND:

The Local Government approval is one part to the extending trading liquor license application that is submitted to the Department of Racing Gaming Liquor before the approval is accepted or declined by the Department of Racing Gaming and Liquor.

In the past this delegation has been the responsibility of the Chief Executive Officer however the power of this delegation was then transferred to Council. This has been problematic for administration as on occasion staff may get an application for extended trading that doesn't allow time for the application to get to a Council meeting before the final approval by the Department of Racing Gaming and Liquor, by reverting the delegated authority back to the CEO this will elevate this from happening in the future.

There are many situations where the community's interests are better serviced if delegations of functions to senior and qualified staff are made.

COMMENT:

In pursuant to Section 60 of the Liquor Control Act 1998 (the Act) can delegate to the Chief Executive Officer Council's powers under section 60(4) (g) of the Act to support approval on application by the licensee of a licensed premises.

An extended trading hours permit authorising the licensee to sell and supply liquor under the license, subject to the approval of the Director General of the Department of Racing Gaming and Liquor of Western Australia.

The delegation authorises the CEO to exercise the powers as necessary but also allows the staff to deal with issues in an appropriate and timely manner. This delegation is essential for legal, effective and efficient service to the community.

CONSULTATION:

Maurice Walsh – Environmental Health Officer

STATUTORY ENVIRONMENT:

5.42. Delegation of some powers and duties to CEO

5.43. Limits on delegations to CEO

5.44. CEO may delegate powers and duties to other employees

5.45. Other matters relevant to delegations under this Division

5.46. Register of, and records relevant to, delegations to CEO and employees

Extended trading hours permit authorising the licensee to sell and supply liquor under the license, subject to the approval of the Director General of the Department of Racing Gaming and Liquor of Western Australia.

Ongoing support for Extended trading Permits are to be determined with consideration to the requirements Section 97(1), 98D, 60(4) and section 76 of the Liquor Control Act 1998, as well as the overall merits of the particular application, and most importantly the objects of the Act as set out in Section 5.

All extended trading hour's permit applications will be expected to demonstrate that the grant of the permit is in the interest of the public.

POLICY IMPLICATIONS:

It is not believed that there are any policy implications. Contentious issues will still be drawn to Council's attention and use of delegations is reported regularly.

FINANCIAL IMPLICATIONS:

NIL

STRATEGIC IMPLICATION:

Solutions Focussed And Customer Oriented Organisation.

- High quality corporate governance, accountability and compliance.
- Effective communication and engagement processes.
- Development of Shire's resources to provide optimum benefit to the community.

VOTING REQUIREMENT:

Absolute majority

OFFICER RECOMMENDATION

That Council in pursuant to Section 60 of the Liquor Control Act 1998 (the Act) delegate to the Chief Executive Officer Council's powers under section 60(4)(g) of the Act to support approval on application by the licensee of a licensed premises.

COUNCIL RESOLUTION: # 062/16

**MOVED: COUNCILLOR, T RATHBONE
SECONDED: COUNCILLOR, K LINDUP**

That Council in pursuant to Section 60 of the Liquor Control Act 1998 (the Act) delegate to the Chief Executive Officer Council's powers under section 60(4)(g) of the Act to support approval on application by the licensee of a licensed premises.

CARRIED 7/0

AGENDA REFERENCE: 11.3.2

SUBJECT: Application for Planning Approval for accommodation units.

LOCATION: 71 (Lots 1, 2 and 3) Bayley Street, Coolgardie

APPLICANT: Deborah Ovens, 71 Bayley Street, Coolgardie

FILE REFERENCE: NAM4635

DISCLOSURE OF INTEREST: Nil

DATE: 21 April 2016

AUTHOR: Paul Bashall – Consultant Planner, Planwest

SUMMARY:

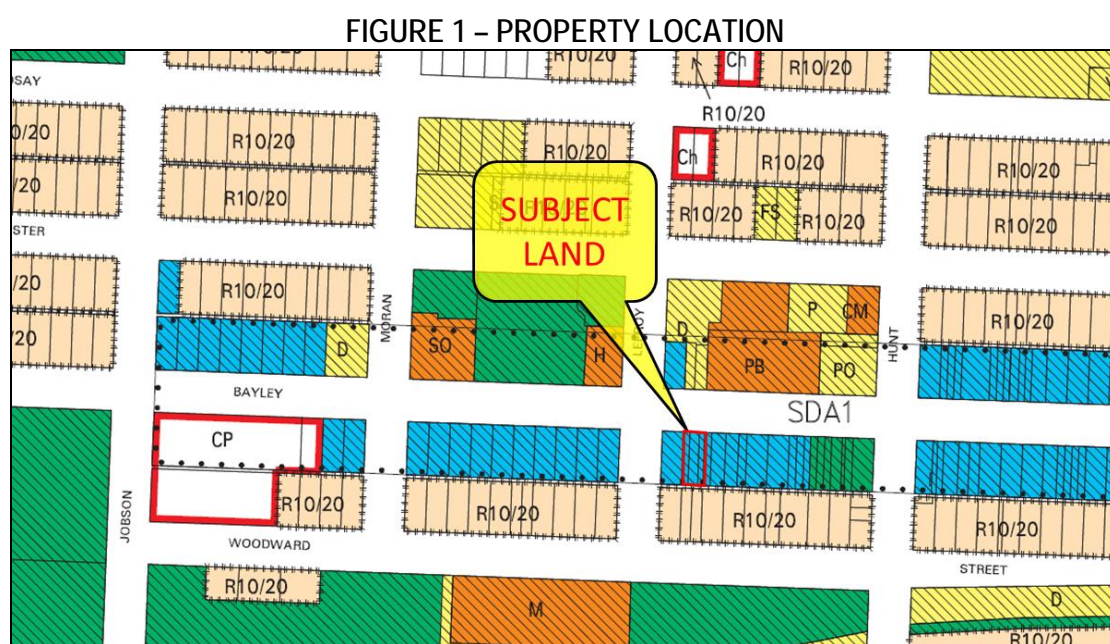
The applicant proposes to further develop the property adjacent to the Denver Hotel in Coolgardie;

BACKGROUND:

The development includes a reconfigured parking area off the laneway, 14 additional accommodation units, reconfigured facilities, renovations, landscaping and general site upgrades.

The applicant has previously lodged plans and proposals for both this site and the Denver Hotel site (corner of Lefroy and Bayley Sts), however the current application only seeks approval for 71 Bayley Street.

Figure 1 shows the location of the property including the zoning (Commercial) and Special Design Area (SDA1).



Source: DoP

THE LAND: As can be seen from Figure 2 (August 2013) the land is already partly developed with the Hotel and Lodge gardens. Lots 1, 2 and 3 amount to about 1,015m² (quarter acre) and front Bayley Street.

FIGURE 2 – AERIAL PHOTOGRAPH OF SITE



Source: Nearmap August 2013, Planwest

COMMENT:

The previous application sought to improve the existing facilities of the Denver hotel complex as well as the units on the subject land. This proposal was encouraged as it will improve the attractiveness of Coolgardie as a place to stay a while.

The existing uses and proposed development are consistent with the intent of the 'Commercial' zoning and the streetscape of Bayley Street that the Special Design Area (SDA1) is designed to protect. Clause 5.2 of the Scheme outlines the objectives of the SDA1 as follows;

The following provisions shall apply to all land included in the area designated on the Scheme Maps as a Special Design Area in addition to any other provisions which are more generally applicable to such land under this Scheme. Prior to considering any development proposal in a Special Design Area the Applicant will provide the Council with adequate information and drawings to;

- (a) *ensure that the proposal will be compatible in scale, design and setback to the adjacent buildings;*

- (b) ensure that the building materials, textures and colours are sympathetic to the appropriate existing structures in the Special Design Area;
- (c) ensure that existing facades, considered by the Council to be of architectural, historic or heritage value, are retained and enhanced;
- (d) provide suitable shelter for pedestrians using the footpaths along the frontage of land within the Special Design Area.

Figure 3 provides views of the site from Bayley Street showing the subject land with the red-piered fence.

FIGURE 3 – STREET VIEW OF SITE FROM BAYLEY STREET



Source: Nearmap August 2013, Planwest

COMPONENTS OF THE PROPOSALS:

The proposed development includes the following works;

- 5 angled car parking bays of 3m x 6m and accessed from right of way providing security surveillance. This parking will extend to the rear of Lot 119 (Denver Hotel site).
- The existing store/laundry to be relocated from hotel yard, repainted, re-glazed, re-guttered with new floor coverings.
- Landscaping includes paving and perimeter planting.
- 3 accommodation transportable buildings are shown as 14.4m wide providing 12 units and one being half the size with 2 units, each with en-suited rooms.

The applicant has indicated that contact has been made with WA Water Corporation (WAWC) in Kalgoorlie regarding sewer position, connection & position in regard to the proposed car parking bays; however no evidence of WAWC advice is attached.

The applicant has stated that once the Council approval for the development is received they will secure relevant units and provide layouts & certifications, and any additional information that may be required.

SPECIFIC COMMENT ON PROPOSAL:

The use of the land for residential purposes is a permitted use. One of the objectives for the Commercial zones is as follows;

'To provide for residential uses only where the uses are combined with a commercial use, eg hotel, or where the residential uses occupy a floor level where it is impracticable or inappropriate to establish a shop or office.'

It is unlikely, judging from the plans and previous sketches submitted, that the accommodation units will be particularly noticeable from Bayley Street therefore not impacting the main streetscape as required in the **Special Design Area**.

The provision of **parking bays** does not conform to the Scheme requirements. The Scheme (Table 2) requires one bay per unit (ie 14 bays). The plans show 5 bays – with some additional bays shown on the adjoining lot. Although the applicant has advised that additional parking is available on the adjoining property, this is strictly an allocation for the Denver Hotel. It is understood that most of the Denver Hotel clients park in the street during opening hours and may not require all night parking. The Scheme provides for discretion to modify standards (Clause 5.6).

Notwithstanding the discretion to modify standards it is recommended that Council consider preparing and adopting a local planning policy in respect to the provision of parking in existing developments – or combined developments - as opposed to the development of new facilities.

The Scheme outlines **setbacks** in Table 2 as being determined by the Council (for a Hotel). The plans show side setback of 3m and a front setback of 18.4. The rear setback of 6m provides for the angled parking bays. It is not considered that the amenity of the adjoining properties will be affected.

Height is not an issue as the transportables are only low single-storey structures.

There are no planning provisions that determine maximum **density** of units on a site; however essential services will need to be provided for each component of the proposal.

Although not strictly a planning issue, is the fact that the property subject of this application includes 3 lots. There may be some restrictions in the Building Code of Australia about building across lot boundaries. The applicant has advised that Council rates the three lots as a single entity, and that the buildings are moveable, however this does not affect the possible need to **amalgamate the three lots**.

CONSULTATION:

Deborah Ovens
Maurice Walsh – Environmental Health Officer

STATUTORY ENVIRONMENT:

The land is zoned 'Commercial' in the Council's existing Scheme (No 4), and is proposed 'Commercial' in the draft Scheme No 5. The land is on the south side of Bayley Street and is included in the Special Design Area. The Special Design Area is designed to maintain the protection of Coolgardie's streetscape by ensuring that new development is sympathetic to the historic value of the existing buildings.

The objectives of the Commercial zone allow for residential development providing it does not occupy areas best designated for retail and office uses (generally considered to be ground level street frontage).

POLICY IMPLICATIONS:

The current application highlights the need for the preparation of a local planning policy relating to the provision of parking bays to guide future developments on the Council's position of applying the Scheme provisions.

FINANCIAL IMPLICATIONS: NIL

STRATEGIC IMPLICATION:

The proposal is consistent with the Draft Local Planning Strategy.

Solutions focused and customer oriented organisation.

- Diversified and strengthened local economy.
- Effective management of infrastructure, heritage and the environment.

VOTING REQUIREMENT: Absolute Majority

OFFICER RECOMMENDATION:

That Council grant Planning Approval for Ms Deborah Ovens for the development of 71 Bayley Street (Lots 1, 2 and 3) Coolgardie as received on 5 April 2016 subject to;

1. Satisfactory arrangement being made with the servicing authorities, including Western Power and Water Corporation, for the provision of essential services.
2. Presentation of the moveable buildings being to the satisfaction of the Council.
3. Landscaping to be installed and established to the satisfaction of the Council.
4. Parking bays to be designed and constructed to the satisfaction of the Council. This may include upgrades to the laneway being used by this parking.

Notes to Applicant:

- i. The applicant is reminded of the need to obtain a Building License prior to the commencement of any construction.
- ii. The Applicant is advised of the possible need to amalgamate the three lots the subject of this application.

COUNCIL RESOLUTION: # 063/16

MOVED: COUNCILLOR, S BOTTING

SECONDED: COUNCILLOR, K JOHNSTONE

That Council grant Planning Approval for Ms Deborah Ovens for the development of 71 Bayley Street (Lots 1, 2 and 3) Coolgardie as received on 5 April 2016 subject to;

1. Satisfactory arrangement being made with the servicing authorities, including Western Power and Water Corporation, for the provision of essential services.
2. Presentation of the moveable buildings being to the satisfaction of the Council.
3. Landscaping to be installed and established to the satisfaction of the Council.
4. Parking bays to be designed and constructed to the satisfaction of the Council. This may include upgrades to the laneway being used by this parking.

Notes to Applicant:

- i. The applicant is reminded of the need to obtain a Building License prior to the commencement of any construction.
- ii. The Applicant is advised of the possible need to amalgamate the three lots the subject of this application.

CARRIED 7/0

Submissions for the current round of GER will close on Thursday 28 April 2016 and funding will be made available for construction in the 2017\18 financial year.

The scope of the project will include:

1. Local area traffic management, pedestrian refuges at intersections and line marking to help formalise traffic flows to the road centre, this will also help slow the speed of the traffic and give foot traffic greater ease in crossing the road in a safe manner.
2. Footpath replacement along the length of Bayley Street from Lefroy Street to Renou Street on both sides of the Highway.
3. Formalisation of parking areas and establishment of bicycle lanes.
4. Tree planting and general beautification of the street scape improving the desirability of the main street.
5. Central road demarcation will be line marking only so as to preserve the full historic width of the road.

The overall aim of the project is to improve businesses, tourism and safety by making the main street more appealing for people to stop and to control the traffic flow and pedestrian access by creating pedestrian refuges and line marking. Ongoing costs for upkeep of the Shire's portion of the road seal will be reduced as traffic loadings will be channeled to the centre lane which is under Main Roads responsibility for maintenance and upkeep.

Current job costings to complete the total scope of works are \$5,800,000.00

CONSULTATION:

Paul Webb CEO Shire of Coolgardie
Sandra Donkin Manager of Community Services
Main Roads Western Australia
WML Engineering Services
Community of the Town sites of Coolgardie and Kambalda

STATUTORY ENVIRONMENT:

Road Traffic Act 1974
Local Government Act 1995 - SECT 3.50

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS:

Budget adoption required for the 17\18 financial year for expenditure of approved funds on construction works on Bayley Street Coolgardie town site.

STRATEGIC IMPLICATION:

Solutions focused and customer oriented organisation.

- Development of Shire's resources to provide optimum benefit to the community.

Cohesive and engaged community

- Develop a cohesive approach to community development across the Shire.
- Support community safety and security initiatives.

Diversified and strengthened local economy.

- Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents.

Effective management of infrastructure, heritage and the environment.

- Foster excellence in urban and rural planning and development.
- Develop and maintain Shire buildings, facilities and infrastructure assets.

VOTING REQUIREMENT:

Simple Majority

OFFICER RECOMMENDATION:

MOVED: COUNCILLOR, K JOHNSTONE
SECONDED: COUNCILLOR, N KARAFILIS

That Council

- 1) Approve the pursuit of funding opportunities for upgrading and reconstruction of Bayley Street at a calculated cost of \$5,800,000.00
- 2) Consider the outcomes of the public consultation at the May ordinary council meeting.

Motion lost 3/4
Cr Johnstone
Cr Karafilis
Cr Botting
Cr Lindup
Due to lack of information

Cr Rathbone moved an amended motion:

- Approve the pursuit of funding opportunities for Coolgardie Main street concept plan at a calculated cost of \$5,800,000
- The CEO provide a scope of works for Council records reference into the future
- Consider the outcomes of the public consultation and strategic risk (as per appendix d) at the May Ordinary Council meeting.
- A business plan be presented to Council at the May meeting

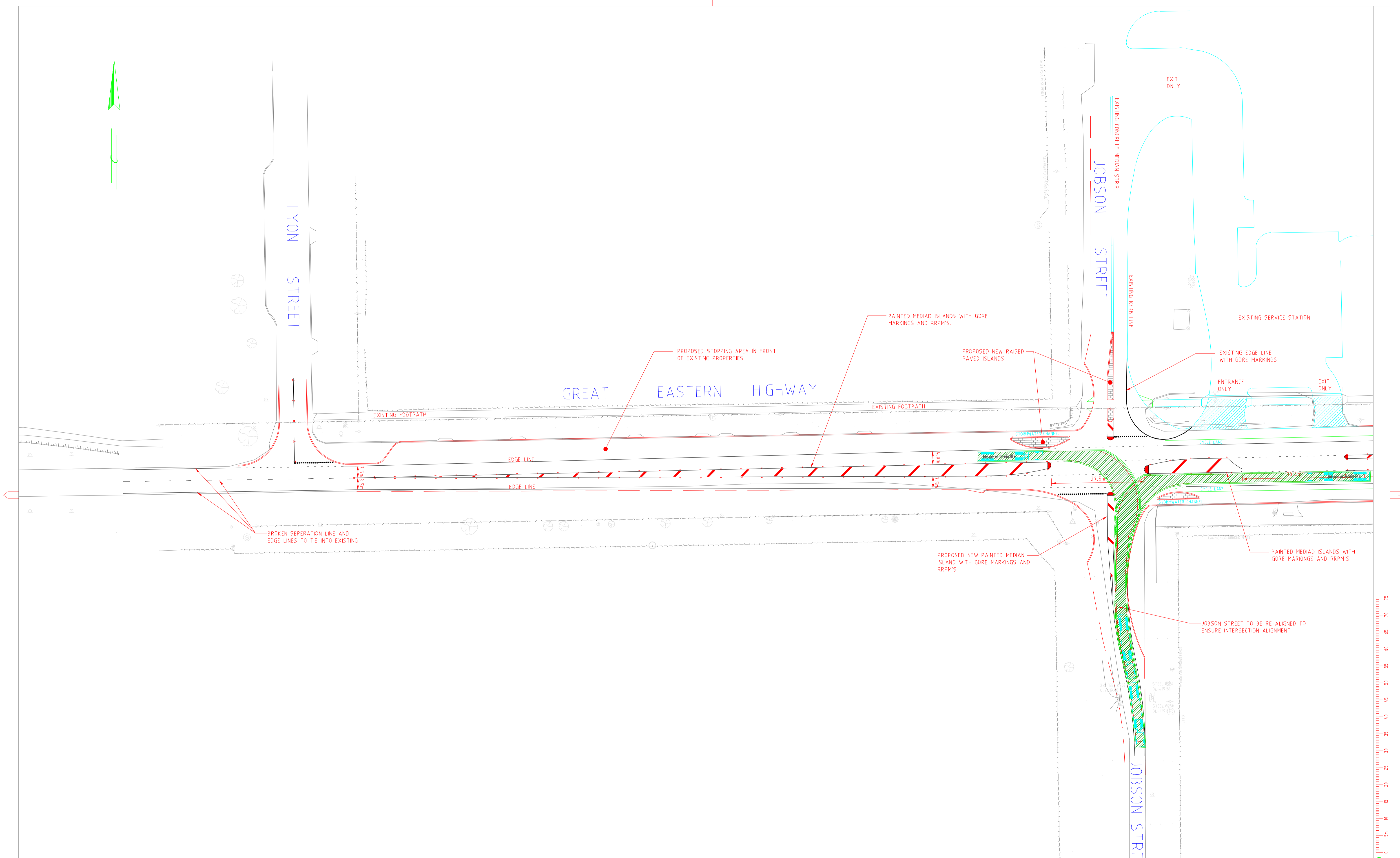
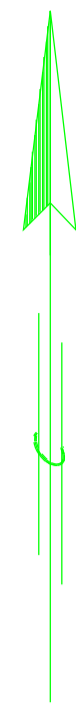
COUNCIL RESOLUTION: # 064/16

MOVED: COUNCILLOR, T RATHBONE
SECONDED: COUNCILLOR, B LOGAN

That Council resolve

1. To approve the pursuit of funding opportunities for Coolgardie Main Street concept plan at a calculated cost of \$5,800,000.00.
2. That the CEO provide a scope of works for Council records reference into the future
3. To consider the outcomes of the public consultation and strategic risk (as per appendix d) at the May Ordinary Council meeting.
4. That a business plan be presented to Council at the May meeting

CARRIED 6/1
Cr Karafilis



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A1

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NAMES PRINTED IN FULL	DATE	CLIENT
DESIGNED E. CLAUSE	MAR '16	SHIRE OF COOLGARDIE
DRAWN E. CLAUSE	MAR '16	PROJECT BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELINEATION
VERIFIED A.D. CHISHOLM	MAR '16	
APPROVED		

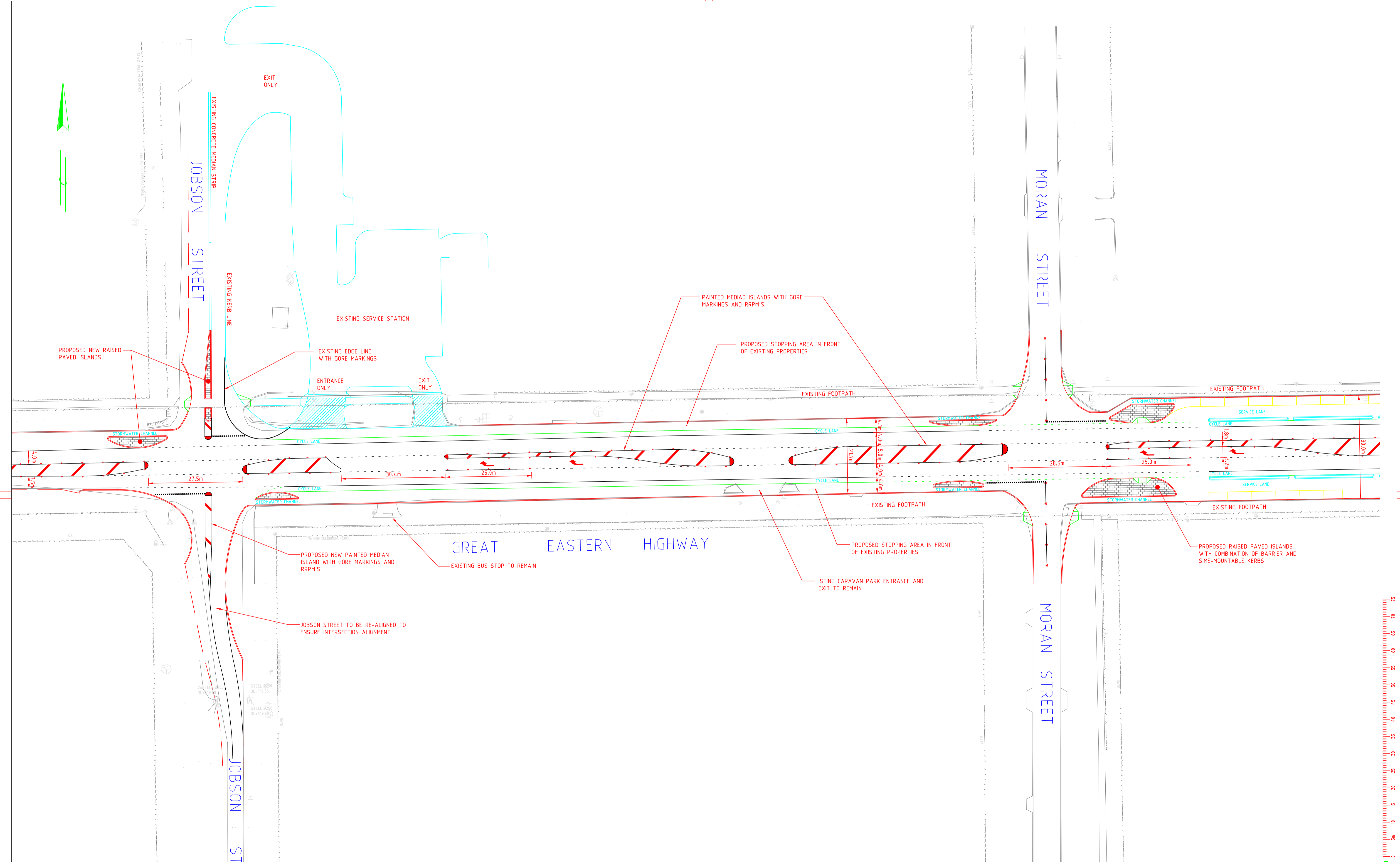
DRAWING TITLE
 LYON STREET TO JOBSON STREET
 PROPOSED LINEMARKING AND
 INTERSECTION MODIFICATIONS

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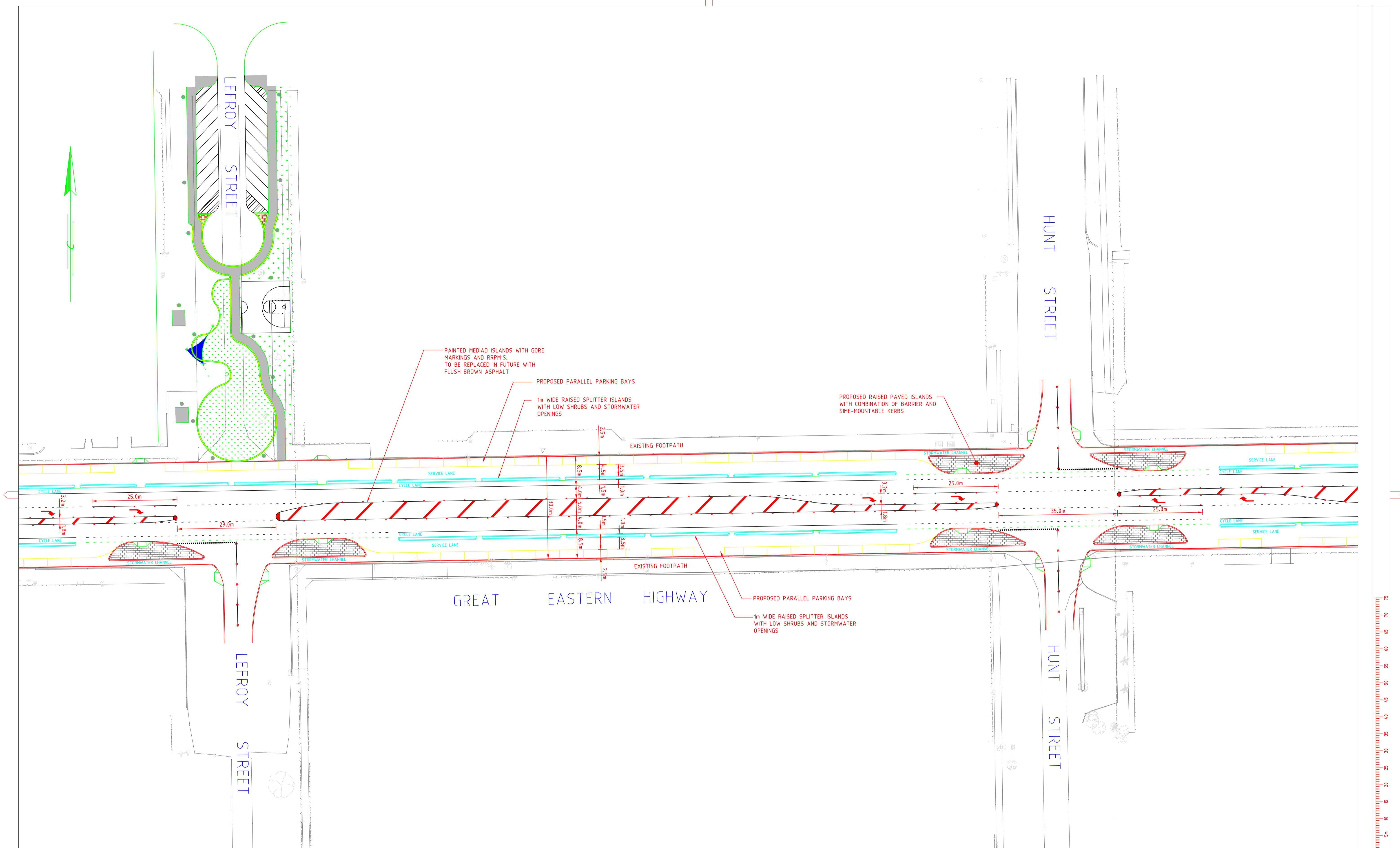
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DRAWN E. CLAUSE	MAR '16	PROJECT
VERIFIED A.D. CHISHOLM	MAR '16	BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELINEATION
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DRAWING TITLE
 JOBSON STREET TO MORAN STREET
 PROPOSED LINEMARKING AND
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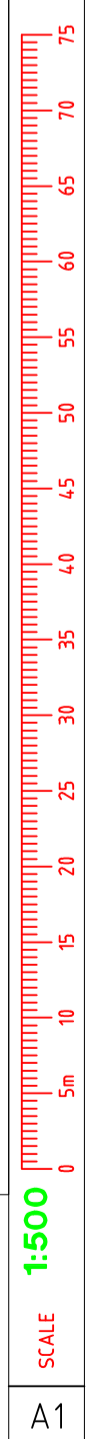
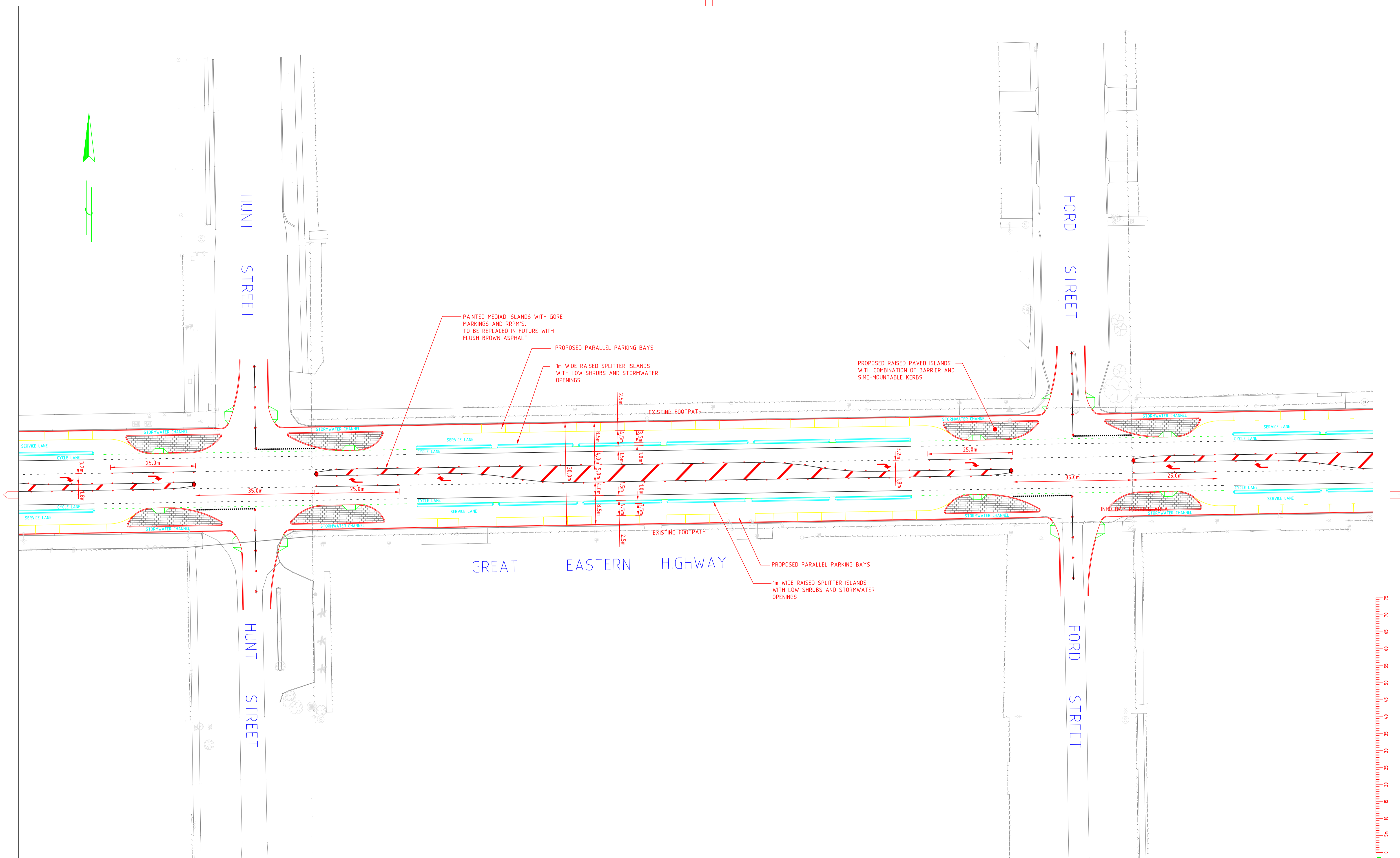
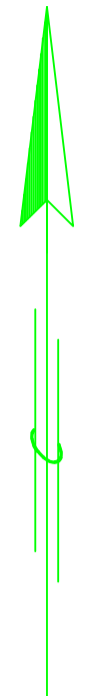
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DRAWN E. CLAUSE	MAR '16	PROJECT BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELINEATION
VERIFIED A.D. CHISHOLM	MAR '16	
APPROVED		

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LEFROY STREET TO HUNT STREET
PROPOSED LINEMARKING AND
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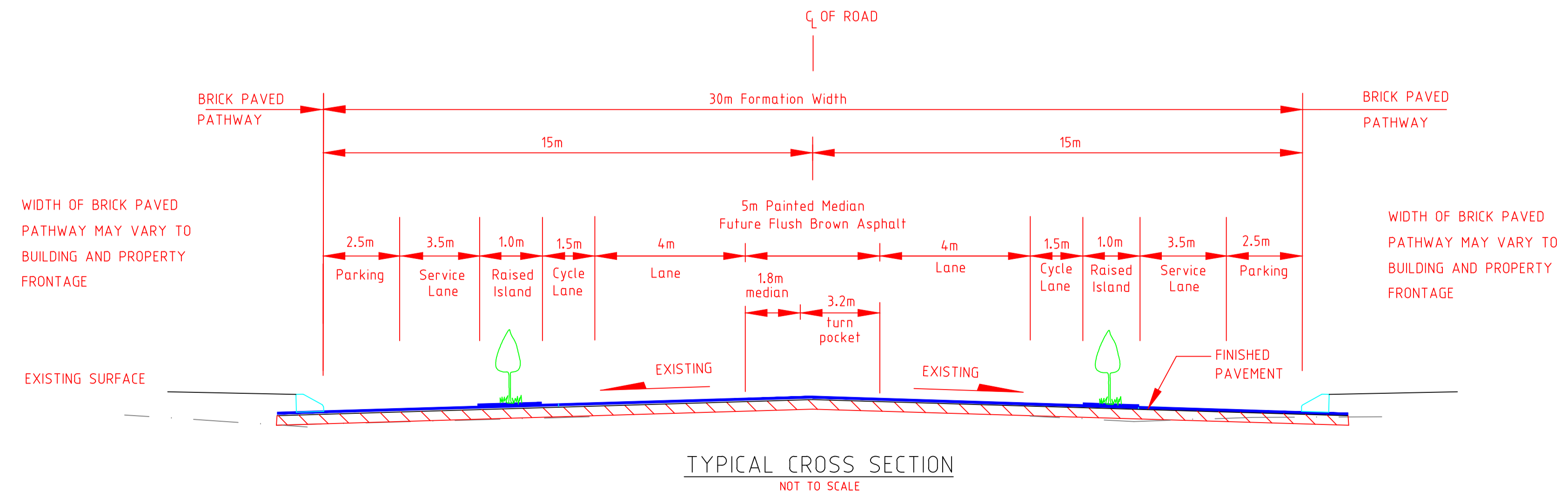
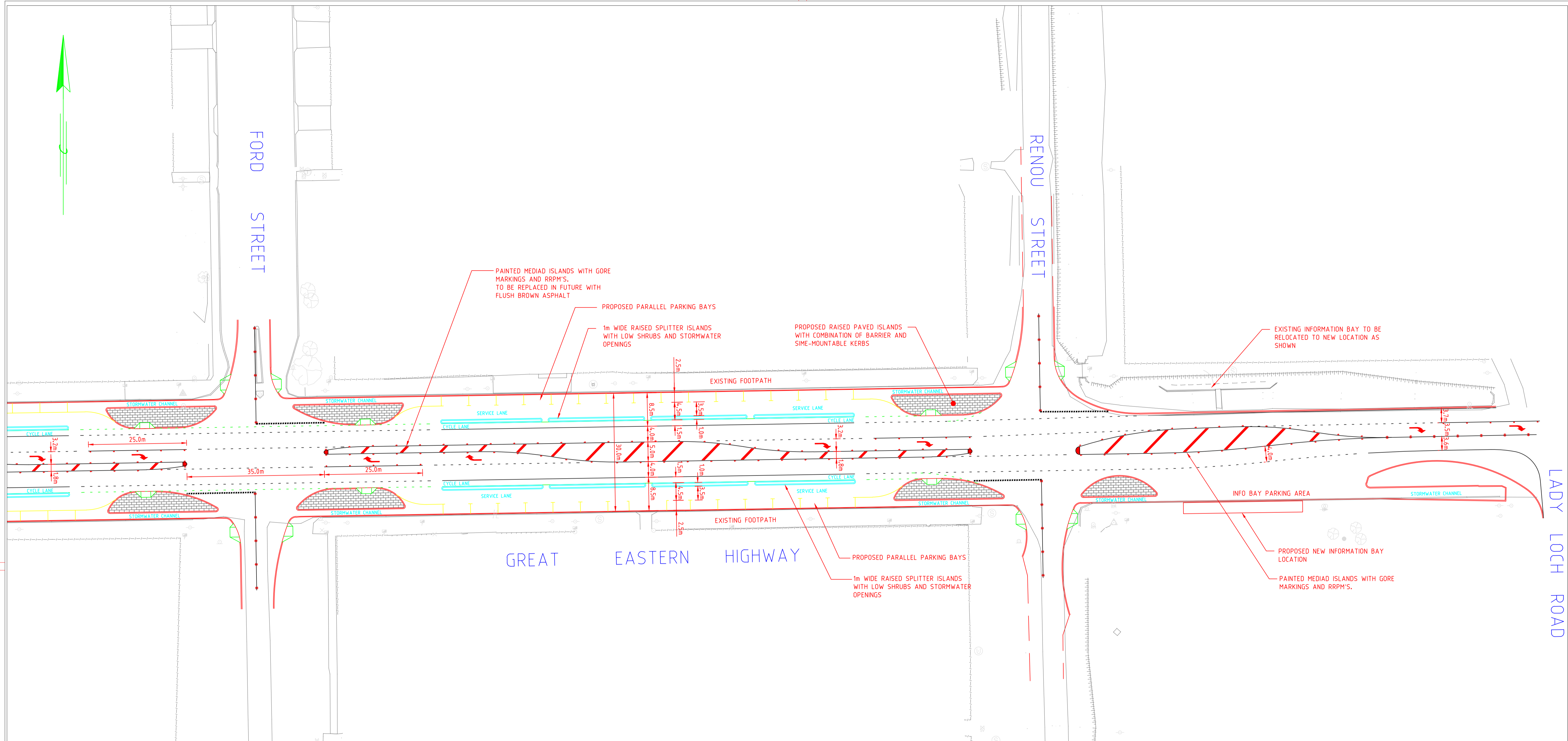
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SCALE 1:500
A1

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CLIENT
SHIRE OF COOLGARDIE

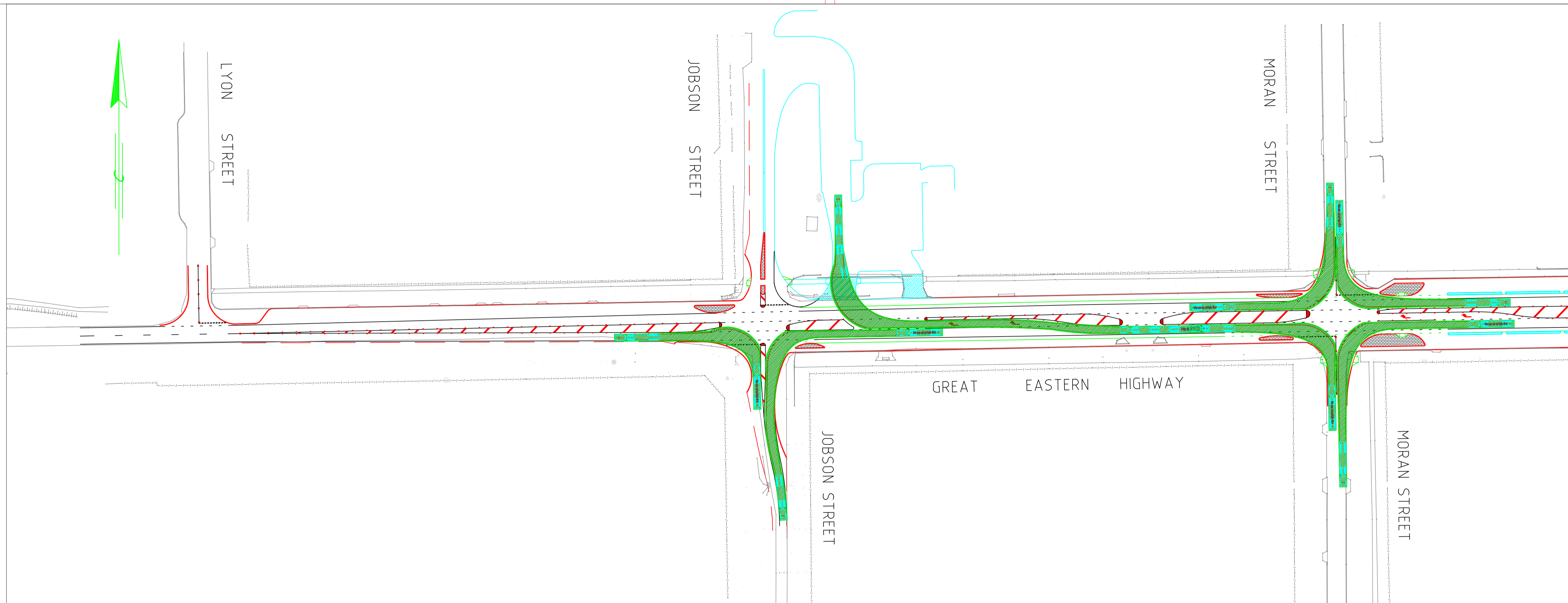
PROJECT
BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELINEATION

DRAWING TITLE
FORD STREET TO RENOU STREET & LADY LOCH ROAD PROPOSED LINEMARKING AND INTERSECTION MODIFICATIONS WITH TYPICAL CROSS SECTION DETAIL

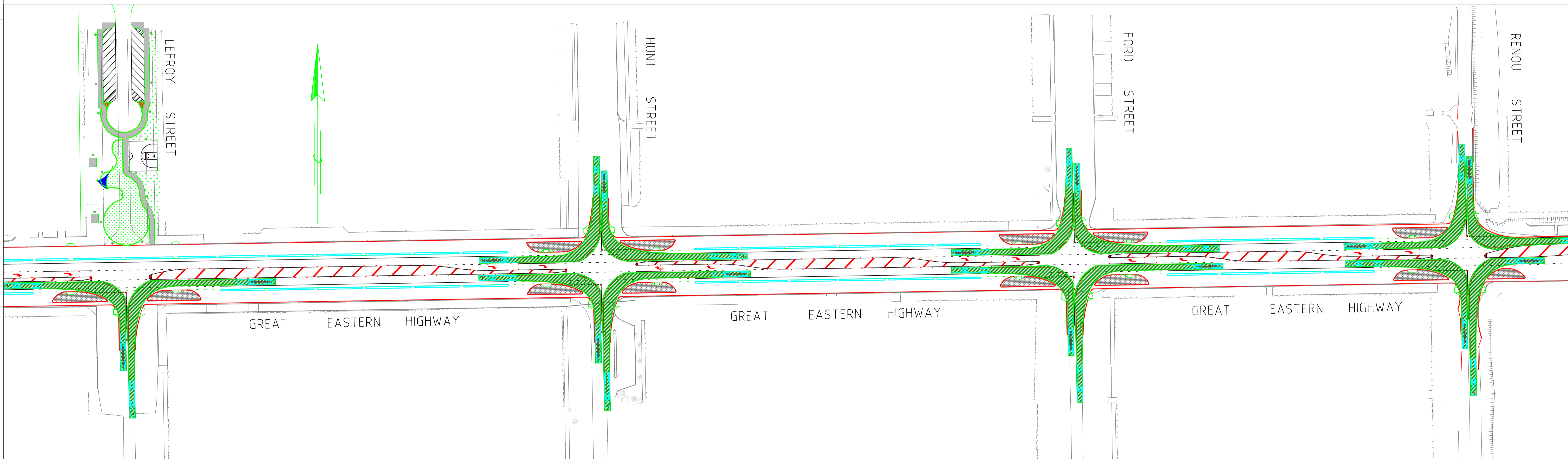
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PLAN - LYON STREET TO MORAN STREET
SCALE 1:1000



PLAN - LEFROY STREET TO RENOUE STREET
SCALE 1:1000

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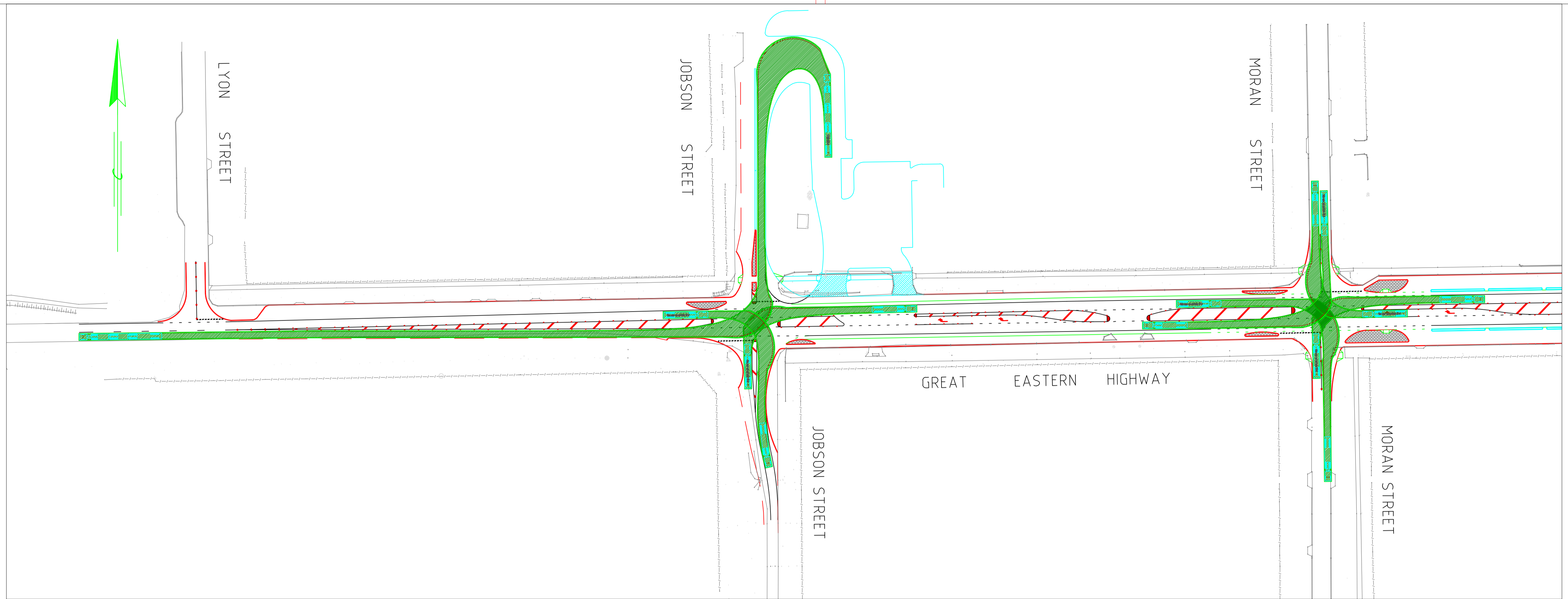
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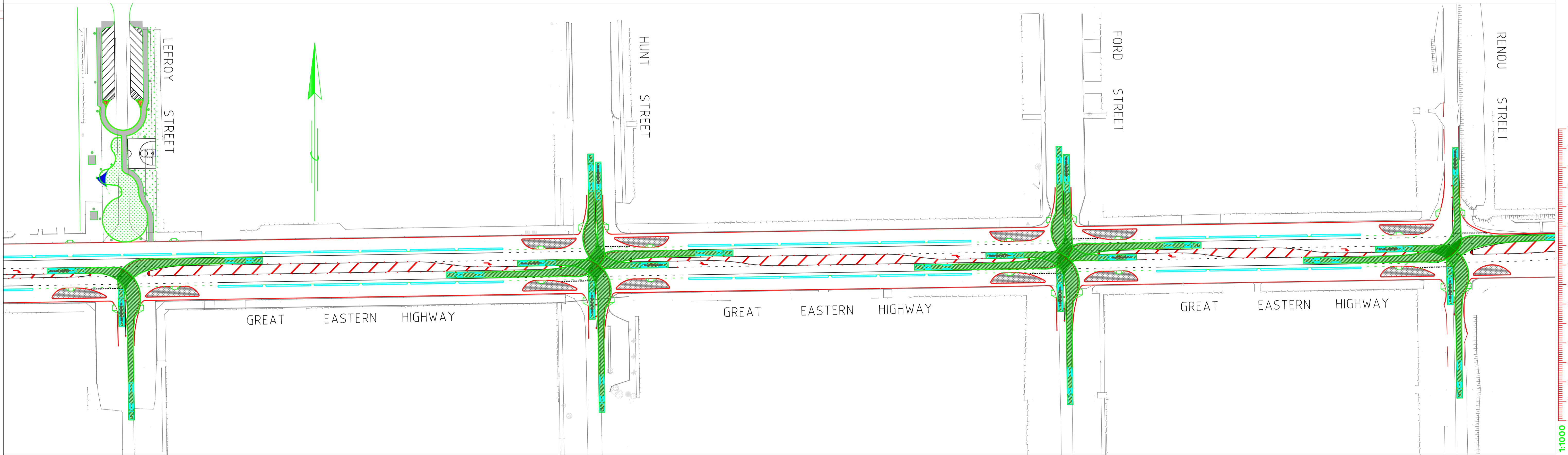
DRAWING TITLE
LEFT TURN - TURNING TEMPLATES
19m SEMI-TRAILERS
SHEET 1 OF 2

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PLAN - LYON STREET TO MORAN STREET
SCALE 1:1000



PLAN - LEFROY STREET TO RENOUE STREET
SCALE 1:1000

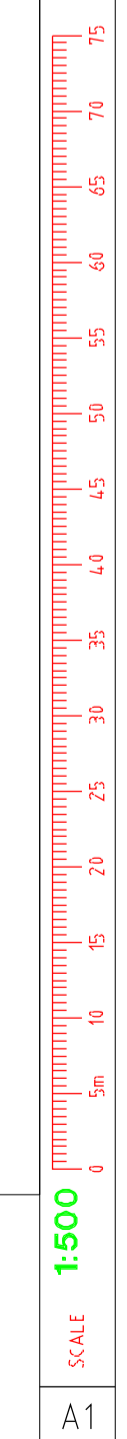
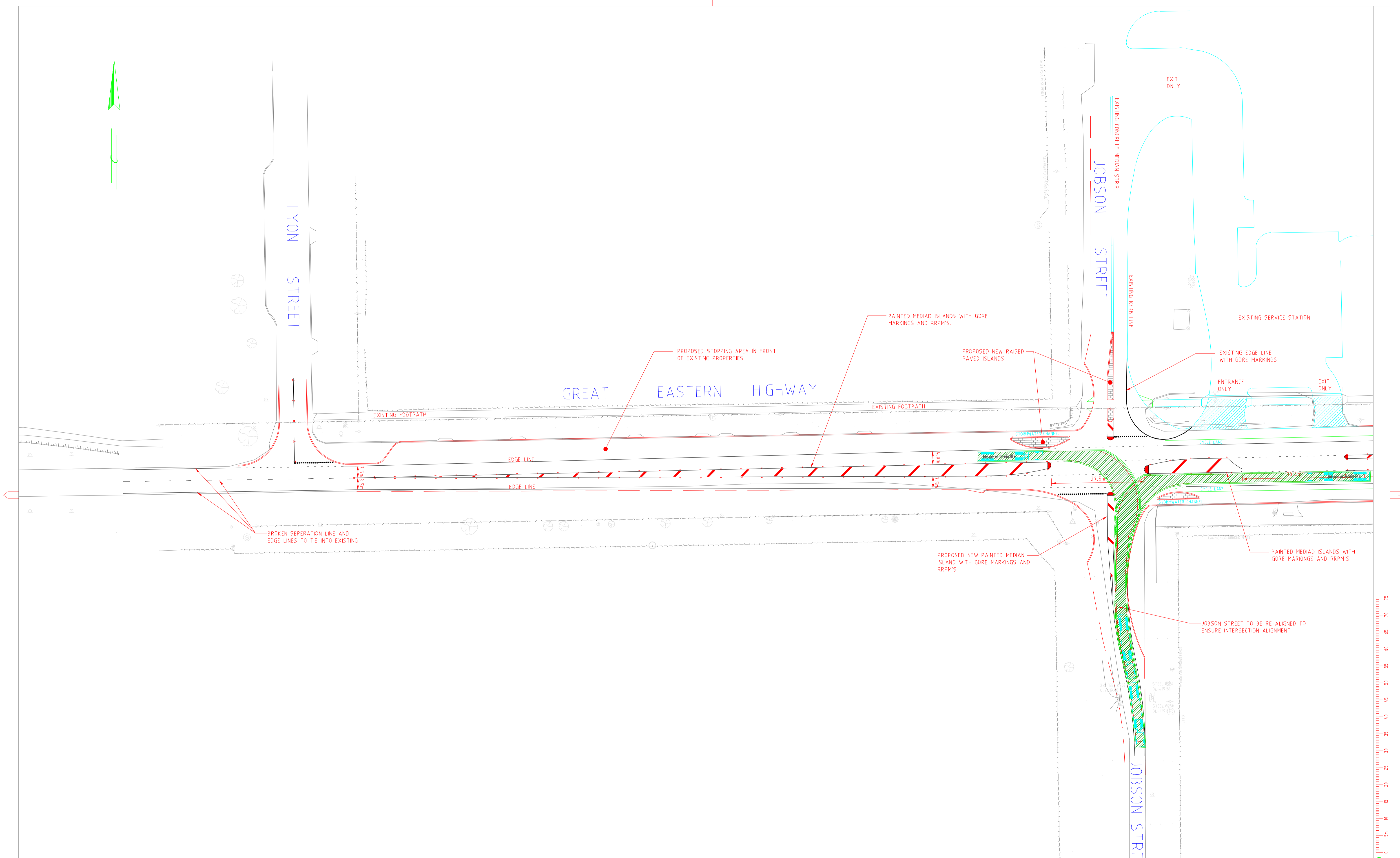
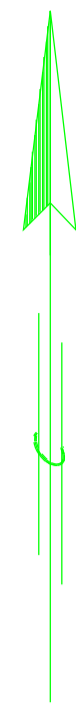
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DRAWING TITLE
RIGHT TURN - TURNING TEMPLATES
19m SEMI-TRAILERS
SHEET 2 OF 2

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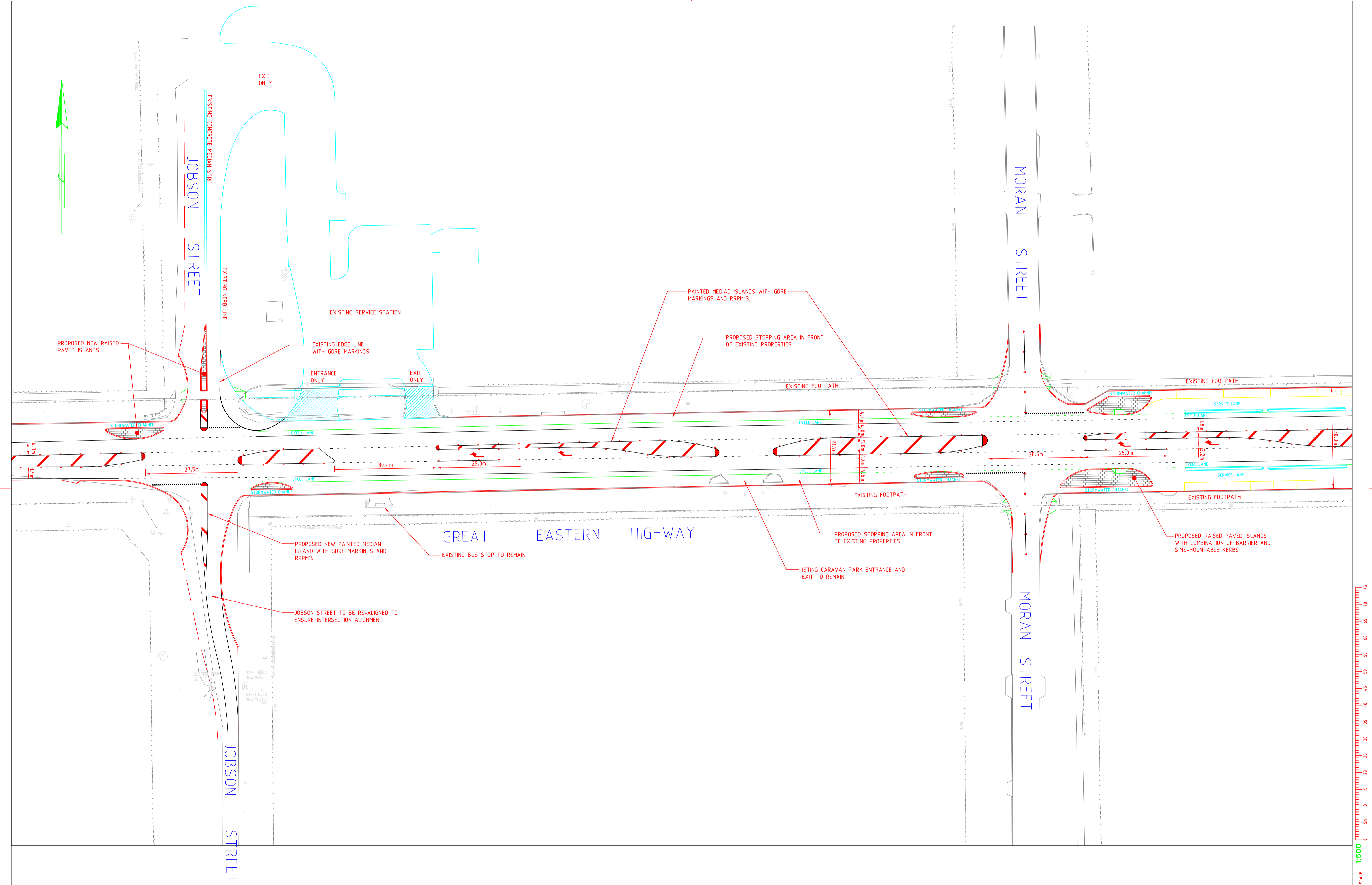
PROJECT
BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELINEATION

DRAWING TITLE
LYON STREET TO JOBSON STREET PROPOSED LINEMARKING AND INTERSECTION MODIFICATIONS

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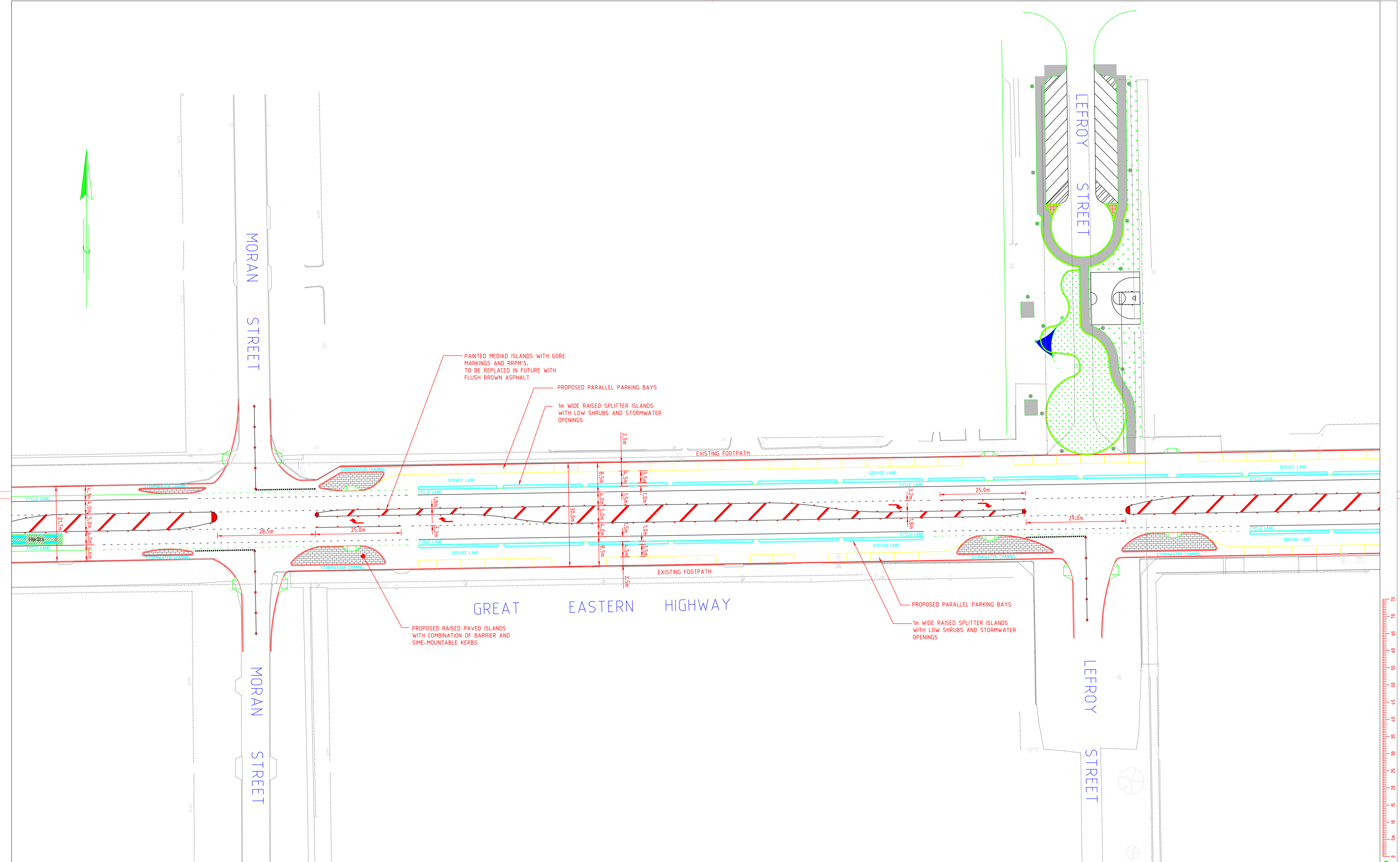
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DRAWING TITLE
JOBSON STREET TO MORAN STREET
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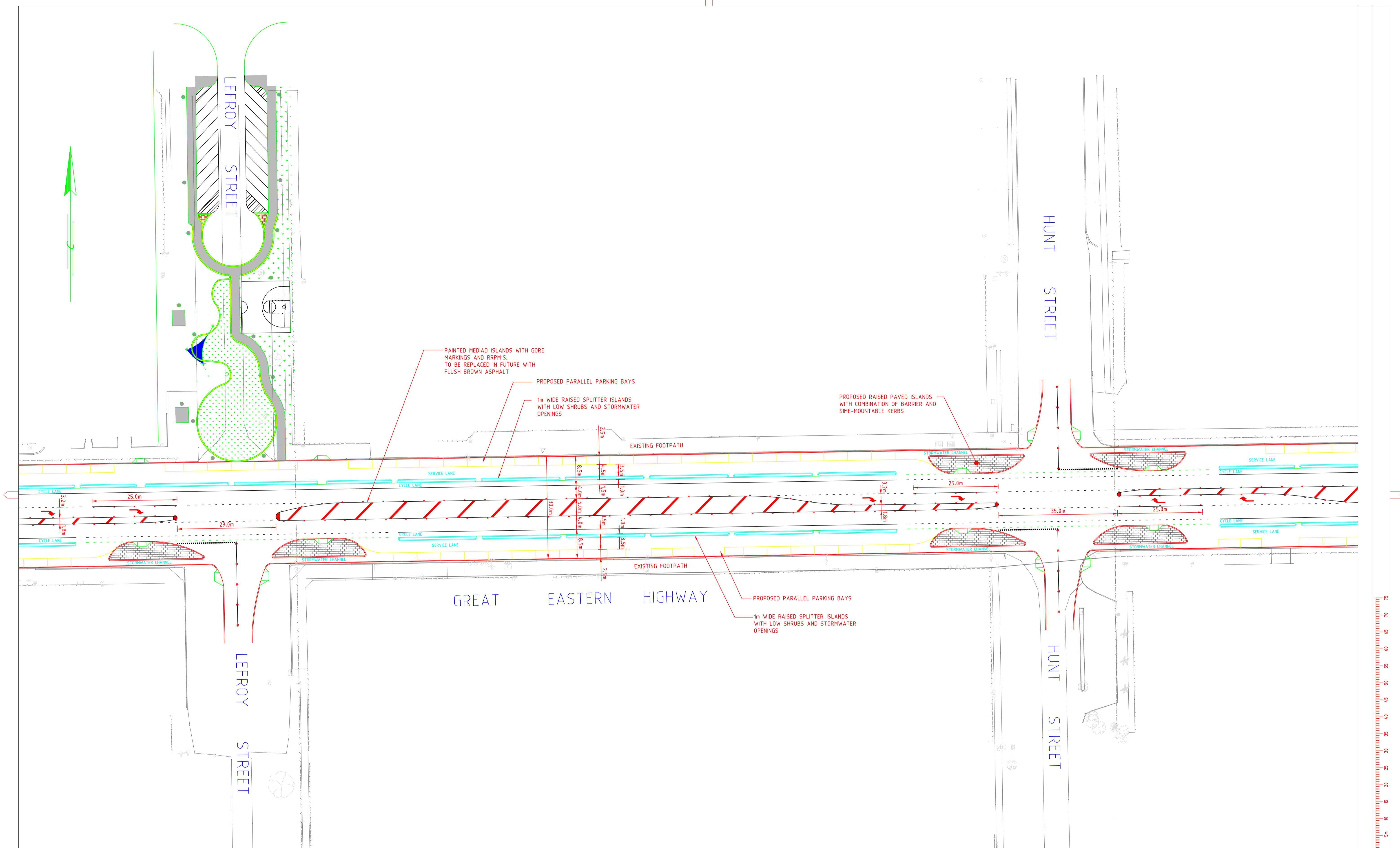
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CLIENT
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 BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELINEATION

DRAWING TITLE
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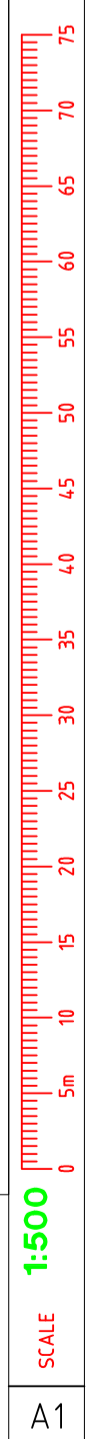
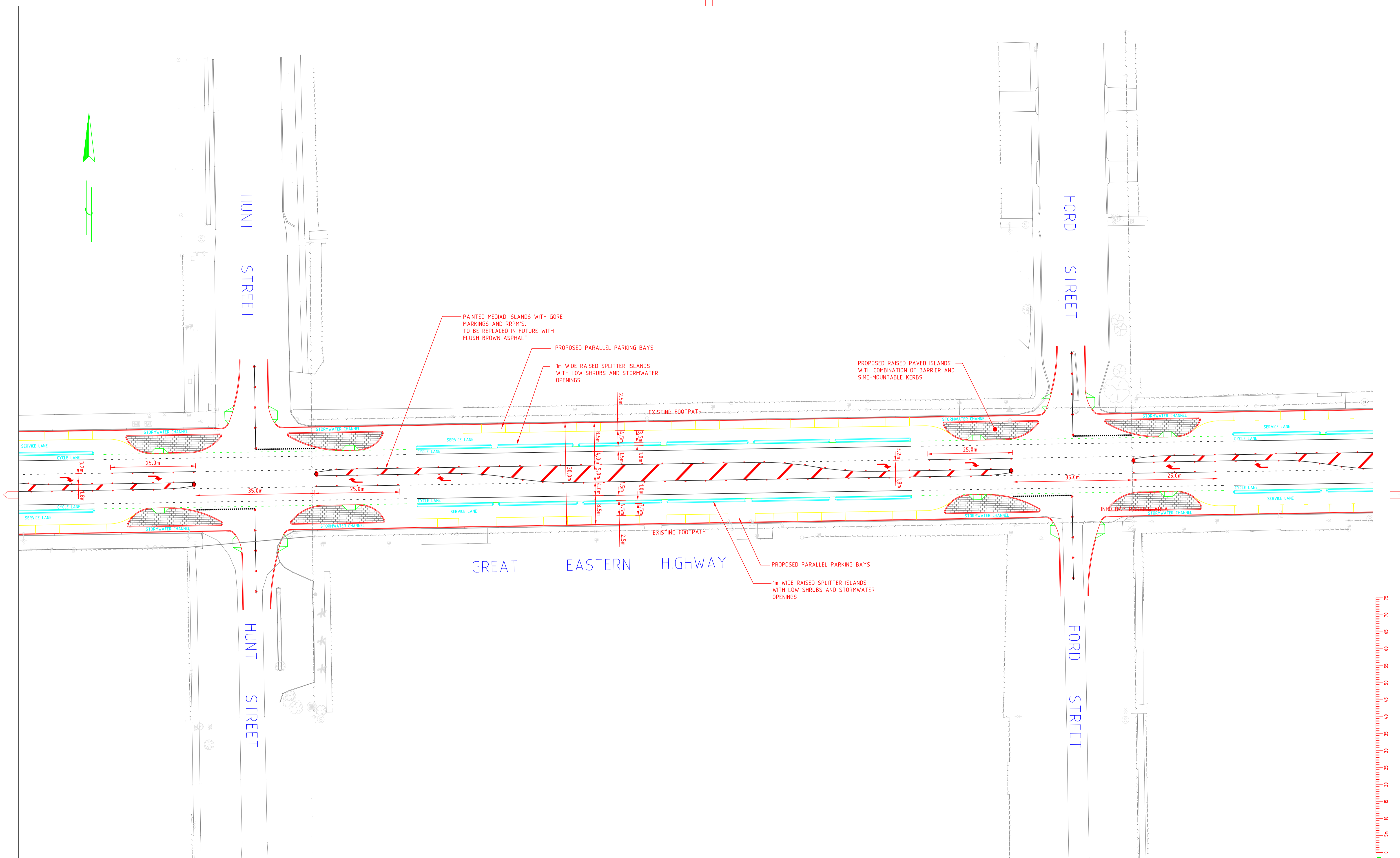
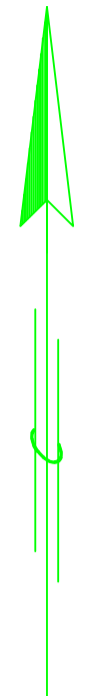
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DRAWN E. CLAUSE	MAR '16	PROJECT
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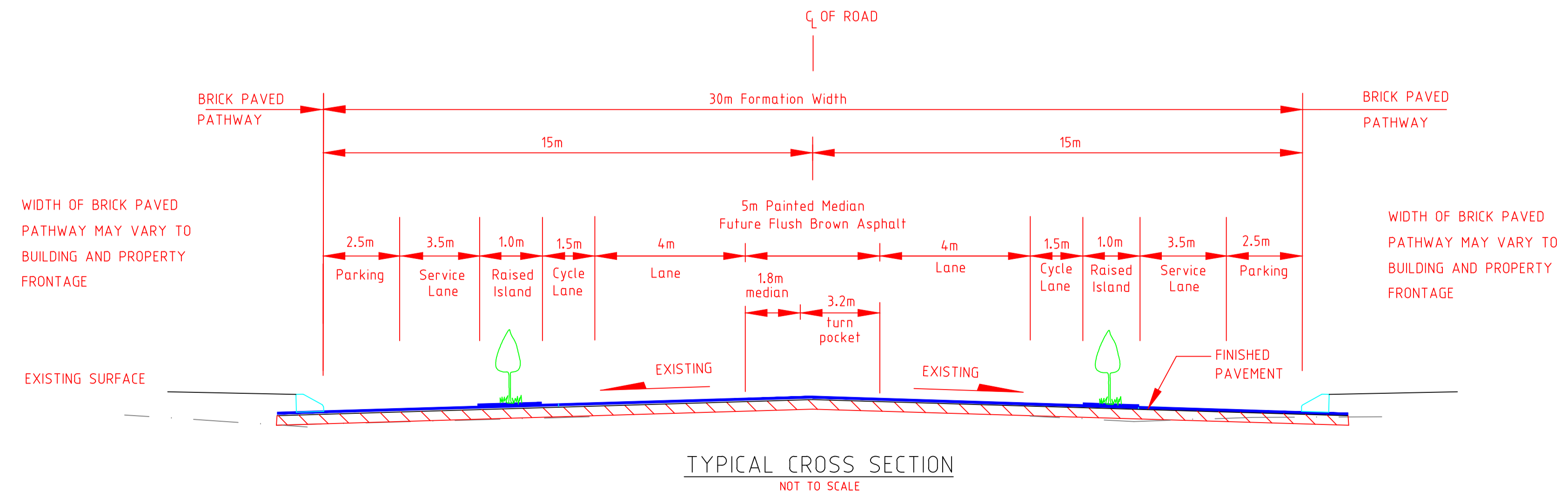
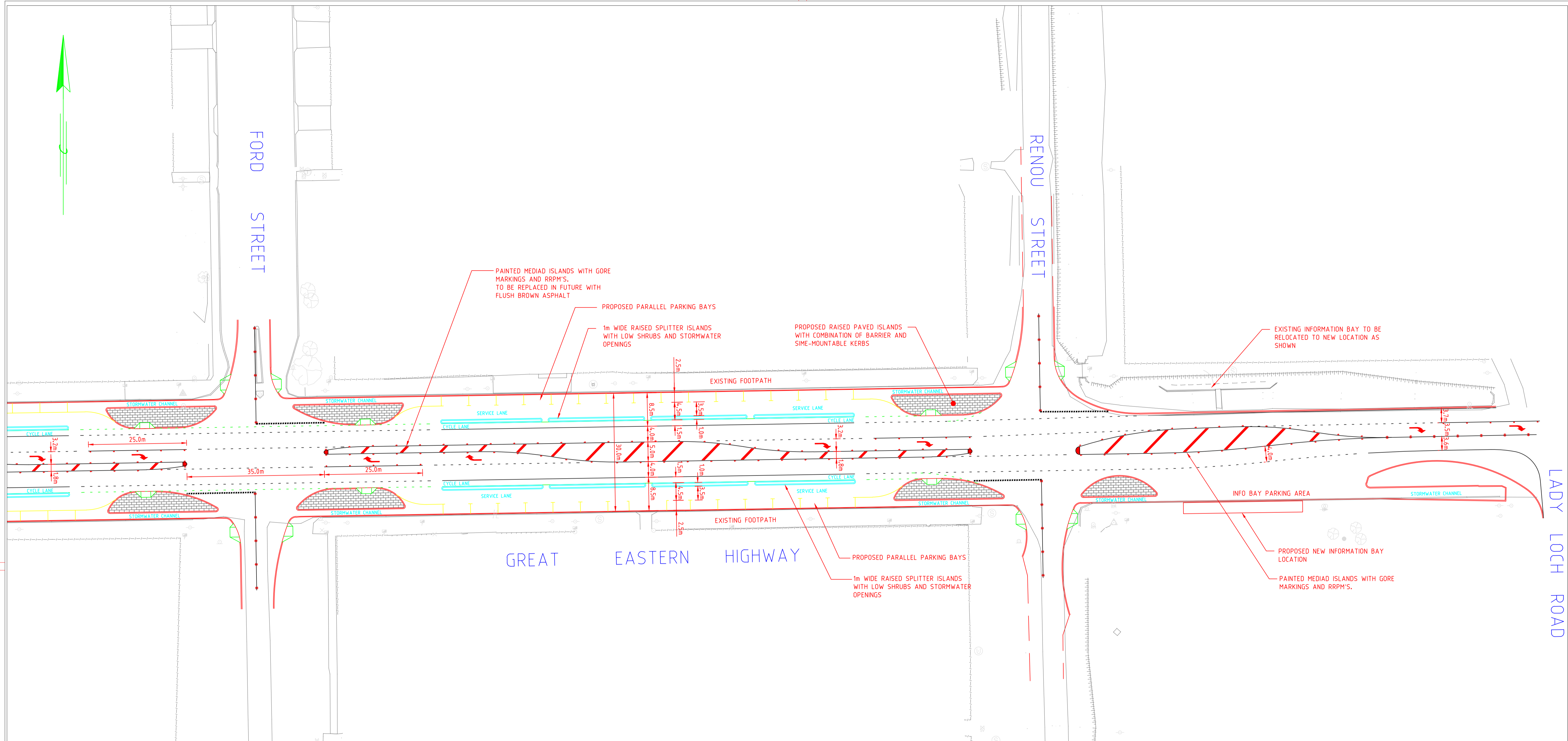
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DESIGNED E. CLAUSE MAR '16
 DRAWN E. CLAUSE MAR '16
 VERIFIED A.D. CHISHOLM MAR '16
 APPROVED

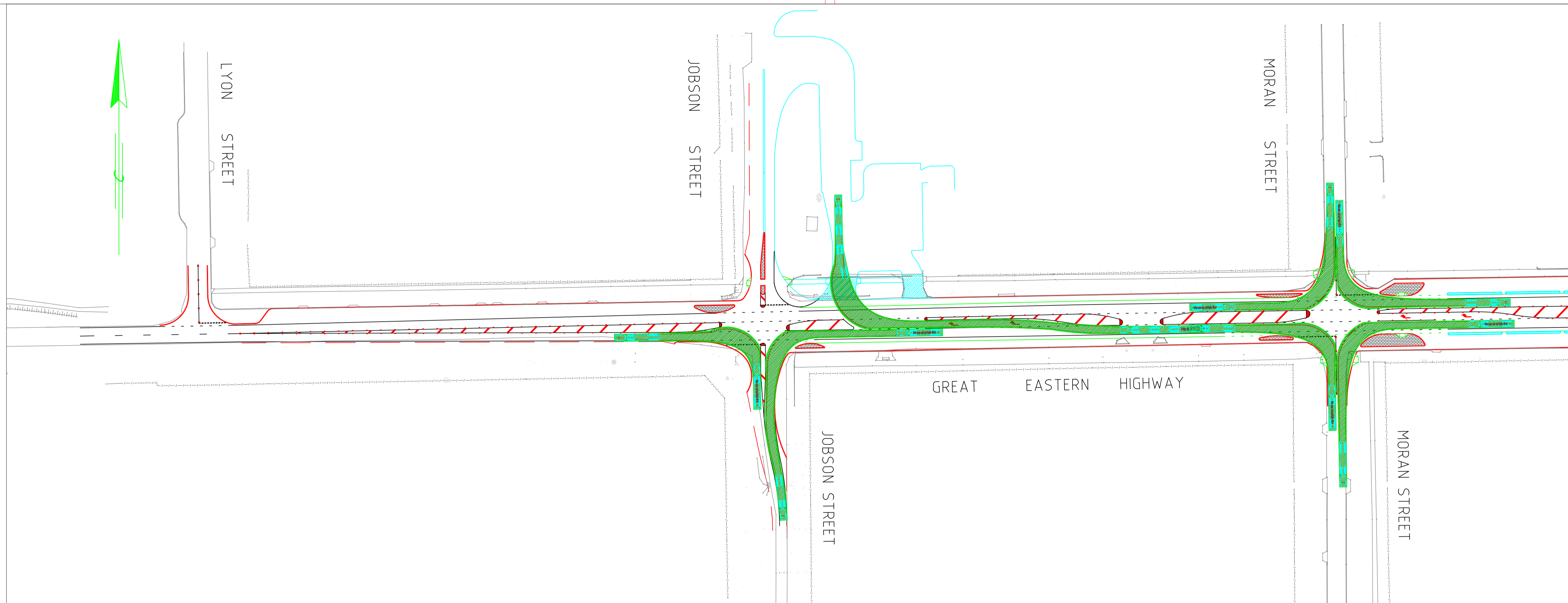
CLIENT
SHIRE OF COOLGARDIE
 PROJECT
BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELINEATION

DRAWING TITLE
FORD STREET TO RENOUE STREET & LADY LOCH ROAD PROPOSED LINEMARKING AND INTERSECTION MODIFICATIONS WITH TYPICAL CROSS SECTION DETAIL

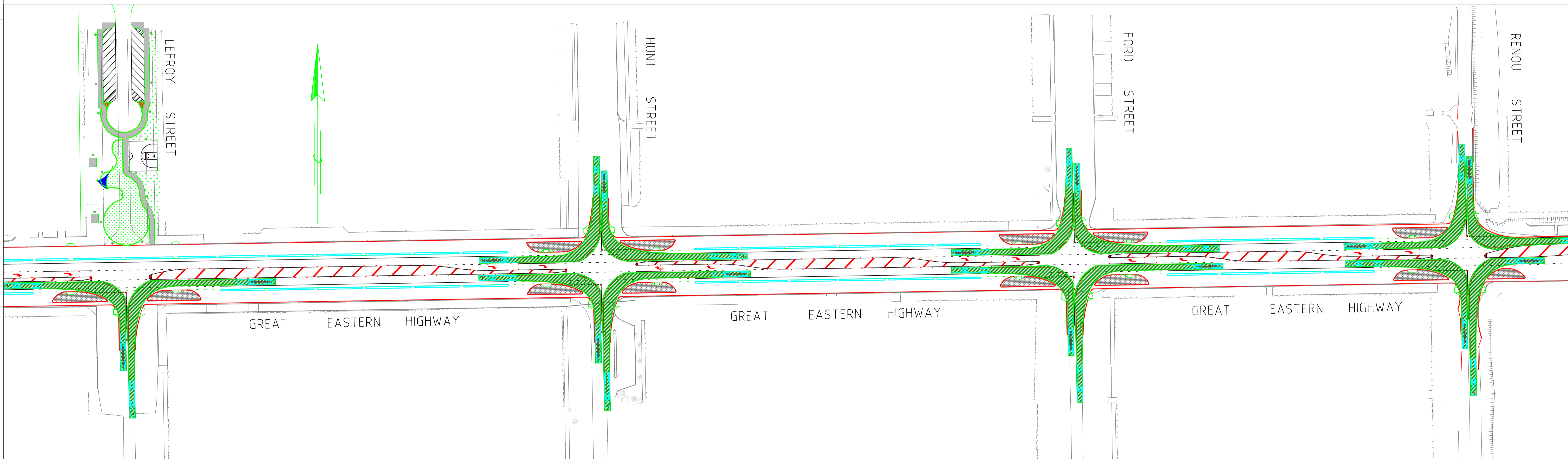
THIS DRAWING SHALL BE TREATED AS PRELIMINARY AND IS NOT TO BE USED FOR CONSTRUCTION PURPOSES UNLESS SIGNED AS APPROVED.

DRAWING NUMBER
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NOTE: * INDICATES SIGNATURES ON ORIGINAL ISSUE OF DRAWING OR LAST REVISION OF DRAWING



PLAN - LYON STREET TO MORAN STREET
SCALE 1:1000



PLAN - LEFROY STREET TO RENOUE STREET
SCALE 1:1000

REVISIONS				
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A	ISSUED FOR CLIENT REVIEW AND COMMENTS	A.D.C.	18-03-16	E.C.

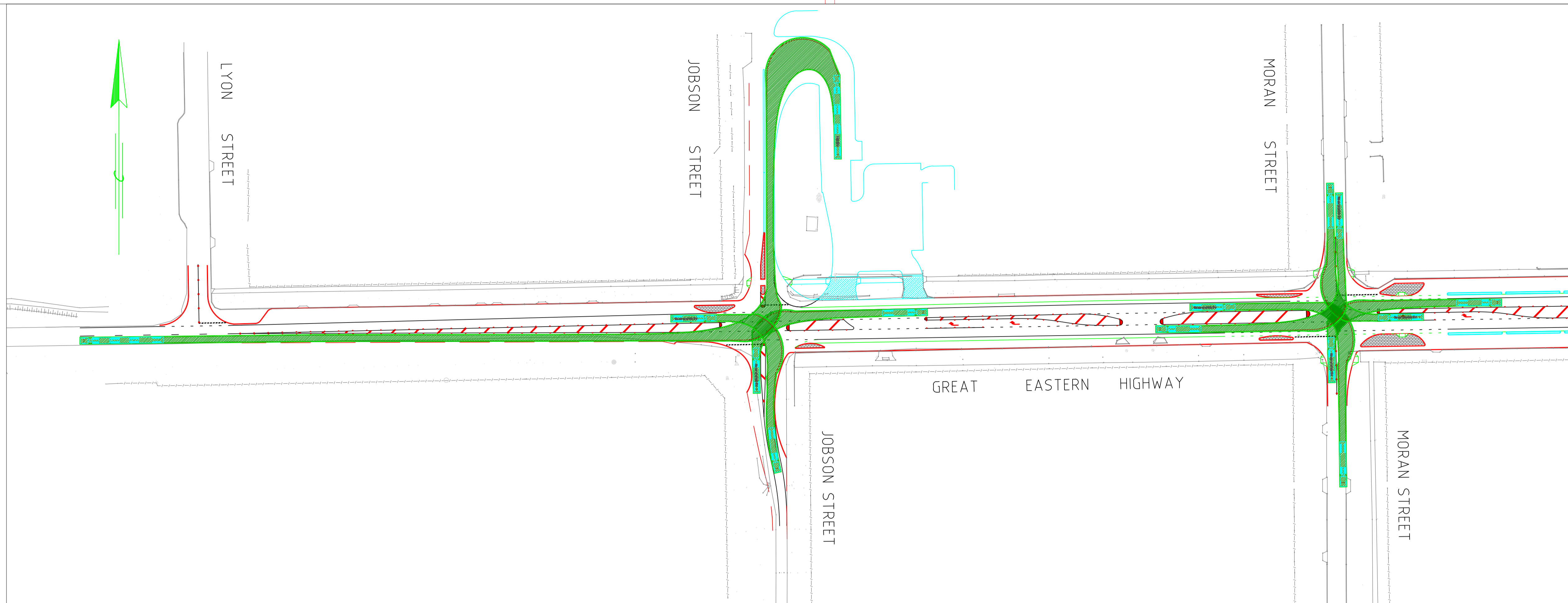
NOTE: * INDICATES SIGNATURES ON ORIGINAL ISSUE OF DRAWING OR LAST REVISION OF DRAWING

NAMES PRINTED IN FULL	DATE	CLIENT
DESIGNED E. CLAUSE	MAR '16	SHIRE OF COOLGARDIE
DRAWN E. CLAUSE	MAR '16	PROJECT
VERIFIED A.D. CHISHOLM	MAR '16	BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELINIATION
APPROVED		

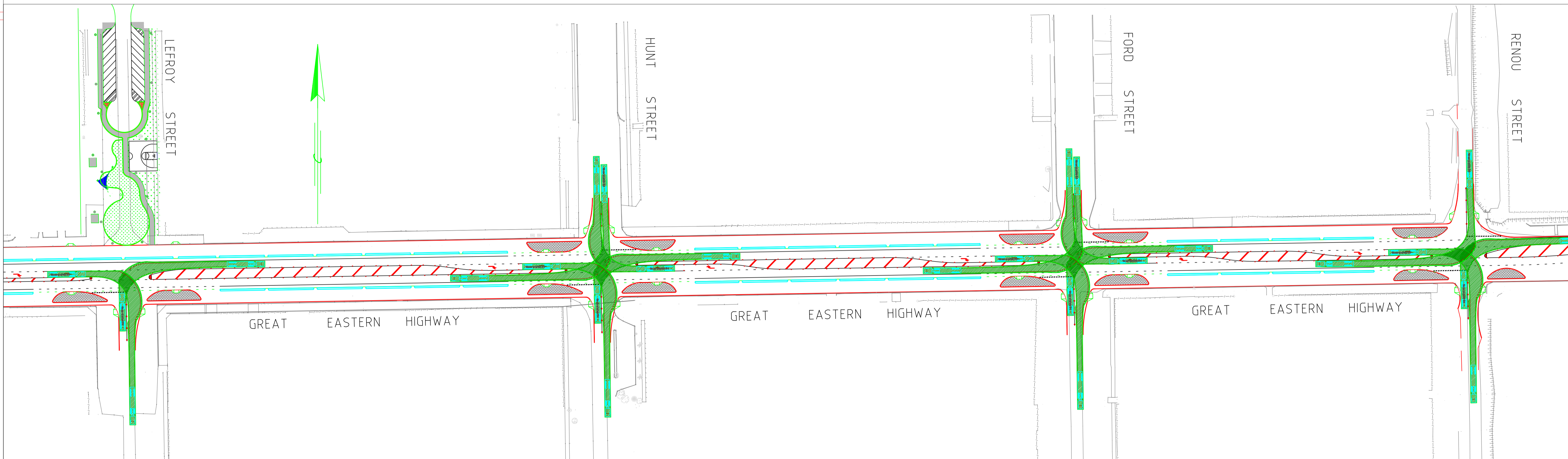
DRAWING TITLE
LEFT TURN - TURNING TEMPLATES
19m SEMI-TRAILERS
SHEET 1 OF 2

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DRAWING NUMBER REVISION
C-6719-406 A



PLAN - LYON STREET TO MORAN STREET
SCALE 1:1000



PLAN - LEFROY STREET TO RENOUE STREET
SCALE 1:1000

REVISIONS				
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VERIFIED A.D. CHISHOLM	MAR '16	BAILEY STREET / GREAT EASTERN HIGHWAY TRAFFIC DELININATION
APPROVED		

DRAWING TITLE
RIGHT TURN - TURNING TEMPLATES
19m SEMI-TRAILERS
SHEET 2 OF 2

THIS DRAWING SHALL BE TREATED AS PRELIMINARY AND IS NOT TO BE USED FOR CONSTRUCTION PURPOSES UNLESS SIGNED AS APPROVED.
DRAWING NUMBER
C-6719-407
REVISION
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SCALE 1:1000
A1

AGENDA REFERENCE: 11.5.2

SUBJECT: Kambalda Street Scape

LOCATION: Kambalda

APPLICANT: Shire of Coolgardie

FILE REFERENCE: NAM4627

DISCLOSURE OF INTEREST: The author has no interest in this matter

DATE: 20 April 2016

AUTHOR: Manager Technical Services, Robert Connor

SUMMARY:

For Council to approve the implementation of proposed streetscape plans for road improvements in Kambalda.

BACKGROUND:

Staff have been exploring the upgrade and beatification of Marianthus Road, Salmon Gum Road, Gum Nut Road and Irish Mulga Drive in Kambalda.

The concept plans where first brought to council briefing session in 2013 for consideration, it was proposed to commence works in a staged sections taking 10 to 12 years to completion.

The roadworks where included in the five year forward capital works plan and where proposed to commence in the 2016 2017 financial year utilising funding currently being used for construction on the Kambalda townsite flood mitigation walls, (this project is due to be completed in the 2015 2016 financial year).

Subject to funding applications it is hoped that the complete scope of works could be undertaken in the 2017 2018 financial year or as a staged approach as Shire capital funds can be made available.

COMMENT:

The Goldfields Esperance Revitalisation fund (GER) is a Royalties for Regions initiative to provide funding for priority projects in the Goldfields Esperance region.

Submissions for the current round of GER will close on Thursday 28 April 2016 and funding will be made available for construction in the 2017\18 financial year.

The scope of the project will include :-

- 1) The creation of planted islands which will improve the visual aspect and desirability of the streets.
- 2) Kerbing, Linemarking and sealing works.

The overall aim of the project is to improve the visual aspect of the nominated roads so as to improve the desirability of the town site and main entrances to the shopping precinct.

The reduction of overall seal width will also reduce ongoing maintenance costs of the nominated roads into the future.

CONSULTATION:

Paul Webb CEO Shire of Coolgardie
Community of the Townsites of Coolgardie and Kambalda

STATUTORY ENVIRONMENT:

Road Traffic Act 1974
Local Government Act 1995

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS:

A staged 10 to 12 year plan depending on capital budget of a nominal \$70,000 \$100,000 per year.

Or budget adoption required for the 17 - 18 financial year for expenditure of approved funds from GER on the nominated roads within the Kambalda town site of an estimated \$1,164,900.

STRATEGIC IMPLICATION:

Solutions focused and customer oriented organisation.

- Development of Shire's resources to provide optimum benefit to the community.

Cohesive and engaged community.

- Develop a cohesive approach to community development across the Shire.

- Support community safety and security initiatives.

Diversified and strengthened local economy.

- Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents.

Effective management of infrastructure, heritage and the environment.

- Foster excellence in urban and rural planning and development.
- Develop and maintain Shire buildings, facilities and infrastructure assets.

VOTING REQUIREMENT: Simple Majority

OFFICER RECOMMENDATION:

That Council

- 1) Approve the concept plans for upgrade works on Marianthus Road, Salmon Gum Road, Gum Nut Road and Irish Mulga Drive in Kambalda West.
- 2) Approve the pursuit of funds for upgrade works on Marianthus Road, Salmon Gum Road, Gum Nut Road and Irish Mulga Drive in Kambalda West at a calculated cost of \$1,164,900.
- 3) Consider the outcomes of the public consultation at the May ordinary council meeting.

COUNCIL RESOLUTION: # 065/16

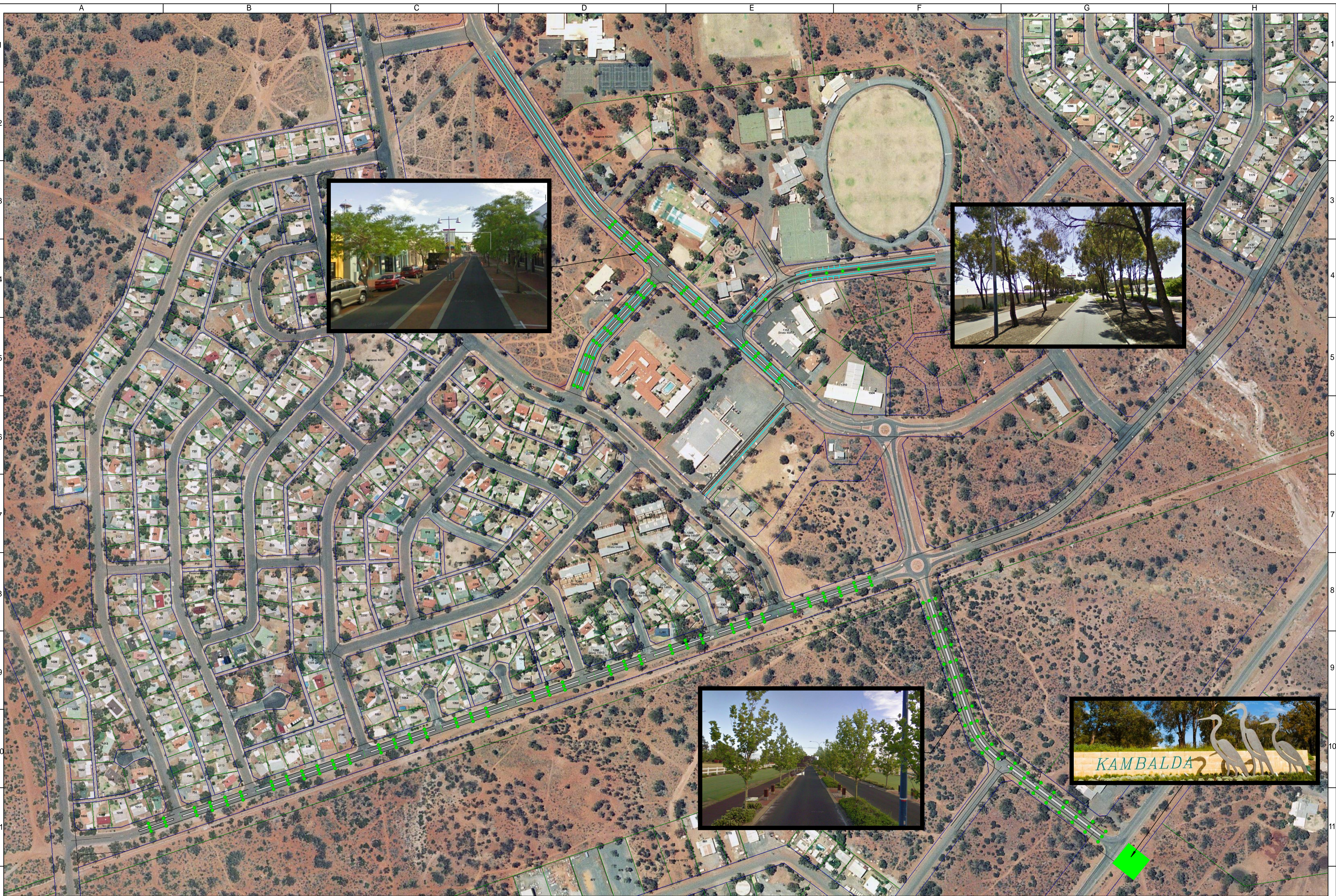
MOVED: COUNCILLOR, S BOTTING

SECONDED: COUNCILLOR, N KARAFILIS

That Council

- 1) Approve the concept plans for upgrade works on Marianthus Road, Salmon Gum Road, Gum Nut Road and Irish Mulga Drive in Kambalda West.
- 2) Approve the pursuit of funds for upgrade works on Marianthus Road, Salmon Gum Road, Gum Nut Road and Irish Mulga Drive in Kambalda West at a calculated cost of \$550,000.00
- 3) Consider the outcomes of the public consultation at the May ordinary council meeting.

CARRIED 7/0



DESIGNED:	DATUM:
DRN: P.WEBB	BENCHMARK:
AUTHORISED:	BENCHMARK R.L.

SHIRE OF COOLGARDIE
KAMBALDA CONCEPT

SHIRE OF COOLGARDIE
Our people, our community, our future
 TELEPHONE (08)9025 0300
 FACSIMILE (08) 9026 6266

DRAWING No: 12_065
REVISION No:
GEOCOMP PLT FILE No:

HOR. SCALE 1:2000
VERT. SCALE
DATE DRN. 23/01/2012



DESIGNED:	DATUM:
DRN: P.WEBB	BENCHMARK:
AUTHORISED:	BENCHMARK R.L.

SHIRE OF COOLGARDIE
KAMBALDA CONCEPT



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DRAWING No: 12_065
REVISION No: Scope
GEOCOMP PLT FILE No:

HOR. SCALE 1:2000
VERT. SCALE
DATE DRN. 23/01/2012

Kambalda development concept estimate costings.
**Strategic Plan - Improve streetscaping development
around town centre/commercial centres.**

Stage 1	\$	69,904.33
Stage 2	\$	95,152.81
Stage 3	\$	100,730.89
Stage 4	\$	43,741.03
Stage 5	\$	50,218.20
Stage 6	\$	82,546.80
Stage 7	\$	76,889.69
Stage 8	\$	59,890.37
Stage 9	\$	95,243.57
Stage 10	\$	119,253.17
Stage 11	\$	167,423.57
Stage 12	\$	203,850.17
Total	\$	1,164,844.59

12.0 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

ELECTED MEMBER RECOMMENDATION:

1. Authorise the Chief Executive Officer or his delegate to negotiate an agreement between Goldfields Masonic Homes Inc and the Shire of Coolgardie for the sale of the six units, known as Montana Homes for a total of \$30,000.00 (being \$5,000.00 per unit), *with Masonic Homes Inc to provide a written commitment on construction of an additional two units subject to Grant funding availability and approval by the Council.*
2. Advise the Minister for Lands of their support for the transfer of the Management Order over Reserve 35500, Lot 2126 of the units known as Montana Homes, 1, 3, 5, 7, 9, 11 Hunt Street Coolgardie to Goldfields Masonic Homes Inc
3. Advertise the proposed disposal of Reserve 35500, Lot 2126 to Goldfields Masonic Homes Inc. in accordance with Section 3.58 of the Local Government Act 1995.
4. Authorise the President and Chief Executive Officer to affix the Common Seal and sign the associated contract documents.

COUNCIL RESOLUTION: # 66/16

MOVED: COUNCILLOR, N KARAFILIS
SECONDED: COUNCILLOR, K JOHNSTONE

To suspend standing order to discuss the motion

CARRIED 7/0

COUNCIL RESOLUTION: # 67/16

MOVED: COUNCILLOR, BOTTING
SECONDED: COUNCILLOR, JOHNSTONE

To resume standing orders

CARRIED 7/0

Amended Motion

COUNCIL RESOLUTION: # 068/16

MOVED: COUNCILLOR, KARAFILIS
SECONDED: COUNCILLOR, BOTTING

That Council

1. Authorise the Chief Executive Officer or his delegate to negotiate an agreement between Goldfields Masonic Homes Inc and the Shire of Coolgardie for the sale of the six units, known as Montana Homes for a total of \$30,000.00 (being \$5,000.00 per unit), *with Masonic Homes Inc to provide a written commitment to construct an additional two units subject to Grant funding availability.*
2. Advise the Minister for Lands of their support for the transfer of the Management Order over Reserve 35500, Lot 2126 of the units known as Montana Homes, 1, 3, 5, 7, 9, 11 Hunt Street Coolgardie to Goldfields Masonic Homes Inc
3. Advertise the proposed disposal of Reserve 35500, Lot 2126 to Goldfields Masonic Homes Inc. in accordance with Section 3.58 of the Local Government Act 1995.
4. Authorise the President and Chief Executive Officer to affix the Common Seal and sign the associated contract documents.

CARRIED 4/3
Cr Rathbone
Cr Cullen
Cr Logan

13.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

13.1 ELECTED MEMBERS

13.2 OFFICERS

COUNCIL RESOLUTION: # 069/16

MOVED: COUNCILLOR, T RATHBONE
SECONDED: COUNCILLOR, S BOTTING

To accept the late Agenda Item 14.3

CARRIED 7/0

14.0 CONFIDENTIAL ITEMS

COUNCIL RESOLUTION: # 070/16

MOVED: COUNCILLOR, K JOHNSTONE
SECONDED: COUNCILLOR, T RATHBONE

To close the meeting to the public.

CARRIED 7/0

COUNCIL RESOLUTION: # 071/16

MOVED: COUNCILLOR, S BOTTING

SECONDED: COUNCILLOR, T RATHBONE

That Council

1. Review the effect the proposed lease between the Shire of Coolgardie and The National Trust of Australia (WA) for Warden Finnerty’s Coolgardie Western Australia will have on the annual operating budget for the year ending 30 June 2017
2. Invite representatives of the National Trust of Australia (WA) to discuss future plans for the property.
3. Defer the decision to sign the lease between the Shire of Coolgardie and the National Trust of Australia (WA) for Warden Finnerty’s Coolgardie Western Australia until negotiations with the National Trust of Australia (WA) regarding the current condition of the building and other improvements on the land, and
4. An item be presented to Council immediately following discussions with the National Trust of Australia (WA) to recommend actions to be taken for the future of the operation of services at Warden Finnerty’s Coolgardie Western Australia.

CARRIED 7/0

COUNCIL RESOLUTION: # 072/16

MOVED: COUNCILLOR, K LINDUP

SECONDED: COUNCILLOR, T RATHBONE

That Council

1. Receives confidential attachment 1 the Shire of Coolgardie 2015 Probity Compliance Audit Report
2. Endorse the recommendations in confidential attachment 1 the Shire of Coolgardie 2015 Probity Compliance Audit Report
3. Endorse confidential attachment 2, Recommendation Implementation Action Plan
4. Request a Shire of Coolgardie Compliance Framework Document be developed by the 30th June 2016 and included as a Key Performance Indicators for the Chief Executive Officer to be reviewed annually
5. Request the Chief Executive Officer write to the Department of Local Government and provide a copy of confidential attachment 2, Recommendation Implementation Action Plan and confidential Council agenda item - Probity Compliance Audit Report 2015.

Council resolved to release the 2015 Probity Compliance Audit Report as a public document.

CARRIED 7/0

Agenda Reference 14.3 Appointment of Manager Administration Services

COUNCIL RESOLUTION: # 073/16

MOVED: COUNCILLOR, B LOGAN
SECONDED: COUNCILLOR, T RATHBONE

That Council endorse the appointment of Ms Susan Mizen as the Manager Administration Services (Senior Officer) for the Shire of Coolgardie for a three year plus two year term under the terms and conditions within the attached Contract of Employment. This is subject to meeting the compulsory obligations set by the Shire of Coolgardie.

CARRIED 7/0

COUNCIL RESOLUTION: # 074/16

MOVED: COUNCILLOR, T RATHBONE

Seconded: COUNCILLOR, B LOGAN

To reopen the meeting to the public.

CARRIED 7/0

15.0 CLOSURE OF MEETING

Shire President declared the meeting closed at 8.27pm and thanked all for their attendance.