



SHIRE OF COOLGARDIE

MINUTES

OF THE

SPECIAL MEETING OF COUNCIL

23 January 2018

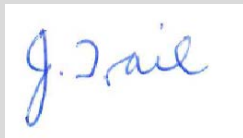
6.00pm

KAMBALDA

SHIRE OF COOLGARDIE
NOTICE OF SPECIAL MEETING OF COUNCIL

Dear Elected Member

A Special Meeting of the Shire of Coolgardie will be held on Tuesday 23 January 2018 in the Kambalda Community Recreation Centre, Barnes Drive, Kambalda, commencing at 6.00pm



James Trail
CHIEF EXECUTIVE OFFICER

DISCLAIMER

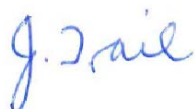
INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

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.



James Trail
CHIEF EXECUTIVE OFFICER

COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.
2. From time to time Council may form a Committee to examine subjects and then report to Council.
3. Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.
4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Chairman.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next meeting of Council.

5. **Councillors** may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter **trivial, insignificant or in common with a significant number of electors or ratepayers**. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the Chairman of the meeting will advise the Officer if he/she is to leave the meeting.

6. Agendas including an Information Bulletin are delivered to Councillors within the requirements of the Local Government Act 1995, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration. The Agenda closes the Monday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

7. Agendas for Ordinary Meetings are available in the Coolgardie and Kambalda Offices/Libraries seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.
8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).

9. Public Question Time – Statutory Provisions – Local Government Act 1995

Time is to be allocated for questions to be raised by members of the public and responded to at:

- (a) Every ordinary meeting of a council; and
- (b) Such other meetings of councils or committees as may be prescribed

Procedures and the minimum time to be allocated for the asking of and responding to questions raised by members of the public at council or committee meetings are to be in accordance with regulations.

9A. Question Time for the Public at Certain Meetings – s5.24 (1) (b)

Local Government (Administration) Regulations 1996

Reg 5 For the purpose of section 5.24(1)(b), the meetings at which time is to be allocated for questions to be raised by members of the public and responded to are:

- (a) Every special meeting of a council; and
- (b) Every meeting of a committee to which the local government has delegated a power or duty.

Minimum Question Time for the Public – s5.24 (2)

Reg 6 (1) the minimum time to be allocated for the asking of and responding to questions raised by members of the public at ordinary meetings of councils and meetings referred to in regulation 5 is fifteen (15) minutes.

(2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the minimum question time period from being used for other matters.

Procedures for Question Time for the Public – s5.24 (2)

Local Government (Administration) Regulations 1996

Reg 7 (1) Procedures for the asking of and responding to questions raised by members of the public at a meeting referred to in regulation 6 (1) are to be determined:

- (a) by the person presiding at the meeting; or
- (b) in the case where the majority of members of the council or committee present at the meeting disagree with the person presiding, by the majority of members,

Having regard to the requirements of sub regulations (2) and (3).

(2) The time allocated to the asking and responding to questions raised by members of the public at a meeting referred to in regulation 6(1) is to precede the discussion of any matter that requires a decision to be made by the council or the committee, as the case may be.

(3) Each member of the public who wishes to ask a question at a meeting referred to in regulation 6(1) is to be given an equal and fair opportunity to ask the question and receive a response.

(4) Nothing in sub regulation (3) requires:

- (a) A council to answer a question that does not relate to a matter affecting the local government;
- (b) A council at a special meeting to answer a question that does not relate to the purpose of the meeting; or
- (c) A committee to answer a question that does not relate to a function of the committee.

10. Public Inspection of Unconfirmed Minutes (Reg 13)

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection in the Coolgardie and Kambalda Offices/Libraries within ten (10) working days after the Meeting.

NOTE:

10.3 Unopposed Business

- (1) Upon a motion being moved and seconded, the person presiding may ask the meeting if any member opposes it.
- (2) If no member signifies opposition to the motion the person presiding may declare the motion in sub clause (1) carried without debate and without taking a vote on it,
- (3) A motion carried under sub clause (2) is to be recorded in the minutes as a unanimous decision of the Council or committee.
- (4) If a member signifies opposition to a motion the motion is to be dealt with according to this Part.
- (5) This clause does not apply to any motion or decision to revoke or change a decision which has been made at a Council or committee meeting.

QUESTION TIME FOR THE PUBLIC

(Please Write Clearly)

DATE: _____

NAME: _____

TELEPHONE: _____

ADDRESS: _____

QUESTIONS TO THE PRESIDENT:-

- GENERAL QUESTION / QUESTION RELATED TO THE AGENDA)
(Strike out unnecessary words)

ITEM NO: _____ PAGE NO: _____

PLEASE PASS TO THE CHIEF EXECUTIVE OFFICER FOR REFERRAL TO THE PRESIDENT BY 5.45PM AT THE MEETING, OR BY 12.30PM ON THE DAY OF THE MEETING AT THE KAMBALDA OFFICE, IRISH MULGA DRIVE, KAMBALDA.

SHIRE OF COOLGARDIE

DISCLOSURE OF INTERESTS

TO THE CHIEF EXECUTIVE OFFICER:

Under the Provisions of Division 6 of Part 5 of the Local Government Act 1995, I hereby disclose a Financial Interest/s in the matter/s listed on this form, which is/are scheduled for consideration at the meeting of Council to be held on:

TUESDAY _____ 2018

Where indicated by the word 'YES' in column 6, I will be seeking a determination (under Section 5.68) by the meeting, for reasons I will expand on.

(Print Name)

(Signature)

(Date)

NOTE: Members of Council are asked to deliver this completed form to the Chief Executive Officer on the day of the Council Meeting as required by the Act. Where this is not practicable the Disclosure/s may be telephoned to the Council Office on 9080 2111 and/or the form subsequently passed to the Chief Executive Officer prior to the meeting.

ITEM	PAGE No.	TYPE	REASON

For inclusion for interest declaration

Interests Affecting Impartiality: Disclosing Statement

"With regard to....(the matter in item)... I disclose that I have an association with the applicant. As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly."

APPLICATION FOR LEAVE OF ABSENCE



I Cr, _____ hereby request leave of absence for the following

Dates, from _____ to _____

Signed Cr: _____

Date _____



Shire of Coolgardie

Our Community, Our People, Our Future

Notice of Special Meeting

In accordance with Regulation 12 of the Local Government (Administration) Regulations, notice is hereby given that a Special Meeting of Council will be held on Tuesday 23 January 2018, commencing at 6.00pm at the Kambalda Recreation Centre.

For the purpose of:

- Goldfields Records Storage Facility
- Monthly Financial Activity Statement for period ending 30 November 2017
- Minor Policy amendments and New Policy

Further information may be obtained from Mr James Trail, Chief Executive Officer on 90802111

James Trail
Chief Executive Officer

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1.0 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, M Cullen declared the meeting open at 6.03pm 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, Malcolm Cullen
Councillor, Tracey Rathbone
Councillor, Kathie Lindup
Councillor, Sherryl Botting
Councillor, Bob Kippin
Councillor, Betty Logan

MEMBERS OF STAFF:

Chief Executive Officer, James Trail
Executive Assistant, Elly McKay

MEMBERS OF THE PUBLIC:

Jan McLeod
Bec Horan

2.2 APOLOGIES:

Councillor, Norm Karafilis

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 PUBLIC QUESTION TIME

Jan McLeod – Widgiemooltha

1) Who is included in the Executive / Management Team?

The management team consists of the Chief Executive Officer, Deputy Chief Executive Officer, and Co Ordinator's.

2) Would Council consider inserting p75, first dot point, after use "other word resources (not just spell check) and proofread? I am dismayed by the errors in spelling, grammar and context within the policies indicating poor literacy and proofreading which should not occur at a professional level, when you use spell check the context of the word is missed.

I am unsure as to what other resources we can use as we have spell check. There needs to be more attention to detail with the documents put together.

5.0 APPLICATIONS FOR LEAVE OF ABSENCE

NIL

6.0 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

NIL

7.0 REPORTS

AGENDA REFERENCE: 7.1

SUBJECT: Goldfields Records Storage Facility

LOCATION: Shire of Coolgardie

APPLICANT: Shire of Coolgardie

FILE REFERENCE: NAM5848

DISCLOSURE OF INTEREST: NIL

DATE: 16 January 2018

AUTHOR: Community & Recreation Co Ordinator, Laura Dwyer & Chief Executive Officer, James Trail

SUMMARY:

That Council Agree to the Shire of Coolgardie taking over the management of the Goldfields Records Storage Facility subject to the Goldfields Voluntary Regional Organisation of Councils (GVROC) amending the Archives and Record Management Agreement reflecting the change of management.

BACKGROUND:

Since 2013 the Goldfields Records Storage has been operating on Boulder Road Kalgoorlie as part of GVROC under the direction of City of Kalgoorlie Boulder.

Ten Councils which hold positions on the GVROC Council contribute an annual fee which sustains the operation of the facility. No formalised agreement has confirmed annual contribution towards the operation of the facility.

Within the original agreement from 2013 signed by the GVROC Councils and CKB to manage the facility, the agreement outlined the operation of the facility and the grant funding that Royalties for Regions provided. The agreement included a brief Termination Clause regarding the Joint Venture discontinuation and the parties sharing in equal division of the assets.

The facility has recently employed a full-time manager and casual staff to process storage, recording and destruction of records. The casual staff worked a combined total of 1067.5 hours last financial year in addition to the hours of the Manager of the facility.

At the GVROC Meeting 1 December 2017, a recommendation was accepted from CKB to relinquish the management of the Goldfields Records Storage Facility and seek expressions from other interested Councils to take over management. The Shire of Coolgardie has expressed interest in taking on this responsibility.

COMMENT:

Upon reading the previous three financial year's operating statements, the facility has received since the 15/16 financial year \$160,000 per annum in Member Council Contributions. In User Charges over this time the facility has made excess of \$50,000 per annum. Currently the facility has not needed to request further funding from Member Councils to fund the agreement for CKB to manage or cover additional operating costs. On every second year of operation CKB has charged an administration fee of \$20,000 per annum.

The report drafted by C Halpin CKB Executive Manager Council Businesses and Property proposed a new business structure to enable the facility to expand business potential. To facilitate the new structure, CKB proposed an increased subsidy from Member Councils of \$50,000 to increase permanent employee costs by \$30,000 to facilitate this change. It was proposed to provide records advice and regular regional visits to Member Councils. This proposed structure never came to fruition before CKB brought forth the recommendation to relinquish the facility. This structure therefore has not been tested to provide any feedback on success or sustainability in the long-term.

Should the Shire of Coolgardie take over the agreement for the Management of Goldfields Record Facility, it would be beneficial for a new agreement to be drafted to protect the interests of the Shire. Should the facility run at a loss from the Member Council Contributions and User Charges, the Shire of Coolgardie would need to ensure that GVROC are responsible for the financial upkeep of these, and to have commitment from each Member Council their annual financial contribution.

As the staffing arrangement would require Administration Support it would be in the interests of the Shire to ensure an annual Administration Fee to be paid to the Shire of \$20,000, in addition to cover the staffing costs from the proportion of the Member Council Contributions.

From commencement of the agreement in managing the facility, the Shire would be best placed to continue with the current structure. This would allow time to gain information to be able to report on the actual business position in twelve months, to see if there is potential sustainability to make changes to the business for the benefit of the Member Councils. A full report would be provided to GVROC as well as projection for the future of the Management of the facility.

CONSULTATION:

GVROC
Council
Shire Staff
City of Kalgoorlie

STATUTORY ENVIRONMENT: NIL

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS:

The 2017/2018 Budget does not have allowance for the running of the Records Facility. The transfer of resources and finances from the City of Kalgoorlie Boulder to run the facility will be included in the 2017/2018 Budget Review

STRATEGIC IMPLICATIONS: NIL

VOTING REQUIREMENT: Absolute Majority

OFFICER RECOMMENDATION:

That Council;

1. Agree to the Shire of Coolgardie taking over the management of the Goldfields Records Storage Facility as at 01 March 2018 subject to the Goldfields Voluntary Regional Organisation of Councils (GVROC) amending the Archives and Record Management Agreement reflecting the change of management.
2. Agree to the Shire of Coolgardie taking on the responsibility of the management of the Goldfields Records Storage Facility with the current staffing and financial model as presented.
3. Request the Record Management Agreement also be up dated and amended with any other relevant changes that have occurred since 1st February 2013.
4. Authorise the Chief Executive Officer to negotiate with the City of Kalgoorlie – Boulder for the transfer of resources and finances to enable the Shire of Coolgardie to take over the management of the Goldfields Records Facility
5. Request the 2017/2018 Budget Review include the financial implications of taking over the management of the Goldfields Records Facility

COUNCIL RESOLUTION: # 003/18

MOVED: COUNCILLOR, B KIIPIN

SECONDED: COUNCILLOR, S BOTTING

That Council accept amendments to the tabled officer's recommendation.

CARRIED SIMPLE MAJORITY 6/0

COUCNIL RESOLUTION: # 004/18

MOVED: COUNCILLOR, S BOTTING

SECONDED: COUNCILLOR, B KIPPIN

That Council;

1. Agree to the Shire of Coolgardie taking over the management of the Goldfields Records Storage Facility as at 01 March 2018 subject to the Goldfields Voluntary Regional Organisation of Councils (GVROC) approving an amendment to the Archives and Record Management Agreement reflecting the change of management.
2. Agree to the Shire of Coolgardie taking on the responsibility of the management of the Goldfields Records Storage Facility with the current staffing and financial model as presented.
3. Request the Archives and Record Management Agreement also be redrafted to reflect any changes that have occurred since 1st February 2013.
4. Authorise the Chief Executive Officer to negotiate with the City of Kalgoorlie – Boulder for the transfer of resources and finances to enable the Shire of Coolgardie to take over the management of the Goldfields Records Storage Facility.
5. Request the 2017/2018 Budget Review include the financial implications of taking over the management of the Goldfields Records Storage Facility.

CARRIED ABSOLUTE MAJORITY 6/0



Goldfields Voluntary Regional Organisation Of Councils
PO BOX 6456 EAST PERTH WA 6892

Ph: (08) 9328 1204
FAX: (08) 9228 0071
Email: hwestcott@wsquared.com.au

Our ref: GVROC 010213
Your ref:

Chief Executive Officers

Shire of Coolgardie

Shire of Dundas

Shire of Esperance

City of Kalgoorlie-Boulder

Shire of Laverton

Shire of Leonora

Shire of Menzies

Shire of Ngaanyatjaraku

Shire of Ravensthorpe

Shire of Wiluna

ARCHIVES AND RECORD MANAGEMENT AGREEMENT

Attached is an original signed and sealed copy of the Archives and Record Management Agreement signed in Esperance on Friday 1 February 2013. This is your Council's copy of the Agreement.

Helen Westcott
Executive Officer

12 March 2013

ARCHIVES AND RECORD MANAGEMENT AGREEMENT

This Agreement is made the 1 day of February 2013

Between:

The City of Kalgoorlie-Boulder, of Kalgoorlie, Western Australia ("CKB")

and

Shire of Coolgardie of Bayley Street, Coolgardie, Western Australia;

and

Shire of Dundas of 88-92 Prinsep Street, Norseman, Western Australia;

and

Shire of Esperance of Windich Street, Esperance, Western Australia;

and

Shire of Laverton of McPherson Place, Laverton, Western Australia;

and

Shire of Leonora of 16 Tower Street, Leonora, Western Australia;

and

Shire of Menzies of Lot 124 Shenton Street, Menzies, Western Australia;

and

Shire of Ngaanyatjaraku of Great Central Road, Warburton Aboriginal Community, Western Australia;

and

Shire of Ravensthorpe of 65 Morgans Street, Ravensthorpe, Western Australia;

and

Shire of Wiluna of Scotia Street, Wiluna, Western Australia

(together, "Regional Group Members").

Introduction:

- A. CKB and the Regional Group Members have agreed to enter into a joint venture, the object of which is to create and manage a regional archives and records management and storage facility to be located in Kalgoorlie.
- B. The purpose of the Project is:-
 - (1) To raise the overall level of records management capacity within local governments in the Region in a manner that provides maximum efficiency but does not raise the overall cost of records management activities for any one or more of the Participants; and
 - (2) To develop a commercial records storage business that is easily accessed by the Participants, and which services the Region, and which will provide a commercial rate of return to the Participants which underwrite and participate in the Project.
- C. In order to commence the undertaking, CKB has agreed with the Regional Group Members to enter into the Royalties for Regions Agreement with the State of Western Australia via the Department of Regional Development and Land to receive on behalf of the Joint Venture, an amount of one million dollars (\$1,000,000.00) or thereabouts, pursuant to the Royalties for Regions program under the *Royalties for Regions Act 2009*.
- D. To evidence the matters agreed between them in undertaking and completing the Project the Parties now execute this Agreement.

The Parties agree as follows:

1. Definitions:

In this Agreement, unless the context otherwise requires:

- a) "Act" means the *Royalties for Regions Act 2009*;
- b) "Agreement" means this agreement including its recitals and all schedules and annexures;
- c) "Commencement date" means the date of execution of this Agreement;
- d) "Completion date" means a date to be agreed between the Parties;
- e) "Department" means the Department of Regional Development and Land, or its successor;
- f) "Facility" means the facility recited in Paragraph A above;
- g) "Joint Venture" means the joint venture created by this Agreement;

- h) "Participants" means CKB and the Regional Group Members, or any one or more of them (while a party to this Agreement) as the context requires;
- i) "Parties" means the parties to this Agreement;
- j) "Project" means the Project as defined by the Royalties for Regions Agreement;
- k) "Purpose" means the purpose for which this Joint Venture is formed and undertaken by the Parties, and in particular the undertaking and completion of the Project to provide the Facility; and
- l) "Region" means the local government and administrative districts of CKB and the Regional Group Members.
- m) "Royalties for Regions Agreement" means the agreement between CKB and the Department of Regional Development and Lands, a copy of which is annexed to this Agreement.

2. Interpretation:

In this Agreement, unless the context otherwise requires,

- a) Words importing the singular include the plural, and vice versa;
- b) Words importing any gender include the other gender;
- c) References to persons include any incorporated body;
- d) References to a person include the legal personal representatives, successors, and assigns of that person;
- e) A reference to a statute, ordinance, code, or other law, includes regulations, bylaws, rules, and other statutory instruments under it, for the time being in force, and consolidations, amendments, re-enactments, or replacements of any of them (whether the same or any other legislative authority having jurisdiction);
- f) References to this Agreement or any other instrument include this Agreement or other instrument, as varied or replaced, and notwithstanding any change in the identities of the parties;
- g) An obligation in favour of two or more persons is enforceable by them, both jointly and separately;
- h) References to this Agreement include its recitals, schedules and annexures;
- i) Headings are inserted for ease of reference only, and are to be ignored in construing this Agreement;

- j) No rule of construction applies to the disadvantage of a party to this Agreement on the basis that the party was responsible for the preparation of this Agreement or any part of it;
- k) When the day or last day for doing an act is not a business day, then the day or last day for doing the act will be the directly preceding business day.

3. Scope of this Agreement:

This Agreement is entered into between CKB and the Regional Group Members for the carrying out of the Purpose to enable the Facility to be created and:-

- a) Funding allocated by CKB and the Regional Group Members pursuant to or in consequence of this Agreement will be applied solely for the carrying out of the Purpose.
- b) In carrying out the Purpose:-
 - i) The funding to be made available for the Purpose will in the first instance be as provided pursuant to the Royalties for Regions Agreement, together with any other funding provided by government to assist in carrying out the Project and no part of such funding will be applied elsewhere;
 - ii) In utilising the funding with respect to the Purpose the Participants will:-
 - (1) Carry out all aspects of the Project and acquit all aspects of the undertaking in a competent, diligent, satisfactory workmanlike and professional manner, and to the highest standards applicable to such a project;
 - (2) Comply with all of the conditions and obligations as outlined in the Royalties for Regions Agreement and in the guidelines as laid down by the Act and /or the Department from time to time;
 - (3) In carrying out the Project, use all funding provided in a commercially prudent, sensible and reasonable manner, and according to best business practices;
 - (4) Provide the funding and other resources including staff with a capacity to meet their obligations as specified in the Royalties for Regions Agreement or otherwise as required by this Agreement;
 - (5) Provide leverage with wider stakeholders (as agreed between the Participants) to facilitate strong stakeholder ownership and involvement where required in the Project, as referred to in the Royalties for Regions Agreement; and
 - (6) Use all available opportunities to facilitate additional financial investment in the Project.

4. Parties' Undertakings

As soon as practicable after execution of this Agreement the Parties will meet to determine the timing for the carrying out of the Project and which of them will be appointed to assist in all aspects of the Project. Without limiting the foregoing the Parties will plan and settle a series of timelines to meet various stages of the Project and with the view to having the Project completed by the Completion date.

5. Appointment of Manager

- a) The Regional Group Members hereby appoint CKB as manager of the Project and of the Facility. CKB will remain manager of the Project and of the Facility unless and until by written agreement between CKB and all of the Regional Group Members another manager is appointed; and
- b) CKB shall have the right, in its sole discretion, to contract directly with any other party to provide the ongoing management of the Project and/or the Facility.

6. Preliminary Funding, Budgets and Capital

- a) The Parties will meet at least once annually to consider and agree what preliminary funding is required to commence the Project and the setting of budgets.
- b) The Parties will not necessarily utilise the monies to be provided under the Royalties for Regions Agreement to meet the total costs of the Project but may apply additional funding subject to governmental requirements or restrictions. However the total of all monies provided pursuant to the Royalties for Regions Agreement must be applied to the Project and the setting up of the Facility.
- c) An annual budget will be agreed between the Parties by 30 April in each year, which budget will provide for annual contributions by the Parties to maintain the Facility, on the basis that:
 - i) contributions will be made equally by the Parties;
 - ii) the Parties are to share equally in the assets of the Joint Venture, and if at any time there is a surplus of funds associated with the operation of the Facility, the Parties shall also share equally that surplus between them; and
 - iii) the Parties are to share equally in all liabilities arising in respect of the Facility.
- d) Each Party must pay their contribution to the annual budget within the time frame agreed upon by the Parties at the time of agreeing the budget.

7. Compliance with Grant Funding Conditions

It will be a particular obligation of the Parties to ensure that all grant funding conditions as set out in the Royalties for Regions Agreement are fully complied with including acquittal obligations as and when those obligations fall due.

8. Manager's Obligations

As manager of the project CKB will:-

- a) arrange regular meetings of the Participants (which any of the Participants may attend by electronic means) to review and assist in the carrying out of the Project;
- b) Prepare a detailed draft of the Project including procedures and undertakings for its completion by the Completion date;
- c) Ensure that all such meetings are fully minuted and copies of those minutes provided to each of the Regional Group Members within 14 days of the holding of the meeting;
- d) Seek professional advice on the best means by which the Purpose may be carried into effect including the latest advice and information available with respect to the planning development and maintenance of a records management and archiving facility;
- e) Convene an extraordinary meeting of the Participants whenever requested in writing by at least forty per cent (40%) of the participating Regional Group Members; and
- f) Prepare and amend budgets as required by the terms of this Agreement.

9. Participants' Representation

Each of the Parties to this Agreement will appoint an employee of that Party to represent it at meetings of the Joint Venture.

10. Managing the Project

In carrying out the Project, CKB with support of the Regional Group Members:

- a) Will be responsible for establishing a management plan for the Project, which includes separate processes for establishing, administering, implementing and governing the Project;
- b) will obtain the prior written approval of the Department of Regional Development and Lands for any variations to costings and payments applicable to the Project;

- c) will ensure the Project is carried out in accordance with the terms of the Royalties for Regions Agreement, and any written proposal submitted by or on behalf of the Participants, and in consultation with the Department; and
- d) will generally comply with all the obligations and undertakings of the recipient as set out in the Royalties for Regions Agreement as though each of the parties to this agreement were parties to the Royalties for Regions Agreement.

11. Operations of Facility

CKB will design and keep up to date an operations manual for the best use and operations of the Facility and provide a draft of same to the Regional Group Members for perusal, comment and input. The operations manual may be varied from time to time in the best interests of the Participants, the Project and the Facility.

12. Dispute Resolution

Should any dispute arise with respect to any part of the subject matter of this Agreement and such dispute persists the Parties may agree to resolve the dispute through a mediation process. Should the dispute not be resolved pursuant to a mediation process the Parties may agree to having the dispute resolved by an arbitrator as agreed between them but failing any such agreement then as appointed by the President for the time being of the Western Australian Local Government Association and the decision of which arbitrator shall be final and binding on the Parties.

13. Insurance and Indemnity

It will be a further responsibility of the manager to ensure that the Facility once operational is fully insured and that all of the Regional Group Members are fully indemnified with respect to its use and operation.

14. Default

In the event that:

- a) any Party to this Agreement is in default of its obligations hereunder including (without limitation) any failure to contribute to budgets within forty two (42) days of the date on which such contribution was due to be paid; and
- b) the default continues for a continuous period of fourteen (14) days after that Party receives notice from the manager to correct the default

that Party may be excluded from the Joint Venture by resolution of all remaining Participants and paragraph 15 shall apply to any such Party, as if that Party had retired as a Participant.

15. Retirement of a Participant

In the event that any of the Participants wishes to withdraw from the Joint Venture, it must:

- a) provide to CKB not less than three (3) months' notice of its intention to do so; and
- b) pay a proportion of its contribution to the Project's budgets in respect of the financial year in which the withdrawal is to take effect (calculated pro-rata to the date of retirement) prior to the expiration of such notice period; and
- c) pay to CKB its share of any liabilities of the Joint Venture to the extent they exceed its share of the assets of the Joint Venture

and upon such retirement:

- d) payments made by a retiring Participant in advance of its obligations under the Joint Venture as at the date of retirement will be refunded to the retiring Participant; and
- e) the retiring Participant's entitlement to the assets of the Joint Venture pursuant to paragraph 6 of this Agreement, to the extent that they exceed its share of the liabilities of the Joint Venture, shall be paid out to the retiring Participant (to be valued, unless otherwise agreed, by a valuer nominated by the then president of the Western Australian Local Government Association).

16. Termination

The Joint Venture will continue until such time as the Parties determine to terminate it. Upon termination the Parties will share equally in all assets and the meeting of all liabilities in connection with the Facility and its winding up.

17. Entire Agreement

This document comprises the whole agreement between the Parties to it and supersedes all previous agreements and documents relating to the subject matter herein.

18. Assignment

No part of this Agreement may be assigned and no interest of any of their Participants may be assigned to any third party without the prior written consent of all other Parties to this agreement.

19. Variations

The terms of this Agreement may be varied by a further agreement executed by all of the Parties.

20. Amalgamations

- (a) In the event that any two or more of the Participants amalgamate with each other:

- (i) the amalgamated entity will then form one of the Parties to this Agreement and shall have the rights and obligations of a Party under this Agreement; and
- (ii) upon such amalgamation, paragraph 15 shall apply to any Party which ceases to be a Participant as a result of such amalgamation, as if that Party had retired as a Participant, provided that the rights and obligations of one of the amalgamating Participants shall be retained or, if required, assigned to the amalgamated entity, and the amalgamating Participants shall procure that the amalgamating entity nominate:
 - (A) which of the amalgamating Participants shall retain or assign their rights and obligations to the amalgamated entity; and
 - (B) which of the amalgamating Participants shall be treated as a retiring Participant.

21. Governing Law

This Agreement will be governed by the law of Western Australia and of the Commonwealth of Australia and the Parties submit to the jurisdiction of the courts of Western Australia and of the Commonwealth.

22. Further Assurances

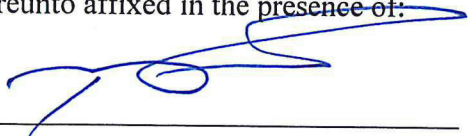
The Parties to this Agreement will make, sign, execute and do such further assurances, acts, matters, documents and things as shall be necessary or desirable to give full force and effect to the terms of this Agreement.

23. Counterparts

This document may consist of a number of counterparts and, if so, the counterparts taken together constitute one document.

Executed as a deed.

THE COMMON SEAL of the **CITY**)
OF KALGOORLIE-BOULDER was)
hereunto affixed in the presence of:



Mayor



Chief Executive Officer

THE COMMON SEAL of the **SHIRE**)
OF COOLGARDIE was)
hereunto affixed in the presence of:

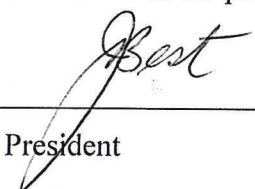



Shire President



Chief Executive Officer

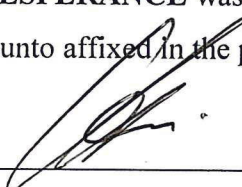
THE COMMON SEAL of the **SHIRE**)
OF DUNDAS was)
hereunto affixed in the presence of:

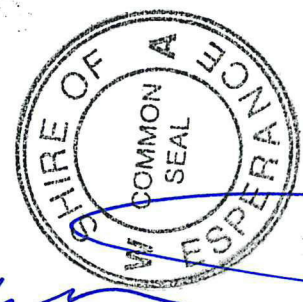


Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE**)
OF ESPERANCE was)
hereunto affixed in the presence of:



Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE**
OF LAVERTON was

hereunto affixed in the presence of:


Shire President




Chief Executive Officer

THE COMMON SEAL of the **SHIRE**
OF LEONORA was

hereunto affixed in the presence of:



Shire President


Chief Executive Officer

THE COMMON SEAL of the **SHIRE**
OF MENZIES was

hereunto affixed in the presence of:


Shire President


Chief Executive Officer



THE COMMON SEAL of the **SHIRE**
OF NGAANYATJARRAKU was


hereunto affixed in the presence of:


A. Shire President


Chief Executive Officer



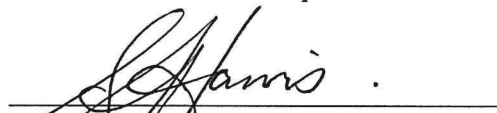
THE COMMON SEAL of the **SHIRE**
OF RAVENSTHORPE was
hereunto affixed in the presence of:


Shire President




Chief Executive Officer

THE COMMON SEAL of the **SHIRE**
OF WILUNA was
hereunto affixed in the presence of:


Shire President


Chief Executive Officer



GOLDFIELDS RECORDS STORAGE REPORT 30 SEPTEMBER 2017**Attachments:**

Responsible Officer: Coby Halpin
Executive Manager Council Businesses and Property.

Author: Yvette Hargreaves
Manager Goldfields Records Storage

Disclosure of Interest: Nil

EXECUTIVE SUMMARY

This report seeks GVROC feedback on the financial and statistical performance of Goldfields Records Storage. The report also provides details of current financial and operating issues associated with the facility for GVROC comment.

BACKGROUND

The report details the financial and operational performance of Goldfields Records Storage when compared to both the current and last year's budgets. The report provides an overview of issues and highlights from the facility in the past quarter.

COMMENT**Financial**

Income*			Expenditure		
LYTD	YTD	Budget	LYTD	YTD	Budget
\$22,156	\$19,877	\$16,239	\$46,524	\$43,562	\$44,159

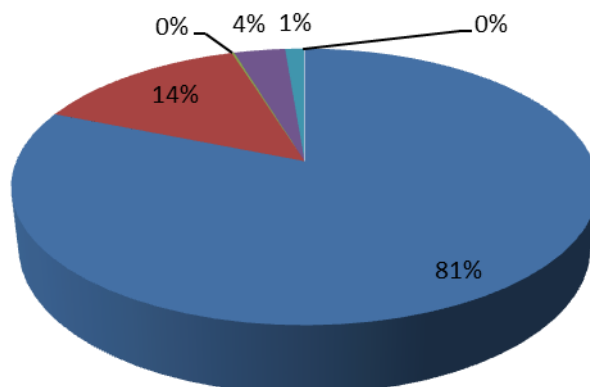
*Income – GVROC contribution subtracted

Financial Comment

- Please note due to the implementation of the new Charts of Accounts at CKB these figures may be subject to small changes once the new system has been finalised.
- The net operating position (year to date compared to budget) of Goldfields Records Storage has improved by \$4,235 and is made up of income being \$3,638 higher than budget and operating expenditure being less than budget by \$597.
- Income primarily above budget due to higher than anticipated destruction.
- Expenses are tracking on budget.

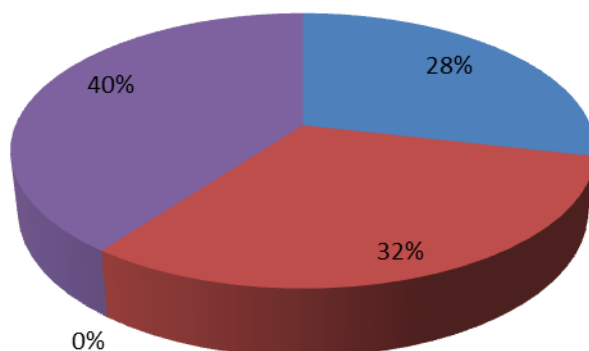
GRS Expenditure September 2017

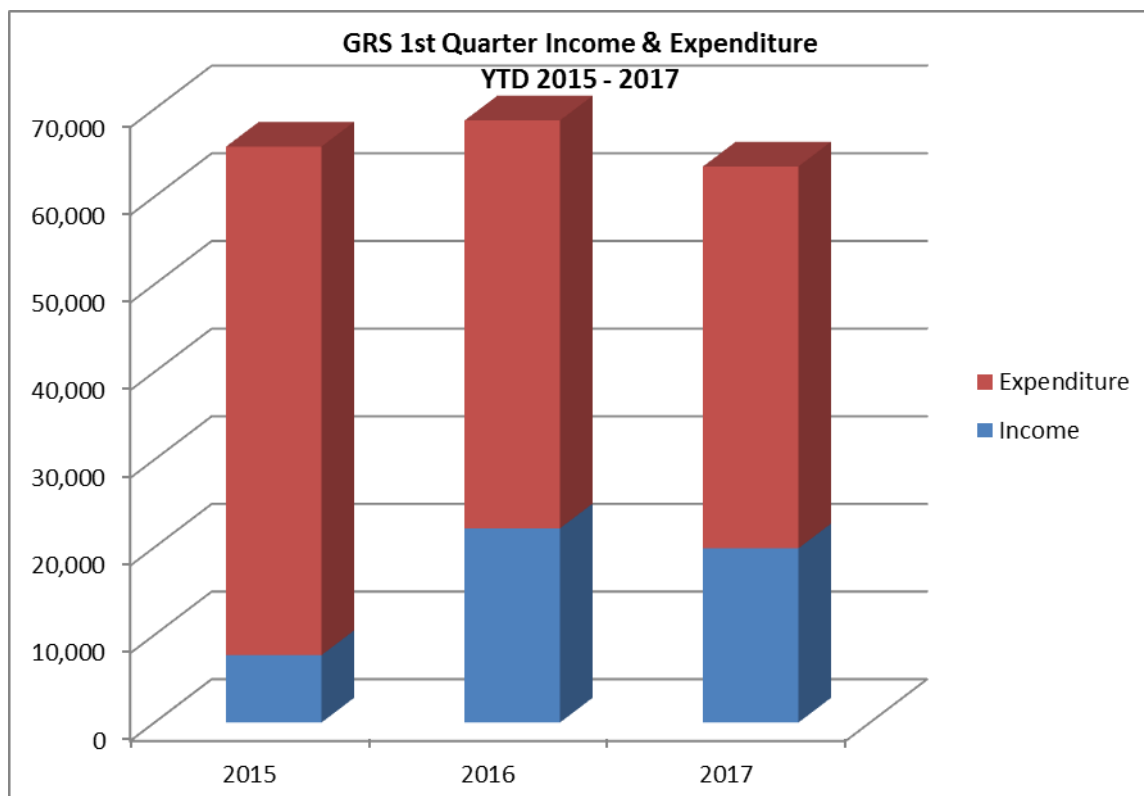
- 1407012 Employee Costs
- 96030102 Occupancy Costs
- 96030112 Operations
- 96030122 Advertising
- 1407072 Vehicle Operating Costs
- 96030132 Admin Support (CKB)



GRS Income September 2017

- Storage
- Destruction
- Records Advice/Services
- Other





- This chart does not include income from GVROC Member contributions.
- Income for 2016/17 improved from previous year due to destruction and storage increase.

Operational Update

- August sales promotion didn't achieve its goals of new clients with no new clients gained
- Goldfields Record Storage has seen a steady increase in destruction services this financial year
- Storage is still a work in progress but is on the rise.

Issues

- NIL

Statistics GVROC

- **City of Kalgoorlie-Boulder**
 - Storage (Boxes) 1220
 - Destruction (Boxes) 965
 - Records Management (hours) 0
 - Phone Contact – Informal Yes

- **Shire of Esperance**
 - Storage (Boxes) 100
 - Destruction (Boxes) 0
 - Records Management (hours) 0
 - Phone Contact – Informal No
- **Shire of Dundas**
 - Storage (Boxes) 53
 - Destruction (Boxes) 24
 - Records Management (hours) 0
 - Phone Contact – Informal Yes
- **Shire of Ravensthorpe**
 - Storage (Boxes) 90
 - Destruction (Boxes) 13
 - Records Management (hours) 0
 - Phone Contact – Informal Yes
- **Shire of Menzies**
 - Storage (Boxes) 7
 - Destruction (Boxes) 0
 - Records Management (hours) 0
 - Phone Contact – Informal No
- **Shire of Leonora**
 - Storage (Boxes) 62
 - Destruction (Boxes) 21
 - Records Management (hours) 0
 - Phone Contact – Informal No
- **Shire of Coolgardie**
 - Storage (Boxes) 215
 - Destruction (Boxes) 100
 - Records Management (hours) 0
 - Phone Contact – Informal Yes
- **Shire of Laverton**
 - Storage (Boxes) 0
 - Destruction (Boxes) 0
 - Records Management (hours) 0
 - Phone Contact – Informal No
- **Shire of Wiluna**
 - Storage (Boxes) 0
 - Destruction (Boxes) 0
 - Records Management (hours) 0
 - Phone Contact – Informal No

- **Shire of Ngaanyatjaraku**
 - Storage (Boxes) 0
 - Destruction (Boxes) 0
 - Records Management (hours) 0
 - Phone Contact – Informal No

Statistics General – Overall

	Current Report	Previous Report
Storage	3178	3312
Destruction (boxes)	677	196
Destruction (Bins)	92	29
Records Advice	5.5	0
Box sales	183	299
Access	25	47
New Boxes In	215	230
Permanent Out	52	0

Marketing

- Manager of GRS sent out a survey to all GVROC contacts regarding Records Management compliance/knowledge to develop a strategy going forward with site visits. Once all surveys are returned a time schedule will be set for the visits.
- GRS website is up and running. GVROC Councils will be encouraged to add the link to their website.
- Daily Facebook posts are getting lots of likes. GVROC councils will be encouraged to like pages so they can be added to the posts

OFFICER/COMMITTEE RECOMMENDATION

That GVROC receive the Goldfields Records Storage Management Report for the period ended 30 September 2017.

**REGIONAL RECORDS FACILITY
OPERATING STATEMENT AS AT 30 JUNE 2017
Whole of Operations Basis**

Income

Member Council Contributions	\$ 160,000.00
User Charges	\$ 67,189.93
Prepaid Income C/F from 2016	\$ -
TOTAL INCOME	\$ 227,189.93

Expenditure

Employee Costs	\$ 155,829.72
Occupancy Costs	\$ 25,365.40
Office Supplies	\$ 362.42
Maintenance	\$ 9,468.64
Contractors	\$ 2,330.00
Advertising	\$ 4,440.08
Vehicle Operating Costs	\$ 3,086.97
Admin Support (CKB)	\$ -
TOTAL EXPENDITURE	\$ 200,883.23

NET Deficiency/Profit **\$ 26,306.70**

Member Councils Dividend Reinvested

Per Schedule Below -\$ 26,306.70

NET Profit/(Loss) **\$ -**

** 2016 Income Dividend (if paid)* **\$26,306.70**

Amount Payable by Member Councils:

<i>City of Kalgoorlie-Boulder</i>	<i>\$2,630.67</i>
<i>Shire of Coolgardie</i>	<i>\$2,630.67</i>
<i>Shire of Esperance</i>	<i>\$2,630.67</i>
<i>Shire of Laverton</i>	<i>\$2,630.67</i>
<i>Shire of Leonora</i>	<i>\$2,630.67</i>
<i>Shire of Menzies</i>	<i>\$2,630.67</i>
<i>Shire of Ngaanyatjaraku</i>	<i>\$2,630.67</i>
<i>Shire of Ravensthorpe</i>	<i>\$2,630.67</i>
<i>Shire of Wiluna</i>	<i>\$2,630.67</i>
<i>Shire of Dundas</i>	<i>\$2,630.67</i>

CITY OF KALGOORLIE BOULDER

GOLDFIELDS RECORDS STORAGE

Draft Budget
FOR THE PERIOD ENDED
30 June 2018

COA	JOB	DESCRIPTION	DRAFT BUDGET 2017/2018	PROJECTED ACTUALS JUNE 30 2017/18	PROJECTED BUDGET NEW STRUCTURE
-----	-----	-------------	----------------------------------	--	--------------------------------------

OPERATING EXPENDITURE					
72222		REGIONAL RECORDS FACILITY			
72222	R001	Employee Costs	134,087	200,000	200,000
72222	R002	Occupancy Costs	27,200	27,200	27,200
72222	R003	Office Supplies	2,000	2,000	2,000
72222	R004	Maintenance	17,201	10,000	10,000
72222	R005	Depreciation	0		
72222	R006	Contractors	2,200	2,200	2,200
72222	R007	Advertising	4,000	4,000	4,000
72222	R008	Vehicle Operating Costs	3,000	4,500	4,500
72222	R009	Capital Purchases	0		
	R3	Cleaning	5,925	6,000	6,000
	R012	Insurance Expense	185	185	185
72222	R013	Admin Support (CKB)	20,000	20,000	20,000
			215,798	276,085	276,085

OPERATING INCOME					
72223		MEMBER COUNCIL CONTRIBUTIONS			
72233		USER CHARGES - REGIONAL RECORDS FACILITY	-64,952	-75,000	-90,000
90063		REGIONAL RECORDS FACILITY GRANT FUNDING	0	0	
			-64,952	-75,000	-90,000

SUMMARY

Total Operating Income	-64,952	-75,000	-90,000
Total Operating Expenditure	215,798	276,085	276,085
Net Profit/Loss	150,846	201,085	186,085

AGENDA REFERENCE: 7.2

SUBJECT: Financial Activity Statement For The Period Ended November 2017

LOCATION: NIL

APPLICANT: NIL

FILE REFERENCE: NAM5846

DISCLOSURE OF INTEREST: NIL

DATE: 18 January 2018

AUTHOR: Chief Executive Officer – James Trail

SUMMARY:

For Council to receive the Monthly Financial Report for the period ending 30 November 2017.

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 for the period ending 30th June 2017 was budgeted to be \$2,373,627. The financial statements for the period ended 30th June 2017 have been completed and audited. The end year surplus has increased to \$2,510,127. This needs to be adjusted in the Shire Financial System.

The document attached includes Statements of Financial Activity by Program, and Nature and Type, Notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 31st October 2017, 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 \$10,000. With the report prepared at program level, 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 >100% and the dollar variance exceeds \$10,000.

CONSULTATION:

Moore Stephens

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 Activity Statement for the period ending 30 November 2017 forming attachment 1 to Report 11.1.2

COUNCIL RESOLUTION: # 005/18

MOVED: COUNCILLOR, B KIIPIN

SECONDED: COUNCILLOR, B LOGAN

That Council

Receive the Financial Activity Statement for the period ending 30 November 2017 forming attachment 1 to Report 11.1.2.

CARRIED SIMPLE MAJORITY 6/0



SHIRE OF COOLGARDIE MONTHLY FINANCIAL REPORT For the Period Ended 30 November 2017

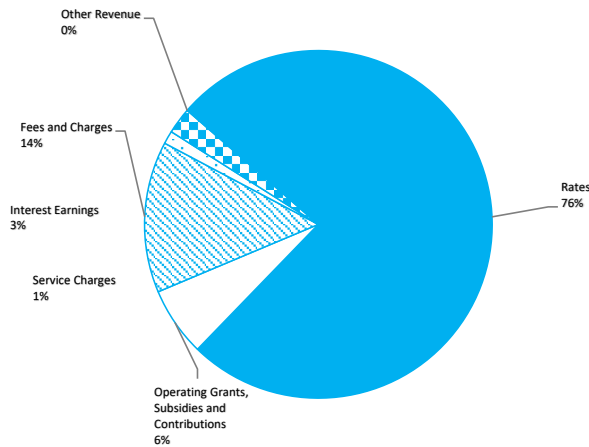
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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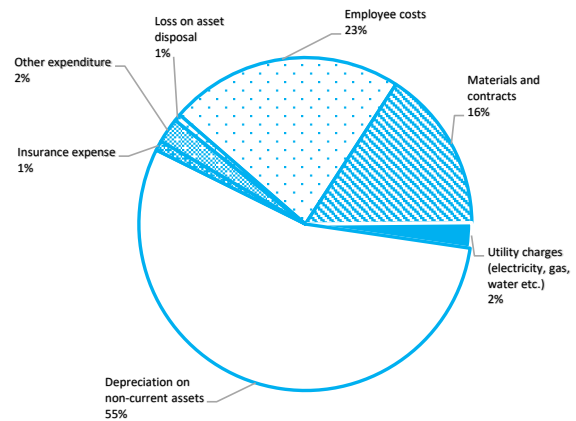
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Statement of Financial Activity By Nature or Type	4
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**Shire of Coolgardie
Information Summary
For the Period Ended 30 November 2017**

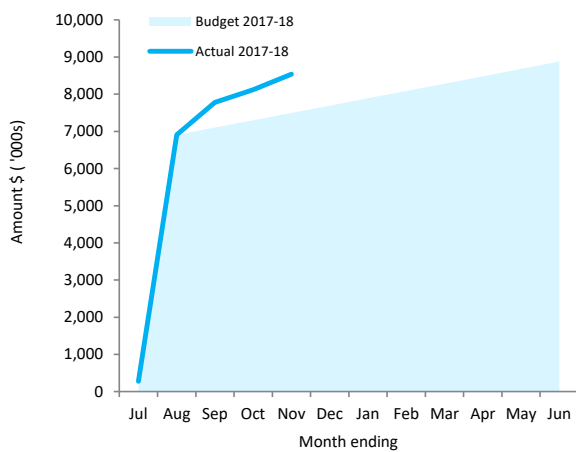
Operating Revenue



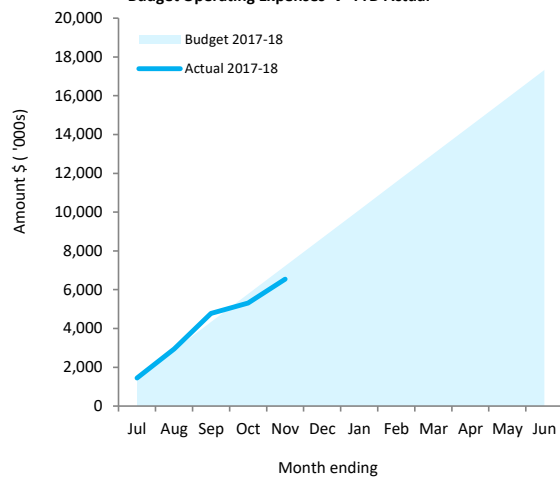
Operating Expenditure



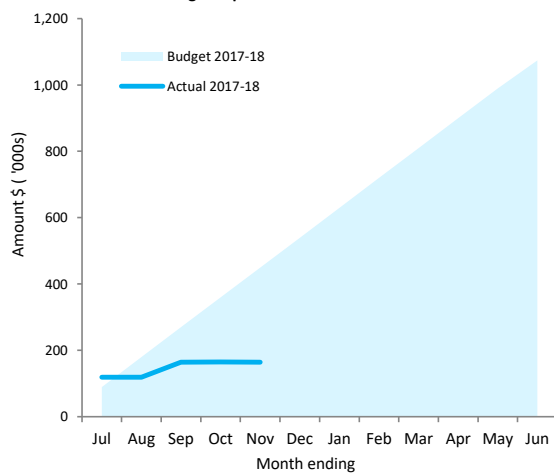
Budget Operating Revenues -v- YTD Actual



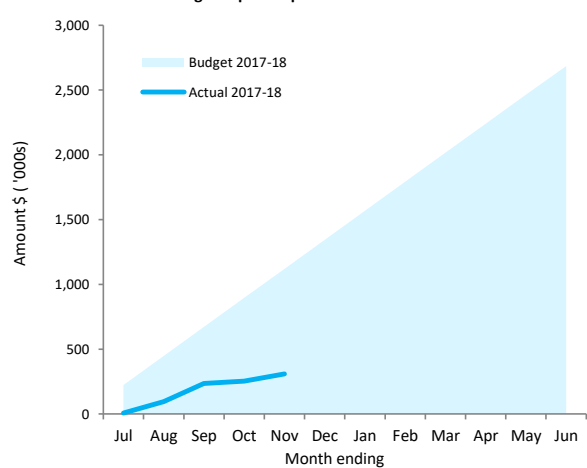
Budget Operating Expenses -v- YTD Actual



Budget Capital Revenue -v- YTD Actual



Budget Capital Expenses -v- YTD Actual



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

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
Statutory Reporting Program
For the Period Ended 30 November 2017

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	2	2,393,249	2,393,249	2,373,627	(19,622)	(1%)	
Revenue from operating activities							
Governance		9,500	3,958	(6,681)	(10,639)	(269%)	▼
General Purpose Funding - Rates		6,510,825	6,510,825	6,477,317	(33,508)	(1%)	
General Purpose Funding - Other		682,597	284,415	288,457	4,042	1%	
Law, Order, Public Safety		24,735	10,306	15,489	5,183	50%	
Health		0	0	1,416	1,416	100%	
Education and Welfare		239,329	99,720	139,147	39,426	40%	▲
Housing		90,500	37,708	45,489	7,781	21%	
Community amenities		965,977	402,490	987,382	584,892	145%	▲
Recreation and Culture		244,687	101,953	96,270	(5,683)	(6%)	
Transport		67,512	28,130	436,590	408,460	1452%	▲
Economic Services		44,156	18,398	37,346	18,948	103%	▲
Other Property and Services		0	0	21,468	21,468	100%	
		8,879,818	7,497,905	8,539,691	1,041,786		
Expenditure from operating activities							
Governance		(1,851,490)	(771,454)	(638,557)	132,897	17%	▼
General Purpose Funding		(219,815)	(91,590)	(88,797)	2,793	3%	
Law, Order, Public Safety		(325,891)	(135,788)	(61,639)	74,149	55%	▼
Health		(179,493)	(74,789)	(22,405)	52,384	70%	▼
Education and Welfare		(300,323)	(125,135)	(82,842)	42,292	34%	▼
Housing		(240,378)	(100,158)	(77,207)	22,951	23%	▼
Community Amenities		(1,645,204)	(685,502)	(450,418)	235,084	34%	▼
Recreation and Culture		(2,843,524)	(1,184,802)	(954,948)	229,853	19%	▼
Transport		(8,995,512)	(3,748,130)	(3,656,214)	91,916	2%	
Economic Services		(659,361)	(274,734)	(257,903)	16,831	6%	
Other Property and Services		(67,009)	(27,920)	(253,531)	(225,610)	(808%)	▲
		(17,328,000)	(7,220,000)	(6,544,461)	675,539		
Operating activities excluded from budget							
Add back Depreciation		8,592,971	3,580,405	3,592,163	11,758	0%	
Adjust (Profit)/Loss on Disposal		125,153	52,147	43,877	(8,270)	(16%)	
Amount attributable to operating activities		269,942	3,910,457	5,631,271	1,720,813		
Investing activities							
Grants, Subsidies and Contributions		1,074,748	447,812	164,895	(282,916)	(63%)	▼
Proceeds from Disposal of Assets	3	314,500	131,042	205,017	73,975	56%	▲
Land & Buildings		(236,500)	(98,542)	(6,769)	91,773	(93%)	▲
Furniture & Equipment	3	0	0	(9,133)	(9,133)	100%	▲
Plant & Equipment	3	(320,000)	(133,333)	(84,616)	48,717	37%	▼
Roads	3	(1,573,733)	(655,722)	(55,433)	600,289	92%	▼
Drainage	3	(90,000)	(37,500)	0	37,500	100%	▼
Parks & Ovals	3	(385,000)	(160,417)	(147,771)	12,646	8%	
Footpaths	3	(80,000)	(33,333)	(201)	33,133	99%	▼
Infrastructure Other	3	0	0	(5,709)	(5,709)	100%	
Amount attributable to investing activities		(1,295,985)	(539,994)	60,281	717,443		
Financing activities							
Proceeds from New Debentures	9	0	0	0	0		
Transfer from Reserves	7	723,735	0	0	0	0%	
Repayment of Debentures	9	(337,408)	(140,587)	(165,960)	(25,373)	18%	
Transfer to Reserves	7	(1,753,533)	0	0	0	0%	
Amount attributable to financing activities		(1,367,206)	(140,587)	(165,960)	(25,373)		
Closing Funding Surplus(Deficit)	2	0	5,623,126	7,899,219			

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

Refer to the attached Explanation of Material Variances Statement for an explanation of the reasons for the variance.

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

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 30 November 2017

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
		\$	\$	\$	\$
Opening Funding Surplus(Deficit)	2	2,393,249	2,393,249	2,373,627	(19,622)
Revenue from operating activities					
Rates - General		6,510,825	6,510,825	6,477,317	(33,508)
Operating grants, subsidies and contributions		771,076	321,282	548,419	227,137
Fees and charges		1,377,411	573,921	1,201,856	627,935
Interest earnings		206,469	86,029	103,742	17,713
Other revenue		11,525	4,802	208,357	203,555
Profit on disposal of assets		2,512	1,047	0	(1,047)
		8,879,818	7,497,905	8,539,691	1,041,786
Expenditure from operating activities					
Employee costs		(4,093,736)	(1,705,723)	(1,486,454)	219,269
Materials and contracts		(3,111,555)	(1,296,481)	(1,026,432)	270,049
Utility charges (electricity, gas, water etc.)		(603,402)	(251,418)	(160,068)	91,349
Depreciation on non-current assets		(8,592,971)	(3,580,405)	(3,592,163)	(11,758)
Interest expense		(48,229)	(20,095)	(14,450)	5,646
Insurance expense		(298,496)	(124,373)	(62,899)	61,475
Other expenditure		(451,945)	(188,310)	(158,118)	30,192
Loss on asset disposal		(127,666)	(53,194)	(43,877)	9,317
		(17,328,000)	(7,220,000)	(6,544,461)	675,539
Operating activities excluded from budget					
Add back Depreciation		8,592,971	3,580,405	3,592,163	11,758
Add back (Profit)/Loss on Asset Disposal		125,153	52,147	43,877	(8,270)
Amount attributable to operating activities		269,942	3,910,457	5,631,271	1,720,813
Investing activities					
Non-operating grants, subsidies and contributions		1,074,748	447,812	164,895	(282,916)
Proceeds from Disposal of Assets	3	314,500	131,042	205,017	73,975
Land & Buildings	3	(236,500)	(98,542)	(6,769)	91,773
Furniture & Equipment	3	0	0	(9,133)	(9,133)
Plant & Equipment	3	(320,000)	(133,333)	(84,616)	48,717
Roads	3	(1,573,733)	(655,722)	(55,433)	600,289
Drainage	3	(90,000)	(37,500)	0	37,500
Parks & Ovals	3	(385,000)	(160,417)	(147,771)	12,646
Footpaths	3	(80,000)	(33,333)	(201)	33,133
Infrastructure Other	3	0	0	(5,709)	(5,709)
Amount attributable to investing activities		(1,295,985)	(539,994)	60,281	717,443
Financing activities					
Transfer from Reserves	7	723,735	0	0	0
Repayment of Debentures	9	(337,408)	(140,587)	(165,960)	(25,373)
Transfer to Reserves	7	(1,753,533)	0	0	0
Amount attributable to financing activities		(1,367,206)	(140,587)	(165,960)	(25,373)
Closing Funding Surplus(Deficit)	2	0	5,623,126	7,899,219	

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

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other

short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

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

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 1 (j) (Continued)

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

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
Formation	not depreciated
pavement	50 years
Infrastructure Other	25 to 30 years
Parks, Reserves and Ovals	20 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping and drainage	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 1 (p) (Continued)

Fees and Charges

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

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)

Governance

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

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

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

Health

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

Education and Welfare

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

Provision and maintenance of elderly residents housing.

Community Amenities

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

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

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

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

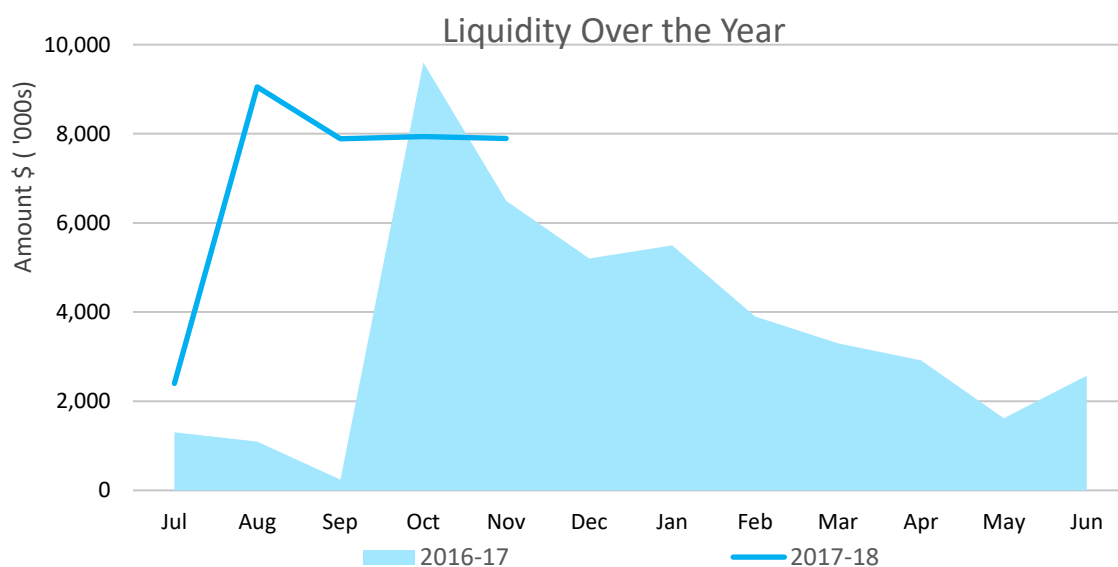
Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Note	30 June 2017	YTD 30 Nov 2016	YTD 30 Nov 2017
		\$	\$	\$
Current Assets				
Cash Municipal	4	1,551,353	3,954,533	4,922,790
Reserves		3,875,957	3,118,203	3,875,957
Receivables - Rates	5	1,242,940	6,476,734	2,957,940
Receivables - Other		137,593	627,552	592,328
Inventories		6,530	8,395	6,530
		6,814,372	14,185,417	12,355,545
Less: Current Liabilities				
Payables	6	(564,788)	(1,493,049)	(580,368)
Current portion long term borrowings		(337,292)	(316,406)	(171,332)
Provision - Long Service Leave		(124,693)	(22,783)	(142,607)
Provision - Annual Leave		(184,121)	(197,547)	(184,121)
Unadjusted net current assets		5,603,480	12,155,632	11,277,117
Less: Reserves - restricted cash		(3,875,957)	(3,118,203)	(3,875,957)
Add: Current portion long term borrowings		337,292	316,406	171,332
Add: Provision for Annual Leave		184,121	22,783	184,121
Add: Provision for Long Service Leave		124,693	197,547	142,607
Adjusted net current assets - surplus/(deficit)		2,373,627	9,574,165	7,899,219

* Positive=Surplus (Negative=Deficit)

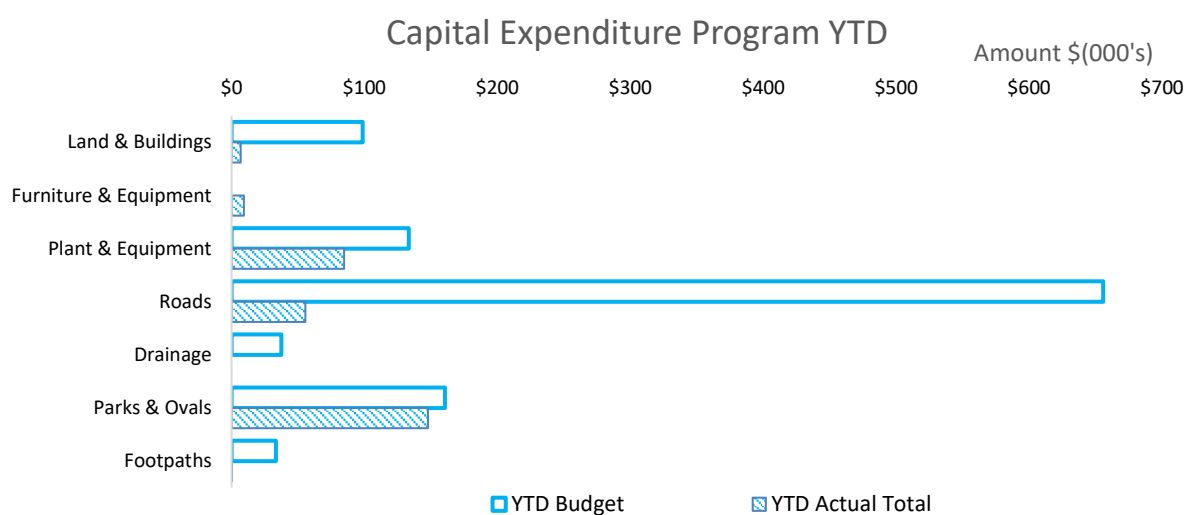


SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING

Summary Capital Acquisitions	Adopted Annual Budget	YTD Budget (d)	YTD Actual Total	Variance
	\$	\$	\$	\$
Land & Buildings	236,500	98,542	6,769	(91,773)
Furniture & Equipment	0	0	9,133	9,133
Plant & Equipment	320,000	133,333	84,616	(48,717)
Roads	1,573,733	655,722	55,433	(600,289)
Drainage	80,000	37,500	0	(37,500)
Parks & Ovals	385,000	160,417	147,771	(12,646)
Footpaths	90,000	33,333	201	(33,133)
Infrastructure Other	0	0	5,709	5,709
Capital Expenditure Totals	2,685,233	1,118,847	309,631	(809,215)
Capital Acquisitions Funded By				
Capital Grants and Contributions	1,074,748	427,715	164,895	
Other (Disposals & C/Fwd)	314,500	131,042	205,017	
Council Contribution - Cash Backed Reserves				
Land and Building Reserve	130,000	0	0	
Landfill Reserve	158,000	0	0	
IT and Communications Reserve	50,000	0	0	
Road Reserve	100,000	0	0	
Plant Reserve	205,000	0	0	
Council Contribution - Operations	652,985	560,090	(60,281)	
Capital Funding Total	2,685,233	1,118,847	309,631	

Adopted budget figures not available



SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 3. CAPITAL ACQUISITIONS

	Account	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Capital Acquisitions					
Land & Buildings					
ACQUISITION - FURNITURE & EQUIPMENT COOLGARDIE RECREATION CE	110888	10,000	4,167	0	(4,167)
ACQUISITION - LAND & BUILDINGS KAMBALDA RECREATION CENTRES	110987	9,500	3,958	6,529	2,570
ACQUISITION - LAND & BUILDINGS OTHER HOUSING	90287	40,000	16,667	0	(16,667)
ACQUISITION - LAND & BUILDINGS TECH SERVICES	120187	47,000	19,583	0	(19,583)
ACQUISITION - LAND & BUILDINGS OTHER COMMUNITY AMENITIES	100791	70,000	29,167	240	(28,927)
LAND & BUILDINGS - ECONOMIC SERVICES	513061	60,000	25,000	0	(25,000)
Land & Buildings Total		236,500	98,542	6,769	(91,773)
Furniture & Equipment					
ACQUISITION - FURNITURE & EQUIPMENT CORPORATE SERVICES	040388	0	0	9,103	9,103
ACQUISITION - FURNITURE & EQUIPMENT KAMBALDA RECREATION	110988	0	0	30	30
Furniture & Equipment Total		0	0	9,133	9,133
Plant & Equipment					
ACQUISITION - HEAVY PLANT	120490	240,000	100,000	84,616	(15,384)
ACQUISITION - INFRASTRUCTURE - KAMBALDA POOL (EAST REDEVEL)	110486	35,000	14,583	0	(14,583)
ACQUISITION - LIGHT PLANT	120489	45,000	18,750	0	(18,750)
Plant & Equipment Total		320,000	133,333	84,616	(48,717)
Roads					
ROAD CONSTRUCTION - RENEWAL	512013	1,248,832	520,347	32,820	(487,527)
ROAD CONSTRUCTION - UPGRADE	512014	324,900	135,375	22,613	(112,762)
Roads Total		1,573,732	655,722	55,433	(655,722)
Drainage					
ACQUISITION - INFRASTRUCTURE KAMBALDA DRAINAGE	120108	90,000	37,500	0	(37,500)
Drainage Total		90,000	37,500	0	(37,500)
Parks & Ovals					
ACQUISITION - FURNITURE & EQUIPMENT PARKS & GARDENS	110588	0			
ACQUISITION - INFRASTRUCTURE PARKS GEN	110690	385,000	160,417	147,771	(12,646)
Parks & Ovals Total		385,000	160,417	147,771	(12,646)
Footpaths					
ACQUISITION - INFRASTRUCTURE KAMBALDA EAST FOOTPATHS	120110	80,000	33,333	0	(33,333)
ACQUISITION - INFRASTRUCTURE KAMBALDA WEST FOOTPATHS	120111	0		201	
Footpaths Total		80,000	33,333	201	(33,133)
Infrastructure Other					
ACQUISITION - REFUSE SITE	510018	0	0	4,987	4,987
ACQUISITION - INFRASTRUCTURE COOLGARDIE POOL	110386	0			
Infrastructure Other Total		0	0	5,709	5,709
Grand Total		2,685,232	1,118,847	309,631	(837,032)

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 3. CAPITAL DISPOSALS

Asset Number	Asset Description	YTD Actual				Adopted Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$		\$	\$	\$
	Plant and Equipment								
HV028	Mitsubishi 8 Wheel Tip Truck 2013	171,602	127,725		(43,877)	174,895	110,000	0	(64,895)
HV007	Mitsubishi Tip Truck					7,772	10,000	2,228	0
HV029	Fuso Tipper Truck					134,443	110,000	0	(24,443)
HV015	Hino Dutro 6500					14,318	10,000	0	(4,318)
HV008	Mitsubishi Prime Mover					20,715	15,000	0	(5,715)
HV023	Water Tanker (Semi Trailer) 1TLW416					21,732	10,000	0	(11,732)
HV030	2 Axle Pig Trailer 1TOT287					29,126	20,000	0	(9,126)
LV042	2014 VF Holden Commodore Evoke Sedan (MDS)					14,598	7,500	0	(7,098)
LV044	Holden Captiva LT Sedan (Diesel) (MAS)					7,338	7,000	0	(338)
LV045	2015 Nissan Patrol (MTS)					14,716	15,000	284	0
Various	Ross's Auctions		77,292						
		171,602	205,017	0	(43,877)	439,653	314,500	2,512	(127,665)

There were various assets disposed in November, the proceeds were received however not processed within Synergy.

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 4. CASH AND INVESTMENTS

Bank Accounts	Municipal	Reserves	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Cash at Bank	721,192			721,192	ANZ	Variable	Cheque Acc
Cash on Hand	1,112			1,112			On hand
ANZ Online Saver 016719 27886427	125,619	3,875,957		4,001,576	ANZ	Variable	On going
NAB 9469 25119	332			332	NAB	Variable	On going
Trust			202,037	202,037	NAB	Variable	On going
(b) Term Deposits							
	4,074,535			4,074,535			
Total	4,922,790	3,875,957	202,037	9,000,784			

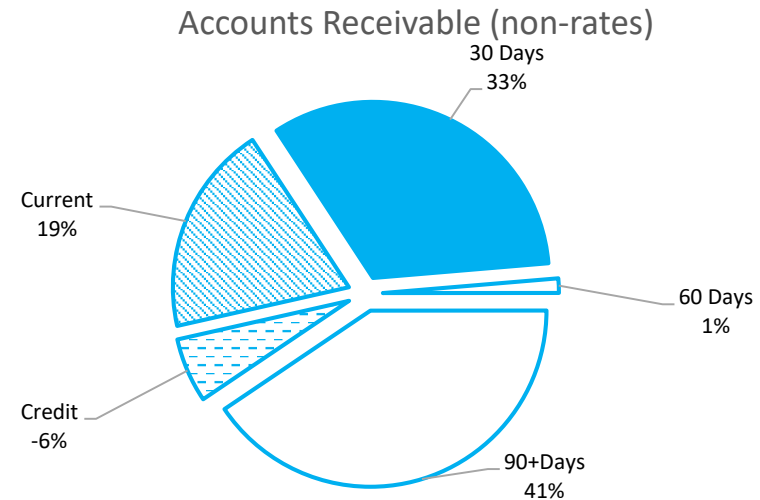
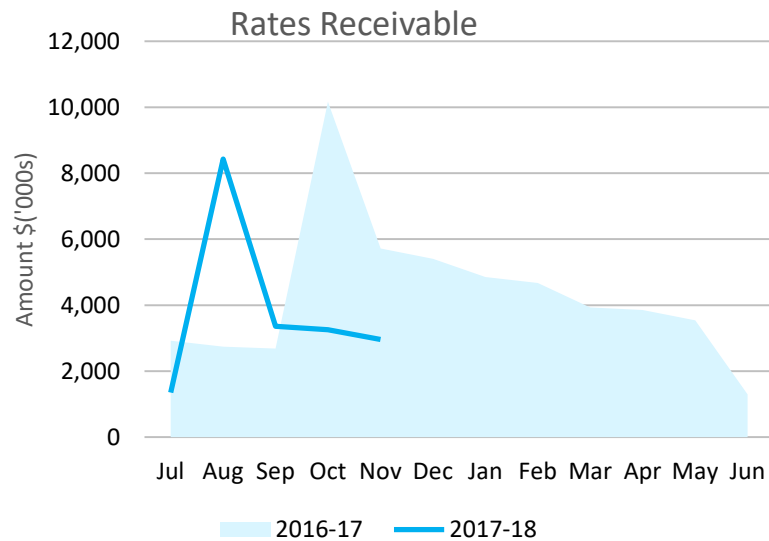
SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 5. RECEIVABLES

Receivables - Rates and Other Rates Receivable	YTD 30 Nov		Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	2017	30 June 2017							
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	1,242,940	1,302,455	Receivables - General	(14,358)	46,817	79,819	3,217	98,426	213,921
Levied this year	6,477,317	6,250,455	Balances per Trial Balance						
Provision for Doubtful Debts	(2,225,472)	(1,920,519)	Sundry Debtors						213,921
Less Collections to date	(2,536,846)	(4,389,451)	GST Receivable						131,717
Equals Current Outstanding	2,957,940	1,242,940	Accrued Income/Payments in advance						246,690
Net rates collectable (after provision)	2,957,940	1,242,940	Total Receivables General Outstanding						592,328

Amounts shown above include GST (where applicable)

Debtors ledger out of balance by \$2,360



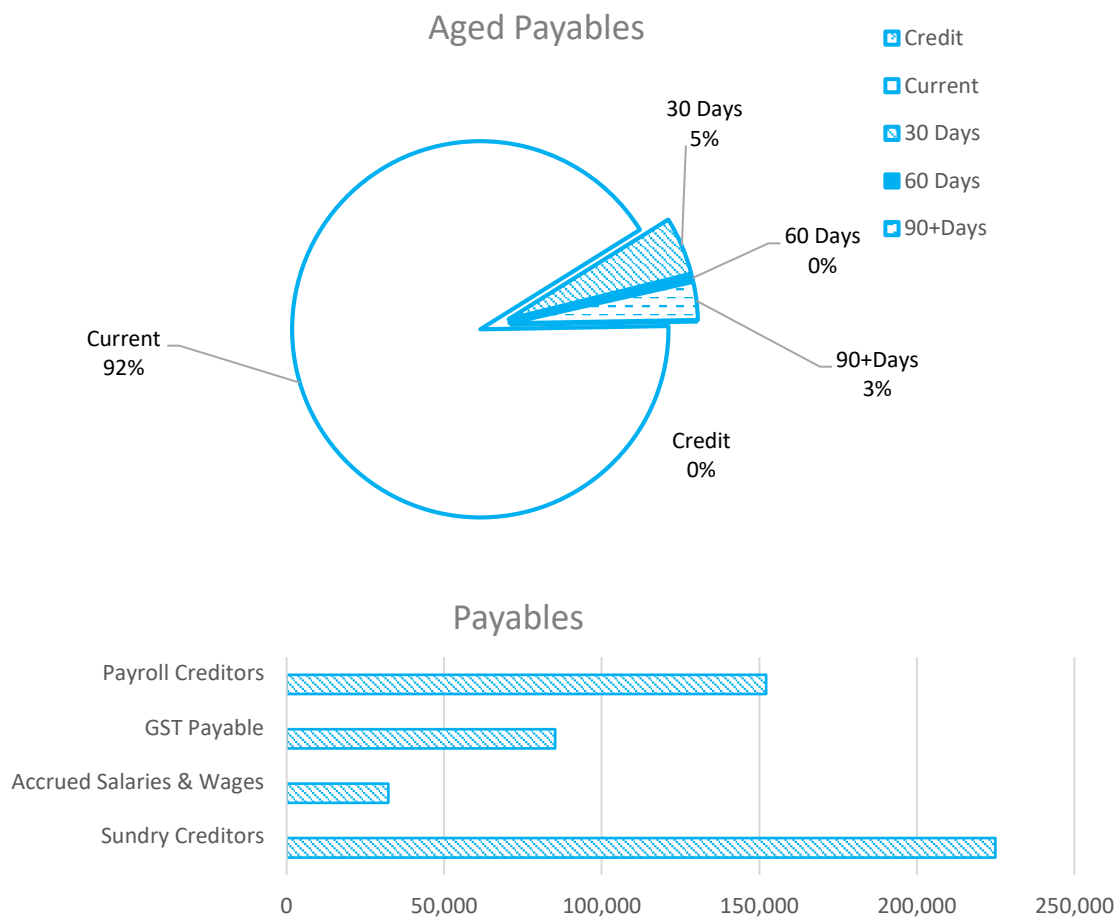
SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 6. PAYABLES

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	205,573	11,220	801	7,323	224,917
Balances per Trial Balance						
Sundry Creditors						224,917
Payables - Other						
Accrued Salaries & Wages						32,270
GST Payable						85,193
Payroll Creditors						152,219
Sundry Creditors - Other						85,769
Total Payables - Other						355,451
Total Payables						580,368

Amounts shown above include GST (where applicable)

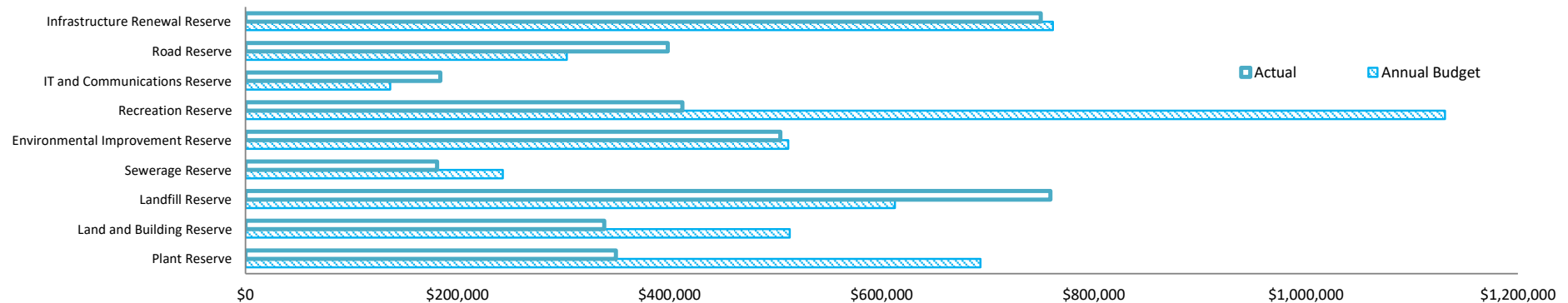
There is an imbalance of \$44,374 between the Creditors Ledger and the Sundry Creditors Control Account.



SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 7. CASH BACKED RESERVES

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Plant Reserve	349,337	4,363	0	544,500	0	(205,000)	0		693,200	349,337
Land and Building Reserve	338,232	5,073	0	300,000	0	(130,000)	0		513,305	338,232
Landfill Reserve	759,041	11,386	0	0	0	(158,000)	0		612,427	759,041
Sewerage Reserve	180,735	2,711	0	140,000	0	(80,735)	0		242,711	180,735
Environmental Improvement Reserve	504,366	7,565	0	0	0	0	0		511,931	504,366
Recreation Reserve	412,135	6,182	0	712,908	0	0	0		1,131,225	412,135
IT and Communications Reserve	183,832	2,757	0	0	0	(50,000)	0		136,589	183,832
Road Reserve	398,189	4,836	0	0	0	(100,000)	0		303,025	398,189
Infrastructure Renewal Reserve	750,090	11,251	0	0	0	0	0		761,342	750,090
	3,875,957	56,125	0	1,697,408	0	(723,735)	0		4,905,755	3,875,957



SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 8. RATING INFORMATION

RATE	Rate in	Number of Properties	Rateable Value	YTD Actual				Adopted Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
General Rate	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
GRV Townsite	0.074652	1,134	16,276,872	1,215,104	0	0	1,215,104	1,215,104	0	0	1,215,104
UV Mining	0.220435	1,178	20,123,801	4,435,990	81,130	0	4,517,120	4,435,990	(1,290)	0	4,434,700
Rural	0.110513	27	1,174,514	129,799	0	0	129,799	129,799	0	0	129,799
Sub-Totals		2,339	37,575,187	5,910,692	81,130	0	5,862,023	5,780,893	(1,290)	0	5,779,603
Minimum Payment	Minimum \$										
GRV Townsite	694	661	4,204,823	458,734	0	0	458,734	458,734	0	0	458,734
UV Mining	437	676	687,217	295,412	0	0	295,412	295,412	0	0	295,412
Rural	684	14	13,500	9,576	0	0	9,576	9,576	0	0	9,576
Sub-Totals		1,351	4,905,540	763,722	0	0	763,722	763,722	0	0	763,722
Total		3,690	42,480,727	6,674,414	81,130	0	6,625,745	6,544,615	(1,290)	0	6,543,325
Concession							(148,428)				(32,500)
Total amount raised from general rates							6,477,317				6,510,825
Specified area rates							278,935				272,788
Total rates							6,756,252				6,783,613
Write offs							(507)				(61,000)
Total rates and write off							6,730,250				6,722,613

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 9. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2017/18 Actual	2017/18 Budget	2017/18 Actual	2017/18 Budget	2017/18 Actual	2017/18 Budget
			\$	\$	\$	\$	\$	\$
Community Amenities								
99 Coolgardie Effluent	31,291	0	8,717	17,691	22,574	13,600	393	1,443
Recreation and Culture								
111 KCRF Building	267,849	0	131,604	267,848	136,245	1	5,678	11,803
112 Aquatic Facilities	420,182	0	17,168	34,709	403,014	385,473	1,563	8,125
Economic Services								
113 Coolgardie Post Office	469,797	0	8,470	17,160	0	452,637	6,817	23,317
	1,189,119	0	165,960	337,408	561,832	851,711	14,450	44,688

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures

There were no new debentures as at the reporting date.

(c) Unspent Debentures

Particulars	Purpose of the loan	Year loan taken	Amount b/fw	2017/18 Budget	2017/18 Actual	2017/18 Budget Balance	2017/18 Budget Balance
			\$	\$	\$	\$	\$
Loan 113	Coolgardie Post Office	2014	197,677	0	0	197,677	197,677

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 10. GRANTS AND CONTRIBUTIONS

	Grant Provider	Type	Opening Balance (a)	Adopted Budget		YTD Budget	Annual Budget	YTD Actual		Unspent Tied Grants (a)+(b)+(c)
				Operating	Capital			Revenue (b)	(Expended) (c)	
				\$	\$	\$	\$	\$	\$	\$
General purpose funding										
Grants Commission - General	WALGGC	Operating		278,611	0	116,085	278,611	117,311	(117,311)	0
Grants Commission - Roads	WALGGC	Operating		0	0	0	0	117,311	(117,311)	0
Account Enquiry Fees		Operating		18,733	0	7,805	18,733	0	0	0
Fees And Charges - Administration		Operating		17,600	0	7,330	17,600	0	0	0
Income - Fuel Tax Credits		Operating		21,609	0	9,005	21,609	4,490	(4,490)	0
Rates Recovery Legal Fees - With Gst		Operating		145,116	0	12,093	145,116	35,575	(35,575)	0
Governance										
Income - Other Governance		Operating		0	0	0	0	329	(329)	0
Income - Contributions for Community Chest Grant		Operating		0	0	0	0	3,227	(3,227)	0
Law order and public safety										
Fire Prevention		Operating		0	0	0	0	3,007	(3,007)	0
Income FESA Grants	DFES	Operating		6,478	0	2,695	6,478	0	0	0
Education and welfare										
Income Grants - Kambalda Resource Centre		Operating		111,189	0	46,325	111,189	62,253	(62,253)	0
Income grants - Coolgardie Resource Centre		Operating		106,740	0	44,475	106,740	57,163	(57,163)	0
Kambalda Resource Centre		Operating		0	0	0	0	1,364	(1,364)	0
Housing										
Income - Staff Housing		Operating		0	0	0	0	46	(46)	0
Income - Other Housing		Operating		0	0	0	0	2,856	(2,856)	0
Recreation and culture										
Income Clubs and Amenities		Operating		0	0	0	0	4,929	(4,929)	0
Income - Contributions		Non-Operating			50,000	20,830	50,000	46,000	0	46,000
Transport										
Income Roads - Regional Road Group	MRWA RRG	Operating		0	0	0	0	160,000	(160,000)	0
Roads Income - Roads to Recovery	Department of Transport	Non-Operating		0	462,888	192,870	462,888	0	0	0
Income Roads - Blackspot	MRWA	Non-Operating		0	161,860	67,440	161,860	0	0	0
Direct Grant - Regional Road Group	MRWA	Non-Operating		0	400,000	166,665	400,000	118,895	0	118,895
Road Maintenance		Operating - Tied		65,000	0	27,080	65,000	0	0	0
Other property and services										
Finance/Administration and Associated Costs		Operating		0	0	0	0	2,028	(2,028)	(0)
TOTALS			0	771,076	1,074,748	720,698	1,845,824	736,785	(571,890)	164,896
SUMMARY										
Operating	Operating Grants, Subsidies and Contributions		0	706,076	0	245,813	706,076	571,890	(571,890)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributor		0	65,000	0	27,080	65,000	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,074,748	447,805	1,074,748	164,895	0	164,895
TOTALS			0	771,076	1,074,748	720,698	1,845,824	736,785	(571,890)	164,896

Not all income received allocated as grant income has been detailed due to some income/expenditure incorrectly allocated to grants.

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 11. BUDGET AMENDMENTS

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

COA	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Adopted Budget Running Balance
				\$	\$	\$	\$
Nil							
Adopted Budget Cash Position as per Council Resolution							

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 12. TRUST FUND

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

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 30 Nov 17
	\$	\$	\$	\$
Bonds	137,095	165	(20,835)	116,425
BRB Building Levy	3,366	6,225	(6,240)	3,350
Election Nominations	200	80	0	280
BCITF Training Levy	5,761	8,262	(8,262)	5,761
Held for Clubs	43,729	0	0	43,729
Miscellaneous Monies	22,955	22,595	(15,351)	30,198
Unknown deposits	1,680	0	0	1,680
	214,786	37,327	(50,688)	201,424

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

NOTE 12. EXPLANATION OF MATERIAL VARIANCES

Details and explanations of the material variances reflected on the Statement of Financial Activity are provided below as required by Local Government (Financial Management) Regulation 34(1) (d). ▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of \$10,000 and 10%.

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	(10,639)	(3)	▼	Timing	Incorrect posting to revenue account. Will be corrected in January.
Education and Welfare	39,426	40%	▲	Timing	Part of the grant for the resource centre has been received. Budget profiling shows revenue being received each month
Community amenities	584,892	145%	▲	Timing	Income from sewerage and bins was received in Sept. In synergy budget shows to receive income each month
Transport	408,460	1452%	▲	Timing	Grants received in a lump sum, in the budget spread out over a 12 month period.
Economic Services	18,948	103%	▲	Permanent	Increase of income from visitor centre
Expenditure from operating activities					
Governance	132,897	17%	▼	Timing	Variance is due to allocation of administration costs not yet journalled to Governance. Will be corrected in January
Law, Order, Public Safety	74,149	55%	▼	Timing	Due to budget profiling
Health	52,384	70%	▼	Permanent	Due to budget profiling
Education and Welfare	42,292	34%	▼	Timing	Staff member leaving and not being replaced
Housing	22,951	23%	▼	Timing	Reduction in expenditure due to repairs and maintenance costs not yet costed to houses. Will be corrected by January 2018
Community Amenities	235,084	34%	▼	Timing	Timing issue, invoices not fully received from planning consultant
Recreation and Culture	229,853	19%	▼	Timing	Decrease in staff expenditure
Other Property and Services	(225,610)	(808%)	▲	Timing	The variance has arisen as a result of public works overheads, administration overheads and plant operating costs not allocated to ensure costs balanced to zero. This will be addressed in January monthly statements.
Operating activities excluded from budget					
Grants, Subsidies and Contributions	(282,916)	(63%)	▼	Permanent	Due to budget profiling
Proceeds from Disposal of Assets	73,975	56%	▲	Timing	Income from disposal of light and heavy plant has been updated and corrected by end of December.
Furniture & Equipment	(9,133)	100%	▲	Timing	Due to early payment of IT Costs reimbursed in October by Emerge. Will be corrected by January 2018
Plant & Equipment	48,717	37%	▼	Timing	Due to budget profiling
Footpaths	33,133	99%	▼	Timing	Due to budget profiling
Financing activities					

Level 15 Exchange Tower
2 The Esplanade
Perth, WA 6000

PO Box 5785
St Georges Terrace, WA 6831

T +61 (0)8 9225 5355

www.moorestephenswa.com.au

The Chief Executive Officer
Shire of Coolgardie
PO Box 138
KAMBALDA WA 6442

COMPILATION REPORT TO THE SHIRE OF COOLGARDIE

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Coolgardie, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 30 November 2017. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF COOLGARDIE

The Shire of Coolgardie are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

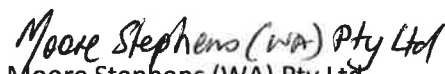
On the basis of information provided by the Shire of Coolgardie we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Coolgardie provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Coolgardie. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

OTHER MATTERS

During the compilation of the Statement of Financial Activity for period ending November 2017, we noted the bank reconciliations for this period did not reconcile to the statements provided. The attached financial statements were prepared without reconciliation of the bank accounts. The municipal bank and investments is unreconciled by the amount of \$18,691. This variance does not include \$4,400 of identified transactions itemised in the bank statements and not yet processed within the general ledger. The amount stated in the closing balance of the Statement of Financial Activity as detailed in Note 2 of the attached financials statements may require adjusted by the amount of \$23,091 when the banks reconciliation is finalised.


Moore Stephens (WA) Pty Ltd
Chartered Accountants



PAUL BREMAN
DIRECTOR

12 January 2018

Level 15 Exchange Tower
2 The Esplanade
Perth, WA 6000

PO Box 5785
St Georges Terrace, WA 6831

T +61 (0)8 9225 5355
www.moorestephenswa.com.au

Mr James Trail
Chief Executive Officer
Shire of Coolgardie
PO Box 138
KAMBALDA WA 6442

Dear James

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2017

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 30 November 2017 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

COMMENTS/SUGGESTIONS

Attached is a list of comments/suggestions derived from compiling the statement of financial activity and other end of month review services.

MATTERS FOR MANAGEMENT ATTENTION:

Please complete the Statutory Monthly Financial Statements by completing Note 13 – Major Variations by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

We noted no other matters we wish to draw to management's attention.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely



PAUL BREMAN
DIRECTOR

12 January 2018

Shire of Coolgardie Management Information Report

Period Ending
30 November 2017

Topic	Item	First Identified	Explanation	Action Required	Priority
Municipal Bank	Reconciliation	Sept. 2017	During the compilation of the Statement of Financial Activity we noted the bank reconciliations for this period did not reconcile to the statements provided. The banks are unreconciled by the amount of \$18,691.	Reconciliation of all banks accounts on a regular basis and the clearing of reconciliation items in a timely manner.	High
Funding Surplus	Audit	Oct. 2017	The Annual Financial Report for 30 June 2017 has been finalised. The opening adjusted net current assets surplus shown on the Statement of Financial Activity differs to the audited annual statements by \$136,500.	Correction journals ensuring end of year audit adjustments have been completed for 2016/17 need to be undertaken.	High
Credit cards	Reconciliations	Sept. 2017	No credit card reconciliation was performed for the month of October. No credit card reconciliations has been performed for several months.	Reconciliation of all credit card balances on a regular basis and the clearing of reconciliation items in a timely manner.	High
Business Activity Statement	Reconciliation	Nov. 2017	At the time of preparing the Statement of Financial Activity, it was noted the PAYG, GST Liability and GST Asset accounts appear to have high balances. It appears not all of the transactions within these accounts have been cleared with each BAS lodgement.	Reconciliation of all GST Asset and Liability account, and PAYG accounts to ensure that the correct amounts have been lodged with the ATO.	High
Administration allocations	Not processed	Sept. 2017	Monthly re-allocation of administration expenses for September, October and November have not been processed.	Allocation of administration expenses completed on a regular basis to ensure correct reporting of the expenses throughout the programs.	Medium

Shire of Coolgardie Management Information Report

Period Ending
30 November 2017

Topic	Item	First Identified	Explanation	Action Required	Priority
Assets	Disposals not processed	Nov. 2017	It was noted proceeds for the sale of assets had been received however the disposal of the asset had not been finalised within Synergy Soft. No asset reconciliation was provided.	An asset reconciliation should be completed on a regular basis to ensure correct reporting of the acquisition, disposal and depreciation of assets.	Medium
Subsidiary Ledgers	Reconciliation	Sept. 2017	The register of outstanding rates debtors varied from the rate debtors control account by \$372,582 at the end of the period. We have been informed a reconciliation and adjustments have been undertaken and will be effective as at December 2017.	All subsidiary registers be reconciled to the general ledgers at the end of each period and this reconciliation be reviewed and approved by senior management.	Medium
Valuations	Reconciliation	Oct. 2017	No reconciliation of the values held in the rate book to the VGO valuation advices was available.	A running valuation register reconciliation be maintained as interim rates are processed and this register be regularly reviewed and approved by senior management.	Medium
Budget	Budget figures are not completed in Synergy Soft	Aug. 2017	The full budget estimates have not been uploaded into Synergy Soft, therefore the YTD budget estimates are not available.	The report generally reflect a 5/12th apportionment of the annual budgeted figures. We recommend the original budget be reconciled to the adopted budget to facilitate budget review to actual.	Low

Approval:  Paul Breman, Director

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Date of Issue: 12 January 2018

Shire of Coolgardie Management Information Report

Period Ending
30 November 2017

65

Topic	Item	First Identified	Explanation	Action Required	Priority
Allocations	Income Expense Coding	Nov. 2017	An expense transaction in account 040107 - Members Functions, Events, Contributions has been allocated against an income IE Code. This transaction has made the Governance Operating Income to be negative in the Statement of Financial Activity by program.	Income expense coding correction journal to be undertaken.	Low
Information not Provided	Support	Oct. 2017	<ul style="list-style-type: none"> a. Completed checklist b. Asset reconciliation 	Please supply the reconciliation support items listed for next month.	

Approval:  Paul Breman, Director

Page 3

Date of Issue: 12 January 2018

AGENDA REFERENCE: 7.3

SUBJECT: Minor Policy amendments and New Policy

LOCATION: Shire of Coolgardie

APPLICANT: NIL

FILE REFERENCE: NAM5487

DISCLOSURE OF INTEREST: NIL

DATE: 17 January 2018

AUTHOR: Chief Executive Officer, James Trail

SUMMARY:

For the Council to review the minor amendments and new Policy 053 Social Media that the management team proposes in the listed Policies for the Shire of Coolgardie.

BACKGROUND:

Councils Policy manual was reviewed again by the executive team after adoption of the June 2017 Ordinary Council meeting as some minor errors needed correction. The policies that were amended are;

- Fitness for Work
- Salary Sacrifice

The Social Media Policy is a new policy added to the Shire of Coolgardie policy manual.

COMMENT:

The minor review by the executive team that took place after the June Ordinary Council Meeting adoption was to ensure all policies met the Shire of Coolgardie's needs these changes do not impact the context and essence of the policy. The executive team also wanted the addition of a Social Media Policy.

CONSULTATION:

The Shire of Coolgardie Executive Team

STATUTORY ENVIRONMENT: NIL

POLICY IMPLICATIONS: Contained within the item

FINANCIAL IMPLICATIONS: NIL

STRATEGIC IMPLICATION:

Solutions focused 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.
- 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) approves the minor amendments in policies, these amendments do not impact the context and essence of the policies.
 - Fitness for Work
 - Salary Sacrifice
- 2) Approve new policy 053 Social Media.

COUNCIL RESOLUTION: # 006/18

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

That Council accept amendments to Council resolution.

CARRIED SIMPLE MAJORITY 6/0

COUNCIL RESOLUTION: # 007/18

MOVED: COUNCILLOR, K LINDUP
SECONDED; COUNCILLOR, B LOGAN

That Council

- 1) approves the minor amendments in policies, these amendments do not impact the context and essence of the policies.
 - Fitness for Work
 - Salary Sacrifice
- 2) Approve new policy 053 Social Media.
- 3) Withdraw the Fitness for Work Policy and represent it to the February 2018 Ordinary Council Meeting.

CARRIED SIMPLE MAJORITY 6/0

Title of Policy: Fitness for Work

Policy Number: 018

Policy Purpose

The Shire of Coolgardie is committed to the safety and health of its employees and has a duty of care under the Occupational Safety and Health Act, 1984 to provide a safe working environment. The Shire of Coolgardie also recognises that this duty is incumbent on all employees that extends to co-workers and individuals alike in order to prevent their safety and health from being jeopardised through an act or omission of an employee who is unfit for work.

SCOPE

For the purpose of meeting our duty of care, employees who attend work under the influence of, in possession of or found to be cultivating, selling or supplying drugs and / or alcohol, or being in any other way impaired for work, will not be tolerated by the Shire of Coolgardie. In order to ensure that this duty is fulfilled, the Shire of Coolgardie has implemented this procedure in the interests of occupational safety and health.

Those who are suspected or found to be under the influence of drugs or alcohol at work will be submitted for a drug and alcohol test. If the test proves positive, the employee will subsequently be stood down from work without pay.

Those who fail to follow this procedure will be appropriately counselled and depending on the severity of their actions, may also stand the consequence of suspension without pay or instant dismissal.

DEFINITIONS

For the purpose of this policy, the abuse of alcohol and / or other drugs includes:

- Impaired Work Performance - sudden or gradual deterioration in a persons ability to function appropriately at work.
- Unfit for Work – being impaired for work and therefore unable to perform duties in a safe manner.
- Use – eating, drinking, inhaling, injecting or dermal absorption of any substance or drug.
- Misuse – inappropriate use of a substance on the Shire of Coolgardie premise or property, including overdose of a drug or the failure to take a drug in accordance with medical advice.
- Alcohol – Any beverage containing alcohol.
- Drugs – Amphetamines, Cannabinoids THC, Synthetic Drugs, Opiates, Barbiturates, Cocaine, methadone, Benzodiazepines, Alcohol and other narcotics, prescription drugs and non-prescription drugs.
- Substance – any drug that may have adverse effects causing impaired work performance.
- Fatigue – The inability to perform work effectively or safely due to lack of sleep. Or the adverse effects of medication, alcohol, drugs and / or other substances (including, “hangovers” and/or “come downs”).

- Fit for Work – not being under the influence of or affected by the adverse effects of drugs, alcohol or any other substance, or not being fatigued. Fit for work means that an individual is in a state (physically and psychologically) to perform tasks assigned to them.
- The term “during work hours” includes lunchtimes, and immediately before working hours. The term “Camp” means an overnight stay away from Coolgardie Shire required for work purposes, and shall be considered a “home” and not a workplace
- “The Shire” refers to the Coolgardie Shire Council

RESPONSIBILITIES

1. MANAGERS.

Managers are responsible for ensuring adoption, implementation and application of this Policy:

- Managers are expected to lead by example as this is essential to the Policy's success and credibility.
- Managers will provide adequate resources, education, training, counselling and other requirements for employees to apply this Policy.
- Managers are responsible for fair and consistent application of this policy, importantly for individuals who seek assistance will not be disadvantaged and their employment rights will be safeguarded.
- Managers are responsible for the procedures and facilities so that sensitive medical and other personal information is safeguarded.
- Managers will review this Policy from time to time to determine its fairness and appropriateness for the Shire's requirements.

2. SUPERVISORS.

Supervisors are responsible for leading the effectiveness of this Policy:

- Supervisors are expected to lead by example as this is essential to the Policy's success and credibility.
- Supervisors are responsible for fostering active cooperation with Managers, employees, contractors and other individuals under this policy.
- Supervisors should manage this Policy in a way which encourages employees and individuals to raise concerns about their own or other individuals' fitness for work.
- Supervisors are responsible for the assessment of fitness for work.
- Supervisors are responsible to act promptly and confidentially whenever they believe that any individual is not capable of working in a safe and effective manner.

3. EMPLOYEES AND INDIVIDUALS.

Each individual is responsible for their own health and safety at work and must avoid affecting the safety and health of any other individual.

- Employees and individuals must be fit for work when they present for work and must be able to carry out their duties without risk to themselves or others.

- Employees and individuals must be able to satisfactorily demonstrate fitness for work if requested by a Supervisor or Manager.
- Employees and individuals must immediately notify their Supervisor of any actual or potential impairment of fitness for work, or if they have a medical condition that could affect their fitness for work.
- Employees and individuals must provide a medical certificate when appropriate, or as requested.
- Employees and individuals must immediately notify their Supervisor of any situation in which may breach this Policy, including:
 - Any situation in which other individuals may be unfit for work;
 - The unauthorised possession or consumption of drugs or alcohol on site or during working hours by another individual;
 - Any lose or suspension or drivers licenses, or legal licenses/certificates required to carryout their duties;
 - Any other apparent breach of this Policy.

APPLICATION

Alcohol

Being under the influence of alcohol will not be permitted whilst working on the premise or property of the Shire of Coolgardie. Employees who commence work whilst under the influence of alcohol including, working under the adverse effects of alcohol, will be stood down from their duties and taken to the nearest approved medical centre for a blood alcohol test. If a blood alcohol level is deemed to be 0.05 and over, employees will be sent home without pay for the remainder of the day. As the employee will be over the legal limit to drive, alternative transport will be required.

If the blood alcohol level is under 0.05, employees will be prohibited to operate machinery, plant or equipment until a blood alcohol content of 0.00 is reached. Sedentary duties will be offered until then.

There may be occasions where alcohol may be included as part of a work function or other recognised work event. Where management has properly approved the consumption of alcohol, employees must continue to behave in a sensible and responsible manner with due care for their own and other people's safety and wellbeing. Failure to behave in a sensible and responsible manner with due care, or any failure to follow any directions given by management with regard to the consumption of alcohol will result in disciplinary action. It is a condition of the Shire of Coolgardie that employees make alternative arrangements to get home. The Shire of Coolgardie accepts no responsibility for employees during travel to and from the function.

Illicit Drugs and Other Substances

Illicit drugs and other substances are strictly prohibited by the Shire of Coolgardie. Being under the influence of, suffering adverse effects of, in possession of, or found to be cultivating, selling or supplying drugs or other substances whilst on the Shire of Coolgardie property or premise will result in disciplinary action and possibly instant dismissal.

Synthetic drugs such as cannabinoids are not intended for human consumption as they can produce elevated heart rate, elevated blood pressure, anxiety and hallucinations. It is highly likely that these

products will impair an individual's capacity to present themselves fit for work, and therefore put themselves and or others at risk.

Synthetic Cannabinoids, which have been reported to be five (5) to ten (10) times more potent than THC (the active component of Marijuana) can, and will, directly compromise your fitness for duty and dramatically impair your ability to operate machinery. As these products adversely affect an individual's fitness for work a sample of urine may be taken and sent for analysis. If the returned results are confirmed as being positive they will be treated in the same way as illicit drugs tested for under the Shire of Coolgardie Fitness for Work Policy. If suspected of the above, an employee must undergo a drug screen paid by the Shire of Coolgardie. Refusal to a drug screen may result in instant dismissal.

If the drug screen proves positive results on the first offence, the employee will receive a written warning as per the disciplinary action section of this policy. If an employee is found to give a positive result on the second offence, they will receive a second written warning. On the second offence, the employee must agree to be submitted for consequent drug testing (every fortnight or at random) for a (two month) period. The employee will be instantly dismissed if a subsequent test is undertaken with a positive result.

Any third offence will also result in instant dismissal.

Threshold Levels – A cut-off Level is the value at or above which the drug or alcohol is deemed to be 'detected' and below which the drug is deemed to be 'not detected'. All testing for drugs and alcohol will be according to the levels indicated below adapted from the Australian Standards

<i>Class of Substance</i>	<i>Cut-off-level</i>
Alcohol	0.00 mg/ml
Opiates	300 ug/L
Cannabis	50 ug/L
Cocaine	300 ug/L
Benzodiazepines	200 ug/L
Sympathomimetic Amines by Screening test	
• Amphetamine	300 ug/L
• Methamphetamine	300 ug/l

Prescription and Other Medication

It is an employee's responsibility to inform their supervisor of any medication they are taking. It is also a requirement of employees to advise their supervisor of any adverse effects that may occur whilst taking such medication, including the amount of times at which the medication is taken per day. This information is to be recorded on their personnel file for reference in the event of an emergency. It is also necessary for the employer to record any known allergic reactions to any medication an employee may have (i.e. penicillin).

Any prescription and other medication must be used in accordance with medical advice. Any non-prescription or other medication must be used in accordance with the manufacturer's recommendations.

Failure to follow these requirements will result in disciplinary action, or instant dismissal.

Fatigue

Fatigue can be the result of many different situations. Due to this, this policy will directly reflect the implications of fatigue through the following external triggers (but are not limited to):

- Lack of sleep
- Voluntary Work
- External work commitments

In the interest of safety and health it is important that employees remain alert and function at full capacity whilst at work. When affected by fatigue, actions may be impaired through lack of concentration and poor judgment, therefore increasing the potential to cause injury or harm to themselves, personnel or members of the public.

It is the Shire of Coolgardie policy to provide a safe place of work for its employees. It is an employees responsibility to report to their supervisors any other work commitments or voluntary commitments outside of their employment with the Shire of Coolgardie. Depending on the circumstances, the Shire of Coolgardie may agree to come to a compromise with the employee to ensure there is equilibrium between regular hours worked at the Shire of Coolgardie sleep / rest and additional hours worked elsewhere (including paid and voluntary work). If this agreement is reneged by the employee, disciplinary action will result.

If deprivation of sleep is the cause of fatigue due to other external circumstances, a drug and alcohol screen will be required. If positive, disciplinary action will result. In circumstances where the employee is unfit to remain at work as to the judgment of their employer due to fatigue, the employee will be sent home for the remainder of the day.

HOLDING A VALID DRIVERS LICENSE

Certain conditions apply to the holding of a current Western Australian driver's license. License check will be carried out on an annual basis, or as requested by a Manager. Failure to supply a copy of a current and valid driver's license on request will result in disciplinary action which may include instant dismissal.

Where it is a condition of employment for an employee to operate machinery as part of their employment with the Shire of Coolgardie, loss of a current valid Western Australian driver's license will directly impact on the ability of the employee to provide plant operation as part of their employment. Loss of a current and valid driver's license will result in disciplinary action which may include instant dismissal.

EMPLOYEE ASSISTANCE PROGRAM (EAP)

The Shire of Coolgardie understands employees may be experiencing difficulties external to work that may influence their behavior and health whilst at work. To assist with the recovery of the employee, the Shire of Coolgardie has in place a confidential employee assistance program. For the purpose of this procedure, this program may be offered to first offence employees through ratification of the Manager Community Services. Otherwise this program will be offered on the second affirmed screening. The Shire of Coolgardie will offer a total of 3 counseling sessions, if further sessions are required; approval is to be deemed by the Manager Community Services.

If an EAP is offered as a result of a first offence and the employee declines the offer, they risk the consequence of instant dismissal on second offence.

Employees who have not failed to meet the guidelines of this procedure and feel an EAP would benefit them due to personal circumstances may utilise these services on ratification of the Manager Community Services. Such employees do not contravene the guidelines of this procedure if they volunteer for the EAP service.

DRUG & ALCOHOL TESTING

In the interests of workplace safety, the Shire believes that the following measures are appropriate for the Coolgardie Shire Council workplace

- May undertake regular random testing, without notice of all employees for alcohol and other drugs that could affect workplace safety. The Shire, will administer at it's cost (through such a provider nominated by the Shire from time to time) on site random testing of personnel for drugs and alcohol.
- For Cause Testing.

Any employee involved in an accident whilst at work shall be where practical tested.

- Where a persons behaviour raises concern that he or she maybe influenced by alcohol and or other drugs upon the request of any other person in the workplace, with support from the supervisor/manager,

If evidence is found of possible drug or alcohol use (e.g drug paraphernalia or alcohol containers)

- Testing may be undertaken by an external party (e.g. WA Police) or Council employee, trained and certified in the use of a breathalyser or a Drug Detection System.
- Testing is to identify work related issues, particularly safety. It is not designed to identify or address recreational use of illicit drugs
- Refusal to test – Refusal to undertake and fully co-operate with the administration of a drug / alcohol test will be deemed as a positive result. Continued refusal may result in further disciplinary action and instant dismissal.

Western Diagnostic Pathology is one of the largest and most highly accredited pathology service providers in Australia and has extensive experience with drug testing regimes. The Shire of Coolgardie will partner with the Western Diagnostic Pathology Centre who have extensive experience in assisting with the introduction of an Alcohol and Drug Screening service in the workplace, implementing all the necessary requirements as well as ongoing management of all aspects of the testing program.

The service includes compliance to the Australian Standard AS/NZS 4308: 'Procedures for the Collection, Detection and Quantitation of Drugs of Abuse in Urine', including full GC-MS (Gas Chromatography – Mass Spectrometry) confirmation testing facilities available in a secure, dedicated laboratory. This service will be used to confirm all positive screen results to ensure maximum legal protection for both employee and employer.

The Western Diagnostic Pathology Centre will also be used to provide advice regarding the selection and implementation of AS3547 certified alcohol breathalyser equipment if required.

DISCIPLINARY ACTION

If this procedure is in anyway contravened by an employee the following will result.

General Guidelines

Any employee who tests positive to an alcohol breath screen or urine screen will be stood down from their work and will not be permitted to resume work until such time as they have proven they are fit for work. Any person who is found to be significantly fatigued will also be stood down from work without pay until such time as they have proven they are fit for work.

First Offence:

1. The employee will be immediately suspended from duty without pay if found unfit to work.
2. The employee will not be permitted to return to work until they have been tested again and proved negative for all prescribed substances.
3. The employee will be given the opportunity to state their case. Unless there are convincing arguments to the contrary, this procedure will continue.
4. The employee will be counselled by their supervisor that will focus on;
 - a. the unacceptability of the employee's behaviour
 - b. the risk that such behaviour creates for the safety of the individual and other employees or members of the public
 - c. the employee's responsibility to demonstrate that the problem is being effectively addressed;
 - d. That any future breach of the policy will result in second offence or instant dismissal. A first and final written warning will be given
5. The employee will be formally offered the opportunity to contact a professional counsellor. The decision to undertake counselling or other treatment for alcohol or other drug or substance problem is the responsibility of the employee and can not be made mandatory. However, refusal to accept counselling may result in instant dismissal on second offence. The Shire of Coolgardie will insist that the employee provide satisfactory evidence that the effect of work performance and/or safety has been addressed before they are permitted to return to work. The employee will be instantly dismissed without notice if found to decline the offer to an EAP
6. The employee will be submitted [fortnightly or randomly] for alcohol and / or drug screening for the period of [two months] paid by the Shire of Coolgardie. If tests confirm positive, instant dismissal will follow. If the employee refuses to comply, instant dismissal will follow.

Second Offence:

1. The employee will be immediately dismissed from duty without notice.

Instant Dismissal:

The following are guidelines to circumstances that will result in dismissal without notice:

1. Any attempt to falsify the drug and alcohol screen
2. Cultivating, selling or supplying drugs and / or other substances
3. Unauthorised consumption of illicit drugs or alcohol whilst on the work site or during the working period.
4. Unlawful behavior.

OTHER

If an employee is found to be heavily intoxicated, above the legal limit to drive, they are to be sent home without pay, it is a requirement of the supervisors to:

- a) Contact the employees next of kin to arrange pick up.
- b) If next of kin is unable to be contacted or unable to take employee home, a cab voucher must be used. The employee is to be advised that their vehicle must be collected that day.

REFERENCE

1. Occupational Safety and Health Act 1984;
2. Occupational Safety and Health Regulation 1996, and 2005 amendments;
3. Shire of Coolgardie, Code of Conduct.

Policy Administration

Responsible Department	Executive Services
Author / Contact Officer Position:	Chief Executive Officer
Relevant Delegation:	NA
Date Adopted:	
Reviews / Amendments:	16 August 2017

Title of Policy: Social Media

Policy Number: 053

Policy Statement:

The Shire of Coolgardie understands the requirement to provide a framework for using social networking sites, including clarity on appropriate conduct, and emphasises the need for its employees to use good judgement about what appears and its context within these social media venues/spaces.

Policy Objective:

The objective of this policy is to ensure all the organisation's employees are aware of appropriate professional and personal social media conduct to ensure the greatest benefit to the Shire of Coolgardie.

This policy applies to all employees and contractors (whether paid or unpaid) at the Shire of Coolgardie who access social media for professional or social purposes whether via personal devices or those supplied by the Shire of Coolgardie.

Social Media means forms of electronic communication (e.g. Web sites for social networking and microblogging) through which users create online communities to share information, ideas, personal messages, and other content (e.g. videos). Some examples include (but are not restricted to) Facebook, Pinterest, LinkedIn, Twitter; YouTube, and Foursquare.

Social Media Use for Shire of Coolgardie Purposes

The Shire of Coolgardie may direct specified employees to use social media for Council purposes.

Only employees with appropriate training and knowledge who are expressly authorised by the Chief Executive Officer may use social media for Council purposes.

If a person is provided with express permission by the Chief Executive Officer to use social media s/he must provide information that is truthful, accurate and in the interests of the Shire of Coolgardie. S/he must not disclose anything that is financial or technical information, commercially sensitive information, personal information about employees, or any information about customers, suppliers or members of the general public.

Employees who are required to use social media in the course of their work must:

- Use spell check and proof read each post;
- Understand the context before entering any conversation;
- Know the facts and verify the sources;
- Be respectful of all individuals and communities with which the person interacts with online;
- Be polite and respectful of other opinions;
- Seek to conform to the cultural and behavioural norms of the social media platform being used;
- If a mistake is made, the person must correct it quickly by disclosing it was a mistake (including the particulars of the correction) and inform his/her supervisor; and
- Understand and comply with any directions given by the CEO on topics that are not to be discussed for confidential, operational or legal reasons.

A person required to use social media who has been trained and given express permission by the Chief Executive Officer should always be aware that the Shire of Coolgardie may be liable for any posts made. Accordingly s/he should always seek guidance from his/her supervisor or the Chief Executive Officer if s/he is ever unsure about stating or responding to something on a social media site.

Records Personal/Private Use of the Shire of Coolgardie's Corporate Sites

An employee cannot comment on behalf of the Shire of Coolgardie unless expressly authorised by the Chief Executive Officer. If the person wishes to broadcast something (either as an initial broadcast or a response) then a request to the Chief Executive Officer (or his/her authorised delegate) must be made.

A person of the Shire of Coolgardie is able to share links that the Shire has posted on the social media sites, or submitting a "like" action, or comment on an event, initiative and/or program, provided that it is in the best interests of the Local Government.

Personal/Private Use of Non-Shire of Coolgardie Sites

Employees at the Shire of Coolgardie are permitted reasonable use of social media for personal/private purposes on the condition that it does not interfere with the performance of their work.

Employees who use social media for personal/private purposes must not infer or state they are speaking on behalf of the Shire and are reminded that any inappropriate postings or actions carried out on social media may result in disciplinary action.

Although many users may consider their personal comments posted on social media or discussions on social networking sites to be private, these communications are frequently available to a larger audience that the author may realise.

As a result, any online communication that directly or indirectly refers to the Shire of Coolgardie, our services, other staff members or other work related issues, has the potential to damage the Shire's reputation or interests.

When participating in social media in a personal capacity, people must:

- Not disclose the Shire's confidential or sensitive information. Information is considered confidential when it is not readily available to the public. If you are in doubt about whether information is confidential, ask your Supervisor before disclosing any information.
- Not use the Shire of Coolgardie logo on any social media platform without prior approval from your Supervisor.
- Not communicate anything that might damage the Shire's reputation, image, interests or confidence of our customers.
- Not represent or communicate on behalf of the Shire in the public domain without prior approval from your Supervisor.

Consequences of Breaching this Policy

The policy constitutes a lawful instruction to all of the organisation's people, and breaches may lead to disciplinary action or termination by the Shire of Coolgardie, or referral to appropriate external authorities where applicable. People who breach the policy may also be personally liable for their actions.

Variation to this Policy

This policy may be cancelled or varied from time to time. All the Shire's employees will be notified of any variation to this policy by the normal correspondence method. All users of social media (be it for personal or professional purposes) within the organisation are responsible for reading this policy prior to accessing social media.

Statement of Understanding

I confirm that I have received a full copy of the Shire of Coolgardie's Social Media Policy and I understand that I must comply with the terms and conditions within it.

Please do not sign this document unless you fully understand the contents and requirements.

Full Name

Signature Date

Please forward signed copy to the Human Resources Advisor

Policy Administration

Responsible Department Executive Services

Author / Contact Officer Position: Chief Executive Officer

Relevant Delegation: NA

Date Adopted:

Reviews / Amendments:

Title of Policy: Salary Sacrifice

Policy Number: 048

Policy Objective:

The aim of this policy is to define salary sacrificing arrangements between Council and employees who are eligible to participate.

Policy Scope:

SALARY SACRIFICE DEFINED

Salary sacrifice is an arrangement between employer and employee, where the employee agrees to receive part of gross salary as a benefit rather than as salary. The effect of such an arrangement, as it conforms to tax rulings or determinations, is to allow a reduction in the gross salary which is equivalent to the cost of the benefit. Generally this has the effect of providing the employee with tax-effective benefits and the salary packaged benefit is classified as an employer contribution for tax purposes. All benefits provided for salary packaging are valued at Goods and Services Tax (GST) exclusive costs unless Fringe Benefits Tax (FBT) legislation defines them as Type I Benefits.

BENEFITS THAT CAN BE SALARY SACRIFICED

Employees are able to enter into salary sacrifice agreements with their employers for the following benefits:-

- Housing / rental accommodation supplied to employees;
- Additional superannuation.

At the discretion of the Chief Executive Officer the below items predominantly used for work purposes can be purchased

- Purchase of a laptop computer predominantly for work use
- Purchase of an electronic devices and/or mobile telephone, tablet devices predominantly for work use.

Shire of Coolgardie Council shall also allow the following to be salary sacrificed:-

- Eligible employees may salary sacrifice payroll contributions to the Local Government Superannuation Retirement Scheme or any approved Superannuation Scheme nominated by an employee;
- Council elected representatives may salary sacrifice the Councillor remuneration to any approved Superannuation Scheme nominated by the Councillor.

BENEFITS THAT SHALL NOT BE SALARY SACRIFICED

The benefits that shall not be salary sacrificed are as follows:-

- Any other expense payment benefits (i.e. private housing loan repayments etc.)
- Any other benefit where Council will incur an FBT expense.

EMPLOYER CONSENT

Employer agreement to a salary sacrifice arrangement can not unreasonably be withheld. However, the employer will withhold consent in circumstances whereby:-

- The arrangement will result in substantial additional costs to the employer.
- The employee has not obtained independent and relevant written financial advice.
- The employer does not supply housing/rental accommodation under lease back arrangement.
- The CEO has not given approval for the salary sacrifice arrangement.

SALARY SACRIFICE TO BE DOCUMENTED

The benefits to be salary sacrificed and the value of those benefits must be in writing and signed by employer and employee.

Details of the value of the benefit set out in writing, should include gross salary, the amount of salary sacrifice, the after salary sacrifice amount to be taxed, the marginal tax rate, the amount of FBT and after tax salary.

In the case of employee contributions to the Local Government Superannuation Retirement Scheme, the contribution percentage must also be shown. The financial details should be shown on an annualised basis as well as a pay period basis.

Attached to this policy is the Salary Sacrifice Agreement which is to be used by Council and signed by the employee or Councillor.

INDEPENDENT AND APPROPRIATE FINANCIAL ADVICE

It is essential that the employee obtains independent and appropriate financial advice prior to entering into salary sacrifice arrangements.

Employees should also obtain appropriate financial advice when proposing to alter a Salary Sacrifice arrangement.

SUPERANNUATION, OVERTIME AND EXIT PAYMENTS

The value of the salary sacrifice benefit is an approved benefit for superannuation purposes and does not reduce an employee's superable salary.

An employee's pre-tax ordinary rate of pay applying without salary sacrifice considerations will be the rate of pay for overtime and exit payments.

RELATED LEGISLATION AND COUNCIL POLICY AND PROCEDURES

- Local Government Act 1993;
- Local Government (General) Regulations 2005;
- Fair Work Act 2009;
- Income Tax Assessment Act 1997;
- Fringe Benefits Tax Assessment Act 1986;
- A New Tax System (Goods and Services Tax) Act 1999;
- NSW State Records Act 1998;
- Privacy and Personal Information Protection Act 1998;

- Independent Commission against Corruption Act 1988;
- Government Information (Public Access) Act 2009;
- Industrial Relations Act 1996;
- Anti Discrimination Act 1977;
- Code of Conduct for Councillors, staff and delegates of Council;
- Complaints Management Policy;
- Fraud and Corruption Prevention Policy;
- Payment of Expenses and Provision of Facilities Policy;
- Mobile Telephone Policy;
- Grievance Policy;
- Disciplinary Policy; and
- Private Use of Council Motor Vehicles Policy.

VARIATION TO POLICY

That Council reserves the right to vary the terms and conditions of this policy.

SALARY SACRIFICE AGREEMENT

This Salary Sacrifice Agreement is made on the **(Date)**

Between: (*"the employer"*)

and: (*"the employee"*)

Payroll Number:

1. Preamble:

- This Agreement is made pursuant to clause 11, Salary Sacrifice, of the Local Government (State) Award.
- This Agreement shall be read and construed in conjunction with the relevant provisions of the Local Government (State) Award.
- This Agreement shall be read and construed in conjunction with Council's salary sacrifice policy and procedures applying from time to time.
- The parties to this Agreement acknowledge that they have read and understood the terms, conditions and responsibilities under this Agreement and accept those terms, conditions and responsibilities.

2. Benefits to be Salary Sacrificed:

2.1 The benefits salary sacrificed under this Agreement may include:-

(Insert benefits i.e. housing / rental accommodation supplied to employees, additional superannuation, Local Government Superannuation Retirement Scheme contributions).

2.2 Benefits that shall not be Salary Sacrificed:

The benefits that shall not be salary sacrificed under this Agreement are:-

- Purchase of a laptop computer predominately for private use of an employee;
- Purchase of an electronic digital notebook and/or mobile telephone devices predominantly for private use of an employee;
- Any other expense payment benefit (i.e. private housing loan repayments etc.) unless employee signed evidence can be supplied to satisfy the CEO that the payments are exempt from FBT;

- Any other benefit where Council will incur an FBT expense or other benefits that are not approved by the CEO.

3. Value of Benefits Salary Sacrificed:

3.1 The weekly/fortnightly value of the benefits salary sacrificed under this Agreement is:-

3.2 Leaseback Motor Vehicle.

(insert financial details)

3.3 Additional Superannuation

(insert financial details)

3.4 House / Rental Accommodation

(insert financial details)

3.5 Local Government Superannuation Retirement Scheme contributions

(insert financial details including employee percentage contribution)

4. Commencement of Salary Sacrifice Arrangement:

- The salary sacrifice arrangements as detailed in clause 3, of this Agreement, will take effect from the beginning of the first pay period to commence on or after *(insert date)*.

5. Termination of Salary Sacrifice Agreement:

- This Agreement may be terminated by either party giving the other at least thirty (30) days, notice in writing (or such other period agreed between the parties).
- This Agreement will be terminated immediately the day the employee ceases employment with Council.

6. Suspension of Salary Sacrifice Arrangement:

- The salary sacrifice arrangements under this Agreement may be suspended by either party at short notice in circumstances such as absence on periods of unpaid leave or periods of workers compensation.
- The suspension of the arrangement shall cease and this agreement shall resume and continue upon the conclusion of the employee's absence unless the Agreement has been terminated.

7. Review of the Salary Sacrificing Arrangement:

- Except as otherwise agreed, the employee may request in writing to change the benefit or the value of benefits to be salary sacrificed under clauses 3.1 to 3.5. The employee must give the employer 14 days notice of application to change a salary sacrifice arrangement
- Except as otherwise agreed, the employee may request in writing to change the benefit or the value of benefits be salary sacrificed to the Local Government Superannuation Retirement Scheme and /or to any nominated superannuation fund under clauses 3.5 and 3.3. The request must include the employee's proposed percentage contribution and the current dollar value. Any change to the salary sacrifice amount will be effective as of 1st April each year, in accordance with the contribution conditions of the scheme. The employer will not unreasonably refuse such a request.

- Except as otherwise agreed, the employee may request in writing, to change the value of benefits to be salary sacrificed once per year giving 14 days notice to the employer. For additional changes per year it will be assessed and require approval by the CEO.

8. Financial Advice:

- The employee entering into this Agreement confirms by their execution of this Agreement, that they have obtained appropriate and independent financial advice concerning the salary sacrificing arrangements to apply under this Agreement.
- The employee agrees to obtain further appropriate and independent financial advice relative to any request by the employee to change the benefits or the value of benefits under clauses 3 and 7 of this Agreement.

9. Administration of Salary Sacrificing Arrangements:

- Council will administer the salary sacrifice arrangements set in this Agreement at no administration cost to the employee.

10. Reconciliation of Salary Sacrifice Value and Costs:

- Should additional or unexpected FBT liability be incurred or owed at the end of a financial year during the currency of this Agreement, the cost of the FBT will be borne by the employee, and the employee will pay that additional amount of FBT to the employer within a period of 30 days.
- Should additional or unexpected FBT be incurred or owing in respect of an incomplete financial year in the case of termination of this Agreement, the cost of that FBT will be borne by the employee and the employer shall deduct the amount of that FBT from any money owing to the employee on termination of employment.
- Should the employee fail to provide sufficient information to allow Council to determine if an exemption or reduction of FBT exists then they shall be liable for the FBT expense.
- Should FBT incurred be less than expected in respect of a financial year during the currency of this Agreement, the employer shall make a consequential adjustment and pay to the employee the relevant amount within a period of 30 days.

11. Confidentiality and Acknowledgements:

- The terms of this Agreement remain confidential between the employer and employee.
- The employee acknowledges that the employer is not liable for taxation or other liabilities, judgements, penalties or outcomes suffered or incurred by the employee resulting from entering into this Agreement.

12. Disputes:

- In the event that a dispute between the parties arises from the interpretation or application of this Agreement, the dispute will be processed according to the Grievance and Dispute Procedures set in clause 30, of the Local Government (State) Award.

13. Release and Indemnity:

- The employee releases and hereby indemnifies and undertakes to keep indemnified the employer from and against the following. All actions, claims, demands and proceedings whatsoever which the employee or any other person has or may have against the employer arising out of or in respect of or in any way connected with any advice received by the employee from the employer in connection with this Agreement, and all costs,

damages and expenses which the employer may incur in defending or settling such actions, claims, demands and proceedings.

14. Variations to be in Writing:

14.1 All variations to this Agreement shall be in writing and shall be appended to this Agreement.

15. Definitions:

"Employer" means *Shire of Coolgardie*.

"Employee" means the employee who has signed this Agreement.

"Salary Sacrifice" means the sacrifice by the employee of an amount of their pre-tax ordinary pay.

"FBT" means Fringe Benefits Tax liable under the Fringe Benefits Tax Assessment Act 1986.

6. Details:

A copy of the notification / contribution form to the Superannuation fund must be attached.

17. Signatures:

Employee:

Name

Signed

Date.....

For the Employer:

Name.....

Signed.....

Date.....

Policy Administration

Responsible Department:	Executive Services
Author / Contact Officer Position:	Chief Executive Officer
Relevant Delegation:	NA
Date Adopted:	27 June 2017
Reviews / Amendments:	16 August 2017

8.0 CONFIDENTIAL ITEMS

NIL

9.0 CLOSURE OF MEETING

Shire President, M Cullen declared the meeting closed at 6.48pm and thanked all for their attendance.