



SHIRE OF COOLGARDIE

MINUTES
OF THE
AUDIT COMMITTEE MEETING

9 August 2016

6.00pm

Kambalda

Committee Members

Cr Cullen
Cr Botting
Cr T Rathbone
Cr Johnstone
Cr Karafilis
Cr Lindup
Cr Logan

SHIRE OF COOLGARDIE

NOTICE OF THE AUDIT COMMITTEE MEETING

Dear Committee Member

The meeting of the Shire of Coolgardie Audit Committee will be held on Tuesday 9 August 2016 at 6.00pm in Kambalda in the Kambalda Recreation Centre, Barnes Drive Kambalda.



PAUL WEBB
CHIEF EXECUTIVE OFFICER

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 _____ **2016**

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.

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1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Shire President, M Cullen declared the meeting open at 6.14pm and welcome fellow Councillors, visitors, and staff and thanked them for their attendance.

2.0 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

2.1 PRESENT:

Shire President, M Cullen
Councillor, N Karafilis
Councillor, K Johnstone
Councillor, B Logan
Councillor, K Lindup – 16 August 2016 – Teleconference call in
Councillor, Rathbone returned 16 August 2016

MEMBERS OF STAFF:

Chief Executive Officer, P Webb
Manager Administration Services, S Mizen
Manager Recreation & Regulatory Services, J O'Brien
Manager Technical Services, R Connor
Manager Community Services, S Donkin
Executive Assistant, Elly McKay
Executive Assistant, Maryann Roberts
Consultant, James Trail

2.2 APOLOGIES:

NIL

2.3 APPROVED LEAVE OF ABSENCE:

Councillor, S Botting
Councillor, K Lindup – 09 August 2016
Councillor, Rathbone – 09 August 2016

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 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

ITEM 4.1 AUDIT COMMITTEE MEETING OF COUNCIL 26 April 2016

OFFICERS RECOMMENDATION:

That the minutes of the Audit Committee Meeting of Council 26 April 2016 be confirmed as a true and accurate record.

COMMITTEE RECOMMENDATION: # 140/16

MOVED: COUNCILLOR, K JOHNSTONE

SECONDED: COUNCILLOR, N KARAFILIS

That the minutes of the Audit Committee Meeting of Council 26 April 2016 be confirmed as a true and accurate record.

CARRIED 4/0

5.0 REPORTS

AGENDA REFERENCE: 5.1

SUBJECT: July 2016 Quarterly Report

LOCATION: Shire of Coolgardie

APPLICANT: NIL

FILE REFERENCE: NAM4609

DISCLOSURE OF INTEREST: NIL

DATE: 28 July 2016

AUTHOR: Chief Executive Officer, Paul Webb

SUMMARY:

For the Audit committee to review the Second Quarter report.

BACKGROUND:

The Quarterly report has been constructed to allow the Audit Committee to review the current overall operational capacity of the Shire.

COMMENT:

This final report for 2015-2016 is to provide Council with knowledge of the Shires operational status. Staff are required to implement the annual budget as endorsed by Council. It is normal in some instances for events to delay a project, and the report is an opportunity for Councillors to observe, and be informed by senior staff of our annual works program and general maintenance.

The works program is a 'best outcome' document, and the rollout of project order may very well change between reports as weather, staff levels, or contractors become available. This will provide Councillors with an understanding of the difficulties faced by staff, and if there are normal delays in project roll out, an early knowledge of 'why' and 'where' these difficulties are.

Overall, there is no area that at year end demonstrates potential concern. The Manager for each department will be available at the Audit committee to address any questions about the current report.

The advent of Quarterly Reporting to Council will provide information and updates on the performance of the organisation against the Annual Budget, the Corporate Plan projects that are significant and of

Particular interest to Council. It is expected this will assist Council to focus on driving the strategic issues/projects, feeling comfortable that every quarter they will receive a Quarterly Report on the status of projects, strategies and actions. This will enable both the Chief Executive Officer and the Council to easily monitor and assess the performance of the organisation.

Given the Council recently receiving the KPI's set for senior management, the quarterly reports for 2016-2017 will be redesigned to include progress reporting on those KPI's. An executive Summary will also be included to provide Council with progress on the KPI's recently set for the CEO.

In monitoring and reporting on projects, actions, resources and strategies quarterly to both the Audit Committee and Council, it will also provide evidence of the appropriateness and effectiveness of the systems and procedures the Shire has in place in risk management, internal control and legislative compliance. This in turn provides a direct link to the Shire's requirements under its Internal Audit and Risk Management Framework.

In addition

The audit committee will note that –

- Financial constraints overall are meeting, or below target.
- Project outcomes overall are being completed.

The delivery of the quarterly report to the committee assists to clarify to Council the weight of responsibility placed on the administration, and the significant output of work by this small number of people. The document indicates a move forward to a targeted administrative apparatus working toward Councils budgeted and long term strategic targets.

Some recent highlights include the increased revenue from Federal funding into Roads to Recovery (R2R) being directed into the reseal program. With our reseals program far behind, total coverage estimated at 30 years into the future and facing grading urban road infrastructure into gravel, this cash injection into our reseal program makes significant inroads to reducing the overall asset gap on this particular asset.

The road programme for 2015-2016 has been fully expended with the exception of \$176,000 of R2R funds. These funds have been included as a carryover in the 2015-2016 Budget. The most significant road project for 2015-2016 was Carins Road funded by Regional Road Group contribution and mining contributions

Expenditure on the Post Office Complex is estimated at approximately 60%. Remaining loan funds and unspent CLGF will be carried forward in the 2016-2017 Budget.

Both the swimming pools at Coolgardie and Kambalda had works completed to the value of \$64,000 funded from a grant from Department of Sport and Recreation, A further \$64,000 will be received in 2016-2017 as part of a three year programme for further works.

The Construction of the Kambalda Newtown Dam was completed by Contract, with oversight by the Shire of Coolgardie engineering department. Funded by WANDRA after the original wall failed, this new replacement structure offers a number of benefits to the town in re-use water and social benefit. The total cost for the project was around \$1.28 million...

Creation of the five year building maintenance plan has been completed, and will be implanted into the budgetary process, enabling a sustain maintenance plan minimizing reactive, or no maintenance to Councils asset. Funds have been included in the 2016-2017 budget to start commencement on renewal works.

Council Draft Planning Scheme No 5 has been put before the Western Australian Planning Commission. This has been by reference of our contract planner, about 15 years in the making. The concerted push in progressing this strategy will meet a number of key point set by council is setting the overall master land use plan, and diversity of housing requirements.

The Council has received two reports on the Waste site development in the Shire. The administration is currently waiting on more detailed information of the financial implications of the reports. Once received, staff will provide advice on the future financial implications.

The Shire has finished the 2015-2016 year in a strong financial position with money in reserve accounts and cash in the bank. The estimate of the financial year end position will be quantified when the Council adopts the 2016-2017 Budget.

Shire staff continues to work with local community groups, in an attempt to encourage community involvement and participation in recreational pursuits. There is also continued impetus in local business interactions, in an attempt to build a local business committee or similar.

Of significant note is the discussions initiated with the City of Kalgoorlie – Boulder on the possibility of shared services in areas like records, plant and fleet, waste collection and construction and maintenance. It is anticipated as these discussions increase in 2016-2017, opportunities for savings and efficiencies will be identified to be discussed in detail with Council.

The final quarter of the year has seen significant progress made on the implementation of the recommendations of the Probity Audit. The progress of the recommendations has been reported to Council each month.

CONSULTATION: NIL

STATUTORY ENVIRONMENT: NIL

POLICY IMPLICATIONS: NIL

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 the Audit Committee notes the contents of the report, and submits the item to Council.

AMENDMENT

MOVED: COUNCILLOR, K JOHNSTONE

SECONDED: COUNCILLOR, B LOGAN

That the Audit Committee notes the contents of the final quarter audit report for the 2015/2016 period to Council of the report submits the item to Council.

CARRIED SIMPLE MAJORITY 4/0

COMMITTEE RECOMMENDATION: #141/16

MOVED: COUNCILLOR, K JOHNSTONE

SECONDED: COUNCILLOR, B LOGAN

That the Audit Committee notes the contents of the final quarter audit report for the 2015/2016 period to Council of the report submits the item to Council.

CARRIED SIMPLE MAJORITY 4/0

Manager Administration Services

Outcome Areas

Area 1: A Solutions Focussed and Customer Orientated 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

Overview of the Business Units

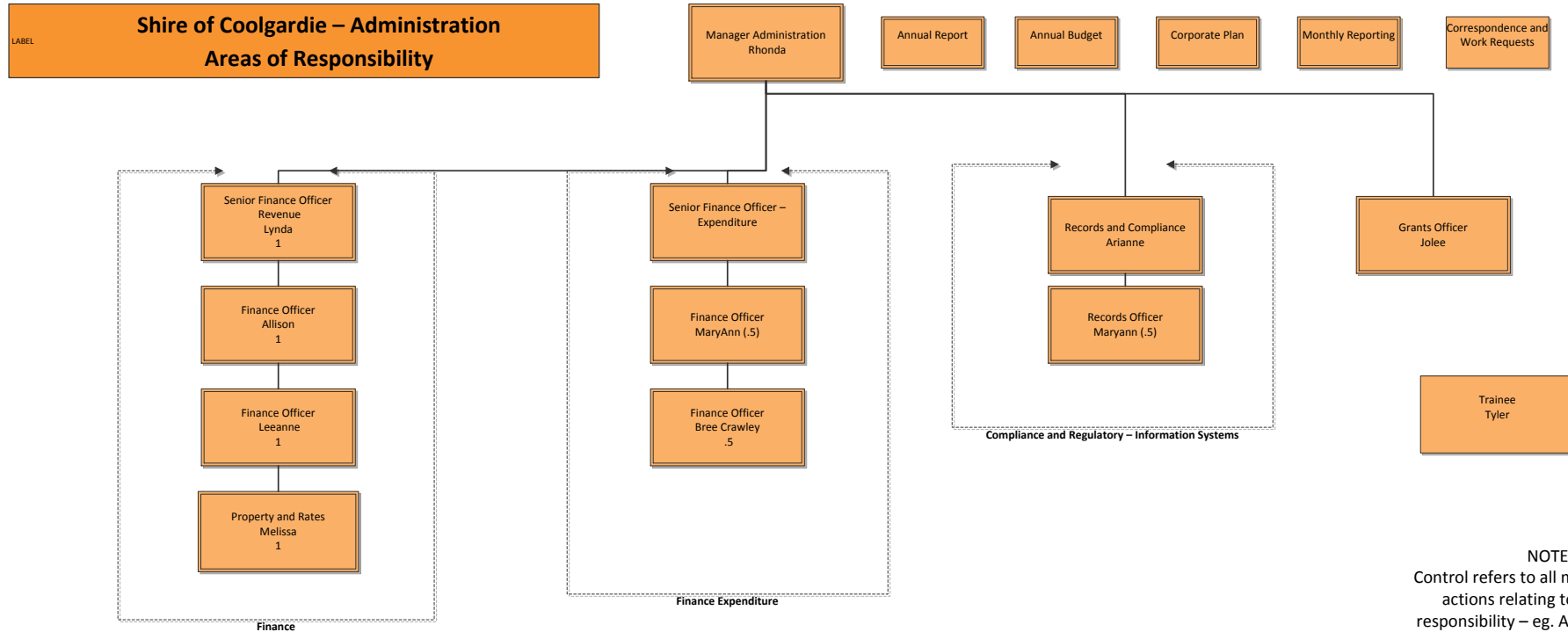
The Administration directorate encompasses the following business units within the designated functions of Council

- Governance
- General Purpose Income
- Law Order and Public Safety
- Emergency Management and Response
- Health
- Medical Services
- Housing
- Other Property and Services

Objective

To provide services to both internal and external clients and stakeholders to ensure a high level of customer service and communication by best practise within the legislative framework of Local Government.

Business Unit Structure



- Revenue Control
- Property Database Management
- Asset Management Plan
- Rates Control
- Debt Collection
- Accounts Receivable control
- Municipal Bank Reconciliations
- Trust Bank Reconciliation
- Insurance Administration
- Internal Reallocations
- Trust Fund Control
- Key Register (receipt)

- Payroll
- Council Property Maintenance
- Asset Management of Property
- Cemetery Management
- Utilities Connections and management
- Telstra connections and management
- Fuel Cards
- Private works
- Procurement Policy and Control
- **Insurance Claims**
- Accounts Payable control
- Payments from Municipal
- Plant Register control
- Motor Vehicle Licencing

- Information Management (Information Technology, Records, statistics, GIS)
- Property Creation
- Security, Keys, Pass Keys and Identity (not Recreation Centres)
- Communications, telephony, networks, CCTV
- Self Help Television
- Radio Broadcasting
- Lease Control
- Web and Facebook Control
- Tender Register

- Planning Control
- Building control
- Environmental Health Control
- Waste Water System compliance
- Waste Disposal compliance
- Dividing Fences compliance

NOTES

Control refers to all management and actions relating to this area of responsibility – eg. Accounts Payable Control means that all aspects of this function are managed within this group. Not all members of the team will be involved – for further breakdown refer to the functions sheet.

Business Plan Report - Administration

A Solutions Focussed and Customer Customer Oriented Organisation					
Strategic Priority	Strategy/Action	Success Indicator	Budget	Actual	% Complete
1.1 High quality corporate governance, accountability and compliance.	<i>Report progress against annual Corporate Plan quarterly</i>	Reports received by the Audit Committee	operational	operational	100%
High quality corporate governance, accountability and compliance	<i>Implement Risk Management Framework Report to the audit committee quarterly. Quarters 2 – 4 Strategic Risks and changes to Operating Risks – agenda item reflecting action risks</i>	Report received by Audit Committee	operational	operational	75%
High quality corporate governance, accountability and compliance	<i>Implement performance management framework</i> Project commenced with operational risks – performance management framework to be extension and compilation of Risk and Corporate Reporting	Leadership team report to CEO quarterly (prior to Audit Committee agenda close)	Operational	Operational	75%
High quality corporate governance, accountability and compliance	<i>Report progress against the Corporate Plan in the Annual Report</i> Annual Report for year ended 30 June 2015 commenced to be presented to Audit Committee March 2016	Annual Report adopted by Council	Operational	Operational	100%

Highlights for Quarter April to June 2016

Summary

Annual Budget adopted 22 July 2015

Rates levied 31 August 2015

Annual Financial report Completed

Second and Third instalments for Rates Complete

Projects for Quarter April to June 2016

Complete Long Term Financial Plan – Currently under review with new report due August 2016

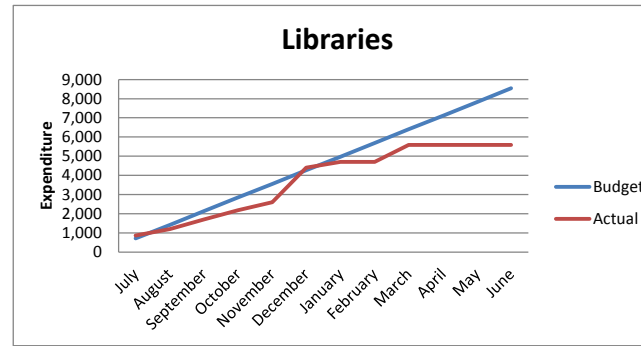
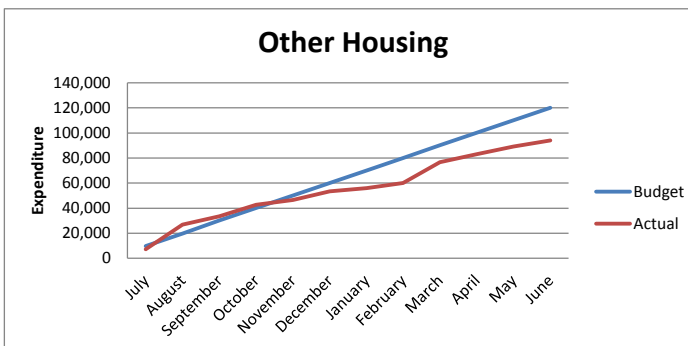
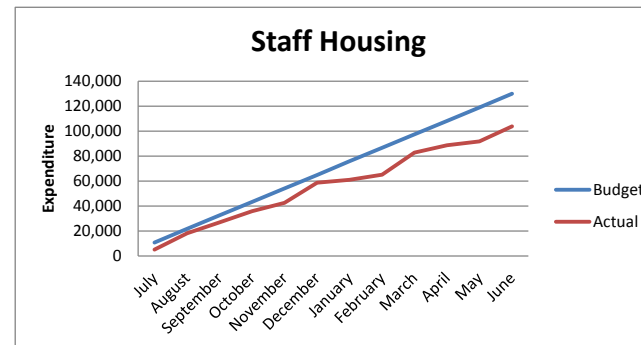
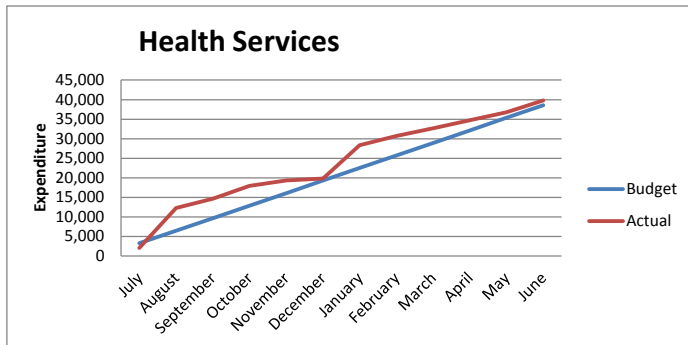
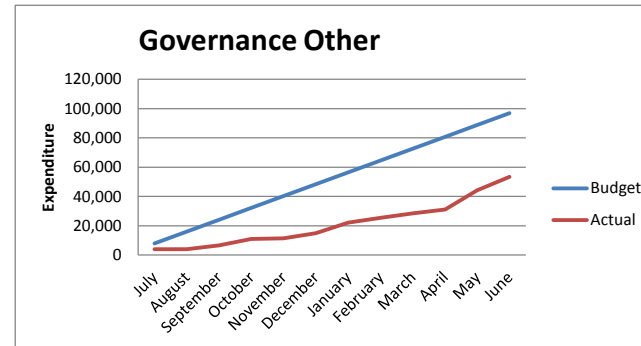
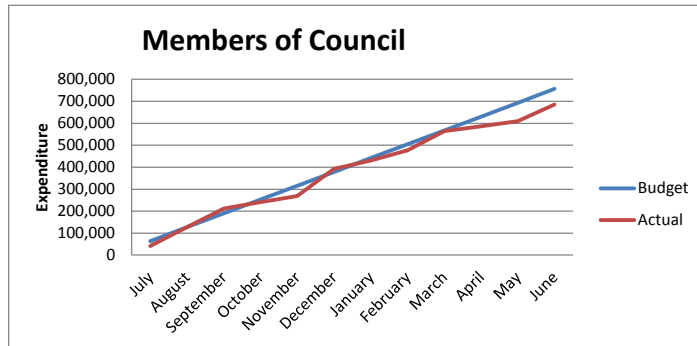
Complete Asset Management Plan – Currently under review with new report due August 2016

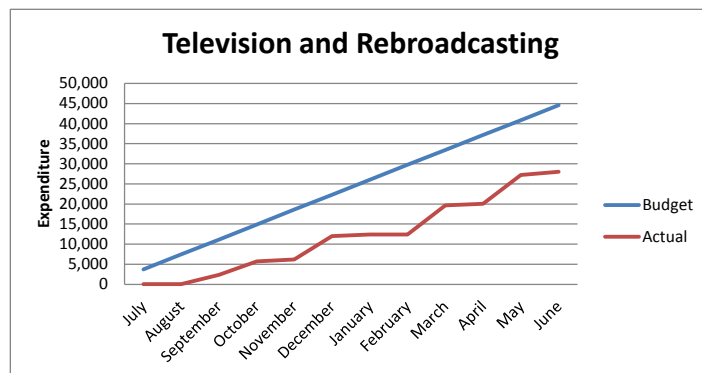
Complete and adopt Corporate Plan – To be reviewed and amended in line with completion of the Long Term Financial Plan and Asset Management Plan

Prepare Draft Budget – Draft Budget Prepared with Final Budget prepared for Adoption in August 2016

Annual Meeting of Electors – Meeting Held May 2016

Programme	SUBPROGRAMME NAME	July	August	September	October	November	December	January	February	March	April	May	June	
0401	Members Of Council	62,954	126,908	189,862	252,816	315,770	378,724	441,678	504,632	567,586	630,540	693,494	756,666	Budget
0401	Members Of Council	41,196	127,049	212,574	241,223	268,565	392,817	431,183	477,479	564,677	585,730	609,239	684,809	Actual
0402	Governance - Other	8,075	16,150	24,225	32,300	40,375	48,450	56,525	64,600	72,675	80,750	88,825	96,920	Budget
0402	Governance - Other	3,964	3,998	6,598	11,000	11,461	14,937	22,094	25,360	28,448	31,068	44,154	53,475	Actual
0701	Health Services	3,212	6,424	9,636	12,848	16,060	19,272	22,484	25,696	28,908	32,120	35,332	38,578	Budget
0701	Health Services	1,993	12,283	14,619	17,937	19,302	19,816	28,329	30,664	32,675	34,696	36,796	39,780	Actual
0901	Staff Housing	10,828	21,656	32,484	43,312	54,140	64,968	75,796	86,624	97,452	108,280	119,108	130,094	Budget
0901	Staff Housing	5,146	18,093	26,792	35,907	42,478	58,652	60,976	65,221	82,882	88,886	91,716	104,026	Actual
0902	Other Housing	9,950	19,900	30,224	40,174	50,124	60,074	70,024	79,974	90,298	100,248	110,198	120,220	Budget
0902	Other Housing	7,257	26,992	33,551	42,713	46,570	53,369	56,033	60,113	76,673	83,002	89,128	94,026	Actual
1107	Libraries	711	1,422	2,133	2,844	3,555	4,266	4,977	5,688	6,399	7,110	7,821	8,542	Budget
1107	Libraries	867	1,193	1,696	2,182	2,604	4,409	4,697	4,697	5,593	5,593	5,593	5,593	Actual
1110	Television & Rebroadcasting	3,716	7,432	11,148	14,864	18,580	22,296	26,012	29,728	33,444	37,160	40,876	44,618	Budget
1110	Television & Rebroadcasting	47	47	2,373	5,677	6,212	12,039	12,423	12,423	19,647	20,013	27,209	28,009	Actual
		0	0	0	0	0	0	0	0	0	0	0	0	Budget
		0	0	0	0	0	0	0	0	0	0	0	0	Actual
	Total Expenditure Budget	99,446	199,892	299,712	399,158	498,604	598,050	697,496	796,942	896,762	996,208	1,095,654	1,195,637	Budget
	Total Expenditure YTD	60,469	189,656	298,204	356,638	397,192	556,039	615,735	675,957	810,595	848,988	903,835	1,009,718	Actual

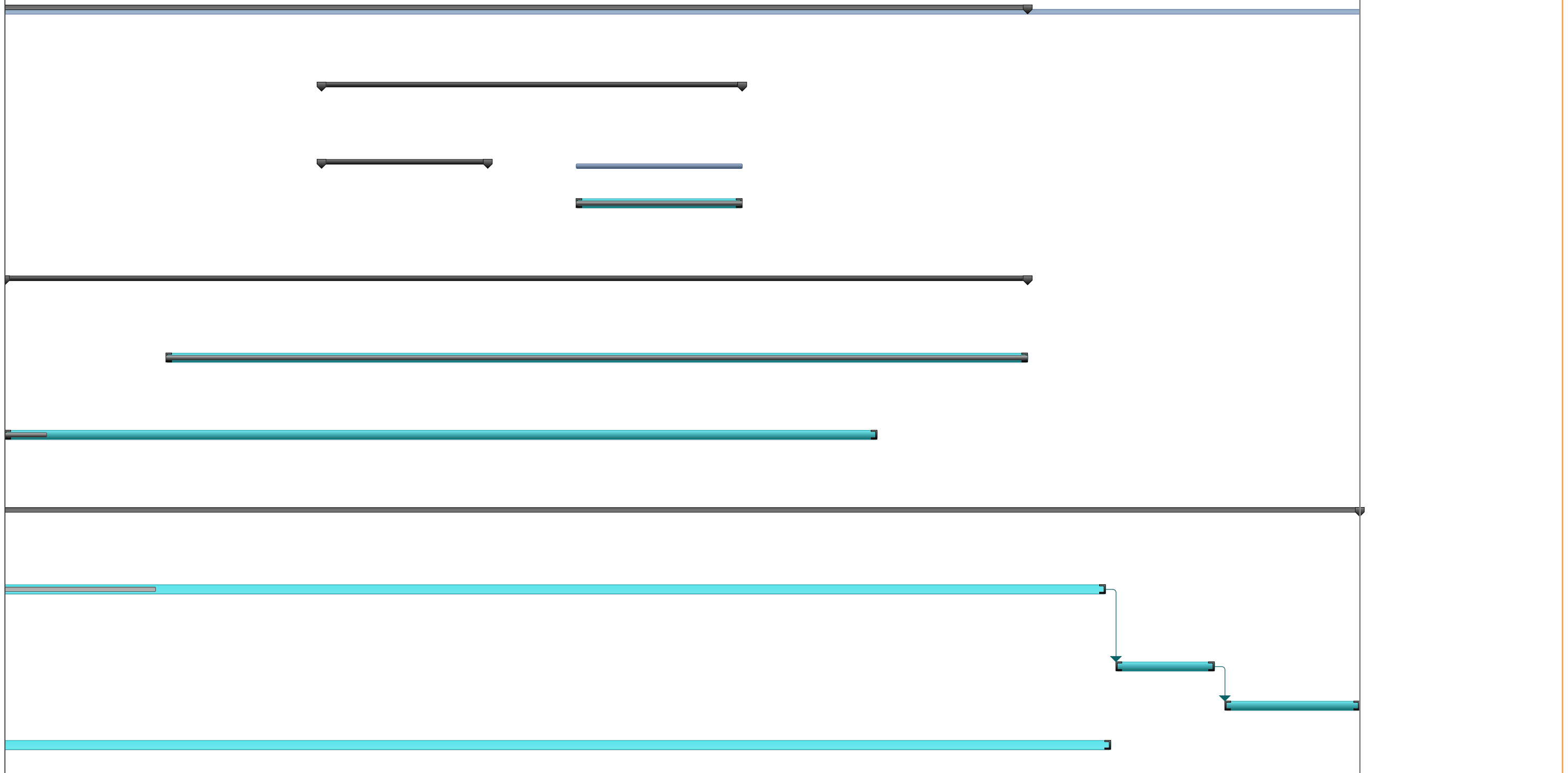




MAS Program for Capital Projects											
ID	Task Name	Duration	Start	Finish	Pre	Notes	% Complete				
								June	July	August	September
1	Function/Project	229 days	Mon 1/06/15	Thu 14/04/16			51%				
2	Members of Council	59 days	Tue 1/12/15	Fri 19/02/16			100%				
3	PA System for Meetings	24 days	Tue 1/12/15	Fri 1/01/16		Awaiting for further information regarding hearing loop.	100%				
4	PA System for Meetings	24 days	Tue 19/01/16	Fri 19/02/16		Quote received - only one suitable supplier (State Govt preferred) referred to Budget Review System not in service - procedures written, and transportation plan in place	100%				
5	General Purpose Revenue	141 days	Thu 1/10/15	Thu 14/04/16			53%				
6	GRV application for Mining	120 days	Sun 1/11/15	Thu 14/04/16		Restart process following review of current sites - review Department Lstakeholders invited to meeting 20 April 2016. Differential Rates Advertised with no objections received	100%				
7	Disposal of Property for non Payment of Rates	120 days	Thu 1/10/15	Wed 16/03/16		Paused until Town Planning Strategy adopted - Town Planning Strategy adopted, process to recommence February 2016. Not yet approved - reschedule to May 2016. Consultant to undertake work.	5%				
8	Governance - Other	253 days	Wed 1/07/15	Fri 17/06/16			46%				
9	Office Refurbishment	218 days	Wed 1/07/15	Fri 29/04/16		MCS project managing refurbishment of Visitor Centre Reception - awaiting approvals from Department of Works and Heritage Council to continue. Now underway - target dates adjusted.	40%				
10	General Furniture Replacement	15 days	Mon 2/05/16	Fri 20/05/16	9	MCS - to be installed following Visitor Centre refurbishment	0%				
11	IT upgrades and Replacement	20 days	Mon 23/05/16	Fri 17/06/16	10	MCS project manage - upgrade to follow Visitor Centre refurbishment	0%				
12	Asset Management Review	175 days	Tue 1/09/15	Sat 30/04/16		Asset Management Group formed - meetings not yet commenced	0%				
<div><div><div>Project: MAS Project Date: Wed 27/07/16</div><div>Task<div></div></div><div>Split<div></div></div><div>Milestone<div></div></div><div>Summary<div></div></div></div><div><div>Project Summary<div></div></div><div>External Tasks<div></div></div><div>External Milestone<div></div></div><div>Inactive Task<div></div></div></div><div><div>Inactive Milestone<div></div></div><div>Inactive Summary<div></div></div><div>Manual Task<div></div></div><div>Duration-only<div></div></div></div><div><div>Manual Summary Rollup<div></div></div><div>Manual Summary<div></div></div><div>Start-only<div></div></div><div>Finish-only<div></div></div></div><div><div>Deadline<div></div></div><div>Progress<div></div></div></div></div>											
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MAS Program for Capital Projects

July



MAS Program for Capital Projects

July



2 Manager Community Services

Outcome Areas

Area 2: Cohesive and Engaged Community	<ul style="list-style-type: none">• Develop a cohesive approach to community development across the Shire.• Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities.• Provide services to youth, aged and the disadvantaged that address identified needs.• Consult and engage with the local Aboriginal community.• Support community safety and security initiatives.• Provide connected and accessible towns.
Area 3: Diversified and Strengthened Local Economy	<ul style="list-style-type: none">• Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents.• Establish and strengthen partnerships with industry.• Facilitate access to diverse housing and land development opportunities.• Support the development of tourism in the region.

Overview of the Business Unit

The Community Services Unit is comprised of the following business units:

Education and Welfare – Community Resource Centres and Libraries

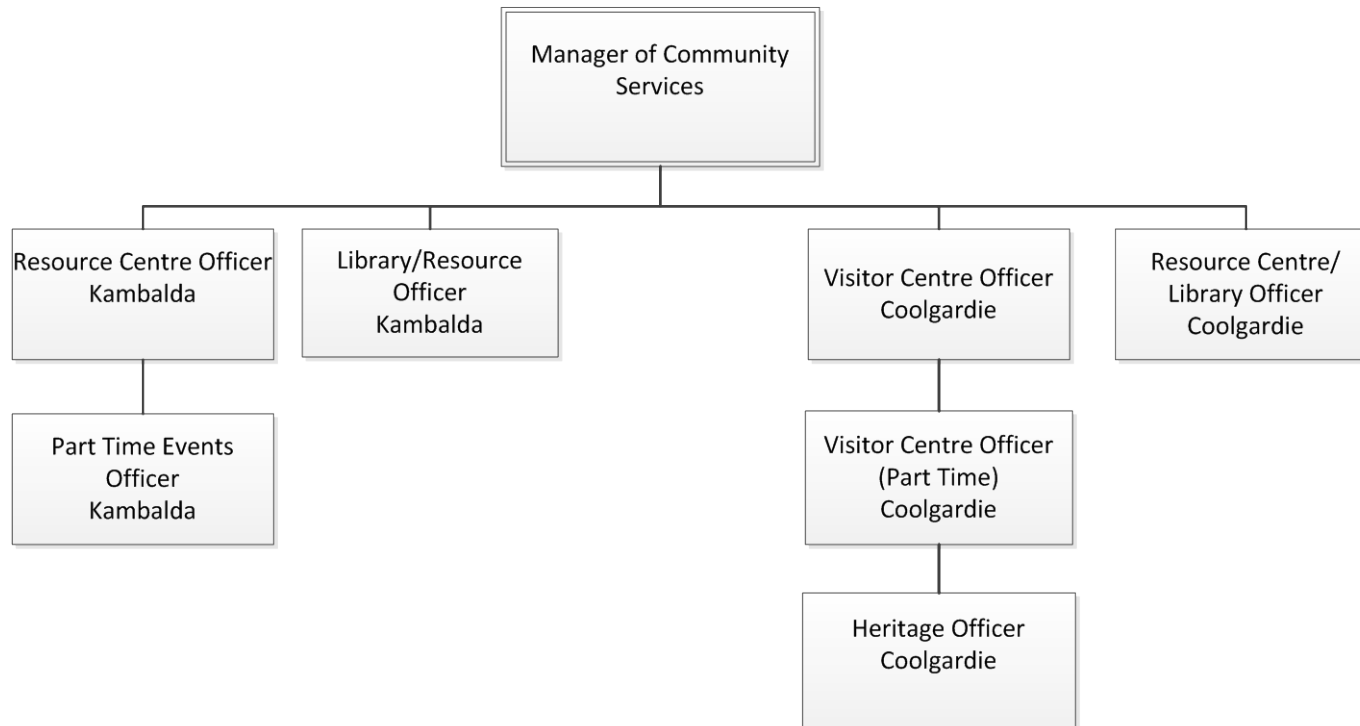
Tourism and Area Promotion – Museums, Visitor Centre, Town Promotion

Community Development and Heritage Department, Collections management, Community events and activities, Community Safety, Disability Access and Inclusion, and Community Grants

Objective:

To foster community wellbeing through the development and implementation of goals, services and programs which support Councils strategic objectives in relation to social, cultural, heritage, economic and community development.

Business Unit Structure



Business Plan Report

A Cohesive and Engaged Community					
Strategic Priority	Strategy/Action	Success Indicator	Budget	Actual	% Complete
2.4 Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities	<i>Promote the use of the Community Resource Centre's</i> Monthly Rambler Day to day Operations, activities Community and inside notice boards Social media Website	Increase utilisation of the Resource Centre's	\$384,791	\$273,377.97	100%
2.5 Provide services to youth, aged and the disadvantaged That address identified needs.	<i>Deliver community development and heritage programs and activities</i> CRC's are delivering senior, youth and activities for the disadvantaged	Annual operating expenditure within 5% of budget	Operational		
Diversified and Strengthened Local Community					
3.1 Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents	<i>Develop an economic profile and business survey</i> Surveys are complete. The draft economic profile is complete and will be presented to Council.	Profile and survey be received by Council	\$9,000	\$3,300	100% - note Localise have not invoiced final payment.

Diversified and Strengthened Local Community					
Strategic Priority	Strategy/Action	Success Indicator	Budget	Actual	% Complete
3.1 Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents	<i>Encourage retailers to expand or set up new business</i> Both CRC continue to provide activities each quarter which support, encourage and foster local businesses	Number of new businesses established	Operational		
3.4 Support the development of tourism in the region	<i>Revitalise heritage markers across the towns</i> Lotterywest funding has been identified and an application is underway, this has been approved. Apps are now functioning. Under spend in this area was due to targeting Lotterywest for the replacement of Physical Markers in the main street. Grant has now been approved.	Markers have been revitalised	\$20,000	\$11,323.50	57%
3.4 Support the development of tourism in the region	<i>Contribute to Tourism in the Region</i> Most contributions now paid.	Annual operating expenditure within 5% budget	\$56,682	\$70,011	100% Banners.

Highlights for 2015 - 2016

Kambalda and Coolgardie Community Resource Centres (CRC)

Summary

The Coolgardie and Kambalda Community Resource Centres deliver the following activities regularly, Library Services, Computer access, Carer Support, Welcome Morning Teas, Community Welcome Packs, CoolRambler, Computerschool.net online training, Westlink broadcasts, Women's Wellness, Mens Health, Introduction to E Books – Audio Books, Money Matters, Pancake Day, Biggest Morning Tea, Ranger Information sessions, Senior Craft and information days, Business Networking and Development opportunities.

Coolgardie

The Coolgardie Community Resource Centre delivered 17 Social Development Activities, 11 Targeted Events, 6 Business Development workshops and 6 Local Community Info sessions.

Social Development Activities

- Wrap up for Winter Project – Ran twice
- Linda J Bettenay's Author Talk Afternoon
- Relaxation and Health Activities
- Drumbeat
- Drumbeat - Weekly self run follow up sessions
- Weekly Craft Mornings and Shared Lunch – Ran over the four quarters
- Christmas Pingo
- "Beyond Garden's" (Garden Guru's) Visit to Coolgardie
- Pancake Day
- Recycled Art Craft
- ABC Open – Online Computer Session
- Personal Finance Management Morning
- Biggest Morning Tea

Targeted Events

- Carer Support Luncheon – Ran three times
- Carer Support trip to Hammond Park
- Men's Health – Morning Tea and Talks with Mark from Coolgardie Medical Centre
- Book Week – Visiting Author Frane Nessac
- Mental Health Week
- "Have a Go" Senior's Day at Kambalda
- Youth School Holiday Programme – Art with Finn Alexander
- Carer Support trip to Hammond Park
- Anzac Day

Business Development

- The Computerschool.net – Introduction Lessons - Ran Twice
- Facebook for Businesses – Ran Twice
- Business Breakfast – Meet and Greet with Business Local, Kalgoorlie
- Social Media Marketing For Businesses

Community Local Information Sessions

- Welcome to Coolgardie Morning Tea – Ran three times
- Coolgardie Welcome Pack for Residents – Continually through the year
- West link Screenings – a variety of broadcasts which cover, theatre, drama, musicals as well as documentary and lifestyle programs ranging from cooking, writing to four 4wd and camping.

Brochures

- The Coolgardie and Kambalda CRC has access to a wide range of informative brochures which cover, legal services, employment, mental health, seniors, aboriginal affairs, youth, service providers and the Shire of Coolgardie brochures. This range is continually checked and updated.

Service Provider Partnership's

- The Coolgardie and Kambalda CRC are referral agents for employment agencies, social development service providers, mental health providers and businesses both locally and within the Goldfields.
- Both CRC's have an active and confidential working partnership with Centrecare Kalgoorlie, Hope Services, Headspace, Worklink, Wanslea, Bega and the Community Medical Centres.

Workforce Development

- A service that is welcomed and well used within the CRC's is Workforce Development. The public have access to computers to do their Resumes and look and apply for jobs on-line. There is also daily Newspapers available and Job Notice Boards for current vacancies.

Computerschool.net

- The Computer school programme continues to be a popular resource for those people who wish to improve on their computer skills. Basic lessons on how to access the service are provided by CRC staff, this gives users the confidence to access this self paced learning resource from home. Worklink have recently partnered with the CRCs and will be providing on site assistance to job seekers within our community.

Highlights from the Activities / Events

Social Development

The Coolgardie CRC delivered a wide range of Social Development activities which were very beneficial and embraced by our community. The Wrap Up for Winter project was successful and the participants made and donated scarves and beanies to the Coolgardie Community, Coolgardie Medical Centre, Centrecare, Anglicare and also to the babies and children in a poor village in Mali. (Africa) The project was also extended to sewing blanket pouches for the baby Kangaroo's at the Goldfields Wildlife Rehabilitators.

The whole Coolgardie Community really supported the Anzac Poppy Project; this involved making poppies out of recycled plastic drinking bottles. Each poppy was shaped over a burning candle. Members who did not attend the sessions were very productive and proud to collect and donate bottles in support of this activity.

The Returned Service League, Coolgardie Sub Branch were very excited and humbled with the decorating and displays that were created for Anzac Day 2016 and for Anzac Day 2017 there are already plans to further expand this project.

The other side of the social development activities are that people come down, relax and talk and share any concerns that they have health wise, or mental health wise with themselves or other community members. The CRC is a referral system / agent and we do get in contact with the service providers who will follow up with the clients.

Business Development:

The Coolgardie businesses have really enjoyed the Business Development Activities and opportunities that they have had with dealing with the CRC and Business Local, Kalgoorlie.

Business owners who have previously completed their books manually dare now using Emails and Facebook. They are also excited about the advertising potential in Social Media.

The Business Breakfast and networking was a fantastic icebreaker and opportunity to bring our businesses together.

Kambalda

The Kambalda CRC delivered 16 Social Development Activities, 9 Targeted Events, 4 Business Development workshops, 5 Business Networking Activities and 6 Local Community Info sessions.

Social Development Activities

- Dressing For Your Body
- Linda J Bettenay's Author Talk Afternoon
- Career Expo
- Grandparent's Morning
- Beyond Garden's" (Garden Guru's) Visit to Kambalda
- Craft's Open Day
- My Money, My Life – Finance Workshop
- Drumbeat
- Ranger Information Evening
- School Holiday Program
- Pancake Day
- Carer Support
- Biggest Morning Tea
- Introduction to E Books
- Independent Living Visit
- Ngalga Parenting Workshop– Managing a toddler and baby

Targeted Events

- Blue Light Disco
- Children's Book Week – Visiting Author Frane Nessac
- Mental Health Week
- "Have a Go" Senior's Day at Kambalda
- WADSA – Western Australia Disability Sports Association
- Men's Health
- Parenting Gold
- Smart Steps
- Parenting Gold – Bringing up great kids

Business Development

- The Computerschool.net – Intro Lessons
- Online Marketing with Facebook and Google Mapping
- Why Business Management Skills are so important
- Do you really understand your business Financials workshop

Business Networking

- Business Health Check Information and Networking Evening
- Tendering and Networking Workshop
- The Computerschool.net Networking
- Business Breakfast – Ran Twice

Community Local Information Sessions

- Welcome to Kambalda Morning Tea – Ran three times
- Community Pingo
- Kambalda Welcome Pack for Residents – Continually through the year
- West link Screenings – a variety of broadcasts which cover, theatre, drama, musicals as well as documentary and lifestyle programs ranging from cooking, writing to four 4wd and camping.

Brochures

Highlights from the Activities / Events

Social Development:

Kambalda held a very successful Pancake Day which was a fundraiser for the St John Kambalda Sub Centre and also the "Biggest Morning Tea" for the Cancer Council. Both mornings were well attended and brought the community of all ages together in a fun and socialising event with the monies raised going to worthwhile causes.

The Craft Open Day held in November was a fun and education day for all ages. The two craft groups in Kambalda came together and shared with the community their products, skills and knowledge. Inspiring and motivating for those who attended.

Business Development:

The Kambalda businesses have enjoyed the workshops and activities that we have held with Katie McDonald from Business Local in Kalgoorlie. We have held a range of different business topics and each one has had really positive feedback from the attendees.

The Business Breakfast networking sessions that we started in Kambalda have been well attended and it provides an relaxing opportunity for the local businesses to get together, network and learn.

Coolgardie Community Resource Centre – Total % of budget expended – 100% Kambalda Community Resource Centre – Total % of budget used – 100%

Economic Development and Heritage

Summary

We continue to drive and support projects which seek to improve the *economic* well-being and quality of life for our community and region. To foster the creation of local businesses, employment opportunities and economic growth.

Highlighted activities

- The Public transport Authority approved another six months trial for the bus.
- The Coolgardie Aboriginal Advisory Group formed.
- The Pharmacy relocation is nearing completion, staff are now working from the front room of the Visitor Centre, creating a much more welcoming centre.
- The Chamber of Commerce and Small Business Centre continue to work with the Community Services team to deliver opportunity and training for our local businesses.
- The first stage of the Heritage Markers project is complete.

Tourism Promotion

Summary

Tourism Promotion is ongoing and is undertaken in many areas of our organisation, for example, Visitor Centres and Museums, Recreation, Library and Community Resource Centres, Website, Social Media. We regularly market and promote our local and regional tourist attractions to attract visitors to our community and region.

Advertising was undertaken in the following planners

- Australia's Golden Outback – full page
- Kalgoorlie – Boulder Visitor Centre Pure Gold – two full pages
- Coolgardie information brochures were updated and are given out daily to visitors via the Visitor Centre. Kambalda brochures are available from the Community Resource Centre.
-

Goldfields Tourism Association (GTA) and Golden Quest Discovery Trail (GQDT)

Council's investment \$40,150.00 in these two projects delivered the following Tourism Promotion benefits.

The following information was provided by Neil McGlip and provides a snapshot of the promotion which was delivered through the GTA at a cost of \$100,000 for marketing and Promotion alone. Council contributed \$40,150.00 towards this programme.

Advertising in Regional Planners

Goldfields tourism currently advertises in the following regional planners

- AGO Planner - double page
- AGO Planner - back page
- CIAWA Planner - back page
- Kalgoorlie Boulder VC Holiday Planner - back page and inside advert
- Cooks Tours - Amazing North and Beautiful South
- TWA Wildflower brochure

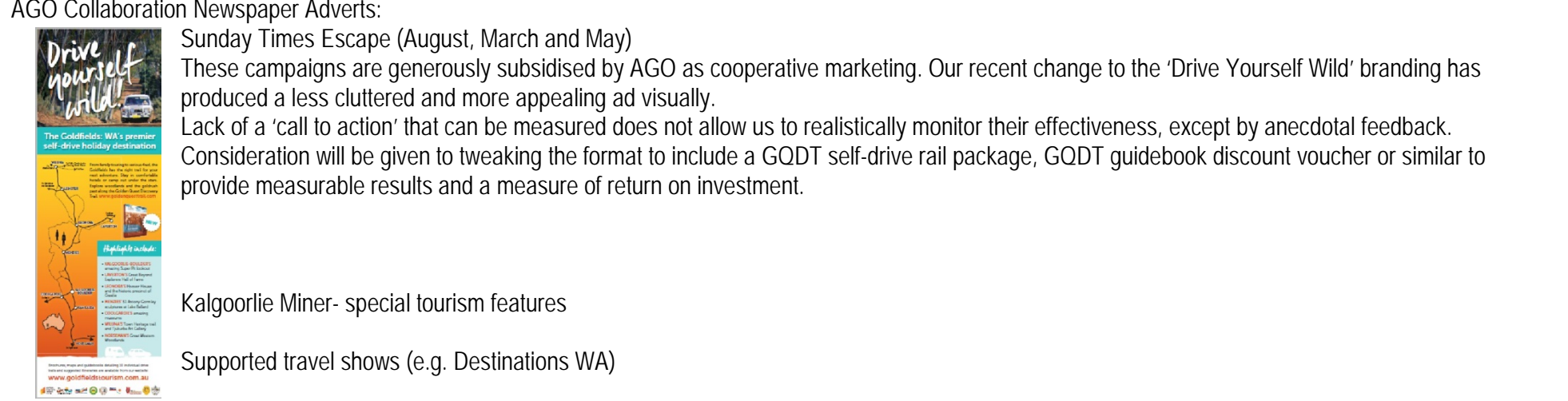
Advertising in Travellers' magazines

Goldfields Tourism currently advertises in the following publications:

- Caravanning Australia - Winter and Spring Editions.

- The Wanderer Magazine (December 2015 and May 2016),
- Have A Go (August and November 2015; February - June 2016),
- The Senior (September 20145; February - June 2016).

Goldfields Tourism currently advertises in the following newspapers:



On Newspaper Adverts:
Sunday Times Escape (August, March and May)

These campaigns are generously subsidised by AGO as cooperative marketing. Our recent change to the 'Drive Yourself Wild' branding has produced a less cluttered and more appealing ad visually.

Lack of a 'call to action' that can be measured does not allow us to realistically monitor their effectiveness, except by anecdotal feedback.

Consideration will be given to tweaking the format to include a QODT self-drive rail package, QODT guidebook discount voucher or similar to provide measurable results and a measure of return on investment.

Kalgoorlie Miner- special tourism features

Supported travel shows (e.g. Destinations WA)

There is value in obtaining funding to add to small council contributions to pay the expenses of bringing a travel show camera crew and presenter to the region to film, assuming that the audience numbers are high and the audience mix a fit to the target market.

Media stories prompted by events or media releases

Free publicity is the best value publicity (providing it is positive) so we have had articles in a number of domestic and international publications

Social Media

With the rise of the 'connected world' social media has become an increasingly important communication channel to help establish our brand identity and be heard in a very cluttered space. Our posts have been generating a lot of interest and have been the type of posts that get noticed.

Industry famils

The best way to raise awareness of the attractions and product available in a region is to host the seller or tourism industry operative on a regional famil. They can then become a champion for the region and speak with authority on the product having experienced it first-hand. This has been very a successful channel for raising our profile within the industry and we will grasp any opportunities that present to ensure they have the most positive experience.

Our GTNA famil include a number of high-profile industry figures who are selected for the business they can potentially bring to the region. We will also attempt to bring selected international and domestic wholesalers to the region to have the opportunity to see it for themselves, in cooperation with AGO and TWA. We recently hosted Fion Zhang from 'Easy Going' and expect a new Goldfields program within 6 months

Website

The new GQDT website is easy to navigate, well laid out and easily maintained. We have recently upgraded the e-commerce facility. The current GTNA website has been updated with new and relevant information, images and video. It is, however, in need of a makeover and refresh and changes are needed to the integral structure of the website to update it to include Dundas. It was developed around 2008 and the company who built it are now defunct. I would be making an allocation in the budget for a new website.

Paid digital marketing

The initial experiment with google, Ad Words did not drive any sales of the guidebooks from the website. It could, however, be revisited for specific campaigns or products, such as festivals if it were deemed appropriate and better targeted.

Visiting journalist famils

Hosting journalists, bloggers and instagrammers is still a valuable outlet for media exposure. We will continue to support media famils in partnership with TWA and AGO and provide as much assistance as is required to ensure their visit is a great experience. The app project includes funding to bring specialist journalists to the region to 'road test' the app once it is finalised. I am hopeful that the app project could create a lot of media traction and a reason for the visit.

Highlighted activities

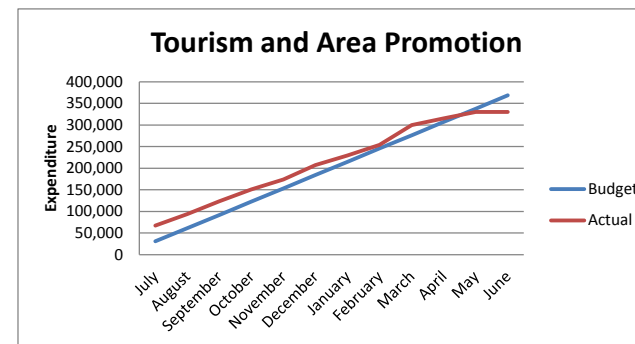
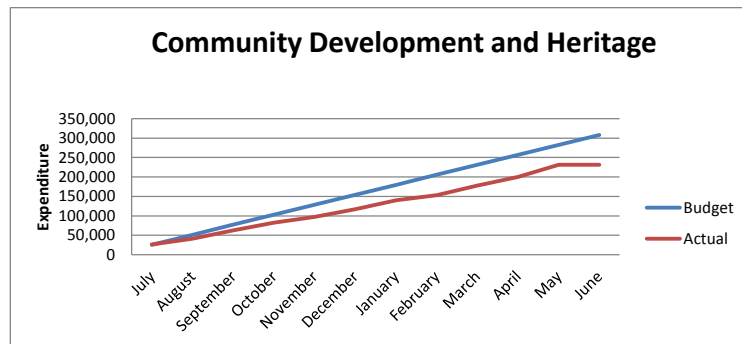
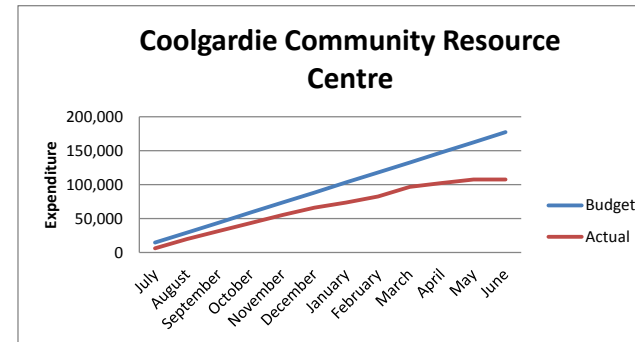
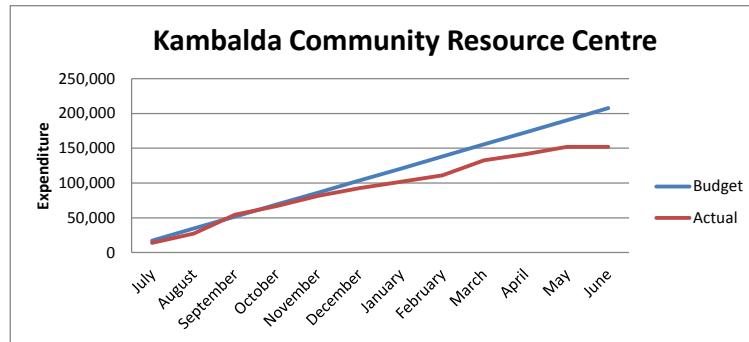
The interactive Heritage Markers app is complete / including audio for the markers located on the main street.

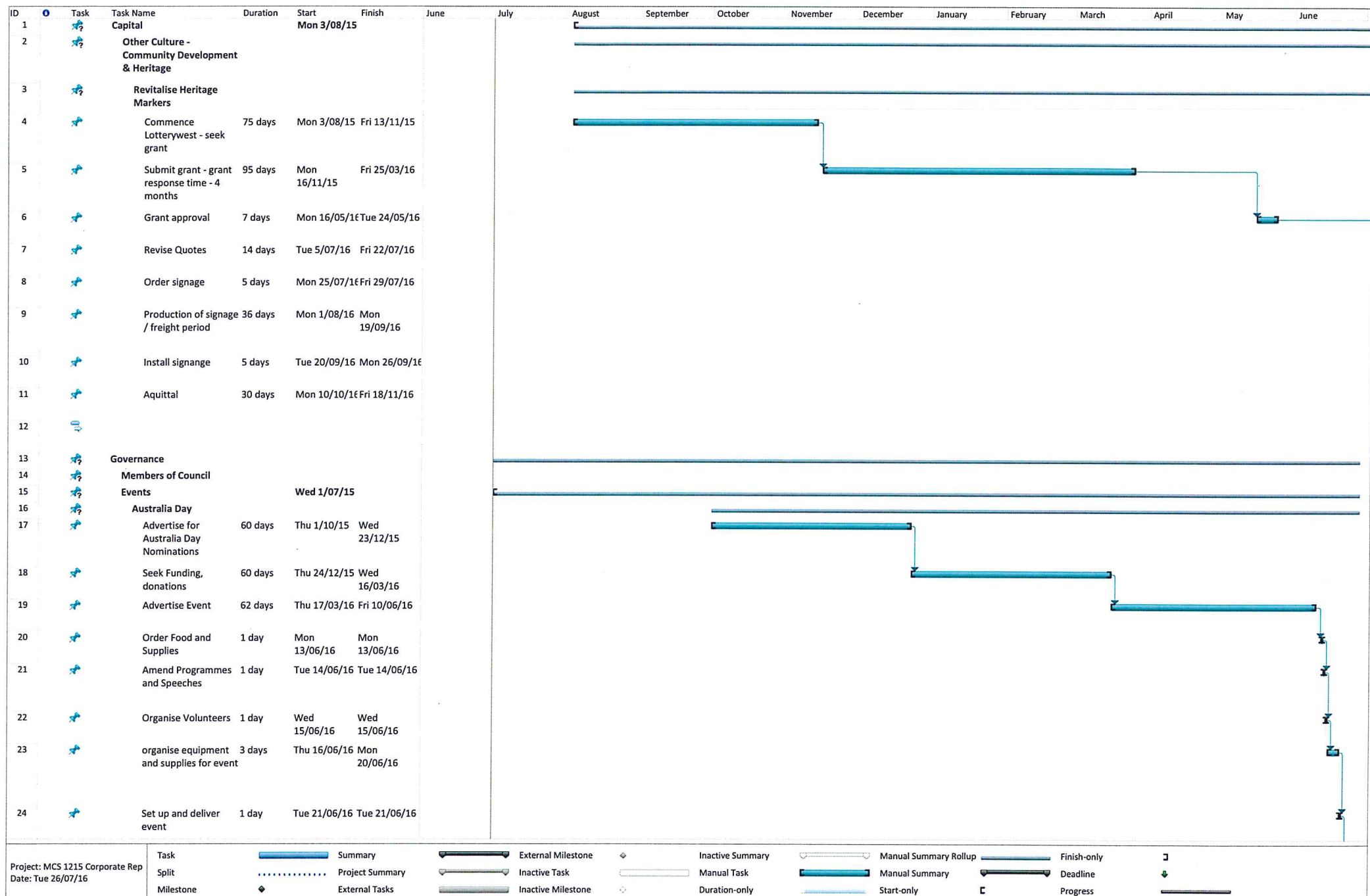
The Lottery west Application has been approved for the replacement of the Physical markers in the main street, when this has been completed they will match the content of the interactive markers.

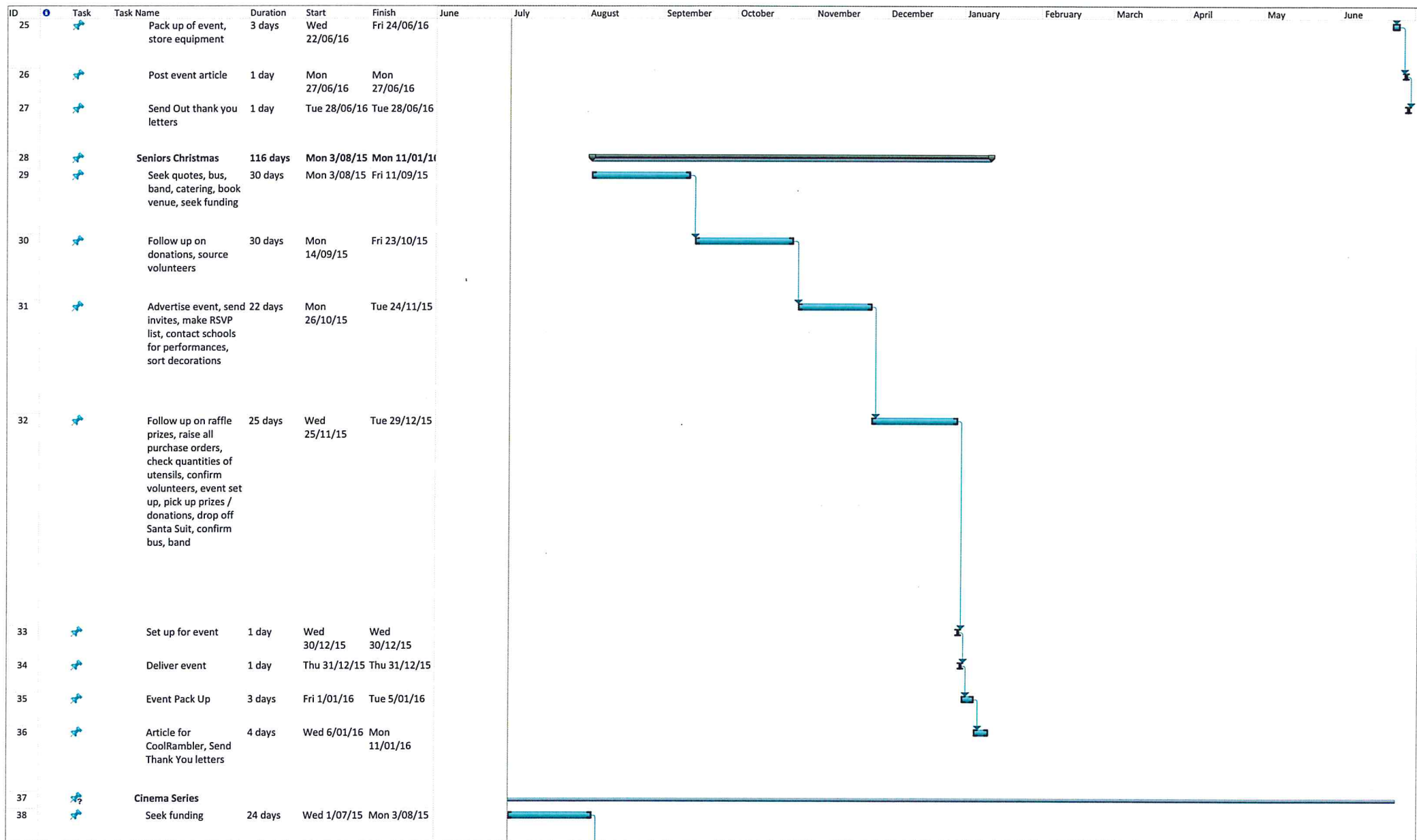
Trend Charts Operating Expenditure at Sub Programme Level
Community

Programme	SUBPROGRAMME NAME	July	August	September	October	November	December	January	February	March	April	May	June	
0805	Kambalda Resource Centre	17,271	34,542	51,813	69,084	86,355	103,626	120,897	138,168	155,439	172,710	189,981	207,548	Budget
0805	Kambalda Resource Centre	13,859	27,532	54,422	66,826	81,657	92,571	101,946	111,118	132,627	141,482	151,865	151,865	Actual
0807	Coolgardie Community Resource Centre	14,748	29,496	44,244	58,992	73,740	88,488	103,236	117,984	132,732	147,480	162,228	177,243	Budget
0807	Coolgardie Community Resource Centre	6,534	20,117	31,702	43,346	55,201	65,983	73,659	82,555	96,814	102,246	107,406	107,406	Actual
1111	Other Culture - Community Development & Heritage	25,689	51,378	77,067	102,756	128,445	154,134	179,823	205,512	231,201	256,890	282,579	308,282	Budget
1111	Other Culture - Community Development & Heritage	25,999	40,970	62,616	82,134	97,229	117,228	140,280	153,092	177,931	200,276	231,329	231,329	Actual
1302	Tourism & Area Promotion	30,701	61,402	92,103	122,804	153,505	184,206	214,907	245,608	276,309	307,010	337,711	368,557	Budget
1302	Tourism & Area Promotion	67,215	94,388	123,719	150,880	173,886	207,707	229,458	254,198	300,279	315,276	330,000	330,000	Actual
		0	0	0	0	0	0	0	0	0	0	0	0	0 Budget
		0	0	0	0	0	0	0	0	0	0	0	0	0 Actual
	Total Expenditure Budget	88,409	176,818	265,227	353,636	442,045	530,454	618,863	707,272	795,681	884,090	972,499	1,061,630	Budget
	Total Expenditure YTD	113,607	183,007	272,459	343,185	407,973	483,489	545,344	600,964	707,651	759,281	820,600	820,600	Actual

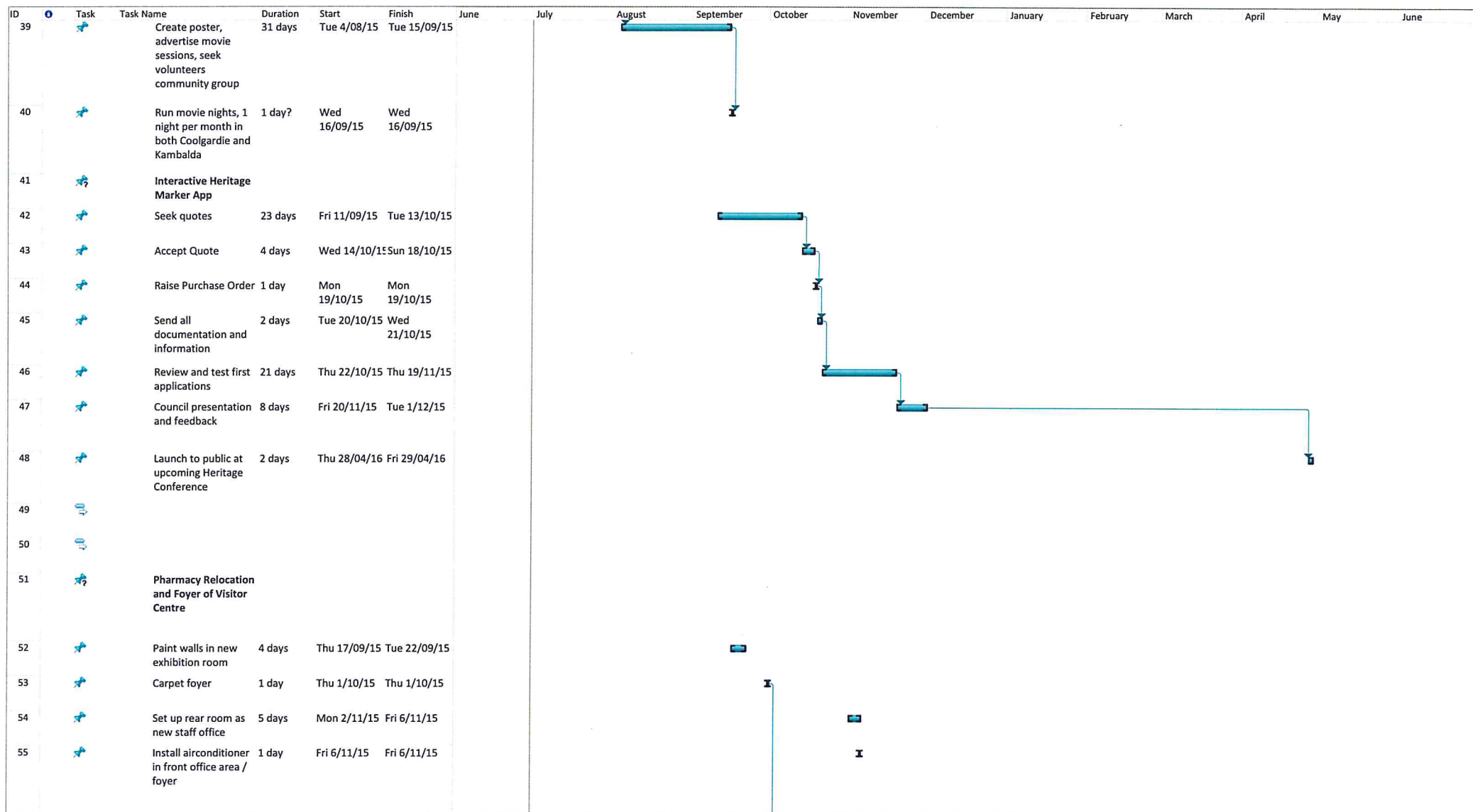
Trend Charts Operating Expenditure at Sub Programme Level
Community





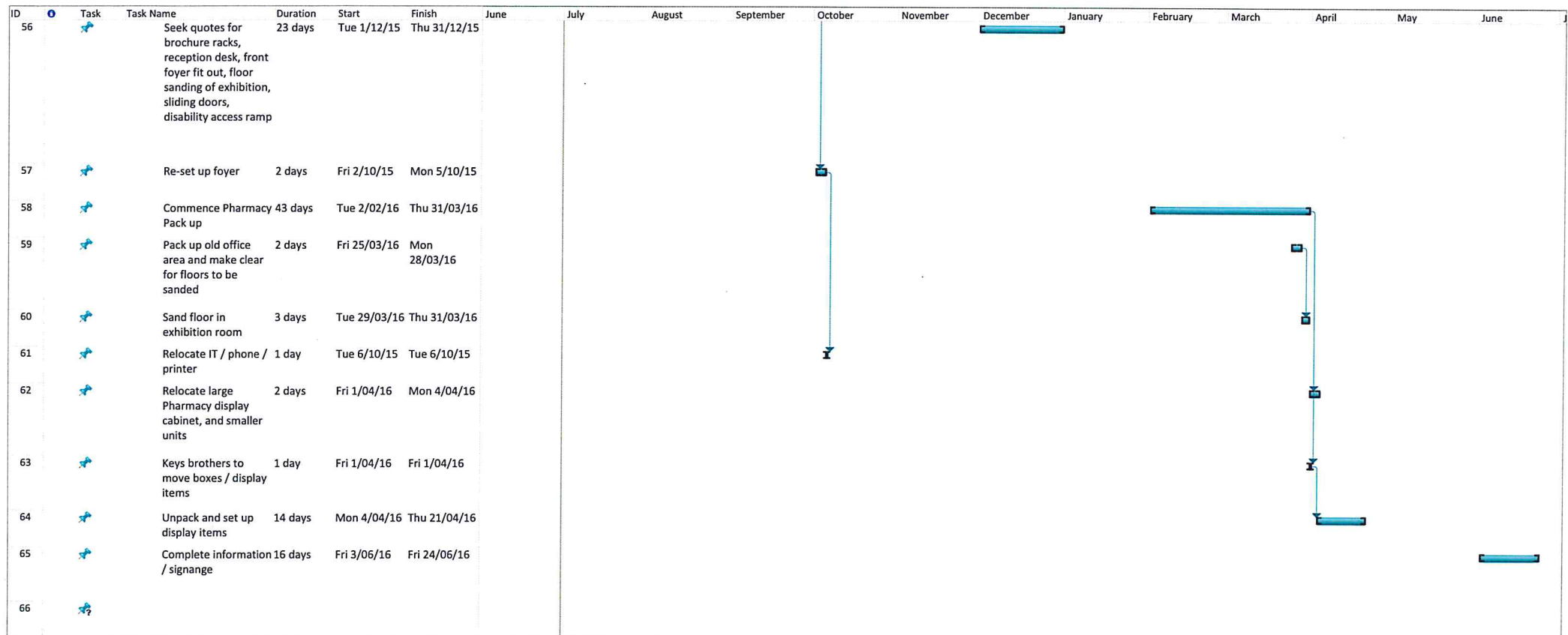


Project: MCS 1215 Corporate Rep Date: Tue 26/07/16	Task		Summary		External Milestone		Inactive Summary		Manual Summary Rollup		Finish-only		Deadline		Progress
	Split		Project Summary		Inactive Task		Manual Summary		Start-only		C		Down arrow		Up arrow
	Milestone		External Tasks		Inactive Milestone		Duration-only		Light blue		Dark blue		Light blue		Dark blue



Project: MCS 1215 Corporate Rep
 Date: Tue 26/07/16

Task	Summary	External Milestone	Inactive Summary	Manual Summary Rollup	Finish-only	
Split	Project Summary	Inactive Task	Manual Task	Manual Summary	Deadline	
Milestone	External Tasks	Inactive Milestone	Duration-only	Start-only	Progress	



Project: MCS 1215 Corporate Rep Date: Tue 26/07/16	Task		Summary		External Milestone		Inactive Summary		Manual Summary Rollup		Finish-only		Deadline
	Split		Project Summary		Inactive Task		Manual Task		Manual Summary		Deadline		Progress
	Milestone		External Tasks		Inactive Milestone		Duration-only		Start-only		Progress		Progress

Manager Recreation and Regulatory Services

Outcome Areas

Area 2: Cohesive and Engaged Community	<ul style="list-style-type: none"> • Develop a cohesive approach to community development across the Shire. • Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities. • Provide services to youth, aged and the disadvantaged that address identified needs. • Consult and engage with the local Aboriginal community. • Support community safety and security initiatives. • Provide connected and accessible towns.
Area 3: Diversified and Strengthened Local Economy	<ul style="list-style-type: none"> • Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents. • Establish and strengthen partnerships with industry. • Facilitate access to diverse housing and land development opportunities. • Support the development of tourism in the region.
Area 4: Effective Management of Infrastructure, Heritage and the Environment	<ul style="list-style-type: none"> • Foster excellence in urban and rural planning and development. • Develop and maintain Shire buildings, facilities and infrastructure assets. • Develop and maintain highly functional and attractive public open spaces. • Conserve and enhance local heritage assets. • Preserve the region's unique natural attributes through observing and promoting sustainable environmental practices

Overview of the Business Units

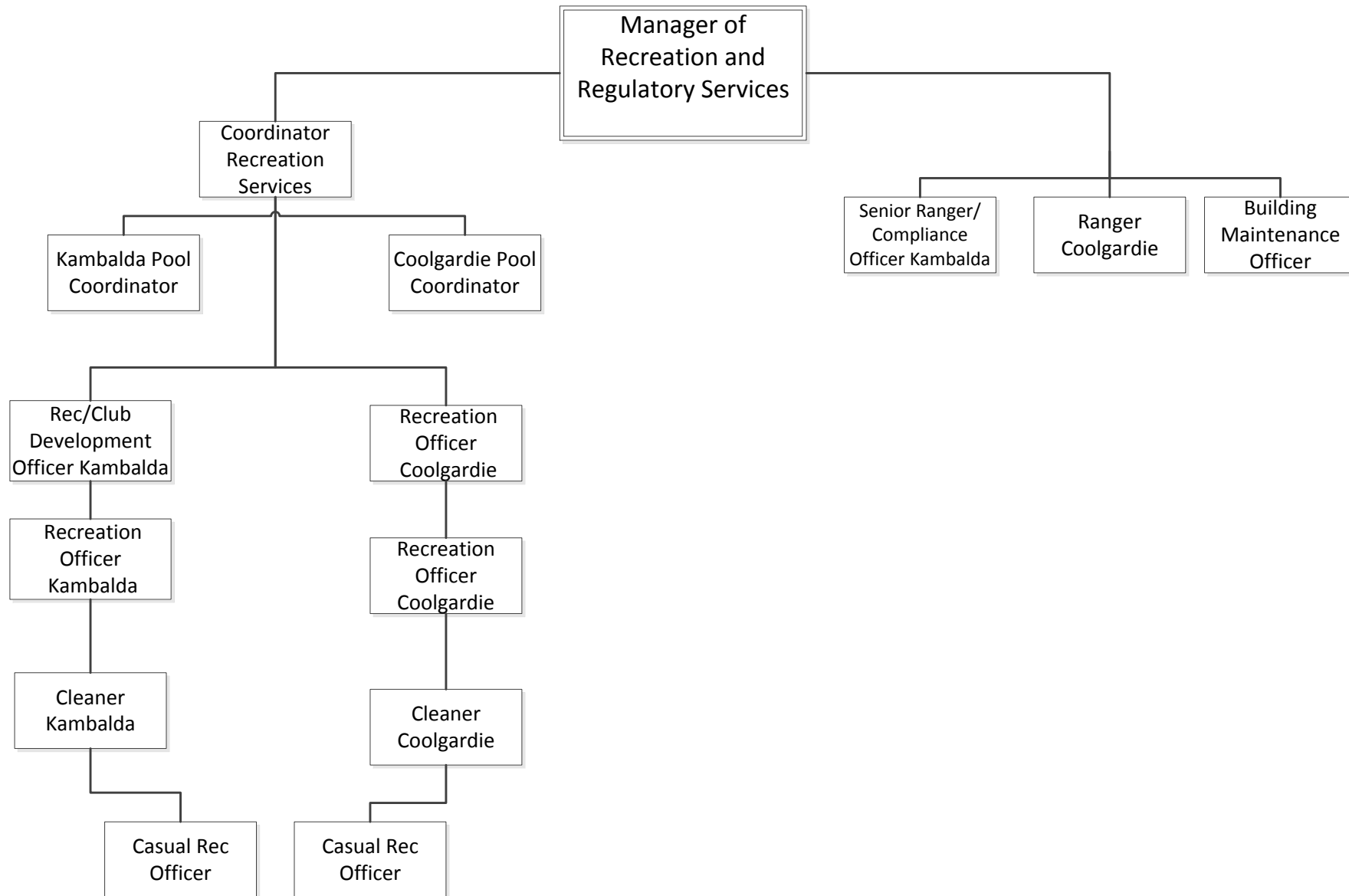
RECREATION SERVICES

- Assumes full responsibility for planning, organising, and supervising the development, implementation, and administration of recreation programs for the Shire.
- Manages community swimming pools and community recreation facilities.
- Investigates and resolves complaints and concerns as may be generated by others internally and externally.
- Interviews and complete employee performance appraisals, disciplinary actions.
- Develops annual budget, monitors expenditures, and approves purchases, maintains financial and participant activity reports.
- Plans, organises, and conducts weekly staff meetings and makes/monitors staff assignments.
- Conducts research to stay current on recreation program development and management.
- Obtains sponsorships for various recreation events.
- Interacts, communicates, and works with individuals, community groups, and committees to promote interest and develop recreation program support, including fundraising.
- Liaises with Clubs, negotiates club leases
- Responsible for playground equipment upgrades.
- Part of the Asset management working group.

REGULATORY SERVICES

- Ensure that the activities of the Regulatory Services Division are effectively and efficiently managed with a clear customer focus and in accordance with statutory requirements and Council's policy and direction.
- Provide day-to-day leadership, management and direction to the Developmental Services Division to achieve a high standard of work.
- Provide professional advice and guidance on matters related to the functions and operation of the Developmental Services Division.
- Manage the development and maintenance of all of Council's building assets.
- Provide leadership, management, direction and supervision of building maintenance, cleaners and associated contractors to ensure the timely completion of scheduled works activities.
- Assist, coordinate and prioritise the use of resources to achieve the implementation of strategic objectives and policies of Council.
- Interviews and complete employee performance appraisals, disciplinary actions

Business Unit Structure



Business Plan Report

Cohesive and Engaged Community					
Strategic Priority	Strategy/Action	Success Indicator	Budget	Actual	% Complete
2.4 Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities.	Operate the Kambalda Recreation Centre efficiently and effectively	Annual operating expenditure within 5% of budget	\$1,329,270	\$1,141,273.90	85%
2.4 Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities.	Operate the Coolgardie Recreation Centre efficiently and effectively	Annual operating expenditure within 5% of budget	\$326,901	\$316,438	96%
2.4 Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities.	Support and contribute to community clubs and amenities	Annual operating expenditure within 5% of budget	\$462,287	\$238,699	53%. Up to date figures for this quarter not available
Diversified and Strengthened Local Economy					
3.1 Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents	Developed a Land Use Master Plan and new Town Planning Scheme	Land Use Master Plan and Town Planning Scheme Adopted by Council	\$6,000	\$7,293	121%
3.1 Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents	Investigate the opportunity for Coolgardie Lifestyle Horse blocks	Subdivision and Development Plan developed and costed	\$50,000	0	0%

Effective Management of Infrastructure, Heritage and the Environment

Strategic Priority	Strategy/Action	Success Indicator	Budget	Actual	Complete
4.2 Develop and maintain Shire buildings, facilities and infrastructure assets	Implement the annual building renewal program	Building Renewal Program delivered within 5% of the annual budget	\$261,000	\$73,614	28% Up to date figures for this quarter not available
4.2 Develop and maintain Shire buildings, facilities and infrastructure assets	Complete Coolgardie Post Office Upgrade	Post Office Complex opened	\$886,100	\$388994	43%
4.2 Develop and maintain Shire buildings, facilities and infrastructure assets	Class 3 Waste Disposal Project	Works completed within 5% of budget	\$50,000	\$36000	72%

End of Financial year wrap up 2016

Kambalda Community Recreation Facility

Total % of budget expended – 85.00%

Summary - To operate the Kambalda Community Recreation Facility efficiently and effectively within 5% of the annual operating budget.

Highlights – Junior After School Sports proved to be very popular through both school terms. A 3pm session and a 4pm session accommodating 20 + children.

Mixed Netball was well supported as well with 4 teams every Thursday

Community Circuit classes, Senior Circuit classes, Gym and Circuit care operating successfully throughout the year.

Pilate classes averaging 5 supporters per week.

Play gym classes have been well supported

Thursday night craft classes still running successfully in the community activity room

Rock of Ages Church group have been utilising the Community Activity room every Sunday.

Kambalda Football club and Kambalda Junior Football Club have been successfully utilising their leased space in the window function room and kiosk

Oil & Spice café have been running successfully from their leased space at the entrance of the Kambalda Rec Centre.

Solar panels were installed in June and are going to be up and running by mid August 2016.

A number of CRC events have been held in the function room over the past year including: The Biggest Morning Tea, Small Business Networking

Breakfasts and Parenting Gold Program.

Kidsport funding has been well utilised

skate clinics that were held in Kambalda throughout the year were well attended

Coolgardie Recreation Centre

Total % of budget expended 96.00 %

Summary - Operate the Coolgardie Community Recreation centre effectively and efficiently within 5% of the annual operating budget.

Highlights – Junior Casual Sports, toddler fun time running, school holiday programs attendance has been average capacity, service providers including YMCA and Hope Community Services have been visiting Coolgardie on a regular basis throughout the year providing programs to the community. An increase in gym memberships throughout the year. Kidsport funding has been well utilised, skate clinics and pingo that were held in Coolgardie throughout the year were well attended.

Kambalda and Coolgardie Swimming Pool

Total % of budget expended – 64.00%(Kambalda)

Total % of budget expended – 62.00% (Coolgardie)

Summary – Operate the Kambalda and Coolgardie swimming pools within 5% of annual budget

Highlights - Both Pools have been serviced by Trisleys and a number of important issues have been addressed and observed with both pools, this has given us

a positive indication of where the Pool Revitalisation fund money will be spent for this financial year.

Pool Revitalisation Fund work has been finalised for the 15/16 financial year apart from one project (Coolgardie pool lighting upgrade).

Class Three Waste Disposal Project

% of budget expended – 72.00%

Summary -works to be completed within 5% of the annual budget

1.Ian Watkins presented to Council the site assessments and future plans for the Kambalda and Coolgardie land fill sites to Council for discussion.

2.These reports will be presented to Council to “receive” the reports in July.

Local Planning Scheme

% of budget expended – 121.00%

Summary- Develop Local planning scheme and strategy

1. Attending the State Planning Commission deposition on 12 July to discuss two matters in the scheme that the Western Australian Planning Commission have concerns with. After this time the Shire will or will not receive the Ministers final approval for this scheme in approximately 30 days time..
2. The Shire will then resubmit the scheme and strategy with all the relevant changes provided by Council conforming with the new 2015/16 regulations.

Lifestyle Horse Blocks

% of budget expended - 0%

Summary – Investigate opportunity for Coolgardie lifestyle horse blocks

Waiting for the new budget to be approved before moving forward with this project, the Shire will need to engage an environmental consultant and have concept plan drawn up for the actual blocks at this site.

Implement building renewal program

Total % of budget expended- 39.21%

Summary Implement the annual building renewal program

Currently maintenance is being dealt with on a priority basis as it is brought to our attention.

The Shire's Building maintenance Officer is assessing all Shire owned building to be included in the five year building maintenance program, on completion of this data the information will be implemented in the future budget process.

There has been money allocated into each building for maintenance for the next financial year while the maintenance program is being compiled.

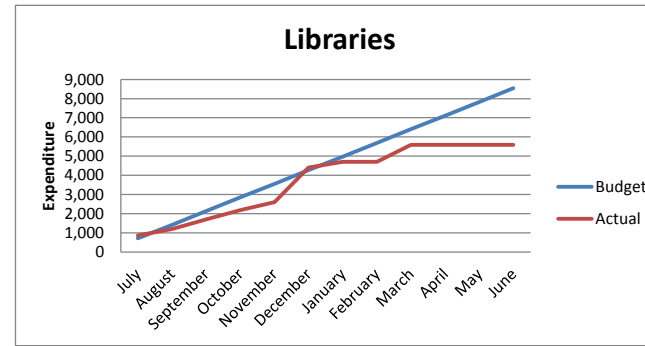
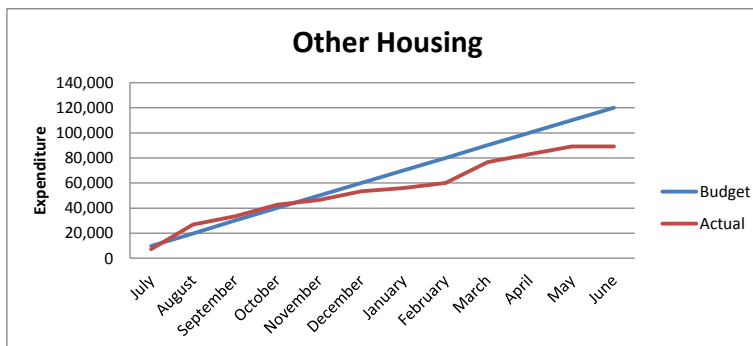
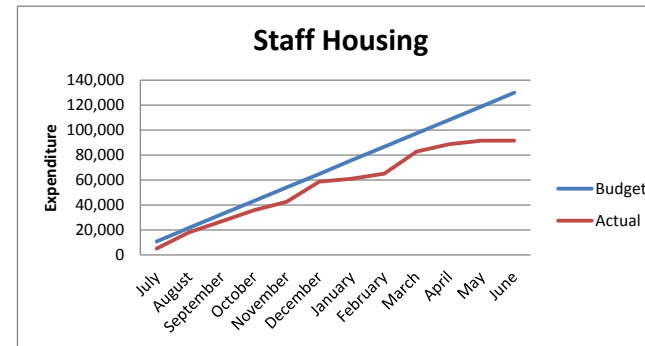
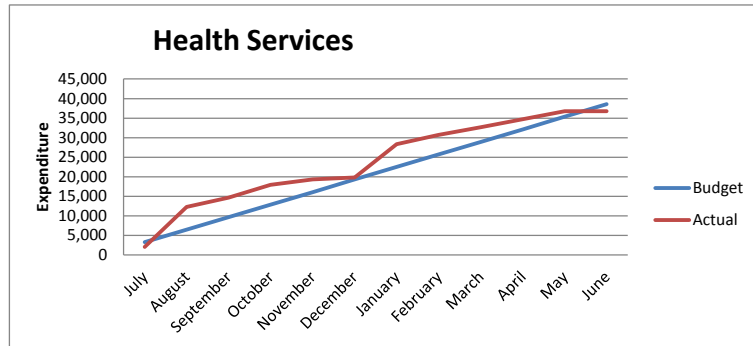
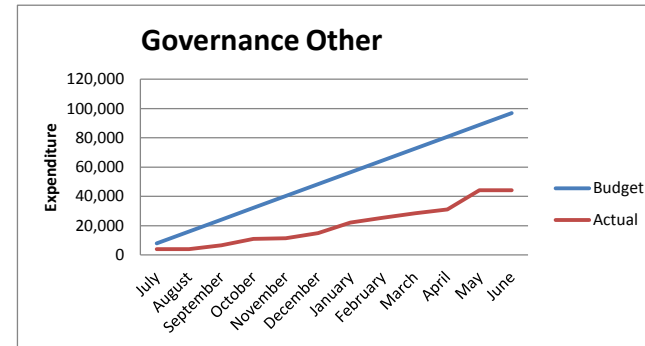
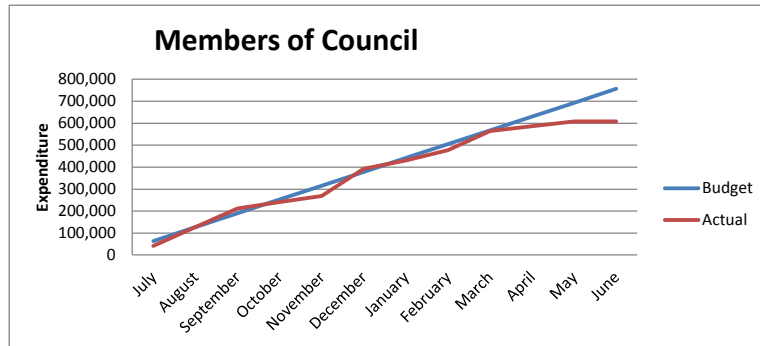
Coolgardie Post Office complex refurbishment.

Total % of budget expended- 43.00%

Summary - Complete Coolgardie post office upgrade

1. The drainage component around the outside of the post office has been completed
 2. In ground drainage. The work at the post office site as tendered is essentially complete, there will be additional work to address the surface water is to follow at which point the west drainage (Sargent's Quarters) variations have yet to be received.
 3. The Roof materials have arrived on site and the roof carpenters hope to be completed by 30 July
 4. The stone supply costs are currently less than the provisional sum. The stone has been "slabbed" in Italia Stones workshops (this means the very large boulders have been cut into large slabs), they are in the process of being cut now into the particular stone sizes required by the masons. The Stone masons have had a two week break whilst waiting for the stone. Delivery for the stone is 25 July.
-
1. Barge Board variations. Safeway building and renovations have compiled a detailed breakdown, and has indicated that the price is quite high for the following reasons: The timber is not a standard size, it has to be machined to suit our purposes, the material is an H4 grade treated pine, so a higher standard of preservative treatment, the price includes for the decorative work at the lower ends of the barge boards and also includes for the scotia moulding. The price includes the delivery costs, access equipment and labour.

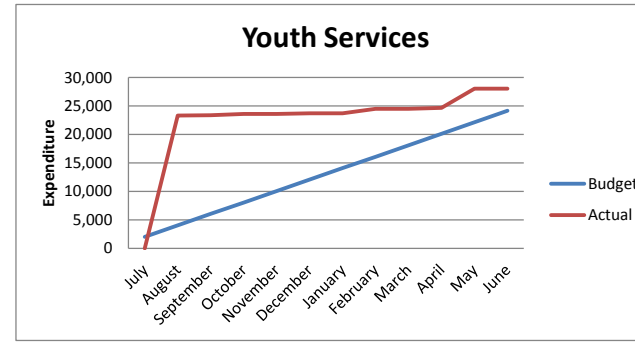
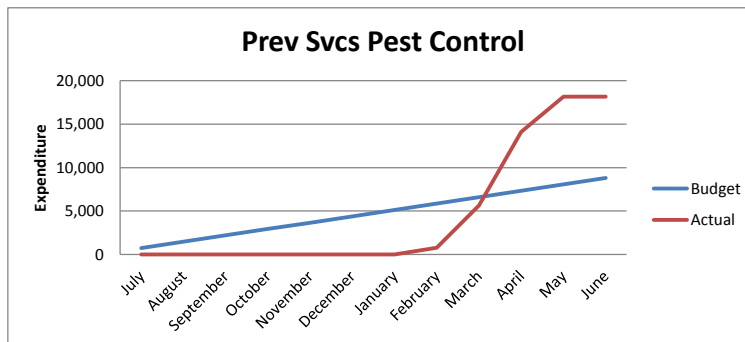
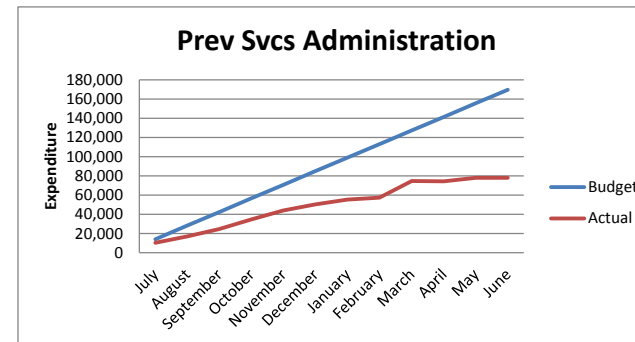
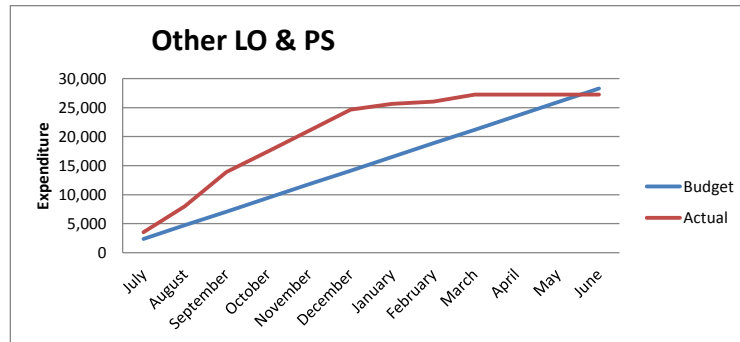
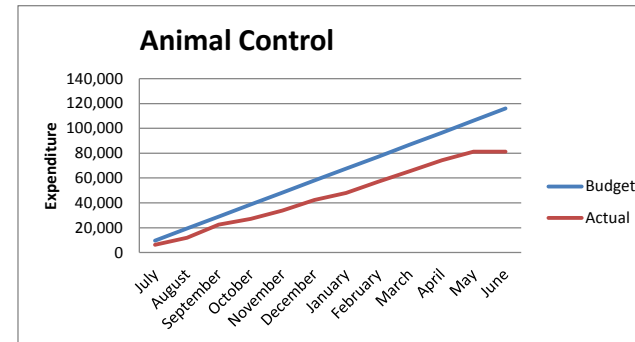
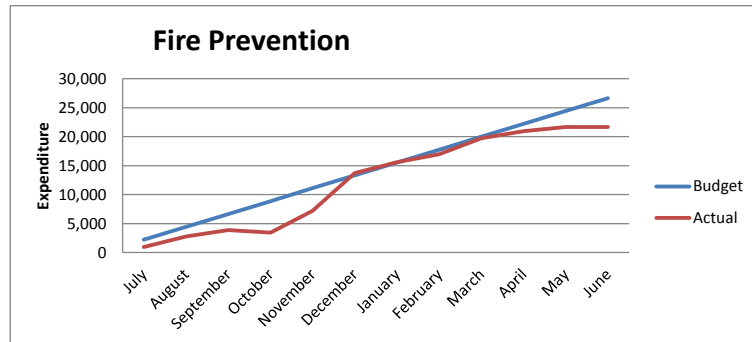
Trend Charts Operating Expenditure at Sub Programme Level
Administration



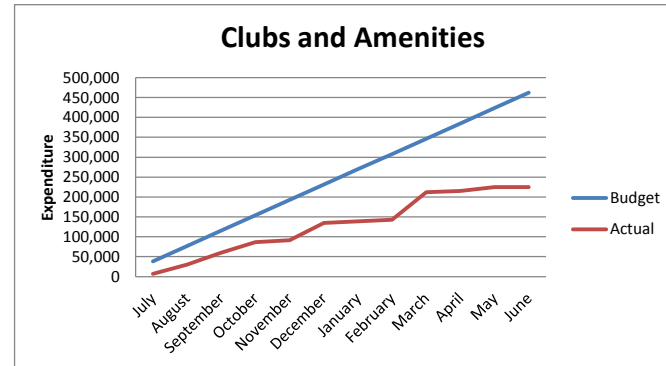
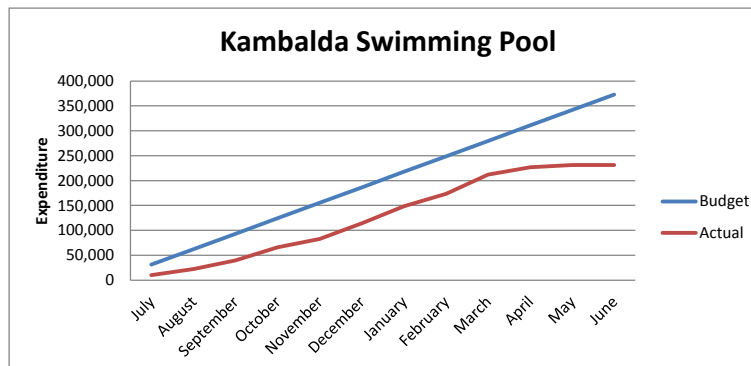
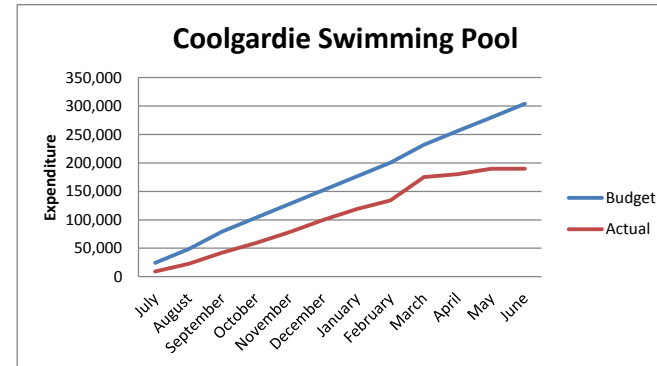
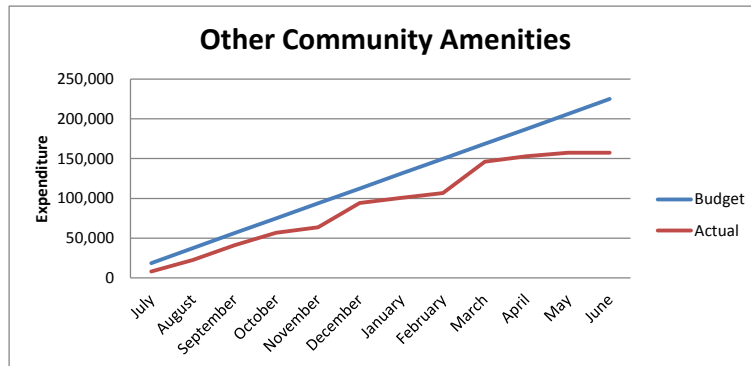
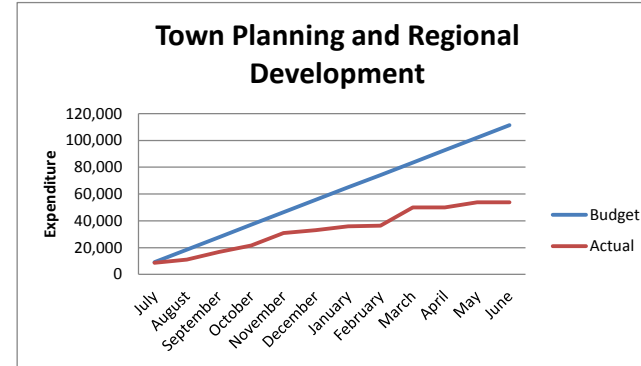
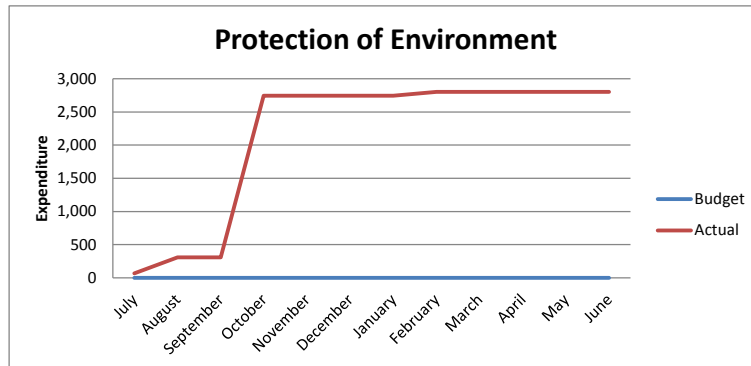
Trend Charts Operating Expenditure at Sub Programme Level
Recreation and Regulatory

Programme	SUBPROGRAMME NAME	July	August	September	October	November	December	January	February	March	April	May	June	
0501	Fire Prevention	2,220	4,440	6,660	8,880	11,100	13,320	15,540	17,760	19,980	22,200	24,420	26,651	Budget
0501	Fire Prevention	988	2,785	3,914	3,446	7,193	13,700	15,590	16,980	19,742	20,940	21,636	21,636	Actual
0502	Animal Control	9,657	19,314	28,971	38,628	48,285	57,942	67,599	77,256	86,913	96,570	106,227	115,931	Budget
0502	Animal Control	6,296	12,049	22,605	27,243	33,972	42,467	48,002	57,035	65,427	74,363	81,257	81,257	Actual
0503	Other Law, Order & Public Safety	2,356	4,712	7,068	9,424	11,780	14,136	16,492	18,848	21,204	23,560	25,916	28,276	Budget
0503	Other Law, Order & Public Safety	3,544	7,987	13,914	17,438	21,036	24,629	25,643	26,011	27,270	27,270	27,270	27,270	Actual
0704	Preventative Services - Administration & Inspection	14,137	28,274	42,411	56,548	70,685	84,822	98,959	113,096	127,233	141,370	155,507	169,680	Budget
0704	Preventative Services - Administration & Inspection	10,405	16,970	24,609	34,752	43,870	50,182	55,211	57,291	74,615	74,452	78,016	78,016	Actual
0705	Preventative Services - Pest Control	733	1,466	2,199	2,932	3,665	4,398	5,131	5,864	6,597	7,330	8,063	8,800	Budget
0705	Preventative Services - Pest Control	0	0	0	0	0	0	0	767	5,652	14,109	18,150	18,150	Actual
0806	Youth Services	2,009	4,018	6,027	8,036	10,045	12,054	14,063	16,072	18,081	20,090	22,099	24,145	Budget
0806	Youth Services	0	23,303	23,360	23,557	23,557	23,702	23,702	24,498	24,498	24,634	28,034	28,034	Actual
1005	Protection Of Environment	0	0	0	0	0	0	0	0	0	0	0	0	Budget
1005	Protection Of Environment	67	306	306	2,746	2,746	2,746	2,746	2,805	2,805	2,805	2,805	2,805	Actual
1006	Town Planning & Regional Development	9,283	18,566	27,849	37,132	46,415	55,698	64,981	74,264	83,547	92,830	102,113	111,434	Budget
1006	Town Planning & Regional Development	8,644	11,014	16,866	21,719	30,826	33,071	35,833	36,470	49,997	49,997	53,961	53,961	Actual
1007	Other Community Amenities - Public Conveniences And Off Road	18,727	37,454	56,181	74,908	93,635	112,362	131,089	149,816	168,543	187,270	205,997	224,833	Budget
1007	Other Community Amenities - Public Conveniences And Off Road	8,046	22,592	41,032	56,716	63,549	94,381	100,821	106,557	146,007	152,933	157,240	157,240	Actual
1103	Coolgardie Swimming Pool	24,141	48,282	79,684	103,825	127,966	152,107	176,248	200,389	231,791	255,932	280,073	304,273	Budget
1103	Coolgardie Swimming Pool	9,144	22,530	42,080	59,186	78,140	99,556	118,633	134,195	174,915	179,991	189,677	189,677	Actual
1104	Kambalda Swimming Pool	31,073	62,146	93,219	124,292	155,365	186,438	217,511	248,584	279,657	310,730	341,803	372,978	Budget
1104	Kambalda Swimming Pool	9,807	22,286	39,515	65,733	82,563	113,983	148,186	173,415	211,869	226,493	231,232	231,232	Actual
1106	Clubs & Amenities	38,507	77,014	115,521	154,028	192,535	231,042	269,549	308,056	346,563	385,070	423,577	462,287	Budget
1106	Clubs & Amenities	6,586	30,037	60,163	86,370	91,439	134,649	139,191	142,598	211,996	215,592	224,596	224,596	Actual
1108	Coolgardie Recreation Centre	27,207	54,414	81,792	108,999	136,206	163,413	190,620	217,827	245,204	272,411	299,618	326,901	Budget
1108	Coolgardie Recreation Centre	22,523	49,922	76,386	101,981	121,106	144,573	158,390	171,832	203,283	217,856	227,695	227,695	Actual
1109	Kambalda Recreation Centres	105,898	211,796	346,833	452,731	558,629	664,527	770,425	876,323	1,011,359	1,117,257	1,223,155	1,329,270	Budget
1109	Kambalda Recreation Centres	47,616	175,471	275,957	374,197	426,696	567,590	599,276	651,707	849,325	865,422	924,051	924,051	Actual
1303	Building Control	12,068	24,136	36,204	48,272	60,340	72,408	84,476	96,544	108,612	120,680	132,748	144,840	Budget
1303	Building Control	6,799	11,535	17,211	23,902	33,786	37,873	42,859	44,895	56,782	56,782	59,096	59,096	Actual
1306	Other Economic Services	11,516	23,032	47,141	58,657	70,173	81,689	93,205	104,721	128,830	140,346	151,862	163,432	Budget
1306	Other Economic Services	10,071	29,423	39,505	62,898	68,791	76,825	80,072	82,086	97,723	107,883	113,323	113,323	Actual
		0	0	0	0	0	0	0	0	0	0	0	0	Budget
		0	0	0	0	0	0	0	0	0	0	0	0	Actual
	Total Expenditure Budget	309,532	619,064	977,760	1,287,292	1,596,824	1,906,356	2,215,888	2,525,420	2,884,114	3,193,646	3,503,178	3,813,731	Budget
	Total Expenditure YTD	150,536	438,209	697,421	961,883	1,129,271	1,459,926	1,594,155	1,729,143	2,221,906	2,311,521	2,438,039	2,438,039	Actual

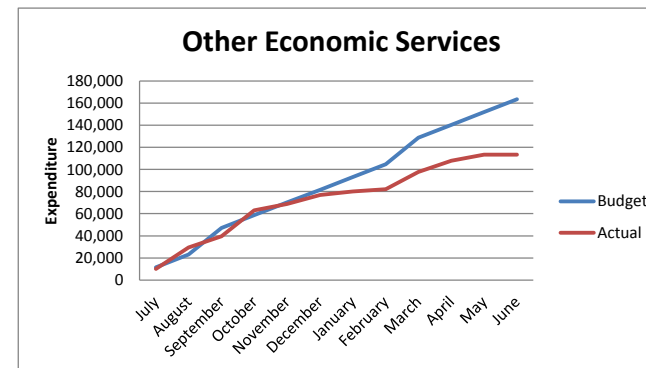
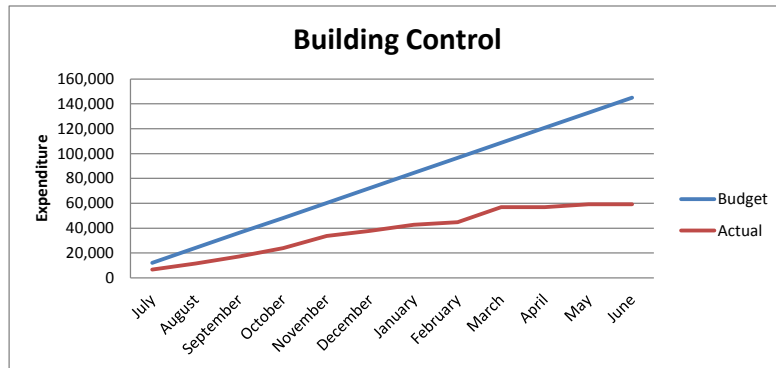
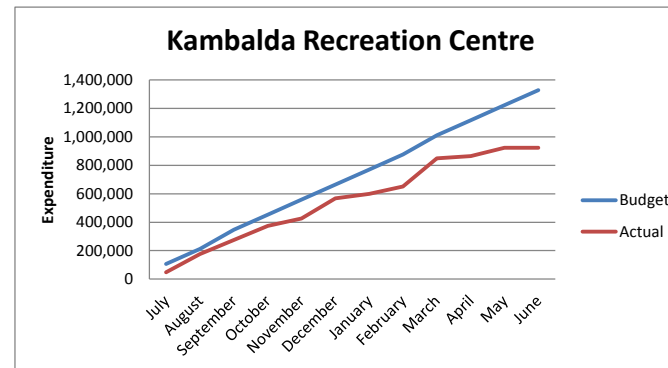
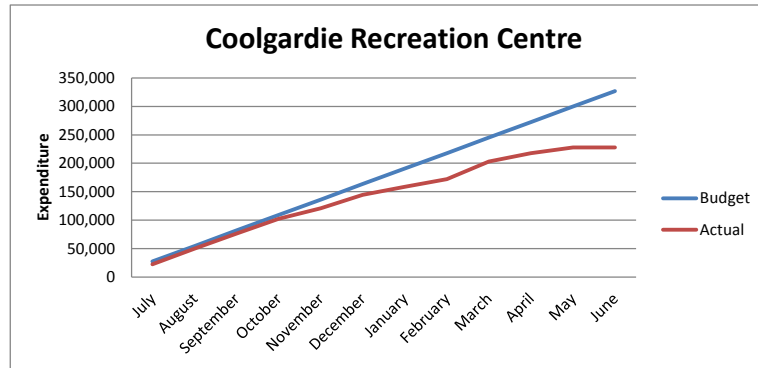
Trend Charts Operating Expenditure at Sub Programme Level
Recreation and Regulatory



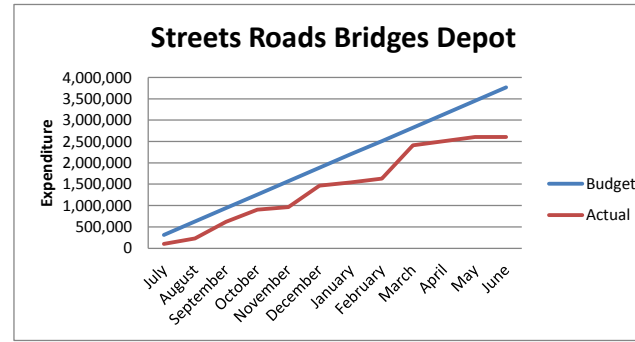
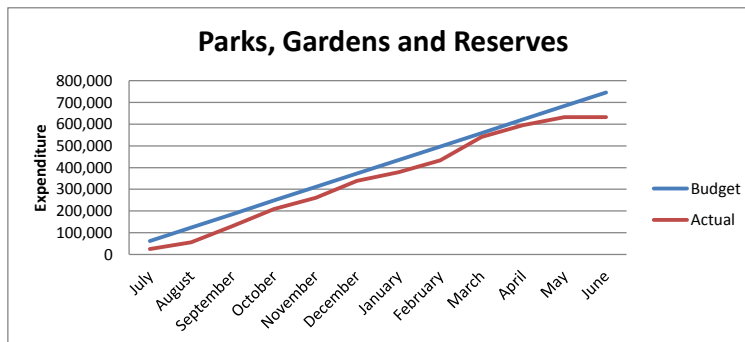
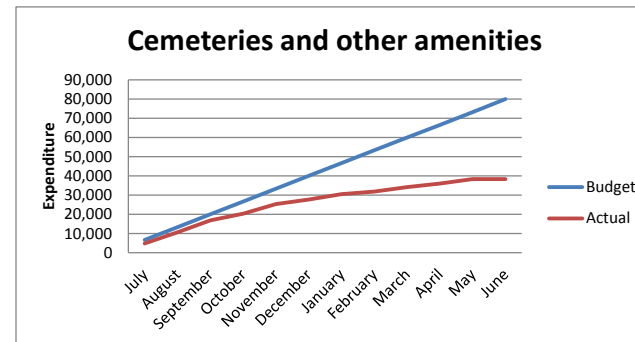
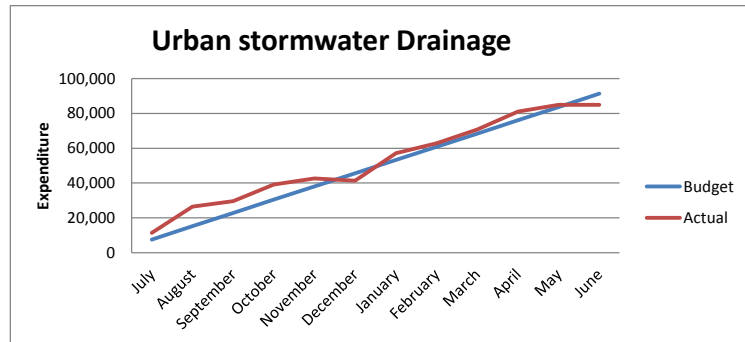
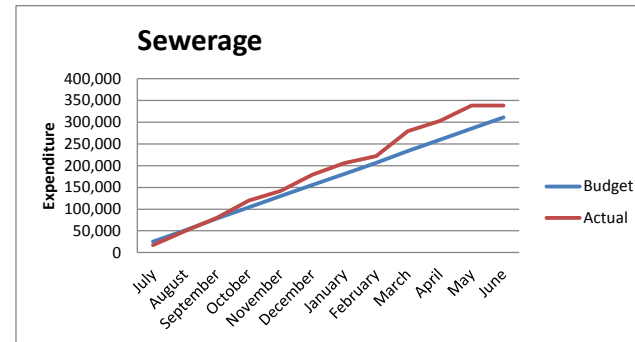
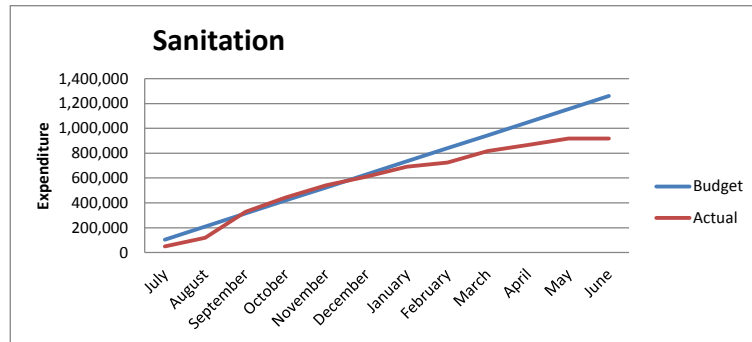
Trend Charts Operating Expenditure at Sub Programme Level
Recreation and Regulatory



Trend Charts Operating Expenditure at Sub Programme Level
Recreation and Regulatory



Trend Charts Operating Expenditure at Sub Programme Level
Technical



MRS Program of Works														
ID		Task	Task Name	Duration	Start	Finish	March	April	May	June	July	August	September	
1			Local planning scheme	211 days	Fri 20/03/15	Fri 8/01/16								
2			Consultant (Paul Bashell) engaged to prepare draft plan		Jan 2011	April 2015								
3			Council approved draft plan		May 2015	May 2015								
4			Plan submitted to WAPC for approval		June 2015	June 2015								
5			draft plan is advertised for public submission for 90 days	60 days	Fri 24/07/15	Thu 15/10/15								
6			Paul bashell to consider submissions	8 days	Fri 16/10/15	Tue 27/10/15								
7			brief council on submissions	1 day	Tue 27/10/15	Tue 27/10/15								
8			Council approve plan with sumissions or without submissions	3 days	Fri 20/11/15	Tue 24/11/15								
9			return endorsed plan to WAPC	5 days	Wed 25/11/15	Tue 1/12/15								
10			deposition hearing	1 day	Tue 12/07/16	Tue 12/07/16								
11			expect ot hear back from WAPC for approval or non approval on	1 day	Mon 15/08/16	Mon 15/08/16								
12			Coolgardie Post Office	318 days	Wed 15/07/15	Fri 30/09/16								
13			Letter sent to heritage council regarding proposed concreting around out side of building	4.6 wks	Wed 15/07/15	Fri 14/08/15								
14			Survey drawn for drainage around post office	5 days	Thu 23/07/15	Wed 29/07/15								
15			polassis architect engaged for post office complex	1 day	Sun 20/09/15	Sun 20/09/15								
16			drainage is being changed to fit with the magistrates building for amore efficient drainage plan	15 days	Thu 1/10/15	Wed 21/10/15								
17			site visit to coolgardie	2 days	Thu 12/11/15	Fri 13/11/15								
18			coordination of landscape and drainage exercise	39 days	Tue 2/02/16	Fri 25/03/16								
19			state heritage review	10 days	Tue 1/12/15	Mon 14/12/15								
20			advertise tender	28 days	Fri 4/12/15	Tue 12/01/16								
21			tender accepted	5 days	Wed 27/01/16	Tue 2/02/16								

Project: MRS 1215 Corporate Rep Date: Wed 27/07/16	Task		Project Summary		Inactive Milestone		Manual Summary Rollup		Deadline	
	Split		External Tasks		Inactive Summary		Manual Summary		Progress	
	Milestone		External Milestone		Manual Task		Start-only			
	Summary		Inactive Task		Duration-only		Finish-only			
Shire of Coolgardie Audit Committee Meeting Minutes 16 August 2016 60										

MRS Program of Works

ID		Task	Task Name	Duration	Start	Finish	March	April	May	June	July	August	September
22			work to commence	65 days	Wed 6/04/16	Tue 5/07/16							
23			completion of project	130 days	Mon 4/04/16	Fri 30/09/16							

Project: MRS 1215 Corporate Rep Date: Wed 27/07/16	Task		Project Summary		Inactive Milestone		Manual Summary Rollup		Deadline	
	Split		External Tasks		Inactive Summary		Manual Summary		Progress	
	Milestone		External Milestone		Manual Task		Start-only			
	Summary		Inactive Task		Duration-only		Finish-only			
Shire of Coolgardie Audit Committee Meeting Minutes 16 August 2016										
61										

MRS Program of Works

November

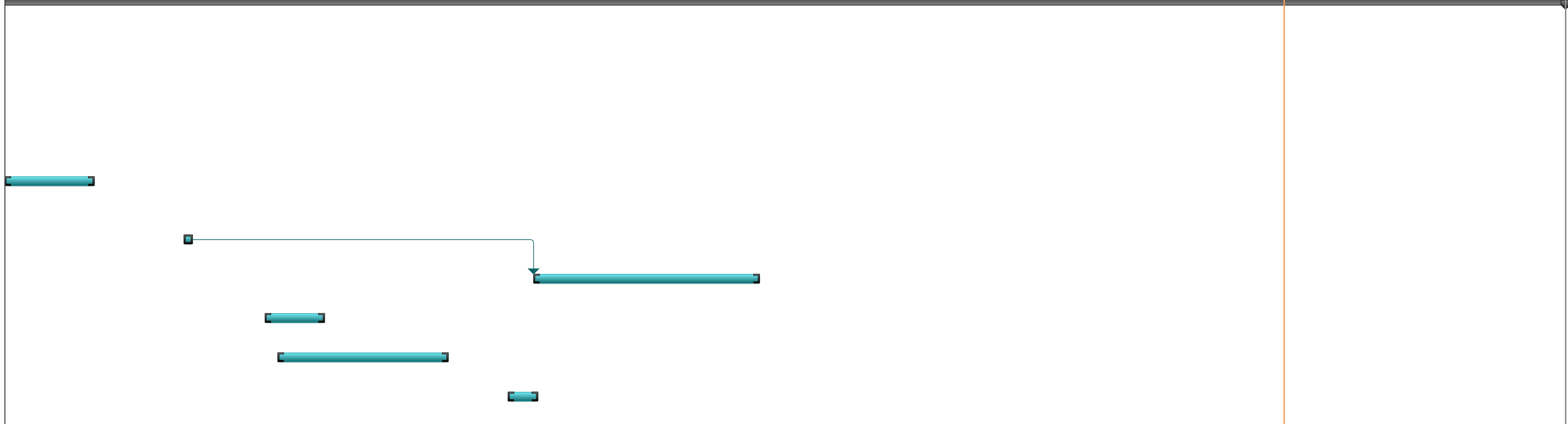
January

March

May

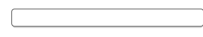
July

September



August 2016

Inactive Task



Duration-only



Finish-only





Manager Technical Services

Outcome Areas

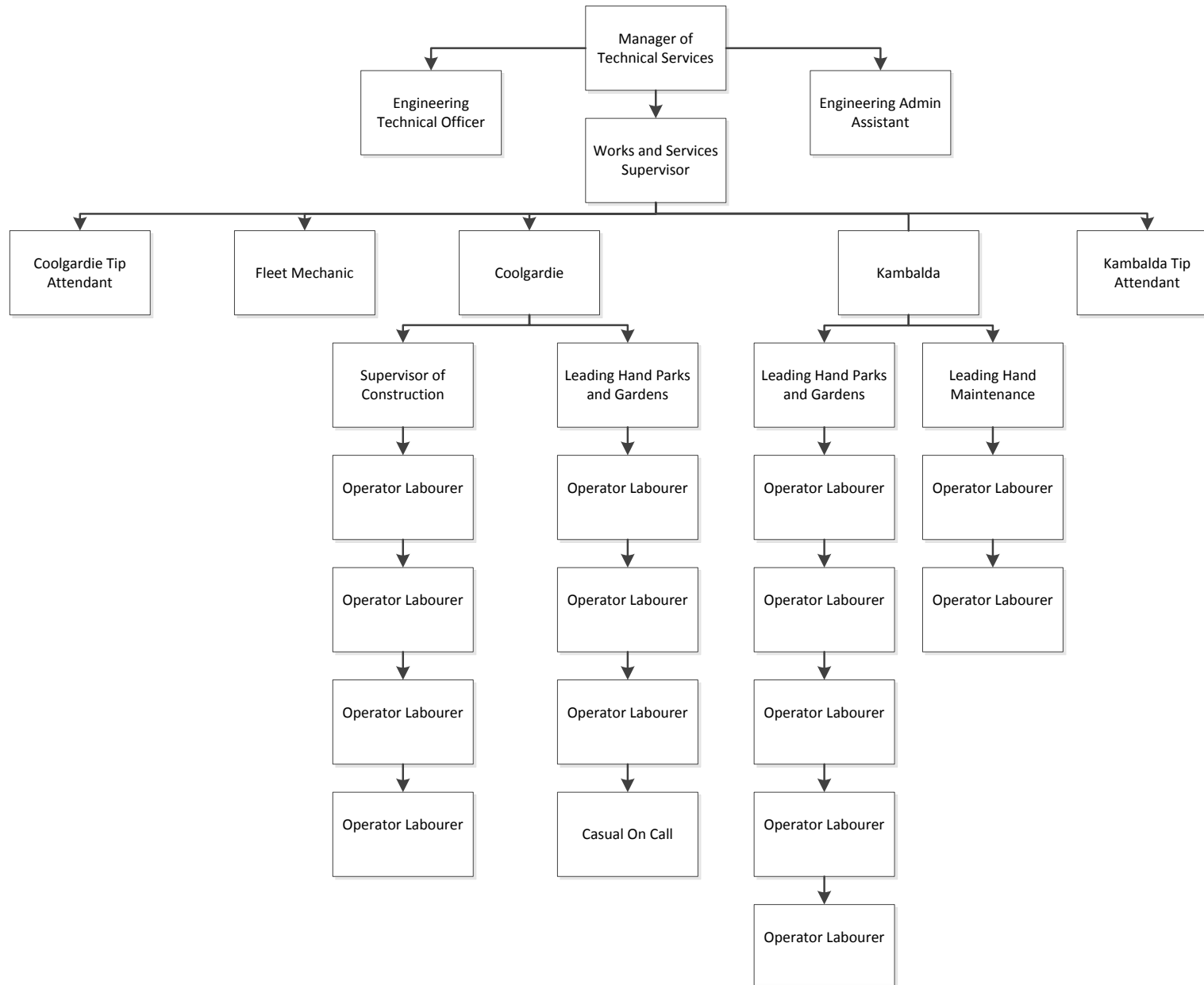
Area 1: A Solutions Focussed and Customer Orientated Organisation	<ul style="list-style-type: none"> • High quality corporate governance, accountability and compliance • Effective communication and engagement processes • Attraction, development and retention of a productive and effective workforce. • Development of Shire's resources to provide optimum benefit to the community
Area 2: Cohesive and Engaged Community	<ul style="list-style-type: none"> • Develop a cohesive approach to community development across the Shire. • Facilitate the development of healthy lifestyles through the provision of high quality sport, recreation, cultural and leisure services, facilities and activities. • Provide services to youth, aged and the disadvantaged that address identified needs. • Consult and engage with the local Aboriginal community. • Support community safety and security initiatives. • Provide connected and accessible towns.
Area 3: Diversified and Strengthened Local Economy	<ul style="list-style-type: none"> • Foster innovation, partnerships and investment from across sectors to support economic development and the attraction and retention of residents. • Establish and strengthen partnerships with industry. • Facilitate access to diverse housing and land development opportunities. • Support the development of tourism in the region.
Area 4: Effective Management of Infrastructure, Heritage and the Environment	<ul style="list-style-type: none"> • Foster excellence in urban and rural planning and development. • Develop and maintain Shire buildings, facilities and infrastructure assets. • Develop and maintain highly functional and attractive public open spaces. • Conserve and enhance local heritage assets. • Preserve the region's unique natural attributes through observing and promoting sustainable environmental practices

Overview of the Business Unit

TECHNICAL SERVICES

- Construction of new road, drainage and footpath infrastructure including funding applications forward planning and design.
- Maintenance of roads, drainage and footpath infrastructure as per budget and five year plans.
- Negotiation and monitoring of heavy haulage campaigns.
- Maintenance of parks, gardens, verges including maintenance and pruning of trees. Includes maintenance of reticulation systems.
- Purchase and maintenance of fleet and plant.
- Maintenance and operation of Coolgardie and Kambalda tip sites.
- Concept planning and design.
- Staff respond to sundry internal and external works requests.
- Provide support for weather events and emergencies.

Business Unit Structure



Business Plan Report

Outcome Area 2: A Cohesive and engaged community					
Strategic Priority 2.4	Strategy/Action	Success Indicator	Budget	Actual	% Complete
Implement footpath replacement program	Undertake footpath condition report and implement replacement with direction of council to best benefit	Annual operating expenditure within 5% of budget	\$80,000	\$0	20%
Provide and maintain public parks, gardens and reserves for leisure activities	Undertake maintenance as per works schedules	Annual operating expenditure within 5% of budget	\$746,000	\$511,600	100%

Outcome Area 3: Diversified and strengthened local economy					
Strategic Priority 3.1	Strategy/Action	Success Indicator	Budget	Actual	% Complete
Develop Coolgardie Transit Park (Truck Parking Bay)	Pursue funding opportunities and action construction when funds are available	Completion of construction of Transit park	\$3,000,000	\$0	0%

Outcome Area 4: Effective management of infrastructure, heritage and environment					
Strategic Priority 4.2	Strategy/Action	Success Indicator	Budget	Actual	% Complete
Implement annual road construction program		Annual operating expenditure within 5% of budget	\$1,965,752	\$1,487,209	100%
Implement annual road maintenance program (Streets Roads Bridges Maintenance)		Annual operating expenditure within 5% of budget	\$3,764,929	\$2,192,280	100%

Outcome Area 4: Effective management of infrastructure, heritage and environment					
Strategic Priority 4.5	Strategy/Action	Success Indicator	Budget	Actual	% Complete
Complete Kambalda Flood Mitigation Walls	Entire Scope of works completed job complete	Annual operating expenditure within 5% of budget	\$100,000	\$83,750	100%
Complete Newtown Dam Spillway	Source funds from Wandrra and release to tender, monitor construction	Complete construction under or equal to budgeted funds	\$1,500,000	\$1,300,000	100%

End of Year Overview 2016

Summary of Operations

1. Annual maintenance of parks and gardens completed and under budget.
2. Annual road maintenance reactive and proactive finalised under budget.
3. Annual reactive maintenance undertaken on footpath and drainage infrastructure under budget.
4. Tip site operations as per adopted budget.

Summary of Construction and Renewal Projects

1. Capital works completed

Newtown Dam Spillway Reconstruction

Carins Road and Coolgardie North construction

Ladyloch Road construction

Kambalda Flood Diversion Levies

Road reseal Callitris Road

2. Capital works rolled over to next financial year External Funding

Road reseal Gordon Adams Road, first section complete second section rolled over to next financial year.

Road reseal Irish Mulga Road, Mostly complete small sections of reseal works to be undertaken adjacent to the floodway section.

Road reseal Air Leg Drive.

Road reseal Stringybark.

Road reseal Serpentine.

Road reseal works changed from original plans due to road failures caused by water intrusion due to seal failure. Irish Mulga Road, Callitris Road and Gordon Adams Road required reconstruction works before sealing works could commence.

Extra funding was also made available from Royalties to Regions making it possible to undertake more road reseals than previously planned for this financial year.

3. Capital works rolled over to next financial year Internal Funding

Tommy Talbot Park

Re – contouring, drainage works and garden scaping are being undertaken in conjunction with refurbishment works on the Post Office complex.

Coolgardie Information Bay

Moving and refurbishment of the Coolgardie entry statement is being undertaken in conjunction with Goldfields Employment and Training services (GETs)

Tip Road Kambalda

Proposed works were not undertaken due to Black spot funding opportunities being made available in the 2016-17 financial year, continual use of the road for heavy vehicles disposing of industrial waste have also highlighted the need for upgrading the road for additional capacity.

4. GETs Projects being undertaken collaboratively with the Shire

Coolgardie Bluff walk trail

This project is still currently underway with artworks representing local Aboriginal stories being constructed for installation.

Coolgardie Information Bay

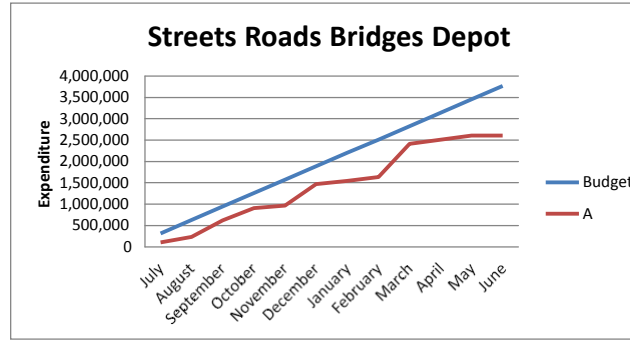
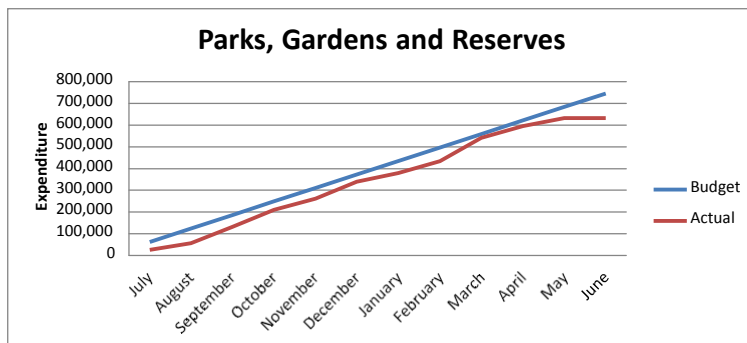
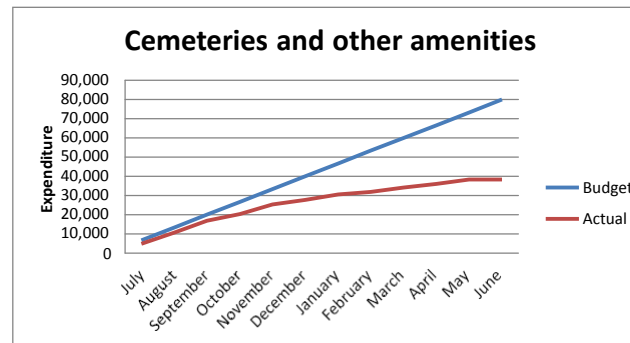
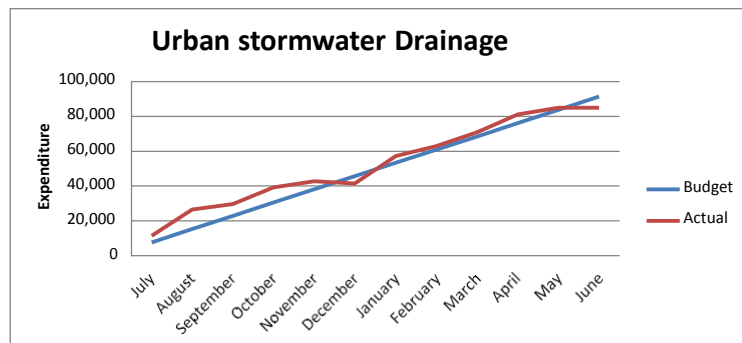
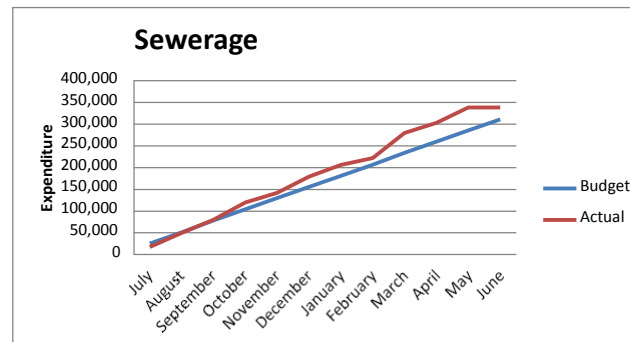
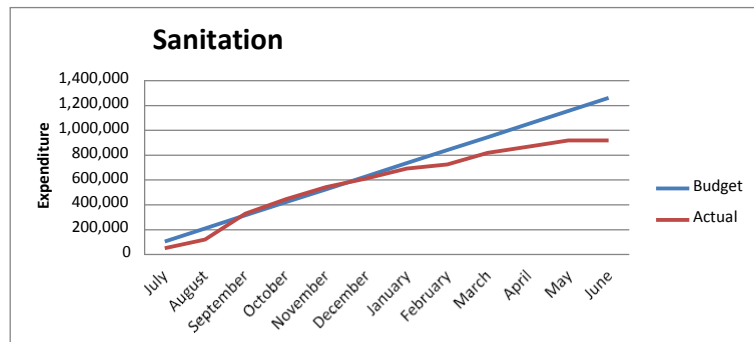
Sundry works being undertaken to improve the Coolgardie entry statement, including repositioning the display water tanks/signs and previous gardening and reticulation works.

Pathway works Kambalda townsite

GETs have constructed of a new concrete pathway between Salmon Gum and Bluebush Road, the footpath was well received and GETs will be working collaboratively with the Shire replacing old footpath infrastructure.

Trend Charts Operating Expenditure at Sub Programme Level
Technical

Programme	SUBPROGRAMME NAME	July	August	September	October	November	December	January	February	March	April	May	June	
1001	Sanitation - Operations	104,968	209,936	314,904	419,872	524,840	629,808	734,776	839,744	944,712	1,049,680	1,154,648	1,259,665	Budget
1001	Sanitation - Operations	50,990	119,117	327,096	444,759	542,614	611,226	690,923	725,957	817,529	865,723	919,224	919,224	Actual
1003	Sewerage Operations	25,602	51,204	78,502	104,104	129,706	155,308	180,910	206,512	233,810	259,412	285,014	310,666	Budget
1003	Sewerage Operations	17,121	49,631	79,427	119,806	141,556	179,015	205,989	221,680	279,023	302,759	338,333	338,333	Actual
1004	Urban Stormwater Drainage	7,605	15,210	22,815	30,420	38,025	45,630	53,235	60,840	68,445	76,050	83,655	91,319	Budget
1004	Urban Stormwater Drainage	11,351	26,516	29,612	39,134	42,567	41,438	57,167	62,816	70,715	81,121	84,923	84,923	Actual
1008	Other Community Amenities - Cemeteries And Other	6,657	13,314	19,971	26,628	33,285	39,942	46,599	53,256	59,913	66,570	73,227	79,966	Budget
1008	Other Community Amenities - Cemeteries And Other	4,828	10,675	16,790	20,396	25,322	27,620	30,551	31,815	34,235	36,051	38,252	38,252	Actual
1105	Public Parks, Gardens & Reserves	62,135	124,270	186,405	248,540	310,675	372,810	434,945	497,080	559,215	621,350	683,485	746,028	Budget
1105	Public Parks, Gardens & Reserves	24,932	56,701	131,430	209,085	260,822	338,969	378,790	433,028	541,597	595,924	632,166	632,166	Actual
1202	Streets, Roads, Bridges & Depot Maintenance	313,888	627,776	941,664	1,255,552	1,569,440	1,883,328	2,197,216	2,511,104	2,824,992	3,138,880	3,452,768	3,766,929	Budget
1202	Streets, Roads, Bridges & Depot Maintenance	101,060	226,752	618,008	902,793	966,845	1,465,262	1,544,122	1,627,924	2,411,518	2,507,197	2,604,776	2,604,776	Actual
1207	Aerodromes	3,173	6,346	9,519	12,692	15,865	19,038	22,211	25,384	28,557	31,730	34,903	38,084	Budget
1207	Aerodromes	1,734	2,387	3,392	4,364	5,207	21,639	22,215	22,306	24,098	24,177	24,970	24,970	Actual
1301	Rural Services	1,359	2,718	4,077	5,436	6,795	8,154	9,513	10,872	12,231	13,590	14,949	16,320	Budget
1301	Rural Services	0	0	0	25	25	25	25	25	25	25	25	25	Actual
		0	0	0	0	0	0	0	0	0	0	0	0	Budget
		0	0	0	0	0	0	0	0	0	0	0	0	Actual
	Total Expenditure Budget	525,387	1,050,774	1,577,857	2,103,244	2,628,631	3,154,018	3,679,405	4,204,792	4,731,875	5,257,262	5,782,649	6,308,976	Budget
	Total Expenditure YTD	212,015	491,779	1,205,755	1,740,361	1,984,958	2,685,194	2,929,783	3,125,552	4,178,740	4,412,977	4,642,669	4,642,669	Actual



ID		Task	Task Name	Duration	Start	September	October	November	December	January	February	March	April	May
1														
2			Levee Wall Construction	15 days	Mon 14/09/15									
3			Levee Wall Construction	16 days	Fri 25/03/16									
4			Callitris Road Reseal R2R	3 days	Mon 2/05/16									
5			Airleg Granbury Reseal R2R Roll over to 2016-17	3 days	Wed 4/05/16									
6			Gordon Adams Road Reseal R2R Residual Roll over 2016-17	3 days	Mon 9/05/16									
7			Irish Mulga Road Reseal R2R	3 days	Thu 12/05/16									
8			Stringybark Drive Reseal R2R Roll over 2016-17	3 days	Mon 16/05/16									
9			Serpentine Road Reseal R2R Roll over 21016-17	3 days	Wed 18/05/16									
10			Nepean Ladyloch Construction RRG	20 days	Mon 18/04/16									
11			Carins Road Coolgardie North Mines and Grant and RRG	104 days	Mon 28/09/15									
12			Carins Road Coolgardie North Mines and Grant and RRG	5 days	Mon 11/04/16									
13			Extra Crew opeations Kambalda tipsite Contaminated waste	50 days	Mon 21/09/15									
14														
15														
16														
17														
18														

Project: 2015-2016 Works Program Date: Thu 28/07/16	Task		Project Summary		Inactive Milestone		Manual Summary Rollup		Deadline	
	Split		External Tasks		Inactive Summary		Manual Summary		Progress	
	Milestone		External Milestone		Manual Task		Start-only			
	Summary		Inactive Task		Duration-only		Finish-only			

AGENDA REFERENCE: 5.2

SUBJECT: Interim Audit Report

LOCATION: NIL

APPLICANT: Moore Stephens Perth - Audit

FILE REFERENCE: NAM4898

DISCLOSURE OF INTEREST: NIL

DATE: 28 July 2016

AUTHOR: Manager Administration Services, Susan Mizen

SUMMARY:

Council's Auditors, Moore Stephens attended the Kambalda offices of the Shire of Coolgardie in June 2016 to conduct the interim audit. The Audit found some matters whereby general controls and compliance were not being met. The Manager Administration Services had already identified most of these matters and had developed a Task List for staff to use to identify tasks that must be performed on a periodic basis to reduce non compliance and increase internal control. This superseded the checklist being used previously. The Task List will be reviewed monthly by the Manager Administration Services, check will be made to ensure the tasks are completed correctly and the list then presented to the CEO.

BACKGROUND:

In June 2016 partner of Moore Stephens, Wen-Shien Chai and his staff attended the Shire of Coolgardie to conduct the interim audit for the year ending 30 June 2016 in accordance with the Audit Specifications. Attached is a summary of audit matters raised. Moore Stephens no longer prepare an Interim Audit Report and this summary is passed onto Audit Committee to ensure they know of the matters identified during the audit. It is to replace the Interim Audit report which is no longer prepared by the Auditors.

COMMENT:

A copy of the interim audit matters identified is attached for information and consideration. The report cites twelve matters of internal controls and two items of non compliance. One of the non compliance items was later proved to be compliant. The submission of the Compliance Audit Return was lodged as required by DLGC electronically by the due date. The return was then submitted in a paper format and the date of the letterhead was after 31 March 2016. The audit matters raised were:

1. Compliance Audit Return and copy of the adoption minutes were not submitted to the DLGC by 31 March 2016;

2. Monthly Statement of Financial Activity for the months of August, September, October, November, January, February and April did not contain explanations for material variances;
3. Tender Register did not contain the name of the successful tenderer for two tenders. Tender Register did not include a list of acceptable tenderers for one tender and did not include the consideration of the awarded tender for three tenders;
4. Financial Interest Register : Primary return of Sue Mizen was not acknowledged;
5. Investment Policy does not include the restrictions of investments
6. Shire's Strategic Community Plan has not been reviewed every four years
7. Advertisement to advertise objects and reasons for adopting differential rates did not include the time where the document may be inspected;
8. FBT return not lodged by 31 May 2016;
9. Banks reconciliations not performed since September 2015. Municipal cash at bank is in negative as at 31st April per the general ledger which suggests the Shire was using unspent grants and loans to fund its operations;
10. 25% of outstanding debtors balance is over 90 days
11. Rates debtors reconciliations were not balanced between the months August 2015 to April 2016;
12. Sundry Creditors reconciliation has not been performed since January 2016. Audit Trail report is not printed out and reviewed regularly in regards to payments. Credit Card Policy needs to be updated to reflect the true value of Manager's credit card limits;
13. Audit Trail report is not printed off and reviewed regularly and payroll reconciliation has not been performed since September 2015;
14. Fixed asset disposals were not posted into the system for the financial year and fixed asset register not reconciled at all in the 15/16 financial year.

The new Manager Administration Services, Susan Mizen had already identified shortfalls in internal controls, staff training required and most of the items raised, and rectified many of the items prior to the Auditors attendance, hence the month of May was not included where reconciliations and balancing had not been performed. To assist staff identify and meet the requirements of their positions, and to identify where problems may lay, the new manager had already compiled and discussed with staff a new task list which is currently being implemented and will take the place of the previous checklist. This task list identifies tasks that must be performed on a periodic basis, who is to perform the tasks, and gives a due date for completion. The list is intended to be organic and will change to address the requirements of compliance and internal control as new matters arise. This will minimise the risk of non compliance and ensure timely accurate financial reporting. It will also assist the CEO with his biennial review of controls as required by Regulation 17 of the Local Government Regulations. The completed

task list will be reviewed by the Manager Administration Services shortly after the end of each month and will then be presented to the CEO. The task list is attached.

RISK IMPLICATIONS: Financial and Legal Risk.

The external interim audit included audit procedures which test Council's compliance with the Local Government Act 1995 and accompanying regulations, ensuring that the local government is following good governance practices. It is therefore generally considered to have a low risk rating. Some matters raised show poor internal controls which increases risk however the introduction of the new Task List reduces the risk to Low as it will be strictly adhered to.

CONSULTATION: NIL

STATUTORY ENVIRONMENT:

Local Government Act 1995 Part 7 , Local Government Act (Financial Regulations)

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS:

No financial implications the report is for information only.

STRATEGIC IMPLICATION:

Solutions focussed and customer oriented organisation.

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

VOTING REQUIREMENT: Simple Majority

OFFICER RECOMMENDATION:

That the Audit Committee

1. Receive the interim audit matters 2016 from Moore Stephens as presented in attachment.
2. Receive the new Task list.

COMMITTEE RECOMMENDATION: # 142/16

MOVED: COUNCILLOR, K JOHNSTONE

SECONDED: COUNCILLOR, B LOGAN

That the Audit Committee

- 1. Receive the interim audit matters 2016 from Moore Stephens as presented in attachment.**
- 2. Receive the new Task list.**

CARRIED SIMPLE MAJORITY 4/0

MAS 5.2 Interim Audit Report Attachment 1												
Moore Stephens Perth												
Client Code		#NAME?					Preparer		JA			
Client Name		COO800					Reviewer		WSC			
Period Start		#NAME?		Period End	#NAME?			Date Prepared		27/06/2016		
#NAME?												####
Objective: To record audit findings/significant matters identified (Including control deficiencies) during the audit as a result of performing audit procedures) and how they were resolved. To document the conclusions reached and the professional judgements made in reaching those conclusions.												
#	Matter Identified/Raised	W/P ref.	Nature	Impact on Audit	Management Responses	Actual resolution reached and the reasoning	Conclusion	W/P ref.	Follow up at Year End Visit			
									Resolved?	Comments	Conclusion	W/P ref.
1	Compliance Audit Return: Return, along with a copy of the adoption minutes was not submitted to the Department of Local Government by 31st March as required by Local Government (Audit) Regulation 15(1).		SNC		It was lodged electronically by the due date to the satisfaction of the DLGC	Electronic lodgement receipt cited						
2	Monthly Statement of Financial Activity: Statement of financial activity for the months of August, September, October, November, January, February and April did not contain explanations for material variances as required by Financial Management Regulation 34(2)(b).		SNC		This part of the monthly financial report had been identified as needing more work and the May and June reports gave more detailed variances.							
3	Tender Register: 1. Tender register did not contain the name of the successful tenderer for tenders 01/16, 06/15 as required by F&G Reg 17(2)(f) 2. Tender register did not include a list of acceptable tenderers for tender 08/15 as required by F&G Reg 17(2)(c)(iii). 3. Tender register did not include the consideration of the awarded tender for tenders 01/16, 06/15, 07/15 and 08/15 as required by F&G Reg 17(3).		SNC		Procedure was not adhered to. This will be monitered monthly by one of the Adnministration staff for compliance and this task added to the new monthly task list. The register has been reviewed and is currently compliant							
4	Financial Interest Register: Primary return of Sue Mizen (Manager Administration Services) was not acknowledged as required by Local Government Act s5.77		SNC		Return had just been received and a letter prepared by not yet sent							
5	Investment Policy: Shire's investment policy does not include the restrictions of investments as per Financial Management Regulation 19C.		SNC		Policy to be updated with the restrictions on terms of investrment							
6	Strategic Community Plan: Shire's Strategic Community Plan has not been reviewed every four years as required by Admin Reg 19C(4).		SNC		Plan is under review pending review of Long Term Financial Plan and Asset Management Plan							

7	Rates: Advertisement to advertise objects and reasons for adopting differential rates did not include the time where document may be inspected as required by Local Government Act s 6.36(3)(c).		SNC		Noted for future years							
8	FBT: FBT return not lodged by 31 May as required.		SNC		FBT return being prepared together with the other 3 years that have not yet been lodged.							
9	Bank: 1. Bank reconciliations not performed since September 2015. 2. Noted municipal cash at bank is in overdraft (negative) as at 31st April 2016 as per GL which suggests the Shire was using unspent grants and loans (ie. restricted) to fund its operations.		ICW		Bank reconciliations are being brought up to date and this task is part of the new monthly task list							
10	Debtors: 25% of outstanding debtors balance is over 90 days old, indicating possible issues with follow up procedures.		ICW		Debt collection procedure is under review							
11	Rates Debtors: Rates debtors reconciliations were not balance between the months August 2015 through to April 2016.		ICW		Reconciled for May and June and will be reconciled monthly going forward							
12	Sundry Creditors: 1. Sundry creditors reconciliation has not been performed since January 2016. 2. Audit Trail report is not printed out and reviewed regularly in regards to payments. 3. Credit Card Policy needs to be updated to reflect true value of Manager's credit card limits. (10,000 as opposed to 5,000).		ICW		New procedure brought in whereby the Audit trail is printed each fortnight to go with the fortnightly creditor payment run for review by Manager. Credit Card Policy to be updated.							
13	Payroll: 1. Audit Trail report is not printed out and reviewed regularly in regards to payroll. 2. Payroll reconciliation has not been performed since September 2015. 3. Noted an instance where timesheet was not authorised. 4. Noted an instance where no timesheet was on file.		ICW		Procedure for payroll updated to include audit trail and to review unsigned timesheets. Payroll reconciled for May and June and is to be reconciled on a monthly basis as part of the new task list.							
14	Fixed Assets: Fixed asset disposals were not posted into the Synergy system for the financial year. Fixed Asset Register not reconciled at all in the 15/16 financial year.		ICW		Fixed asset register is currently being updated for additions and disposals and is part of the new task list to be checked and fully reconciled on a quarterly basis.							

Posting Period: June				Shire of Coolgardie Monthly Checklist MONTH			Insert percentage of completion and the colour will change from red through orange to green when finished.			
Task Due Date	Task #	Freq	SOFA	Task	Responsible Department	Officer	Task Status	Task Completed Date	Scanned	Comments
1		M	*	Stock reconciliation			0%			
1		M	*	Raise Rates Penalty Interest		Mel	25%			
1		M	*	Rates Small Balance Write Off		Mel	50%			
1		M	*	Rates Balance Recoconciliation		Mel	75%			
1		M	*	Loans Reconciliation			100%			
2		M	*	Process Loan Repayments due this month		Lynda	0%			
2		M	*	Business Activity Statement - Error Checking prior to SOFA being prepared		Lynda	0%			
3		M	*	Close Off All Previous Month Posting		Lynda	0%			
3		M	*	Complete Monthly Credit Card Acquittals for CEO & Directors		Noeline	0%			
3		M	*	Invoice all Private Works & check Total Income vs Total Expenses		Allison	0%			
3		M	*	Balance Sundry Creditors Trial Balance with GL Trial Balance		Bree	0%			
3		M	*	Balance Sundry Debtors Trial Balance with GL Trial Balance		Allison	0%			
3		M	*	Bank Reconciliation - Municipal (Previous Month)		Lynda	0%			
3		M	*	Bank Reconciliation - Trust (Previous Month)		Lynda	0%			
3		M	*	Bank Reconciliation - Reserve & Investment (Previous Month)			0%			
3		M	*	Bank Reconciliation - ANZ			0%			
3		M	*	Bank Reconciliation - Bankwest			0%			
3		M	*	Bank Reconciliation - Petty Cash Bank Account (Previous Month)		Noeline	0%			
3		M	*	Bank Reconciliation - Mcquarie			0%			
3		M	*	Bank Reconciliation - Petty Cash Bank Account (Previous Month)			0%			
3		M	*	Bank Reconciliation - Petty Cash Bank Account (Previous Month)			0%			
3		M	*	Credit Card Acquitted and Reconciled			0%			
3		M		Outstanding Debtors Report to SFO - (previous month)		Allison	0%			
3		M		Outstanding Debtors Report to SFO - KRC (previous month)			0%			
3		M		Outstanding Debtors Report to SFO - CRC (previous month)			0%			
3		M		Reconcile & Clear Suspense & Unallocated Receipts		Sue	0%			
3		M		Reconcile & Clear Bond Clearing Account & Building Applications Outstanding		Sue	0%			Maurice
5		A		Annual Stock Take - Coolgardie Tourist Bureau		Sue	0%			
5		A		Annual Stock Take -			0%			
5		A		Annual Stock Take -			0%			
5		M	*	Run ABC		Sue	0%			
5		M	*	Run Depreciation		Sue	0%			
5		M	*	Run Plant Recovery Costings		Noeline	0%			
5		W		Creditor Run - Week 1 (Friday)		Bree	0%			
5		M	*	EOM Rates Balancing (UV/GRV/Pensioners)		Mel	0%			
5		F		Finance In Tray Journals - Week 1 (Friday)		Lynda	0%			
5		W		Finance In Tray Budget Amendments - Week 1 (Friday)		Sue	0%			
10		M		CEO Financial Report			0%			
10		M		Committee Financial Report -			0%			
2		M		Grants Report EOM Complete (Balance)			0%			
6		M		Prepare Road Contribution Statements		Sue	0%			
10		M		BRB Return			0%			
10		M		CTF Return			0%			
12		M		Complete Monthly SOFA report		Sue	0%			
12		F		Finance In Tray Journals - Week 2 (Friday)			0%			
12		W		Finance In Tray Budget Amendments - Week 2 (Friday)			0%			
12		F		Payroll Creditors - PPE			0%			
12		M		Prepare List of Payments for OCM		Bree	0%			
13		M		Prepare Credit Card List of Payments for OCM			0%			
14		F		Reconcile SCI Income to SCI Expense		Noeline	0%			
14		F		Recoup Jury Duty		Noeline	0%			
14		F		Recoup Workers Comp		Noeline	0%			
15		M		Changes to Bank Details - Audit & Review (previous month)		Sue	0%			
15		F		Process Click Super Payment - PPE		N	0%			
15		F		Payroll Balancing - PPE		Noeline	0%			
15		F		Reconcile Salaries & Wages PPE PPE			0%			
17		M		Prepare Debtors Write off report for OCM		Allison	0%			
18		M		ATO Business Activity Statement - Muni Fund		Lynda	0%			
18		F		Reconcile Payroll Creditors to zero - PPE			0%			
19		W		Creditor Run - Week 3 (Friday)			0%			
19		F		Finance In Tray Journals - Week 3 (Friday)			0%			
19		W		Finance In Tray Budget Amendments - Week 3 (Friday)			0%			
20		F		Issue Final Demand Letters for all Sundry Debtors over 60 days		Allison	0%			
20		M		Process Elected Member Payments		Bree	0%			
20		M		Raise Invoices for Self Supporting Loan Repayments		Lynda	0%			
22		F		Payroll Report Signed -		Noeline	0%			
25		M		Petty Cash Reimbursement (previous month)		Bree	0%			
26		F		Finance In Tray Journals - Week 4 (Prev Month)			0%			
26		W		Finance In Tray Budget Amendments - Week 4 (Prev Month)			0%			
26		F		Payroll Creditors - PPE			0%			
27		M		Recoup Mobile Phone charges		N or B?	0%			
27		M		Charge out Utilities		Sue				
27		M		Reallocate Property Insurance claims from LGIS - from suspense		N	0%			
27		M		Recoup Fuel Purchases		Bree	0%			
28		M		Send Outstanding Unpaid Infringements to FER		Jill	0%			
28		F		Reconcile SCI Income and SCI Expense - PPE			0%			
28		F		Recoup Jury Duty			0%			
28		F		Recoup Workers Comp			0%			
28		M		Update Asset Register - Acquisitions		Bree	0%			
28		M		Update Asset Register - Disposals		?	0%			
29		F		Payroll Balancing - PPE			0%			
29		F		Reconcile Salaries & Wages PPE		N	0%			
30		M		Follow up on Outstanding Supporting Documentation for Employee Leave		N	0%			
30		M		Phone Calls to outstanding debtors		Allison	0%			
30		M		Report to Engineering of Private Works outstanding (July)		Sue	0%			
30		M		Recoup Mayor, CEO & Member Expenses -		Sue	0%			
		M		Debtors Report to Council for overdue payments (in excess of 30 days)		?	0%			
		F		Payroll Report Signed - PPE			0%			
		F		Process Click Super Payment -		N	0%			
		M		On Charge Legal Fees to Outstanding Rate Debtors		?	0%			
		F		Search Request to Department of Transport			0%			
		F		Issue First Warning Infringement Letters & update Records Management System		Jill	0%			
		F		Issue Final Demand Infringement Notices and update Records Management System		Jill	0%			
		F		Review DPI Status Infringements			0%			
		F		Review Eastern State Plate Infringements			0%			
		M		Review of Payment Arrangements & 90 day Debtors - report to management		Allison	0%			

Shire of Coolgardie
Monthly Checklist
MONTH

Insert percentage of completion and the colour will change from red through orange to green when finished.

Task Due Date	Task #	Freq	SOFA	Task	Responsible Department	Officer	Task Status	Task Completed Date	Scanned	Comments
		F		Review Suspended Infringements			0%			
		F		Reconcile Payroll Creditors to zero - PPE			0%			
		Q		UV & GRV Valuation Rolls Balancing with Ratebook (Sept/Dec/Mar/June)		Mel	0%			
		TWICE		Rates - General Procedure Claim (GPC) Nov & Dec		Mel	0%			
		TWICE		Rates - Possession, Seizure Sale Orders (PSSO) Feb & March		Sue	0%			
		Q		Review Outstanding Purchase Orders (Aug/Nov/Feb/May)		Sue	0%			
		TWICE		Unclaimed Monies (July & January)		Lynda	0%			
1-Jul		TWICE		Cash Count		Sue or Lynda	0%			
30-Jun		A		Vehicle Registrations (charge to suspense before reallocating to plant)			0%			
21-May		A		FBT Return		Sue	0%			
30-Jun		A		Produce PAYG Summaries		N	0%			
15-Jun		A		Review and Produce Approved Standing Orders		Sue	0%			
30-Sep		A		Actual Wages Declaration		N	0%			
30-Nov		A		Grants Commission Return		Sue	0%			
		F		Reconcile PPL Income to PPL Expense - PPE			0%			
				Audit Review - Bank Details						
				Audit Review - Masterfile details - payroll						
				Audit Review - Masterfile details - Creditors						
				Audit Review - Masterfile details - Debtors						
				Annual Returns						
				Primary Returns						
				Grants Monthly Report						
				Overdue Records Lisrt						
				Budget Review						
				Gift Register						
				Delegation Register						
				Financial Interests						
				Tender Register						
				Complaints Register						
		F		Reconcile PPL Income to PPL Expense - PPE			0%			

Percentage of Task List Completed 0.00%

AGENDA REFERENCE: 5.3

SUBJECT: Rating Strategy

LOCATION: NIL

APPLICANT: NIL

FILE REFERENCE: NAM4900

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

DATE: 28 July 2016

AUTHOR: Susan Mizen, Manager Administration Services

SUMMARY:

In 2015 a draft Rating Strategy was prepared and advertised. All ratepayers and electors in the Shire were invited to meetings to discuss the strategy. Representatives of the larger mining companies and the Chamber of Minerals and Energy, and prospectors attended and the outcomes were that rates should stay at a reasonable level and that bona fide prospectors be offered a concession. In 2016 further meetings were advertised however had little attendance. The draft Strategy has been revised and is now offered for adoption. This strategy is to be reviewed annually and amended as required to meet the needs of the Community, legislative and financial requirements.

BACKGROUND:

The rating process at the Shire was guided by a Rating Policy until 2014 when the Policy was deleted. Officers in conjunction with elected members and the community have prepared a Rating Strategy which sets out the proposed philosophy for the levying of rates over the medium term. This report seeks approval from Council to invite comment prior to the endorsement of the strategy.

Four public meetings were undertaken to seek comment from as many stake holders as possible. Written submissions were also invited.

COMMENT:

Meetings were held in both Kambalda and Coolgardie as follows:

Kambalda Recreation Centre 19 February 2015

Representatives of the larger mining companies and the Chamber of Minerals and Energy to discuss the effect of GRV rating of infrastructure on mine sites and the level of rates from the mining sector.

After some discussion, it was agreed that subject to reasonable levels of rates being levied and the rating of accommodation and administration buildings (in accordance with the Local Government Act 1996 (the Act)). The stakeholders were advised of their options to request consideration during the phasing in of these rates.

Coolgardie Recreation Centre 31 March 2015

Members of the prospecting community.

The participants outlined problems encountered by small miners and prospectors, and while acknowledging the need for rates made suggestions as to how to assist bona fide prospectors. One of these, a concession for prospecting leases where the ratepayer can show that they are a bona fide prospector by producing a certificate to this effect from the Department of Transport has been included into the Rating Strategy.

Kambalda Recreation Centre 23 April 2015 and Coolgardie Recreation Centre 30 April 2015.

These meetings were open to all ratepayers and electors in the Shire to discuss the rating strategy.

These meetings did not attract any attendees.

Further meetings were held at

Kambalda Recreation Centre 20 April 2016

The Mining Representative attending commented that the company could afford only to contribute so much to the community and that an increase in mining rates may jeopardise community contributions.

Coolgardie Recreation Centre 27 April 2016

This meeting was attended by one person who asked questions only.

The Shire is currently going through a transition period after the Probity Audit, new legislative requirements, the implementation of level of service reviews, other efficiency measures and the current revision of the Long Term Financial Plan and Asset Management Plan. Hence the Rating Strategy will need to be revised once the Plans are finalised and levels of service are completed to ensure the Shire has sufficient capacity to meet its future needs.

The 2016/17 Budget has been prepared under these conditions hence a surplus or deficit may arise. Also, the 2016 Financial Year has not been finalised and audited. If a surplus for the 2016 and the 2017 Financial years arises it will be transferred to one or many of the reserves so that Council may use the funds to benefit the community in the future by capacity building or reduce further rates increases. For this purpose a new General Community Reserve and a General Infrastructure Reserve will be set up to hold any surplus. Dependant on the composition of any surplus it will be transferred to an appropriate reserve. For example, any savings from a service level review say on swimming pools would go to the General Community Reserve and a saving on Drainage would go to the General Infrastructure Reserve.

Rates represent a significant revenue source for the Shire. As part of developing the current Corporate Plan along with the 10 year financial plan, a clear strategy articulating the Shires approach to rates is required.

The purpose of the Rating Strategy is to provide a robust and considered framework for Rates categories, minimum rates, and differential rates that incorporate the principles of objectivity, fairness and administrative efficiency.

CONSULTATION: NIL

STATUTORY ENVIRONMENT:

There is no statutory obligation for local governments to prepare a Rating Strategy, however doing so provides support for the broader integrated planning and reporting framework.

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS:

The Rating Strategy in itself does not have any Financial implications, but it's endorsement provides a structure that can be used for forecasting rating income for integrated planning, and supports Council decisions when setting the rate each year.

STRATEGIC IMPLICATION:

Solutions focussed and customer oriented organisation.

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

VOTING REQUIREMENT: Simple Majority

OFFICER RECOMMENDATION:

That the committee

1. Adopt the Shire of Coolgardie Rating Strategy July 2016.
2. Adopt the Shire of Coolgardie Objects and Reasons for Differential Rates.
3. Resolve to set up a General Infrastructure Reserve.
4. Resolve to set up a General Community Reserve.

AMENDMENT

MOVED: COUNCILLOR, N KARAFILIS
SECONDED: COUNCILLOR, B LOGAN

- 1) Adopt the Shire of Coolgardie Rating Strategy July 2016.
- 2) Adopt the Shire of Coolgardie Objects and Reasons for Differential Rates.

COMMITTEE RECOMMENDATION: #143/16

MOVED: COUNCILLOR, B LOGAN
SECONDED: COUNCILLOR, N KARAFILIS

That the committee

- 1) Adopt the Shire of Coolgardie Rating Strategy July 2016.
- 2) Adopt the Shire of Coolgardie Objects and Reasons for Differential Rates.

CARRIED SIMPLE MAJORITY 4/0



Shire of Coolgardie – Rating Strategy July 2016

Shire of Coolgardie

Po Box 138

Kambalda WA 6442

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Objectives

The objective of the Rating strategy is to:

- Provide a robust and considered framework for Rates categories, Minimum Rates, and Differential Rates that incorporates the principal of:
 - Objectivity Fairness and Equity;
 - Consistency;
 - Transparency; and
 - Administrative efficiency
- Ensure a stable rates revenue stream from year to year; and
- Deliver a stable rating price path for our community.

What Are Rates?

Rates are levied on all rateable properties within the boundaries of the Shire of Coolgardie in accordance with the *Local Government Act 1995*. Rates are a tax, not a fee-for-service; as such they need to be set in accordance with principals of taxation - equity, efficiency, simplicity, sustainability and policy consistency.

The overall objective of the proposed rates is to provide for the net funding requirements of services, activities, financing costs and the current and future capital requirements of the Shire, after taking into account all other forms of revenue.

The formulation of a rating system is about achieving a means by which Council can raise sufficient revenue to pay for the services it provides. Throughout Australia, the basis of using property valuations has been found to be the most appropriate means of achieving rating equity; however, the achievement of a wholly equitable rating system for all properties, in all areas, is a difficult task if it is based on the property valuations alone. For this reason there is refinement options made available, such as differential rating.

In Western Australia land is valued by Landgate Valuation Services and those values are forwarded to each Local Government.

Two types of values are Gross Rental Value (GRV) which generally applies for town sites (and some rural areas where spot rating is permitted); and Unimproved Value (UV) which generally applies for rural land and leased property (such as mining leases).

What Do Rates Pay For?

Rates revenue represents a significant percentage of the Shire's operating income each year, and is an income stream over which the Shire has a substantial degree of control. This control is an important consideration in terms of the Shire's financial flexibility. General rates revenue supports a broad range of infrastructure and services including building control, animal control, community services, active and passive open space, roads, footpaths, and drainage, libraries, swimming pools, community events, town planning, governance and corporate support, cemeteries, emergency management, public conveniences, economic development, and tourism and regional promotion. Rates are also used to service debt.

Our annual processes will continue to assess the community's capacity and willingness to pay rates.

Other Significant Revenue Sources

The Shire generates approximately 50% to 55% of its annual operating revenue from rates. The greater this rates coverage ratio, the more financial flexibility the Shire has, as its reliance on grants or discretionary user charges and fees is reduced. We will always seek to maximize alternative revenue streams such as grant funding, and user pays fees and charges.

Rating Framework

The Shire's current rating framework includes both General Rates and Differential Rates. In June 2016 the Shire has 4,027 rateable properties, across three different rating categories, this is down from 4,069 in 2015. The number of assessable properties has remained similar for the past five years, and it is not anticipated that there will be any major changes in the forthcoming period. The slight fall in property numbers is attributed to the Mining sector which is cyclical in nature. The numbers of assessments, and their valuations are shown in the following figure.

Figure 1

Category	Total Properties	Properties on Minimum	UV Value	GRV Value
Gross Rental Value	2,017	637	0	16,145,759
Unimproved Value		782	19,800,662	
Mining	1,971			
Unimproved Value		13	1,187,206	
Rural/Pastoral	39			

Differential Rates are considered on an annual basis and may or may not be applied in any year. These rates are for specific categories of ratepayers. Each year the objectives and reasons for applying differential rates are considered by Council and advertised to afford ratepayers an opportunity to comment. Submissions are considered by Council prior to adopting any Differential Rate.

Part of the process for ascertaining the amount required to be raised from rates will be a review of all costs and consideration given to efficiency measures that can be undertaken. Efficiency measures for 2016/17 include business unit, service and/or facility level of service reviews, whereby the level of service provided is costed and the costs of other service levels calculated. An example would be the cost of gardening and mowing to parks and ovals may be able to be reduced if say mowing took place on a fortnightly rather than weekly basis. This would extend to equipment utilisation and rationalisation.

As a part of this strategy, the Shire's objective is to achieve a stable rating path for our community over the term of the Long Term Financial Plan (LTFP).

Where new major projects or initiatives are likely to place an increased burden on ratepayers beyond the price of the LTFP, increased community consultation, and demonstrated community support for such increases must be gained.

Minimum Rates

Historically two minimum rates are imposed. One for UV values rates as Mining UV, and one for all other assessments. The reason for this is to ensure that no more than 50% of assessments in any category attract the minimum rate. The lower rate is for Mining UV.

Fees and Charges

Many of the facilities and services provided by the Shire are offered on a full or partial user pays basis. The Shire has a framework that applies to the setting of fees and charges, as follows:

Public benefit- Zero to Partial Cost Recovery

The service provides a broad community benefit. Partial cost recovery may apply in some circumstances.

Private Benefit- Full Cost Recovery

The service benefits particular users, for example by making a contribution to their individual income, or profits generally without delivering broader to the community.

Shared Benefit- Partial Cost Recovery

The service provides a mix of community benefit and private benefit.

Regulatory

The fee or charge governing a service or function of the Shire is fixed by legislation.

Concessions

Each year Council will consider the provision of concessions for some rates and fees and charges. Concessions must be applied for and will be considered on a case by case basis, and cannot be granted for a category of rates but for individual cases where certain conditions are met.

These may include concessions for rate payers who can demonstrate that they are using land for a traditional purpose (prospecting or rural activities) that are considered an important part of the heritage and character of the area, and may require recognition to continue.

The category of rates represented by Rural/Pastoral Unimproved (UV) have for a number of years had a rate in the dollar (RID) of 25% of that for mining UV. This variation has resulted in a number of anomalies with some of the properties in this category paying rates substantially less than considered 'fair', and other properties in the category paying substantially more than 'fair'. In 2015 to address this, the rate for this category was set at 55% of the mining UV rate, and provision will be made for those properties in the category who can show Council that the properties are used for rural pursuits and not for activities relating to or supporting mining or other commercial purposes may, on application be considered for a 'Rural Use' concession. This is to continue in 2016/17.

A concession for 'Bona fide' prospectors will be offered for those holding a Department of Transport certificate. This concession will be available on mining leases rated as UV Mining.

Concessions may also be granted where rates increase dramatically or new rates are introduced. These concessions will be granted on an annual decreasing basis (perhaps over a three to four year period with the first year attracting 75% concession, the second 50% concession).

Other concessions may recognize the importance of community groups and clubs to the community and provide reduced rates or fees and charges to assist their continued viability.

A portion of annual rates is to be set aside for these concessions.

Grants, Contributions, and Subsidies

A number of services provided to the community are only possible because of specific grant funding from State and Federal Government. In preparing future year financial plans, we have assumed that we will continue to receive such grants. Should the level of grants and subsidies be reduced, our ability to provide the related services will be impacted, as a greater reliance on rates revenue would be required.

The Federal Assistants Grant (FAGs) is the Shire's most important untied operating grant. This grant is approximately 20% of rates income. In 2014 this grant was frozen and will not increase for the next three or four years. Rates may need to increase to compensate for this change.

Long Term Financial Planning

Our forecast financial planning will be based on annual yield increases of Local Government Cost Index (LGCI) plus 1.5% on top prior year yield. Of the increase in yield CPI will be absorbed within general purpose revenue, and approximately 1.5% dedicated wholly to Asset Management Initiatives. This 1.5% will be identified in each budget either as expenditure or transfer to reserve.

In 2013 Council resolved to allocate 1% of rates to meet the cost of strategies, business plans and consultancies relating to the Integrated Planning Process. From 2016/17 the amount will be on an 'as required' basis, as plans are being reviewed to meet current legislative requirements and community aspirations.

Annual increases will be based on the prior year's estimated yield, plus any interim rates levied across the course of the year. This means that should a property change in status from rateable to non-rateable, the rates revenue lost as a result will be recouped across the balance of rateable assessments, either within that category or more broadly distributed. In pursuing this strategy, the Shire recognizes the importance of generating a stable rate yield year on year in helping to achieve long term financial stability.

Historically revenue has been derived from the levying of interim rates across the course of a financial year. Given the degree of uncertainty, surrounding interim rates and the budgetary impact of failing to achieve estimated amounts of interim rates yields, the practice is to budget for a small amount for any interim levies. Any material variance achieved from interims will be recognized and reported to Council through the Budget Review process. The income released from interim rates will form part of the base amount for calculating the proposed yield go be generated from rates in the next financial year.

The rates raised for 200 properties which have been identified “rates not recoverable” will be written off each year. The cost of the rates lost for these properties will form part of the calculation for all rates each year until these properties are disposed of, or become non rateable.

Valuations

In Western Australia land is valued by Landgate Valuation Services (of the WA Valuer General's Officer) and those values are forwarded to each Local Government for rating purposes.

Two types of values are calculated- Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value (UV) which generally applies for rural land. GRV general valuations are currently carried out on a triennial basis in the Perth Metropolitan area and every 3-5 years in the country areas of the state. UV's are determined annually.

The date of valuation in relation to a general valuation is fixed by the Valuer General. Values are then determined relative to sales and rental that are negotiated in the market place at or close to the date of valuation, which is set at 1 August each year. The date of valuation is not the same as the date that the GRV or UV comes into force. The date in force is the date from which the values must be used by the rating and taxing authority. For GRV's it is 1 July each year whereas for UV's it's 30 June.

GRV means the gross annual rental that the land might reasonably be expected to realise if let on a tenancy from year to year upon condition that the landlord was liable for all rates, taxes, and other charges thereon and the insurance and other outgoings necessary to maintain the value of the land. The GRV normally represents the annual equivalent of a fair weekly rental. For instance a GRV of \$52,000 represents a weekly rental of \$1,000.

As demonstrated above, the relevant rate in the dollar is adjusted such that the yield remains unaffected. This is because its levels of service and infrastructure provided in response to community expectation that determines the amount of rates revenue required to be generated, as opposed to the value of land at any point in time. To allow total rates yield to fluctuate in proportion with land values would expose the community to significant variations in both service provision and rates bills on a yearly basis, and compromise the long term financial sustainability of the Shire.

Similarly, the strategy in relation to properties that revert from rateable to non-rateable is focused on maintaining the total desired rates yield. This means that where a property falls out of the rate base during the course of a financial year, or effective from the start of the following financial year, that “lost” rates revenue will be redistributed across the balance of the assessments within the category from which the loss arose. An example of this would be where the Crown grants a lease to a third party for the operation of a mass accommodation facility. Once the lease expires, the land reverts back to the Crown, and is no longer rateable. This lost revenue would be redistributed across the balance of assessments within the mass accommodation category.

Clearly the highest risk in those categories with higher average rates, that is, categories that contribute a high percentage of rate yield in comparison to the percentage of assessments in that category.

Conclusion

The Rating Strategy has been formulated to provide insight into the legislative framework surrounding rates in WA local governments; the existing rating structure; and the strategy with regard to future rate movements. The key objective is to levy rates so as to provide a stable price path for the community, and certainty around the primary revenue source in a fair and equitable manner, having due regard to objectivity; consistency; transparency; and administrative efficiency.



Shire of Coolgardie Objectives and Reason 2016 2017

Shire of Coolgardie

Po Box 138

Kambalda WA 6442

Shire of Coolgardie

OBJECTIVES AND REASONS FOR PROPOSED DIFFERENTIAL RATES

For the year ending 30 June 2017

Section 6.36 of the Local Government Act 1995 requires any Council that intends to implement Differential Rating to prepare a document citing its Objects of and Reasons for their proposed Differential Rates.

Introduction

The purpose of the levying of rates is to meet Councils Budget requirements in each year in order to deliver services and community infrastructure, in a manner that is deemed to be fair and equitable for ratepayers. Property valuations provided by Landgate Valuations Services (Valuer General) are used as the basis for the calculation of rates each year. However, it is recognised that valuations alone do not always produce equitable results in all communities and therefore the Local Government Act 1995, provides the ability to differentially rate properties based on zoning and/or land use, to assist in achieving equitable rating outcomes. Differential Rates are part of the overall Rating Strategy.

In the Shire of Coolgardie, the rate burden between the categories of Gross Rental Value and Unimproved Value has been considered fair and equitable by stakeholders at public consultation held each year. This remains as town sites rated using Gross Rental Value provide approximately 31% of rates (by value) and those being rated on Unimproved Value approximately 69%.

Methods of Rating – Unimproved Valuations (UV) and Gross Rental Valuations (GRV)

The Local Government Act specifies that where land is used predominantly for rural purposes, the rates levied shall be based on its unimproved value (UV); and where land is used for predominantly for non-rural purposes, the rate levied shall be on its gross rental value (GRV). Any change in valuation methodology must be made by the Council to the Department of Local Government and Communities. Any recommendation by the Department must be approved by the Minister for Local Government.

In accordance with the Local Government Act 1995, the Shire of Coolgardie uses a combination of Gross Rental Values (GRV) and Unimproved Valuations (UV) in its calculation of annual rates. Currently, properties assigned a UV are revalued every year and properties assigned a GRV every four years. All valuations/revaluations are carried out by the Valuer General (Landgate).

Interim valuations are provided to Council on a monthly basis by Landgate for properties where changes have occurred as a result of subdivisions, building construction/demolition, additions and/or property rezoning. In such instances, Council must amend the rates for the properties concerned and issue an amended rate notice to the property owner.

Differential Rating

Differential rating allows Council flexibility in the level of rates being raised from specifically identified properties or groups of properties within the community. It is common for councils to base differential rating for properties on Town Planning Scheme zonings however other criteria such as land use may be used.

The Shire of Coolgardie's aim is to ensure that rate revenue is collected on an equitable basis from all properties. For this reason Council will adopt differential rates for the 2016/17 financial year.

Section 6.33 of the *Local Government Act 1995*, makes provision for the Shire to be able to levy differentials based on a number of criteria:

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics —*
 - (a) *the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
 - (b) *a purpose for which the land is held or used as determined by the local government; or*
 - (c) *whether or not the land is vacant land; or*
 - (d) *any other characteristic or combination of characteristics prescribed.*

Section 6.33 of the *Local Government Act 1995*, also permits Council to levy differentials such that, the highest is not more than twice the lowest differential. A greater difference in differentials may be used subject to Ministerial approval.

The Shire intends to establish the following differential rate categories for the 2016/17 financial year:

- ❖ UV – Mining Operations
- ❖ UV – Pastoral

Minimum Payments

Section 6.35 of the *Local Government Act 1995*, makes provision for the Shire to be able to set a minimum payment in relation to rateable land as follows:

6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than:*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of :*
 - (a) *the number of separately rated properties in the district; or*

- (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
 - (a) *to land rated on gross rental value; and*
 - (b) *to land rated on unimproved value; and*
 - (c) *to each differential rating category where a differential general rate is imposed.*

Overall Objective

The rates in the dollar (\$) for the various differential rates are calculated to provide the revenue required to in the budget to enable the Shire to provide the level and range of works and services required in the 2016/17 financial year after taking into account all non-rate sources of revenue.

Gross Rental Value (GRV)

The Local Government Act 1995 determines that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. Landgate Valuation Services (Valuer General) determine the GRV for all properties within the Shire of Coolgardie every four years and assigns a GRV.

Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

OBJECTS OF AND REASONS FOR DIFFERENTIAL RATES

GRV – Residential

The objective of the proposed rate in the dollar is to ensure that the proportion of total rate revenue derived from GRV – Residential remains essentially consistent with previous years and is considered to be the base rate by which all other GRV rated properties are assessed.

The reason for this rate is to reflect the provision of “residential” services, including significant recreational and cultural facilities, utilised by ratepayers and occupiers of residences within the Shire. This rating category applies to properties located within each of the town site boundaries that are used for singular and multi-dwellings and are zoned Residential under the Town Planning Scheme. This category is considered by Council to be the base rate by which all other GRV rated properties are assessed.

GRV – Commercial

The objective of the proposed rate in the dollar is to ensure that the proportion of total rate revenue derived from GRV – Commercial remains essentially consistent with previous years. The nexus between GRV – Commercial and GRV – Residential is deemed appropriate.

GRV – Industrial

The objective of the proposed rate in the dollar is to ensure that the proportion of total rate revenue derived from GRV – Industry remains essentially consistent with previous years. The nexus between GRV – Industry and GRV – Residential and Commercial is deemed appropriate.

This rating category applies to properties used for Commercial, or Industrial purposes and non-residential vacant land, where land zoned has been classified as Industrial.

GRV – Vacant Land

The objective of the proposed rate in the dollar is to ensure that the proportion of total rate revenue derived from GRV – Vacant Land is consistent with previous years. The nexus between GRV – Vacant Land, GRV – Residential, GRV - Commercial and GRV – Industrial is deemed appropriate.

This rating category vacant land and the contribution ensures that the services provided in the future will meet the needs of the improvements placed on the property..

Unimproved Value (UV)

Council has adopted differential rates in its Unimproved Valuation area for mining leases, and pastoral leases.

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis. The rate in the dollar set for the UV-Mining category forms the basis for calculating all other UV differential rates.

UV – Mining, Exploration and Prospecting

The objective of the proposed rate in the dollar is to ensure that the proportion of total rate revenue derived from UV – Mining is consistent with previous years. This rating category covers mining and exploration.

The reason for the proposed rate is the reflection of the ongoing costs involved in maintaining the road network that services this land use and the large scale equipment and operations of Mining result in the Shire's road network requiring ongoing maintenance to service these users.

The proposed differential rate for this category is 21.3300 cents per dollar of Value, with a minimum rate of \$430.

A discount is offered to bona fide prospectors who hold proof from the Department of Transport, as the Shire recognises the importance to the community of independent prospectors who live within the Shire.

UV – Pastoral

The objective of the proposed rate in the dollar of 11.7315 cents per dollar of value is to ensure that the proportion of total rate revenue derived from UV – Pastoral is appropriate given the identified level of servicing for ratepayers in this category and to encourage Pastoral pursuits.

Minimum Payments

The setting of minimum payments within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.

The proposed minimum rates as identified above have been set for all GRV rating categories. The Shire imposes one general minimum rate payment that applies to all GRV rateable properties within the boundaries of the town site. The rate is imposed to discourage holding undeveloped land with the Shire, which reduces the amenity of the area, and thereby encourages its early development. Not more than 50% of all properties with a GRV rating are on the minimum rate to ensure compliance with Section 6.35 of the Local Government Act 1995.

The UV minimums are applied to ensure that the rate burden is distributed equitably between all property owners. Mining and Pastoral fall under this category and the majority are held by large mining companies. The Shire does offer a reduced minimum rate for Pastoral.

AGENDA REFERENCE: 5.4

SUBJECT: Adoption of Annual Budget 2016/2017

LOCATION: NIL

APPLICANT: NIL

FILE REFERENCE: NAM4906

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

DATE: 29 July 2016

AUTHOR: Susan Mizen, Manager Administration Services

SUMMARY:

For Council to consider the draft budget schedules, and adopt the Annual Budget for the year ending 30 June 2017.

BACKGROUND:

A series of budget workshops involving the Council, the Chief Executive Officer and Managers has been conducted. These workshops concluded with a review of a line by line document detailing both the capital projects and operating expenditure items included in this budget.

Public consultation sessions to discuss the methods of rating and their impact on the community were held during February and March 2015, then again during April 2016. These discussions were considered both during budget deliberations and the formation of the Rating Strategy to be reviewed at this meeting and later adopted by Council..

In May 2016 Council resolved to set a differential rate for those properties rated using unimproved values. The proposed rate in the dollar and minimum rates were advertised. At the July 2016 special meeting Council were advised that no objections had been received and adopted the differential rates.

COMMENT:

In addition to rates for each assessable property, specified area rates for those properties in the area serviced by the Coolgardie sewerage scheme, and charges for kerbside bin services for townsite residential properties will be set. Also included on each rate notice will be the Emergency Services Levy imposed by the State Government and collected by the Shire.

Rate notices may identify up to four different line item charges. These are

- Rates
- Kerbside Rubbish

- Emergency Service Levy
- Sewerage Rates (for the Coolgardie Townsite)

Rates

Budgeted revenue from rates will increase from \$6,408,279 to \$6,571,561 this is an increase of 2.55% in overall revenue. This does not mean that all rate accounts are affected in the same way. The rate in the dollar for Mining UV and General GRV will increase by 3.7% and for Rural UV by 3.7%. The minimum rates will be set at \$430, \$684 and \$674 respectively.

Of the 39 properties rated as Rural UV, 13 attract the minimum rate of \$674. The remaining property owners will have the opportunity of applying for a concession to further reduce their rates.

Ratepayers who opt to make their payments by four instalments will pay the full rate, plus interest calculated daily on the outstanding amount after the due date for payment by a single instalment.

Unimproved Rates (UV)

Differential rates for unimproved (UV) values will be imposed as advertised. These rates are based on land use.

UV Mining – cents in dollar	21.3300	Minimum Rate \$430
UV Rural/Pastoral – cents in dollar	11.7315	Minimum Rate \$674

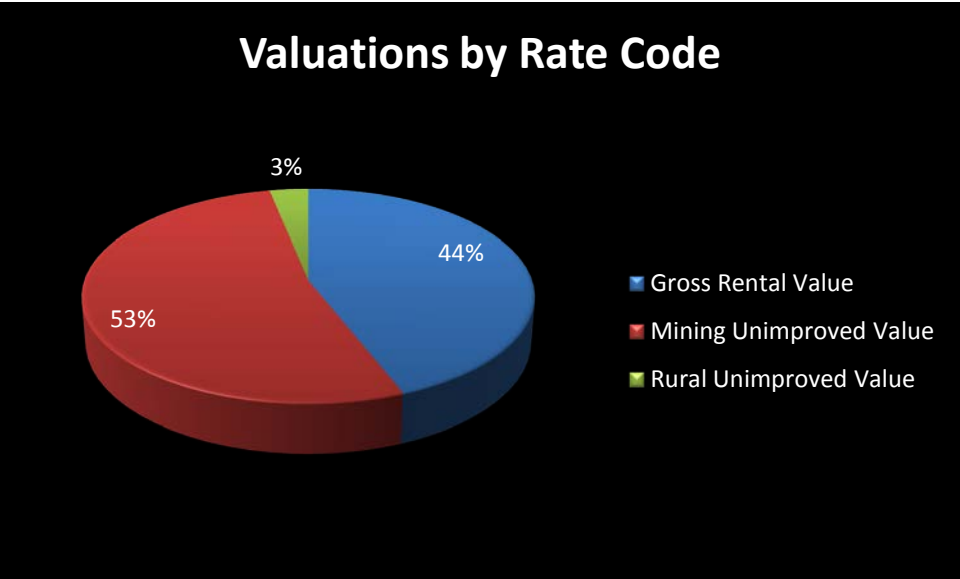
Property owners who hold Department of Transport certification as a bona fide prospector may apply for a concession to the equivalent of 5% of rates to a minimum rate payable of the set minimum rate for this category.

Property owners rated as UV Rural who can demonstrate that the property is used for rural pursuits which do not support mining or other non rural commercial activities may apply for a concession of up to 50% of the rate in the dollar to a minimum rate payable not less than the set minimum rate for this category.

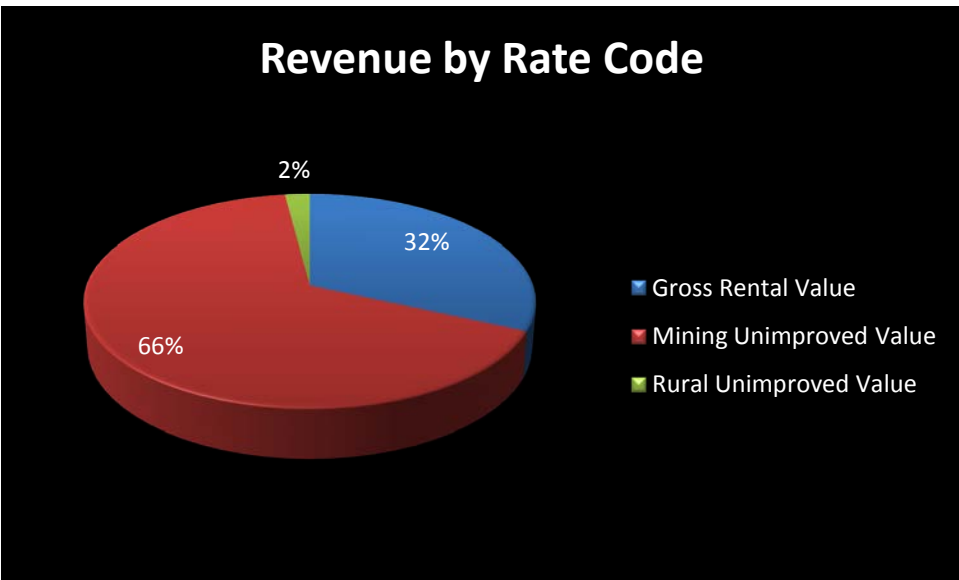
All applications for concessions must be received before the due date for the payment of rates (35 days after the date of issue).

Gross Rental Value (GRV)

A single rate in the dollar of 11.1561 is proposed for all GRV rateable properties. A minimum of \$684 is proposed. Sporting groups and charitable organisations may apply to Council for a rates concession of up to 100% of rates (all other charges apply and must be paid). These concessions are applicable from the date of Council approval.



The table shows the valuations applied by percentage. This is indicative only, as the basis for valuations for UV and GRV is different.



The table shows the percentage of rates levied for each of the rate codes. This clearly demonstrates the importance of the mining sector to the Shire. It also indicates the lack of diversity that is a part of a single sector economy.

Emergency Service Levy

The Emergency Services Levy is set by the State and collection by Local Government. This year the levy has increased by 4.4% from \$68 to \$71 for most properties. The levy is applied to all properties and mining leases.

The Shire receives an annual grant for services of \$5,900. However it must be noted that the levy funds both the Kambalda and Coolgardie Fire and Rescue Services and the State Emergency Service in Kalgoorlie which also serves our towns.

St Johns Ambulance Service is not funded by this levy.

Specified Area Rate - Sewerage

The sewerage reticulation scheme in Coolgardie is rated under the Local Government Act 1995 Section 6.37.

Recent changes to regulations have dramatically increased the cost of compliance for this service. Over the past three years, rates for this service have increased to ensure that this service continues to be managed to an appropriate standard.

This year will see the rate in the dollar for the Coolgardie townsite scheme increase from 7.303 cents in the dollar of gross rental value to 7.668 cents in the dollar. This is an increase of 5%. Water Corporation has increased sewerage rates by between 4.5% and 11%. In future years, sewerage rates will increase on a similar level to Water Corporation. This is required to meet the increasing costs of providing the service.

The treated water from this service is used to reticulate many of the green spaces in the Coolgardie town site.

A service fee of \$191.00 per pedestal, an increase of \$9, (5%), will applied to commercial premises. There is no change to the method of rating for this service.

The total budgeted to be raised this year is \$260,126 against \$246,918 last year.

Rubbish Service

The charge for weekly verge pickup will be at \$309 (ex gst), an increase of \$9 per year, after the collection charge has been \$300 for three years which will raise \$632,565. Tip fees and charges are budgeted to bring in \$27,600. The budgeted cost of the service, which includes the contract for the kerbside pickup and the operation of the tips at Kambalda and Coolgardie, is \$1,089,074.

Each residential bin service will receive vouchers for the equivalent of five cubic metres of waste. These vouchers will be distributed with the annual rates notice. Unused vouchers from prior years remain valid. Users without vouchers may pay by EFTPOS at the tip site or purchase vouchers from the Administration office in Kambalda, or the Coolgardie Community Recreation Centre in Coolgardie.

Residential properties outside the townsite boundaries may purchase vouchers at a 50% concessional rate. The concession is only available by the purchase of vouchers.

Fees and Charges

Fees and Charges for the year 1 July 2016 to 30 June 2017 were adopted by Council on 14 May 2016 with one amendment being a concession for bona fide single parents for a family part season pass to the swimming pools. This reduces the cost of the pass from \$130 to \$50.

Budget Amendments

In the interest of efficiency it is proposed that Council authorise the CEO to approve budget amendments that do not exceed plus or minus \$5,000 individually and/or in aggregate to an individual line item and that a report of such amendments is brought to Council at its Ordinary Council Meeting on a monthly basis. This proposal will allow for minor budget amendments to be processed quickly but will safeguard abuse of this authorisation by any Shire Officers as the amendments in total to any one line item cannot exceed \$5,000. Hence an officer cannot apply for 3 \$5,000 budget amendments to one line item in a month to bypass bringing the item to Council for approval.

CONSULTATION: Public Consultation, Councillor Workshops, Executive input.

STATUTORY ENVIRONMENT: *Local Government Act 1995 Section 6.2*

POLICY IMPLICATIONS: NIL

FINANCIAL IMPLICATIONS: Income and Expenditure as per the proposed annual Budget.

STRATEGIC IMPLICATION:

Solutions focussed and customer oriented organisation.

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

Diversified and strengthened local economy.

- Support the development of tourism in the region.

Effective management of infrastructure, heritage and the environment.

- Develop and maintain Shire buildings, facilities and infrastructure assets.

VOTING REQUIREMENT: Absolute Majority

OFFICER RECOMMENDATION:

Recommendation 1 – Valuations and Rates

That the valuations supplied by the Valuer General and totalling as stated be adopted and recorded in the rate book for use in the 2016/17 financial year.

Gross Rental Value (GRV)	\$17,248,835
Unimproved Value (UV)	\$21,015,594

That in accordance with the Local Government Act 1995, Council impose general rates in GRV and differential rates on UV in the 2016/17 financial year as:

General Rate GRV	11.1561 cents in the dollar	Minimum Rate \$684
Mining UV	21.3300 cents in the dollar	Minimum Rate \$430
Rural UV	11.7315 cents in the dollar	Minimum Rate \$674

Recommendation 2 – Rubbish Removal Charge

That in accordance with section 67 of the Waste Avoidance and Resource Recovery Act 2007, Council impose Receptacle Collection Charges as:

240 litre bin (first service for residential property)	\$309
240 litre bin (additional service for residential property)	\$340
240 litre bin service (per service) for non residential property	\$340

Recommendation 3 – Waste Water Scheme (Coolgardie)

That in accordance with Section 6.37 of the Local Government Act 1995, Council impose a specified area rate for properties in the area serviced by the Coolgardie Waste Water Scheme as:

General Rate	8.0565 cents in the dollar of GRV
--------------	-----------------------------------

A fee of \$189 for each pedestal where applicable

Recommendation 4 – Payment Options

That in accordance with regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominate the following due dates for the payment of rates and charges in the 2016/2017 financial year:

Issue Date	22 August 2016
Payment in Full	5 September 2016
Payment in Four Instalments	
First Instalment	5 September 2016
Second Instalment	7 November 2016
Third Instalment	9 January 2017
Fourth instalment	12 March 2017

Recommendation 5 – Instalment Charges

That in accordance with section 6.45(3) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council impose administration fees (excluding eligible pensioners and seniors) as:

Payment of rates and charges by instalments (not including first instalment) \$10 per instalment and that there be no instalment interest for instalments that remain outstanding after the due date;

Payment of rates and charges by alternative arrangement to be \$80 per arrangement, and to incur penalty interest of 11% for rates remaining outstanding after due date.

Recommendation 6 – Penalties and Additional Charges for unpaid Rates and Charges

That in accordance with section 6.51 of the Local Government Act 1995, Council impose penalty interest of 11% per annum, calculated daily, on rates and service charges remaining unpaid (excluding eligible pensioners opting to defer the payment of their rates), after the due date and that the following fees be adopted for the non payment of rates and charges

A fee of \$11 will be levied on each Final Notice issued (concession holders not to receive final notices)

A fee of \$40 will be levied on each title search required for recovery of outstanding rates

Recommendation 7 – Concessions for Rates

That in accordance with section 6.47 of the Local Government Act 1995 the Audit Committee recommend that Council resolve to grant concession for the following categories of rates:

Mining UV - a concession of upto 5% where the applicant holds a vehicle licence from the Department of Transport as a bona fide prospector

Rural UV – a concession of up to 50% may be granted where the applicant can demonstrate that the property is used for rural pursuit not supporting mining or other non rural activity

General Rates – a concession of up to 100% may be granted to community groups who lease or own their premises

Recommendation 8 – Early Payment Incentive

That in accordance with the Local Government Act 1995 Section 6.46, incentives totalling \$1,500 in cash together with season passes to Council's Aquatic Centres, be awarded randomly to residential property owners who meet the criteria and who pay in full their rates and charges prior to the close of business the due date.

- 1st Prize - \$500 plus a Family Season pass to Council's Aquatic Facilities;
- 2nd Prize - \$500 plus a Family Season pass to Council's Aquatic Facilities
- 3rd Prize - \$250 plus a Family Season pass to Council's Aquatic Facilities
- 4th Prize - \$250 plus a Family Season pass to Council's Aquatic Facilities

Criteria

- Property assessment must be zoned residential
- All current charges levied for the 2016/2017 must be paid by the due date
- All arrears including penalty interest and legal charges must be paid in full
- Each property assessment can only win one prize per year
- Elected Members and Council staff shall be eligible to win prizes

Recommendation 9 – Adoption of Variance

That Council adopt the following percentage and dollar value for identifying and reporting material variances for the Monthly Statement of Financial Activity presented to Council for review and comparison to Budget will indicate the variance value plus (+) or minus (-) of 10% for items greater than \$25,000 variance.

Recommendation 10 – Future Budget Amendments

That Council authorise the CEO to approve future budget amendments that do not exceed plus or minus \$5,000 individually and/or in aggregate to a budget line item and report monthly to Council such approved amendments.

Recommendation 11 – Adoption of the 2016/2017 Annual Budget Statement and Notes

That the following statements as presented be adopted. The Statutory Annual Budget for the year ending 30 June 2016 as presented.

Rates Setting Statement

Statement of Cash Flows

Comprehensive Income Statement by Program

Comprehensive Income Statement by Nature/Type

Notes to and Forming Part of the Budget

Capital Works Program

Reserve Budget

Trust Fund Budget

Recommendation 12 – Adoption of Members Allowances

That in accordance with Section 5.98 of the Local Government Act 1995 that allowances for the year ending 30 June 2017 be set as

President Allowance	\$20,500
Deputy President Allowance	\$5,200
Sitting Fee – President Sitting Fee	\$24,720
Sitting Fee – (all members)	\$15,965
Telecommunications Allowance	\$3,500

COMMITTEE RECOMMENDATION: # 144/16

MOVED: COUNCILLOR, K JOHNSTONE

SECONDED: COUNCILLOR, B LOGAN

Resolutions attached be forwarded to Council -

Recommendation 1 – Valuations and Rates

That the valuations supplied by the Valuer General and totalling as stated be recommended to council to be recorded in the rate book for use in the 2016/17 financial year.

Gross Rental Value (GRV) \$17,248,835

Unimproved Value (UV) \$21,015,594

That in accordance with the Local Government Act 1995, Council impose general rates in GRV and differential rates on UV in the 2016/17 financial year as:

General Rate GRV 11.1561 cents in the dollar Minimum Rate \$684

Mining UV 21.3300 cents in the dollar Minimum Rate \$430

Rural UV 11.7315 cents in the dollar Minimum Rate \$674

CARRIED ABSOLUTE MAJORITY 4/0

COMMITTEE RECOMMENDATION: # 145/16

MOVED: COUNCILLOR, B LOGAN

SECONDED: COUNCILLOR, N KARAFILLIS

Recommendation 2 – Rubbish Removal Charge

That in accordance with section 67 of the Waste Avoidance and Resource Recovery Act 2007, Council impose Receptacle Collection Charges as:

240 litre bin (first service for residential property) \$309

240 litre bin (additional service for residential property) \$340

240 litre bin service (per service) for non residential property \$340

CARRIED ABSOLUTE MAJORITY 4/0

AMENDMENT:

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

Amendment to Recommendation 3 – Waste Water Scheme (Coolgardie) General Rate from 8.0565 to 7.668 cents in the dollar of GRV.

CARRIED ABSOLUTE MAJORITY 4/0

Reason: Audit Committee would like to work shop the budget further before recommending the budget to be adopted.

COMMITTEE RECOMMENDATION: # 146/16

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

That the committee adjourned the Audit Committee Meeting 09 August 2016 at 7.25pm.

CARRIED ABSOLUTE MAJORITY 4/0

COMMITTEE RECOMMENDATION: # 147/16

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

That the committee reopen the Audit Committee meeting 16 August 2016 at 6.17pm.

CARRIED ABSOLUTE MAJORITY 5/0

COMMITTEE RECOMMENDATION: # 148/16

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

That the Audit Committee consider Councillor Kathie Lindup to teleconference call into the meeting 16 August 2016 at 6.20pm.

CARRIED 4/1

COMMITTEE RECOMMENDATION: # 149/16

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

That the Audit Committee accept David Tomasi – Moore Stephens to make a presentation.

CARRIED ABSOLUTE MAJORITY 5/0

COMMITTEE RECOMMENDATION: # 150/16

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

Recommendation 3 – Waste Water Scheme (Coolgardie)

That in accordance with Section 6.37 of the Local Government Act 1995, Council impose a specified area rate for properties in the area serviced by the Coolgardie Waste Water Scheme as:

General Rate Waste Water Scheme (Coolgardie) General Rate from 8.0565 to 7.668 cents in the dollar of GRV.

A fee of \$189 for each pedestal where applicable

CARRIED ABSOLUTE MAJORITY 6/0

AMENDMENT

MOVED: COUNCILLOR, N KARAFILIS

SECONDED: COUNCILLOR, K JOHNSTONE

Recommendation 4 – Payment Options

That in accordance with regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominate the following due dates for the payment of rates and charges in the 2016/2017 financial year:

Issue Date	29 August 2016
------------	----------------

Payment in Full	10 October 2016
-----------------	-----------------

Payment in Four Instalments

First Instalment	10 October 2016
------------------	-----------------

Second Instalment	12 December 2016
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Third Instalment	14 February 2017
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Fourth instalment	18 April 2017
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COMMITTEE RECOMMENDATION: # 151/16

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

Recommendation 4 – Payment Options

That in accordance with regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominate the following due dates for the payment of rates and charges in the 2016/2017 financial year:

Issue Date	29 August 2016
Payment in Full	10 October 2016
Payment in Four Instalments	
First Instalment	10 October 2016
Second Instalment	12 December 2016
Third Instalment	14 February 2017
Fourth instalment	18 April 2017

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 152/16

**MOVED: COUNCILLOR, K JOHNSTONE
SECONDED: COUNCILLOR, B LOGAN**

Recommendation 5 – Instalment Charges

That in accordance with section 6.45(3) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council impose administration fees (excluding eligible pensioners and seniors) as:

Payment of rates and charges by instalments (not including first instalment) \$10 per instalment and that there be no instalment interest for instalments that remain outstanding after the due date;

Payment of rates and charges by alternative arrangement to be \$80 per arrangement, and to incur penalty interest of 11% for rates remaining outstanding after due date.

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 153/16

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

Recommendation 6 – Penalties and Additional Charges for unpaid Rates and Charges

That in accordance with section 6.51 of the Local Government Act 1995, Council impose penalty interest of 11% per annum, calculated daily, on rates and service charges remaining unpaid (excluding eligible pensioners opting to defer the payment of their rates), after the due date and that the following fees be adopted for the non payment of rates and charges

A fee of \$11 will be levied on each Final Notice issued (concession holders not to receive final notices)

A fee of \$40 will be levied on each title search required for recovery of outstanding rates

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 154/16

MOVED: COUNCILLOR, T RATHBONE

SECONDED: COUNCILLOR, B LOGAN

Recommendation 7 – Concessions for Rates

That in accordance with section 6.47 of the Local Government Act 1995 the Audit Committee recommend that Council resolve to grant concession for the following categories of rates:

Mining UV - a concession of upto 5% where the applicant holds a vehicle licence from the Department of Transport as a bona fide prospector

Rural UV – a concession of up to 50% may be granted where the applicant can demonstrate that the property is used for rural pursuit not supporting mining or other non rural activity

General Rates – a concession of up to 100% may be granted to community groups who lease or own their premises

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 155/16

MOVED: COUNCILLOR, K JOHNSTONE

SECONDED: COUNCILLOR, B LOGAN

Recommendation 8 – Early Payment Incentive

That in accordance with the Local Government Act 1995 Section 6.46, incentives totalling \$1,500 in cash together with season passes to Council's Aquatic Centres, be awarded randomly to residential property owners who meet the criteria and who pay in full their rates and charges prior to the close of business the due date.

- 1st Prize - \$500 plus a Family Season pass to Council's Aquatic Facilities;
- 2nd Prize - \$500 plus a Family Season pass to Council's Aquatic Facilities
- 3rd Prize - \$250 plus a Family Season pass to Council's Aquatic Facilities
- 4th Prize - \$250 plus a Family Season pass to Council's Aquatic Facilities

Criteria

- Property assessment must be zoned residential
- All current charges levied for the 2016/2017 must be paid by the due date
- All arrears including penalty interest and legal charges must be paid in full
- Each property assessment can only win one prize per year
- Elected Members and Council staff shall be eligible to win prizes

CARRIED ABSOLUTE MAJORITY 6/0

AMENDMENT

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

That the Audit Committee recommend that Council adopt the following percentage and dollar value for identifying and reporting material variances for the Monthly Statement of Financial Activity presented to Council for review and comparison to Budget will indicate the variance value plus (+) or minus (-) of 10% for items greater than a \$15,000 variance.

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 156/16

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

Recommendation 9 – Adoption of Variance

That the Audit Committee recommend that Council adopt the following percentage and dollar value for identifying and reporting material variances for the Monthly Statement of Financial Activity presented to Council for review and comparison to Budget will indicate the variance value plus (+) or minus (-) of 10% for items greater than a \$15,000 variance.

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 157/16

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

Recommendation 10 – Future Budget Amendments

That Council authorise the CEO to approve future budget amendments that do not exceed plus or minus \$5,000 individually and/or in aggregate to a budget line item and report monthly to Council such approved amendments.

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 158/16

MOVED: COUNCILLOR, K JOHNSTONE

SECONDED: COUNCILLOR, B LOGAN

Recommendation 11 – Adoption of the 2016/2017 Annual Budget Statement and Notes

That the following statements as presented be adopted. The Statutory Annual Budget for the year ending 30 June 2016 as presented.

Rates Setting Statement

Statement of Cash Flows

Comprehensive Income Statement by Program

Comprehensive Income Statement by Nature/Type

Notes to and Forming Part of the Budget

Capital Works Program

Reserve Budget

Trust Fund Budget

CARRIED ABSOLUTE MAJORITY 4/2

**Against Cr N Karafilis
Against Cr K Johnstone**

Reason Against: That with the Long Term Financial Plan being due in six weeks, it would not be unreasonable to put the \$55,000.00 for the Coolgardie Horse blocks into reserve.

COMMITTEE RECOMMENDATION: # 159/16

MOVED: COUNCILLOR, T RATHBONE

SECONDED: COUNCILLOR, B LOGAN

Recommendation 12 – Adoption of Members Allowances

That in accordance with Section 5.98 of the Local Government Act 1995 that allowances for the year ending 30 June 2017 be set as

President Allowance	\$20,500
Deputy President Allowance	\$5,200
Sitting Fee – President Sitting Fee	\$24,720
Sitting Fee – (all members)	\$15,965
Telecommunications Allowance	\$3,500

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 160/16

MOVED: COUNCILLOR, N KARAFILIS

SECONDED: COUNCILLOR, K JOHNSTONE

Recommendation 13 – Set up of new Reserves

That in accordance with Section 6.11 of the Local Government Act 1995 that the Audit Committee recommend Council establish the following new Reserves:

Unspent Loan Reserve

Unspent Grants Reserve

Infrastructure Renewal Reserve

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 161/16

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

Recommendation 14 – Carry forward and brought forward surplus

That the Audit Committee recommends that any difference in carry forward surplus from the 2015/2016 financial year, and the brought forward surplus in the 2016/2017 financial year, be transferred to/from the Asset Renewal Reserve.

CARRIED ABSOLUTE MAJORITY 6/0

COMMITTEE RECOMMENDATION: # 162/16

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

Recommendation 15 –

That the Audit Committee recommend that any minor adjustments or grammatical errors be adjusted prior to the budget going to Council.

CARRIED ABSOLUTE MAJORITY 6/0

SHIRE OF COOLGARDIE
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 38
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SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
General rates	8	6,491,561	6,046,215	6,239,976
Specified Area Rates	10	245,996	0	0
Operating grants, subsidies and contributions		1,323,875	1,054,081	1,426,186
Fees and charges	14	1,046,997	2,000,075	1,132,357
Service charges	11	0	0	0
Interest earnings	2(a)	381,000	346,326	445,000
Other revenue	2(a)	479,200	417,850	35,000
		<u>9,968,629</u>	<u>9,864,547</u>	<u>9,278,519</u>
Expenses				
Employee costs		(4,095,672)	(4,026,956)	(4,234,399)
Materials and contracts		(2,625,607)	(2,554,075)	(2,627,038)
Utility charges		(639,860)	(628,132)	(719,154)
Depreciation on non-current assets	2(a)	(4,248,829)	(2,812,951)	(4,418,621)
Interest expenses	2(a)	(79,128)	(85,748)	(102,466)
Insurance expenses		(153,004)	(165,169)	(196,849)
Other expenditure		(230,464)	(506,852)	(434,390)
		<u>(12,072,564)</u>	<u>(10,779,883)</u>	<u>(12,732,917)</u>
		(2,103,935)	(915,336)	(3,454,398)
Non-operating grants, subsidies and contributions		1,828,305	2,044,323	5,743,612
Profit on asset disposals	6	0	0	151,512
Loss on asset disposals	6	(71,520)	(101,110)	(127,105)
Loss on revaluation of non current assets		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(347,150)	1,027,877	2,313,621
Other comprehensive income				
Changes on revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(347,150)</u>	<u>1,027,877</u>	<u>2,313,621</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		0	(53,986)	5,000
General purpose funding		7,959,620	7,170,363	7,488,112
Law, order, public safety		23,200	26,721	8,000
Education and welfare		256,104	234,276	227,422
Housing		65,775	93,825	72,200
Community amenities		902,480	1,406,877	876,309
Recreation and culture		218,750	260,645	282,825
Transport		0	239,094	157,900
Economic services		31,500	38,622	52,765
Other property and services		511,200	437,931	97,386
		<u>9,968,629</u>	<u>9,864,547</u>	<u>9,278,519</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(824,296)	(738,325)	(874,586)
General purpose funding		(328,511)	(197,743)	(250,872)
Law, order, public safety		(171,451)	(147,684)	(170,858)
Health		(237,481)	(147,561)	(217,058)
Education and welfare		(368,236)	(309,446)	(408,936)
Housing		(263,857)	(198,178)	(249,566)
Community amenities		(1,915,866)	(1,865,873)	(1,465,136)
Recreation and culture		(3,485,062)	(3,176,736)	(3,566,300)
Transport		(3,758,489)	(2,844,875)	(3,778,013)
Economic services		(751,315)	(540,334)	(570,904)
Other property and services		32,000	(527,380)	(1,078,223)
		<u>(12,072,564)</u>	<u>(10,694,135)</u>	<u>(12,630,452)</u>
Finance Costs (Refer Notes 2 & 9)				
Law, order, public safety		0	0	0
Housing		0	(748)	(748)
Community amenities		0	(3,234)	(3,392)
Recreation and culture		0	(61,330)	(73,140)
Transport		0	0	0
Economic services		0	(20,436)	(25,186)
		<u>0</u>	<u>(85,748)</u>	<u>(102,466)</u>
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	0
Recreation and culture		251,705	1,353,353	1,610,000
Transport		1,576,600	637,484	905,612
		<u>1,828,305</u>	<u>2,044,323</u>	<u>5,743,612</u>

**SHIRE OF COOLGARDIE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On Disposal Of Assets (Refer Note 6)				
Housing		0	(68,550)	(88,500)
Transport		(71,520)	(32,560)	27,907
Other property and services		0	0	0
		<u>(71,520)</u>	<u>(101,110)</u>	<u>24,407</u>
Loss on Revaluation Of Non Current Assets				
Transport		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(347,150)	1,027,877	2,313,620
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(347,150)</u>	<u>1,027,877</u>	<u>2,313,620</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF COOLGARDIE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,605,498	5,587,831	7,001,198
Operating grants, subsidies and contributions		1,323,875	1,519,286	1,426,186
Fees and charges		1,534,927	1,650,075	1,132,357
Service charges		0	0	
Interest earnings		374,425	346,326	445,000
Goods and services tax		92,433	(54,480)	
Other revenue		479,200	417,850	35,000
		<u>10,410,358</u>	<u>9,466,888</u>	<u>10,039,741</u>
Payments				
Employee costs		(3,769,118)	(4,037,007)	(4,234,399)
Materials and contracts		(1,943,794)	(2,542,153)	(2,246,177)
Utility charges		(639,860)	(628,132)	(719,154)
Interest expenses		(75,128)	(85,748)	(102,466)
Insurance expenses		(153,004)	(165,169)	(196,849)
Goods and services tax		0	0	
Other expenditure		(230,464)	(506,852)	(434,390)
		<u>(6,811,368)</u>	<u>(7,965,061)</u>	<u>(7,933,435)</u>
Net cash provided by (used in) operating activities	3(b)	<u>3,598,990</u>	<u>1,501,827</u>	<u>2,106,306</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(1,380,815)	(913,592)	(1,993,138)
Payments for construction of infrastructure	5	(3,037,023)	(2,093,710)	(6,347,656)
Non-operating grants, subsidies and contributions used for the development of assets		1,828,305	2,044,323	5,743,612
Proceeds from sale of plant & equipment	6	125,000	0	424,000
Net cash provided by (used in) investing activities		<u>(2,464,533)</u>	<u>(962,979)</u>	<u>(2,173,182)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(316,406)	(331,770)	(319,644)
Advances to community groups		0		
Proceeds from self supporting loans		0	0	19,418
Proceeds from new debentures	7	0	142,800	0
Net cash provided by (used in) financing activities		<u>(316,406)</u>	<u>(188,970)</u>	<u>(300,226)</u>
Net increase (decrease) in cash held		818,051	349,878	(367,102)
Cash at beginning of year		<u>5,426,796</u>	<u>5,033,573</u>	<u>5,028,510</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>6,244,847</u></u>	<u><u>5,383,451</u></u>	<u><u>4,661,408</u></u>

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

**SHIRE OF COOLGARDIE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,586,119	2,409,356	1,093,770
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		0	(53,986)	5,000
General purpose funding		1,468,059	1,124,148	1,539,203
Law, order, public safety		23,200	26,721	8,000
Health		0	10,179	10,600
Education and welfare		256,104	234,276	227,422
Housing		65,775	93,825	72,200
Community amenities		902,480	1,406,877	876,309
Recreation and culture		218,750	260,645	282,825
Transport		0	239,094	224,412
Economic services		31,500	38,622	137,765
Other property and services		511,200	437,931	97,386
		<u>3,477,068</u>	<u>3,818,332</u>	<u>3,481,122</u>
Expenditure from operating activities	1,2			
Governance		(824,296)	(738,325)	(874,586)
General purpose funding		(328,511)	(197,743)	(250,872)
Law, order, public safety		(171,451)	(147,684)	(170,858)
Health		(237,481)	(147,561)	(217,058)
Education and welfare		(368,236)	(309,446)	(408,936)
Housing		(263,857)	(267,476)	(338,814)
Community amenities		(1,915,866)	(1,869,107)	(1,468,528)
Recreation and culture		(3,485,062)	(3,238,066)	(3,639,440)
Transport		(3,830,009)	(2,877,435)	(3,816,618)
Economic services		(751,315)	(560,770)	(596,090)
Other property and services		32,000	(527,380)	(1,078,223)
		<u>(12,144,084)</u>	<u>(10,880,993)</u>	<u>(12,860,023)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	71,520	101,110	(24,407)
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	<u>4,248,829</u>	<u>2,812,951</u>	<u>4,418,621</u>
Amount attributable to operating activities		<u>(2,760,548)</u>	<u>(1,739,244)</u>	<u>(3,890,917)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,828,305	2,044,323	5,743,612
Purchase land held for resale	5	0	0	
Purchase property, plant and equipment	5	(1,380,815)	(913,592)	(1,993,138)
Purchase and construction of infrastructure	5	(3,037,023)	(2,093,710)	(6,347,656)
Proceeds from disposal of assets	6	<u>125,000</u>		<u>424,000</u>
Amount attributable to investing activities		<u>(2,464,533)</u>	<u>(962,979)</u>	<u>(2,173,182)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(316,406)	(331,770)	(319,644)
Proceeds from new debentures	7	0	142,800	
Proceeds from self supporting loans		0	0	19,418
Transfers to cash backed reserves (restricted assets)	9	(3,092,006)	(3,665,649)	(1,598,317)
Transfers from cash backed reserves (restricted assets)	9	<u>2,204,051</u>	<u>2,053,401</u>	<u>1,964,919</u>
Amount attributable to financing activities		<u>(1,204,361)</u>	<u>(1,801,218)</u>	<u>66,376</u>
Budgeted deficiency before general rates		<u>(6,429,442)</u>	<u>(4,503,441)</u>	<u>(5,997,723)</u>
Estimated amount to be raised from general rates	8	<u>6,491,561</u>	<u>6,046,215</u>	<u>5,997,723</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>62,119</u>	<u>1,542,774</u>	<u>0</u>

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2015/16 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

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

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

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

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

and willing market participants at the measurement date.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

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

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

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	33,000	38,550	44,000
Other services - Internal Audit	12,000	13,560	14,000
Depreciation By Program			
Governance		797	1,366
General purpose funding			
Law, order, public safety		2,028	2,388
Health	6,661	5,505	7,695
Education and welfare	5,181	4,625	6,549
Housing	47,476	39,314	43,955
Community amenities	260,742	115,656	188,583
Recreation and culture	1,055,217	750,939	1,126,193
Transport	2,483,940	1,575,341	2,529,035
Economic services	108,594	53,194	68,172
Other property and services	281,018	265,552	444,685
	<u>4,248,829</u>	<u>2,812,951</u>	<u>4,418,621</u>
Depreciation By Asset Class			
Land and buildings	830,801	673,614	921,964
Furniture and equipment	157,394	74,097	127,024
Plant and equipment	344,000	255,764	438,452
Parks and Ovals	140,000	81,357	139,469
Roads	2,394,908	1,529,690	2,453,544
Footpaths	45,000	26,004	44,578
Drainage	5,000	3,451	3,922
Other Infrastructure	256,726	143,838	246,579
Sewerage	75,000	25,136	43,090
	<u>4,248,829</u>	<u>2,812,951</u>	<u>4,418,622</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	79,128	85,748	102,466
Other			
	<u>79,128</u>	<u>85,748</u>	<u>102,466</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	20,000	7,468	
- Other funds	100,000	125,116	255,000
Other interest revenue (<i>refer note 12</i>)	261,000	213,742	190,000
	<u>381,000</u>	<u>346,326</u>	<u>445,000</u>
(iii) Other Revenue			
Reimbursements and recoveries			
Other	479,200	417,850	35,000
	<u>479,200</u>	<u>417,850</u>	<u>35,000</u>

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

TWO HEARTS, ONE SOUL

Our people, our community, our future – it's a Shire motto that encapsulates our values and an aspiration to move forward with confidence. Community and stakeholder engagement commissioned by the Shire indicates that community spirit and community safety rank very highly on any list of what is most treasured by our residents. Our aim is to entrench what is important and develop the Shire and its towns as places that people want to live, work and play.

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer community.

Activities:

Fire prevention, animal control and safety

HEALTH

Objective:

To provide services to help ensure a safer community.

Activities:

Food quality, pest control and meat inspections.

EDUCATION AND WELFARE

Objective:

To meet the needs of the community in these areas.

Activities:

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

HOUSING

Objective:

Provide housing services required by the community and for staff

Activities:

Maintenance of staff, aged and rental housing

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

Provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

To provide effective and efficient transport services to the community.

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the Shire and improve its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To provide effective and efficient administration, work operations and plant and fleet services.

Activities:

Private work operations, plant repairs and operations costs. Administration overheads.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	94,638	164,542	608,371
Cash - restricted	6,150,209	5,262,254	4,053,537
	<u>6,244,847</u>	<u>5,426,796</u>	<u>4,661,908</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Plant Reserve	514,738	643,738	391,634
Land and Building Reserve	401,361	541,361	612,532
Landfill Reinstatement Reserve	472,630	878,905	1,314,345
Sewerage Reserve	10,735	141,484	285,524
Environmental Improvement Reserve	504,366	504,366	504,366
Community and Recreation Reserve	410,515	310,515	309,608
IT and Communications Reserve	33,832	93,832	53,832
Road Construction and Maintenance Reserve	129,561	522,419	581,696
Infrastructure Renewal Reserve	3,438,005	888,999	0
Unspent Loan Reserve	195,677	441,827	0
Unspent Grant Reserve	38,789	294,808	0
	<u>6,150,209</u>	<u>5,262,254</u>	<u>4,053,537</u>

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

Net result	(347,150)	1,027,877	2,313,620
Depreciation	4,248,829	2,812,951	4,418,621
(Profit)/loss on sale of asset	71,520	101,110	(24,407)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	651,042	(523,407)	791,000
(Increase)/decrease in inventories	(2,500)	2,448	5,500
Increase/(decrease) in payables	640,000	135,222	345,584
Increase/(decrease) in employee provisions	165,554	(10,051)	
Grants/contributions for the development of assets	<u>(1,828,305)</u>	<u>(2,044,323)</u>	<u>(5,743,612)</u>
Net Cash from Operating Activities	<u>3,598,990</u>	<u>1,501,827</u>	<u>2,106,306</u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date			
Total Amount of Credit Unused	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
 Loan Facilities			
Loan facilities in use at balance date	<u>1,172,816</u>	<u>1,489,222</u>	<u>1,501,348</u>
 Unused loan facilities at balance date	<u>195,677</u>	<u>469,767</u>	<u>442,789</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	94,638	164,542
Cash - restricted reserves	3(a)	6,150,209	5,262,254
Receivables		1,753,250	2,226,964
Inventories		10,625	8,125
		<u>8,008,722</u>	<u>7,661,885</u>
 LESS: CURRENT LIABILITIES			
Trade and other payables		(1,438,434)	(798,434)
Short term borrowings		0	0
Long term borrowings		(301,406)	(316,406)
Provisions		(373,038)	(257,484)
		<u>(2,112,878)</u>	<u>(1,372,324)</u>
 Unadjusted net current assets		5,895,844	6,289,561
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(6,150,209)	(5,262,254)
Less: Current loans - clubs / institutions		15,078	(15,078)
Add: Current portion of debentures		301,406	316,406
Add: Current liabilities not expected to be cleared at end of year		0	257,484
Less Leehmans recovery to be restricted			0
Adjusted net current assets - surplus/(deficit)		<u>62,119</u>	<u>1,586,119</u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Asset Class	Reporting Program											2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<u>Property, Plant and Equipment</u>													
Land and buildings	33,762		20,000			100,000		88,000	25,000	403,840		670,602	508,318
Furniture and equipment	80,000			8,000	11,713			105,500				205,213	100,528
Plant and equipment				7,000				39,000	459,000			505,000	304,746
	113,762	0	20,000	15,000	11,713	100,000	0	232,500	484,000	403,840	0	1,380,815	913,592
<u>Infrastructure</u>													
Roads									2,247,561			2,247,561	641,940
Footpaths									166,827			166,827	
Drainage													83,747
Parks and ovals								418,400				418,400	1,324,678
Other							154,235					154,235	43,345
Sewerage							50,000					50,000	
	0	0	0	0	0	0	204,235	418,400	2,414,388	0	0	3,037,023	2,093,710
<u>Land Held for Resale</u>													
Land Held for Resale													
Total Acquisitions	113,762	0	20,000	15,000	11,713	100,000	204,235	650,900	2,898,388	403,840	0	4,417,838	3,007,302

A detailed breakdown of acquisitions on an individual asset basis can be found in

the supplementary information attached to this budget document as follows:

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

By Program

By Program	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Transport				
Heavy Plant	80,800	60,000	0	(20,800)
Light Fleet	115,720	65,000	0	(50,720)
	196,520	125,000	0	(71,520)

By Class

<u>By Class</u>	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Plant and Equipment				
Heavy Plant	80,800	60,000	0	(20,800)
Light Fleet	115,720	65,000	0	(50,720)
Furniture and Equipment	196,520	125,000	0	(71,520)
	0	0	0	0
	196,520	125,000	0	(71,520)

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. 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-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Housing								
107 Masonic Homes	0			19,418	0	0		748
Community amenities								
99 Coolgardie Effluent	48,228		16,937	15,868	31,291	48,228	2,184	3,234
Recreation and culture								
111 KCRF Building	517,765		249,916	233,184	267,849	517,765	39,645	46,467
98 Coolgardie Recreation Centre	0			15,959	0	0		341
112 Coolgardie Pool	453,432		33,250	31,853	420,182	453,432	13,125	14,522
Economic services								
113 Coolgardie Post Office	469,797		16,303	15,488	453,494	469,797	24,174	20,436
	1,489,222	0	316,406	331,770	1,172,816	1,489,222	79,128	85,748

All debenture repayments will be financed by general purpose revenue.

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

No new debentures are anticipated to be taken out for the 2016/17 financial year

(c) Unspent Debentures

113 Coolgardie Post Office

It is anticipated that there will be \$195,677 of this loan unspent which Council has approved to be used towards further refurbishment of the Post Office dependant on funding from Grants and/or other sources.

(d) Overdraft

It is not anticipated to have an overdraft facility.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential general rate or general rate								
Gross Rental Value	0.111561	2,016	14,814,693	1,652,742		0	1,652,742	1,590,248
Mining Unimproved Value	0.213300	1,914	18,869,427	4,024,849		0	4,024,849	3,939,842
Rural Unimproved Value	0.117315	39	1,074,391	126,042	0	0	126,042	108,833
Sub-Totals		3,969	34,758,511	5,803,633	0	0	5,803,633	5,638,923
Minimum payment	Minimum \$							
Gross Rental Value	684	634		433,656			433,656	397,400
Mining Unimproved Value	430	757		325,510			325,510	305,115
Rural Unimproved Value	674	13		8,762			8,762	6,600
Sub-Totals		1,404	0	767,928	0	0	767,928	709,115
Discounts/ Write Offs (Note 13)							(80,000)	(301,823)
Total amount raised from general rates							6,491,561	6,046,215
Specified area rates (Note 10)								
Total Rates							6,491,561	6,046,215

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
Rural/Pastoral Unimproved	Rural Land used for Pastoral Pursuits	Level of Services and use of Council Assets	To ensure that the proportion of total rate revenue derived from UV – Pastoral is appropriate given the identified level of servicing
Mining Unimproved	Land used for mining, exploration and prospecting	Level of Services and use of Council Assets	The reflection of the ongoing costs involved in maintaining the road network that services this land use and the large scale equipment and operations of Mining result in the Shire's road network requiring ongoing maintenance to service these users

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Rural/Pastoral Unimproved	Rural Land used for Pastoral Pursuits	To provide the Council with funding to provide the necessary works and services, to maintain assets and provide for future needs	The same services are provided for all ratepayers whether or not they use or are in close proximity to the services. The lower rate in the dollar recognises inequities between valuations for mining and pastoral leases.
Mining Unimproved	Land used for mining, exploration and prospecting		The same services are provided for all ratepayers whether or not they use or are in close proximity to the services. The lower minimum for mining assessments recognised the high number of small holdings which are a part of the character of the Shire.

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Plant Reserve	643,738	330,000	(459,000)	514,738	539,700	414,758	(310,720)	643,738	358,876	414,758	(382,000)	391,634
Land and Building Reserve	541,361		(140,000)	401,361	302,532	238,829		541,361	302,532	310,000		612,532
Landfill Reinstatement Reserve	878,905		(406,275)	472,630	712,197	999,741	(833,033)	878,905	1,516,572	630,806	(833,033)	1,314,345
Sewerage Reserve	141,484		(130,749)	10,735	210,749	292,753	(362,018)	141,484	346,789	242,753	(304,018)	285,524
Environmental Improvement Reserve	504,366			504,366	504,366			504,366	504,366			504,366
Community and Recreation Reserve	310,515	100,000		410,515	310,515			310,515	309,608			309,608
IT and Communications Reserve	93,832		(60,000)	33,832	93,832			93,832	93,832		(40,000)	53,832
Road Construction and Maintenance Reserve	522,419		(392,858)	129,561	976,115	93,934	(547,630)	522,419	987,564		(405,868)	581,696
Infrastructure Renewal Reserve	888,999	2,662,006	(113,000)	3,438,005		888,999		888,999				0
Unspent Loan Reserve	441,827		(246,150)	195,677		441,827		441,827				0
Unspent Grant Reserve	294,808		(256,019)	38,789		294,808		294,808				0
	0			0				0				0
	5,262,254	3,092,006	(2,204,051)	6,150,209	3,650,006	3,665,649	(2,053,401)	5,262,254	4,420,139	1,598,317	(1,964,919)	4,053,537

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

Purpose of the reserve

Plant Reserve	To be used for the purchase of major and minor plant and equipment
Land and Building Reserve	To finance purchase or capital improvements to Council buildings and facilitate subdivisions and developments.
Landfill Reinstatement Reserve	To reinstate landfill sites at the end of their current purpose or to fund improvements at landfill sites.
Sewerage Reserve	To repair, replace or extend the Coolgardie Sewerage Infrastructure
Environmental Improvement Reserve	For funding of infrastructure and building improvements to meet environmental challenges and to promote the efficient use of power and water.
Community and Recreation Reserve	To fund capital and maintenance requirements to improve Community and Recreational Facilities.
IT and Communications Reserve	To fund capital and maintenance requirements of Computer and communications hardware and software
Road Construction and Maintenance Reserve	For the construction and maintenance of Roads and for which Contributions have been received for Heavy Haulage Campaigns.
Infrastructure Renewal Reserve	To meet the needs of renewal funding for future Capital renewal Infrastructure generally
Unspent Loan Reserve	To restrict the use of unspent loans until the funds are required for their authorised use.
Unspent Grant Reserve	To restrict unspent grant funding until authorised for use

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

	Basis of Valuation	Rate in \$	Rateable Value \$	2016/17 Budgeted Specified Area Rate Revenue \$	2016/17 Interim Specified Area Rate Revenue \$	2016/17 Back Specified Area Rate Revenue \$	2016/17 Total Specified Area Rate Revenue \$	2015/16 Actual Revenue \$
Specified Area Rate								
Coolgardie Sewerage	Gross Rental Value	7.6680	3,208,087	245,996	0		245,996 0	234,268
			3,208,087	245,996	0	0	245,996	234,268

	Purpose of the Rate	Area or properties rate is to be imposed on	Budgeted Rate Applied to Costs \$	Budgeted Rate Set Aside to Reserve \$	Reserve Amount to be Applied to costs \$
Specified Area Rate					
Coolgardie Sewerage	To provide for Sewerage infrastructure and maintenance.	Coolgardie	245,996	0	130,749
			245,996	0	130,749

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

	Amount of Charge \$	2016/17 Budgeted Revenue \$	Budget Amount to be Applied to Costs \$	Budget Amount to be Set Aside to Reserve \$	Reserve Amount to be Applied to costs \$	2015/16 Actual Revenue \$
Service Charge						
		0	0	0	0	0

Shire of Coolgardie does not raise any service charges

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
First Instalment	10/10/2016	0	5.5%	11%
Second Instalment	12/12/2016	10		
Third Instalment	14/02/2017	10		
Fourth Instalment	18/04/2017	10		

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	32,030	31,430
Instalment Plan Interest Earned		
Unpaid Rates Interest Earned	261,000	213,742
	293,030	245,172

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2016/17 FINANCIAL YEAR

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted
Rates	Discount	5%		185914	
Rates Write - Off	Discount	5%	80,000	115909	
Use of Facilities	Waiver		50,000	51050	community groups who lease or own their own properties
Rate Assessment	Concession		30,000	18,650	
			160,000	371,523	

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$
14. FEES & CHARGES REVENUE		
Governance		
General purpose funding	32,030	36,921
Law, order, public safety	23,200	18,724
Health		3,682
Education and welfare	19,500	21,396
Housing	65,775	88,907
Community amenities	656,484	1,404,241
Recreation and culture	218,508	223,889
Transport		128,944
Economic services	31,500	37,454
Other property and services		35,917
	<u>1,046,997</u>	<u>2,000,075</u>

	2016/17 Budget \$	2015/16 Actual \$
15. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	120,500	120,510
Mayor/President's allowance	20,439	20,439
Deputy Mayor/President's allowance	5,200	5,109
Travelling expenses	1,500	742
Telecommunications allowance	24,500	24,500
	<u>172,139</u>	<u>171,300</u>

SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

16. TRUST FUNDS

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

Detail	Balance 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
BCITF Training Levy	19,451			19,451
Builders Registration Board	2,793	1,500	(1,800)	2,493
Bonds (Applications)	32,841			32,841
Held for Clubs	43,865			43,865
Miscellaneous Deposits	1,610	1,200	(500)	2,310
Unknown Deposits				0
	<u>100,560</u>	<u>2,700</u>	<u>(2,300)</u>	<u>100,960</u>

**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

17. MAJOR LAND TRANSACTIONS

The Shire is not undertaking any major land transactions during this financial year

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any major trading undertakings

19. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Shires of Dundas, Esperance, Laverton, Leonora, Menzies, Ngaanyatjaraku, Ravensthorpe, and Wiluna and the City of Kalgoorlie have a joint venture arrangement for the provision of a regional records service

SHIRE OF COOLGARDIE
Schedule 03
GENERAL PURPOSE FUNDING
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
RATE REVENUE		328,510.76		485,419.07
TOTAL OPERATING EXPENDITURE	\$0.00	\$328,510.76	\$0.00	\$485,419.07
Operating Income				
RATE REVENUE	6,793,190.86		6,610,042.57	
OTHER GENERAL PURPOSE FUNDING	1,166,429.00		817,486.73	
TOTAL OPERATING INCOME	\$7,959,619.86	\$0.00	\$7,427,529.30	
TOTAL GENERAL PURPOSE FUNDING	\$7,959,619.86	\$328,510.76	\$7,427,529.30	\$485,419.07

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE
Schedule 03
GENERAL PURPOSE FUNDING
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
RATE REVENUE				
Operating Expenditure				
030100 - EXPENSE - EMPLOYEE PAYROLL & SUPERANNUATION RATES				
A0301 DEBT RECOVERY COSTS		55,000.00		85,733.14
A0302 RATES PRINTING AND STATIONERY		5,000.00		0.00
A0304 VALUATIONS		30,000.00		53,410.66
A0305 TITLE SEARCH		1,000.00		0.00
A0306 COST ASSOCIATED WITH COOLGARDIE abandoned properties		15,000.00		0.00
A0308 Rates and Property Enquiries and Reports		1,500.00		0.00
D0303 ANNUAL RATES PRIZES		0.00		1,500.00
E0301 Payroll Rates and Property		157,927.00		141,937.70
		\$299,927.00		\$282,581.50
030116 - Discounts and Concessions				0.00
030117 - Discount on Rates (system)				\$186,025.01
030161 - DEBIT - ADMINISTRATION ALLOCATION RATES				
Y03019 DEBIT - ADMINISTRATION ALLOCATION RATES		28,583.76		16,812.56
		\$28,583.76		\$16,812.56
Sub Total To Programme Summary	\$0.00	\$328,510.76	\$0.00	\$485,419.07
Operating Income				
030175 - INCOME - Rates Levied				
A0370 Interim Rates		0.00	0.00	0.00
A0375 GRV Townsite Rate Levied - Non Minimum		0.00	0.00	0.00
A0376 UV Mining - Rates Levied - Non Minimum		0.00	4,037,194.79	0.00
A0377 UV Rural - Rates Levied - Non Minimum		0.00	132,304.72	0.00
A0378 GRV Townsite - Rates Levied - Minimum		0.00	422,400.00	0.00
A0379 UV Mining - Rates Levied minimum		0.00	330,115.00	0.00
A0380 UV Rural - Rates Levied - Minimum		0.00	6,600.00	0.00
A0381 Discount on Rates		0.00	-185,913.70	0.00
A0382 Penalty Interest Raised on Rates		0.00	213,741.73	0.00
A0383 Administation Fee Instalments		0.00	31,430.00	0.00
A0384 Provision for doubtful Debts (Rates)		0.00	-73,097.48	0.00
			0.00	
030178 - INCOME - Rates Cleared to Jobs 030175			-30,218.60	
030179 - INCOME - RATES (Subsidiary Ledger)	\$6,571,560.86		\$6,424,288.99	
030183 - DEBIT - RATES WRITTEN-OFF	-\$70,000.00		-\$73,010.49	
030184 - INCOME - BACK RATES	-\$10,000.00		-\$12,679.99	
030185 - Income - Penalty Interest Raised on Rates	\$261,000.00		\$260,540.48	
030187 - INCOME - RATES ADMINISTRATION FEES RECEIVED	\$32,030.00		\$32,030.00	
030189 - Rates Recovery Legal Fees - With GST	\$4,000.00		\$4,481.38	
030190 - Account Enquiry Fees	\$4,600.00		\$4,610.80	
Sub Total To Programme Summary	\$6,793,190.86	\$0.00	\$6,610,042.57	0.00
Total Rate Revenue	\$6,793,190.86	\$328,510.76	\$6,610,042.57	\$485,419.07

SHIRE OF COOLGARDIE
Schedule 03
GENERAL PURPOSE FUNDING
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING				
Operating Income				
030275 - INCOME - GRANTS COMMISSION GENE				
A0310 INCOME - INTEREST		0.00	132,584.23	0.00
G03275 FAGS - General Grant - Grants Commi	536,302.00	0.00	246,072.46	0.00
G03276 FAGS - Roads Grant	489,127.00	0.00	246,072.54	0.00
G03277 Grants Received (prior year completion		0.00	171,985.50	0.00
	\$1,025,429.00		\$796,714.73	
030278 - INCOME - INTEREST	\$120,000.00			
140780 - INCOME - FUEL TAX CREDITS	\$21,000.00		\$20,772.00	
Sub Total To Programme Summary	\$1,166,429.00	\$0.00	\$817,486.73	\$0.00
Total Other General Purpose Funding	\$1,166,429.00	\$0.00	\$817,486.73	\$0.00
TOTAL GENERAL PURPOSE FUNDING	\$7,959,619.86	\$328,510.76	\$7,427,529.30	\$485,419.07

SHIRE OF COOLGARDIE

Schedule 04

GOVERNANCE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
MEMBERS OF COUNCIL		734,296.39		685,315.12
GOVERNANCE - OTHER		90,000.00		53,509.42
TOTAL OPERATING EXPENDITURE	\$0.00	\$824,296.39	\$0.00	\$738,824.54
Capital Expenditure				
MEMBERS OF COUNCIL				35,868.14
GOVERNANCE - OTHER		2,296,568.00		52,691.57
TOTAL CAPITAL EXPENDITURE	\$0.00	\$2,296,568.00	\$0.00	\$88,559.71
Capital Income				
GOVERNANCE - OTHER	60,000.00			
TOTAL CAPITAL INCOME	\$60,000.00	\$0.00	\$0.00	\$0.00
TOTAL GOVERNANCE	\$60,000.00	\$3,120,864.39	\$0.00	\$827,384.25

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE

Schedule 04

GOVERNANCE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL				
Operating Expenditure				
040100 - Executive Services - Members of Council				
A0434 OTHER EXPENSES RELATING TO C		0.00		738.38
A0461 LOCAL GOVERNMENT WEEK		15,000.00		4,816.32
A0463 Councillor Development		3,000.00		2,315.68
A0481 REFRESHMENTS AND MEALS - ME		14,000.00		14,087.58
A0485 INSURANCE MEMBERS OF COUNCIL		15,000.00		14,348.76
D0433 STAFF FUNCTIONS		8,000.00		14,784.15
E0401 EMPLOYEE COSTS - EXECUTIVE SE		274,698.00		258,597.91
S0480 GVROC EXPENSES		15,000.00		13,926.87
S0482 ELECTION - COUNCIL		0.00		12,969.64
		\$344,698.00		\$336,585.29
040103 - Members Allowances and Fees				
S0483 PRESIDENTIAL ALLOWANCE		20,439.00		20,439.00
S0484 MEMBERS SITTING FEES		120,500.00		120,510.00
S0488 MEMBERS ITC SUBSIDY		24,500.00		24,500.00
S0489 MEMBERS TRAVELLING		1,500.00		741.90
S0490 DEPUTY PRESIDENT ALLOWANCE		5,200.00		5,109.00
		\$172,139.00		\$171,299.90
040107 - Members Functions Events Contributions				
A0494 CITIZENSHIP CEREMONIES		1,000.00		434.79
D0401 Volunteering WA - Shire of Coolgardie		0.00		132.57
D04051 Sponsorship - 2016 2017 Kambalda 50		1,000.00		1,362.72
D04052 CEO discretionary donations		2,000.00		1,491.84
D0451 COMMUNITY CHEST		20,000.00		12,765.50
D0453 CONTRIBUTIONS - RATES FOR COM		40,000.00		35,945.82
D0453F Contributions - Concession for Fees an		0.00		2,179.00
D0454 GIFTS		7,500.00		11,495.88
D0456 SCHOOL ANNUAL AWARDS		1,000.00		900.00
D0462 Kalgoorlie Boulder Racing Club Contrib		1,000.00		1,850.00
D0462K Coolgardie Racing Club Contribution		1,000.00		1,000.00
D0463 Kambalda Trotting Cup		500.00		0.00
D0465 Coolgardie Christmas Day		1,000.00		0.00
D0492 AUSTRALIA DAY CELEBRATIONS		7,500.00		5,382.47
D0496 OTHER CIVIC RECEPTIONS		1,000.00		197.31
D1110 COOLGARDIE DAY		15,000.00		19,616.81
D1114 KAMBALDA CHRISTMAS TREE		18,000.00		12,997.73
D1115 SENIORS CHRISTMAS LUNCH		9,000.00		8,455.05
D1117 CHRISTMAS LIGHTS COMPETITION		1,000.00		900.00
D1121 BANNERS IN THE TERRACE		1,500.00		0.00
D1124 SMALL COMMUNITY EVENTS (LESS		2,000.00		3,516.92
D1125 Kambalda Ute Bike and Car Show		5,000.00		5,000.00
D1308 CHRISTMAS DECORATIONS		0.00		8,977.11
D1309 ALS Functions		10,000.00		0.00
		\$146,000.00		\$134,601.52
040162 - Administrative Allocation Members and Ex				
U0401 Depreciation Council Memebers		0.00		797.02
Y04019 Administration Allocation Council Memt		71,459.39		42,031.39
		\$71,459.39		\$42,828.41

SHIRE OF COOLGARDIE

Schedule 04

GOVERNANCE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
Sub Total To Programme Summary	\$0.00	\$734,296.39	\$0.00	\$685,315.12
Capital Expenditure				
040178 - ACQUISITION - FURNITURE & EQUIPME				
C04010 PA System for Council Meetings and E		0.00		35,868.14
				\$35,868.14
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$35,868.14
Total Members Of Council	\$0.00	\$734,296.39	\$0.00	\$721,183.26

SHIRE OF COOLGARDIE

Schedule 04

GOVERNANCE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
GOVERNANCE - OTHER				
Operating Expenditure				
040120 - Consultancy Governance				
A0415E Coolgardie Recreation Precinct Consul		0.00		120.76
A0459 SUBSCRIPTIONS -		0.00		240.00
S0415 Consultancy - CEO initiated (Includes \$		40,000.00		16,786.35
S0415C Implementation of Community Strategic		0.00		120.75
S0415F Implementation of Community Strategic		0.00		10,749.81
S0415V Annual Review of Corporate Plan		0.00		6,132.32
S0423 COMMUNITY SURVEY		0.00		443.82
S0429 AUDIT COSTS		45,000.00		14,551.80
S0438 CEO ANNUAL APPRAISAL		5,000.00		4,363.81
		\$90,000.00		\$53,509.42
Sub Total To Programme Summary	\$0.00	\$90,000.00	\$0.00	\$53,509.42
Capital Expenditure				
040380 - Transfer to Infrastructure Renewal Reserve		\$2,182,806.00		
040387 - ACQUISITION - LAND & BUILDINGS COF				
C04004 COOLGARDIE OFFICE REFURBISHM		0.00		-0.06
C04011 Administration Office Refurbishment		33,762.00		4,850.00
		\$33,762.00		\$4,849.94
040388 - ACQUISITION - FURNITURE & EQUIPME				
C04002 GENERAL FURNITURE REPLACEME		5,000.00		1,825.77
C04003 IT UPGRADES AND REPLACEMENTS		75,000.00		46,015.86
		\$80,000.00		\$47,841.63
040389 - ACQUISITION - PLANT & EQUIPMENT C				
Sub Total To Programme Summary	\$0.00	\$2,296,568.00	\$0.00	\$52,691.57
Capital Income				
040390 - Transfer from IT and Communications Reserve	\$60,000.00			
Sub Total To Programme Summary	\$60,000.00	\$0.00	\$0.00	\$0.00
Total Governance - Other	\$60,000.00	\$2,386,568.00	\$0.00	\$106,200.99
TOTAL GOVERNANCE	\$60,000.00	\$3,120,864.39	\$0.00	\$827,384.25

SHIRE OF COOLGARDIE
Schedule 05
LAW ORDER & PUBLIC SAFETY
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
FIRE PREVENTION		35,763.11		18,142.50
ANIMAL CONTROL		102,302.51		89,278.67
OTHER LAW ORDER & PUBLIC SAFETY		33,385.51		26,853.71
TOTAL OPERATING EXPENDITURE	\$0.00	\$171,451.13	\$0.00	\$134,274.88
Operating Income				
FIRE PREVENTION				
ANIMAL CONTROL	23,200.00		13,311.59	
TOTAL OPERATING INCOME	\$23,200.00	\$0.00	\$13,311.59	\$0.00
Capital Expenditure				
FIRE PREVENTION				
ANIMAL CONTROL		20,000.00		
TOTAL CAPITAL EXPENDITURE	\$0.00	\$20,000.00	\$0.00	\$0.00
TOTAL LAW ORDER & PUBLIC SAFETY	\$23,200.00	\$191,451.13	\$13,311.59	\$134,274.88

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE
Schedule 05
LAW ORDER & PUBLIC SAFETY
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FIRE PREVENTION				
Operating Expenditure				
050110 - FIRE PREVENTION				
A0511 FIRE PREVENTION		10,000.00		7,781.06
BR0501 A1325 FIRE STATION EAST KAMBAL		12,750.00		13,376.46
BR0502 FIRE STATION COOLGARDIE (SYLVE		0.00		94.55
BX0501 Fire Station Kambalda East		1,605.60		0.00
D0502 FIRE FIGHTING		5,000.00		2,482.82
G0501 FESA INCOME - Administration and Gi		0.00		-9,795.50
		\$29,355.60		\$13,939.39
050162 - Administration Allocation Fire Prevention				
Y05019 ADMINISTRATION ALLOCATION FIRE		6,407.51		4,203.11
		\$6,407.51		\$4,203.11
Sub Total To Programme Summary	\$0.00	\$35,763.11	\$0.00	\$18,142.50
Operating Income				
050175 - INCOME - FESA GRANTS				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
050187 - ACQUISITION - LAND & BUILDINGS FIRE				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Fire Prevention	\$0.00	\$35,763.11	\$0.00	\$18,142.50

SHIRE OF COOLGARDIE
Schedule 05
LAW ORDER & PUBLIC SAFETY
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
ANIMAL CONTROL				
Operating Expenditure				
050208 - Animal Control Coolgardie				
A0502 COOLGARDIE DOG CONTROL - NOT		56,527.00		55,950.30
A0502F Coolgardie Cat registration fees		0.00		-74.43
A0504 COOLGARDIE DOG POUND		3,500.00		1,322.23
A0506 Coolgardie Fire Arms Licence		300.00		0.00
BM1303 COOLGARDIE STABLES MAINTENAN		1,100.00		252.29
		\$61,427.00		\$57,450.39
050209 - Animal Control Kambalda				
A0503 KAMBALDA DOG CONTROL - not Pol		25,985.00		6,872.80
A0503F Kambalda Cat registration fees		0.00		-223.29
A0507 Kambalda Fire Arms Licence		250.00		0.00
A0508 Kambalda Dog Pound		2,427.27		485.85
		\$29,735.00		\$6,967.17
050210 - EXPENSE - WILD DOG CONTROL				
G0503 Cat Act Implementation Grant 2012		2,301.00		7,670.93
		\$2,301.00		\$7,670.93
050211 - EXPENSE - DOG REGISTRATION REFUNDS dc				\$11,695.22
050262 - Administration Allocation Animal Control				
U0502 Depreciation Animal Control		2,432.00		1,291.85
Y05029 ADMINISTRATION ALLOCATION ANII		6,407.51		4,203.11
		\$8,839.51		\$5,494.96
Sub Total To Programme Summary	\$0.00	\$102,302.51	\$0.00	\$89,278.67
Operating Income				
050275 - INCOME - DOG REGISTRATION FEES	\$12,950.00		\$12,927.50	
050276 - Cat Registration	\$500.00		\$384.09	
050279 - Income Other	\$9,750.00			
Sub Total To Programme Summary	\$23,200.00	\$0.00	\$13,311.59	\$0.00
Capital Expenditure				
050277 - ACQUISITION - LAND & BUILDINGS ANIM				
C05004 Kambalda Dog Pound		20,000.00		0.00
		\$20,000.00		
Sub Total To Programme Summary	\$0.00	\$20,000.00	\$0.00	\$0.00
Total Animal Control	\$23,200.00	\$122,302.51	\$13,311.59	\$89,278.67

SHIRE OF COOLGARDIE
Schedule 05
LAW ORDER & PUBLIC SAFETY
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY				
Operating Expenditure				
050308 - Other Law Order and Public Safety				
A0510 EXPENSE - OTHER LAW ORDER ANI		26,978.00		23,325.76
S0415R Implementation of Community Strategic		0.00		130.75
WP08 RANGER FOR DUNDAS		0.00		-1,227.27
		\$26,978.00		\$22,229.24
050309 - EXPENSE - COOLGARDIE VANDALISM REPAIR				\$320.00
050362 - Administration Allocation Other Law Order				
U0503 Depreciatio - Other Law Order and Pub		0.00		101.36
Y05039 ADMINISTRATION ALLOCATION OTF		6,407.51		4,203.11
		\$6,407.51		\$4,304.47
Sub Total To Programme Summary	\$0.00	\$33,385.51	\$0.00	\$26,853.71
Total Other Law Order & Public Safety	\$0.00	\$33,385.51	\$0.00	\$26,853.71
TOTAL LAW ORDER & PUBLIC SAFETY	\$23,200.00	\$191,451.13	\$13,311.59	\$134,274.88

SHIRE OF COOLGARDIE

Schedule 07

HEALTH

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
HEALTH SERVICES		55,444.60		32,354.86
PREVENTATIVE SERVICES - ADMINISTRAT		162,036.35		86,877.92
PREVENTATIVE SERVICES - PEST CONTR		20,000.00		18,149.54
TOTAL OPERATING EXPENDITURE	\$0.00	\$237,480.95	\$0.00	\$137,382.32
Capital Expenditure				
HEALTH SERVICES		8,000.00		336.37
PREVENTATIVE SERVICES - PEST CONTR		7,000.00		
TOTAL CAPITAL EXPENDITURE	\$0.00	\$15,000.00	\$0.00	\$336.37
TOTAL HEALTH	\$0.00	\$252,480.95	\$0.00	\$137,718.69

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE

Schedule 07

HEALTH

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
HEALTH SERVICES				
Operating Expenditure				
070113 - Health Services				
A0711 Rental Subsidy Support - Coolgardie		4,500.00		4,680.00
BH23 11 GOODENIA COURT MAINTENENC		7,800.00		6,757.66
BH24 11 STURT PEA CRESCENT MAINTEN		16,100.00		18,005.40
BX023 11 Goodenia (Dr)		8,626.80		0.00
BX24 11 Sturt Pea Cresent (Drs)		8,626.80		0.00
D0702 Kambalda Medical Services (Surgery) (8,000.00		1,431.46
		\$53,653.60		\$30,874.52
070162 - ADMINISTRATION ALLOCATION MATER				
U0701 Depreciation - Health Services		1,791.00		1,480.34
		\$1,791.00		\$1,480.34
Sub Total To Programme Summary	\$0.00	\$55,444.60	\$0.00	\$32,354.86
Capital Expenditure				
070187 - Acquisition - Land and Buildings - Health				
090288 - ACQUISITION - FURNITURE & EQUIPME				
C13021 11 Sturt Pea Crescent Kambalda Furni		8,000.00		336.37
		\$8,000.00		\$336.37
Sub Total To Programme Summary	\$0.00	\$8,000.00	\$0.00	\$336.37
Total Health Services	\$0.00	\$63,444.60	\$0.00	\$32,691.23

SHIRE OF COOLGARDIE

Schedule 07

HEALTH

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
PREVENTATIVE SERVICES - ADMINISTRATION & INSPECTIO				
Operating Expenditure				
070309 - Preventative Services				
A0701 Food Inspections (Food Act 2008)		0.00		-2,450.00
A0701F Registration and Notification Food Act :		0.00		-140.00
A0703 Inspection - Swimming Pools (Resident		0.00		396.05
A0704 HEALTH INSPECTIONS & SAMPLING		47,850.00		31,913.39
A0705 LOCAL HEALTH AUTHORITIES - ANA		0.00		937.00
A0706 Expenses Related to Health Administat		17,896.00		1,758.77
		\$65,746.00		\$32,415.21
070362 - Administration Allocation Preventative Serv				
U0703 Depreciation Preventative Services		4,870.00		4,025.07
Y07039 ADMINISTRATION ALLOCATION FOC		12,815.02		4,203.11
Y07049 ADMINISTRATION ALLOCATION ADM		50,021.57		29,421.97
Y07069 ADMINISTRATION ALLOCATION OTF		28,583.76		16,812.56
		\$96,290.35		\$54,462.71
Sub Total To Programme Summary	\$0.00	\$162,036.35	\$0.00	\$86,877.92
Total Preventative Services - Administration & In	\$0.00	\$162,036.35	\$0.00	\$86,877.92

SHIRE OF COOLGARDIE

Schedule 07

HEALTH

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
PREVENTATIVE SERVICES - PEST CONTROL				
Operating Expenditure				
070509 - MOSQUITO & OTHER PEST CONTROL				
T0701 MOSQUITO PEST CONTROL		20,000.00		18,149.54
		\$20,000.00		\$18,149.54
Sub Total To Programme Summary	\$0.00	\$20,000.00	\$0.00	\$18,149.54
Capital Expenditure				
070190 - Plant and Equipment		\$7,000.00		
Sub Total To Programme Summary	\$0.00	\$7,000.00	\$0.00	\$0.00
Total Preventative Services - Pest Control	\$0.00	\$27,000.00	\$0.00	\$18,149.54
TOTAL HEALTH	\$0.00	\$252,480.95	\$0.00	\$137,718.69

SHIRE OF COOLGARDIE
Schedule 08
EDUCATION & WELFARE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
KAMBALDA RESOURCE CENTRE		208,611.51		19,068.42
YOUTH SERVICES		2,646.00		28,171.57
Coolgardie Community Resource Centre		156,978.51		27,930.17
TOTAL OPERATING EXPENDITURE	\$0.00	\$368,236.02	\$0.00	\$75,170.16
Operating Income				
KAMBALDA RESOURCE CENTRE	143,104.00			
Coolgardie Community Resource Centre	113,000.00			
TOTAL OPERATING INCOME	\$256,104.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
KAMBALDA RESOURCE CENTRE		11,713.00		25,670.13
TOTAL CAPITAL EXPENDITURE	\$0.00	\$11,713.00	\$0.00	\$25,670.13
TOTAL EDUCATION & WELFARE	\$256,104.00	\$379,949.02	\$0.00	\$100,840.29

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE
Schedule 08
EDUCATION & WELFARE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
KAMBALDA RESOURCE CENTRE				
Operating Expenditure				
080209 - Kambalda Resource Centre				
A0709 KAMBALDA LIBRARY OPERATING		38,973.00		29,507.11
A08K1A Agency Displays and Access		0.00		-1,572.72
A08K1B Commissions		0.00		-1,300.32
A08K1C Consumables for Sale		0.00		-305.48
A08K1E Photo printing and laminating		0.00		-2,598.90
A08K1G Desktop Publishing and Secretarial		0.00		-81.81
A08K2D Internet and Access fees		0.00		-1,647.84
A08K3 Kambalda CRC Marketing and Promoti		1,500.00		1,695.35
A08K4A Kambalda CRC - Professional Develop		3,000.00		1,864.15
A08K5 Kambalda CRC ITC Support and Devel		5,000.00		1,260.01
A08K6 Kambalda CRC - Equipment Fixtures &		20,000.00		12,667.80
A1129 Story Time Kambalda Library		2,000.00		760.98
E0802 Kambalda CRC - Employment Costs ar		55,960.00		55,001.39
E0803 Resource Centre Trainee - Employee C		8,500.00		9,805.73
FK008 Sponsorship of Pingo		0.00		97.00
FR001 Biggest Morning Tea		800.00		662.70
FR002 Networking & Government Grants Ever		0.00		633.14
FR003 Pancake Day		320.00		129.86
FR004 Activities and Events (Fundraising)		0.00		-18.18
FR005 Understanding Business Financials		0.00		80.91
FR007 Wellness Workshops for Women		500.00		0.00
FR008 Children's Book Week 2014		281.00		173.67
FR011 Hot Office Provision Commercial Rates		0.00		180.44
FR012 Tendering Workshop		0.00		68.18
FR013 Computer School Programme		2,800.00		-2,500.00
FR015 Business Management Skills		0.00		124.93
FR016 Business Activities		1,500.00		0.00
FR017 Facebook & Google Mapping for Busin		281.00		161.64
FR018 Business Social Networking Evening		281.00		185.01
FR019 Welcome Pack New Residents		500.00		0.00
FR020 Mens Health		400.00		0.00
FR022 Kambalda Business Networking Breakf		0.00		484.73
FR023 Mental Health Awareness		400.00		0.00
FR024 Crafternoons		400.00		0.00
FR025 Grandparents Morning		272.00		175.40
FR026 My Money My Life		82.00		46.45
FR028 Have a Go		344.00		159.55
FR029 Visiting Author		500.00		208.20
FR030 Carer Support		280.00		108.00
FR031 Parenting Gold		280.00		592.75
FR032 Westlink Broadcast		250.00		201.92
FR033 Ranger Information Session		280.00		53.67
FR035 Intro to EBooks		250.00		0.00
FR036 Youth Dance Party		640.00		361.26
FR043 Welcome to Kambalda Morning Tea		0.00		354.10
FR045 Summer Movies Series Kambalda		2,000.00		384.49
FR046 Kambalda Youth Dance Party		0.00		628.31
G0806 Grant RDL		0.00		-121,658.00

SHIRE OF COOLGARDIE
Schedule 08
EDUCATION & WELFARE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
		\$148,574.00		-\$16,763.27
080210 - Administration Allocation Kambalda Resou				
U0802 Depreciation - Other Education		2,870.00		2,206.60
Y0802 Administration Allocation Kambalda CR		57,167.51		33,625.09
		\$60,037.51		\$35,831.69
Sub Total To Programme Summary	\$0.00	\$208,611.51	\$0.00	\$19,068.42
Operating Income				
080201 - INCOME GRANTS - KAMBALDA RESOURCE CE	\$123,604.00			
080202 - INCOME OTHER - KAMBALDA RESOURCE CE	\$19,500.00			
Sub Total To Programme Summary	\$143,104.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
080288 - ACQUISITION - FURNITURE & EQUIPME				
C08007 Movie Projector and Screen (outdoors)		0.00		404.98
C08008 Meeting Room Fit Out Bayley Street Cc		11,713.00		25,265.15
		\$11,713.00		\$25,670.13
Sub Total To Programme Summary	\$0.00	\$11,713.00	\$0.00	\$25,670.13
Total Kambalda Resource Centre	\$143,104.00	\$220,324.51	\$0.00	\$44,738.55

SHIRE OF COOLGARDIE
Schedule 08
EDUCATION & WELFARE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
YOUTH SERVICES				
Operating Expenditure				
080610 - Youth Services				
BR0802 A1078 KIDS CARE HOUSE 3 SPINIFE		2,200.00		2,422.35
BX0802 3 Spinifex (Respite House)		446.00		0.00
G0801 YOUTH EMPOWERED - FUNDED BY		0.00		25,749.22
		\$2,646.00		\$28,171.57
Sub Total To Programme Summary	\$0.00	\$2,646.00	\$0.00	\$28,171.57
Total Youth Services	\$0.00	\$2,646.00	\$0.00	\$28,171.57

SHIRE OF COOLGARDIE
Schedule 08
EDUCATION & WELFARE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
Coolgardie Community Resource Centre				
Operating Expenditure				
080710 - Coolgardie Resource Centre				
A0708 COOLGARDIE LIBRARY OPERATION		5,000.00		647.49
A08C1E Printing and Laminating		54.85		428.61
A08C1G Desktop Publishing and Secretarial		200.00		-27.27
A08C2D Internet and access fees		5,000.00		1,106.71
A08C3 Coolgardie CRC Marketing and Promiti		500.00		0.00
A08C4A Resource Centre - Professional Develo		3,500.00		809.78
A08C5 Resource Centre - ITC Support and De		6,000.00		2,358.17
A08C6 Resource Centre - Equipment Fixtures		2,000.00		1,954.97
E0807 Coolgardie CRC Wages and Salaries		60,960.00		61,750.04
FM001 Biggest Morning Tea		200.00		410.84
FM003 Pancake Day		240.00		-87.53
FM008 Pingo (Sponsored)		200.00		189.72
FM011 Hot Office Provision Commercial Rates		500.00		0.00
FM013 Small Business Centre		500.00		695.98
FM015 Welcome Pack		300.00		0.00
FM016 Mens Health		500.00		0.00
FM017 Youth School Holiday		1,500.00		274.65
FM019 Book Week		500.00		120.00
FM020 Community Safety Month Displays		100.00		0.00
FM021 Australia Day		0.00		2,511.17
FM023 Craft Afternoons		700.00		430.15
FM025 Food Cents		0.00		100.83
FM026 Summer Movie Series Coolgardie		2,000.00		324.89
FM029 Carer Support		500.00		190.21
FM031 Westlink Broadcast		100.00		0.00
FM034 Relaxation and Health Activities		500.00		266.29
FM035 Historical Stories		200.00		0.00
FM036 ABC Open Day		200.00		0.00
FM038 Personal Financial Management		200.00		85.92
FM042 Welcome to Coolgardie Morning Teas		400.00		81.41
FM043 Computer School Programme		200.00		0.00
FM044 Facebook for Business		350.00		60.93
FM045 Motivational Speaker (for Business)		350.00		0.00
FM046 Wrap Up for Winter		350.00		271.82
FM047 Night Skys of Coolgardie		50.00		0.00
FM048 Author Talk Afternoon		50.00		45.45
FM049 Art Exhibition		200.00		0.00
FM050 E-Books - Their Use		50.00		0.00
FM051 Mental Health Week		50.00		0.00
FM052 Seniors Week (contribution)		850.00		757.68
FM053 ANZAC Week		0.00		54.51
G0807 Coolgardie Resource Centre		1,500.00		-83,418.50
Y08079 Administration Allocation Coolgardie Cf		57,167.51		33,625.09
		\$154,667.51		\$26,020.01
080712 - Coolgardie CRC Allocations				
U0807 Depreciation - Coolgardie CRC		2,311.00		1,910.16
		\$2,311.00		\$1,910.16
Sub Total To Programme Summary	\$0.00	\$156,978.51	\$0.00	\$27,930.17

SHIRE OF COOLGARDIE
Schedule 08
EDUCATION & WELFARE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
Operating Income				
080701 - INCOME GRANTS - COOLGARDIE RESOURCE	\$113,000.00			
Sub Total To Programme Summary	\$113,000.00	\$0.00	\$0.00	\$0.00
Total Coolgardie Community Resource Centre	\$113,000.00	\$156,978.51	\$0.00	\$27,930.17
TOTAL EDUCATION & WELFARE	\$256,104.00	\$379,949.02	\$0.00	\$100,840.29

SHIRE OF COOLGARDIE

Schedule 09

HOUSING

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
STAFF HOUSING		124,386.76		79,861.12
OTHER HOUSING		139,470.25		31,017.17
TOTAL OPERATING EXPENDITURE	\$0.00	\$263,857.01	\$0.00	\$110,878.29
Operating Income				
STAFF HOUSING				
OTHER HOUSING	65,775.00		5,777.02	
TOTAL OPERATING INCOME	\$65,775.00	\$0.00	\$5,777.02	\$0.00
Capital Expenditure				
STAFF HOUSING		75,000.00		37,292.22
OTHER HOUSING		25,000.00		26,629.41
TOTAL CAPITAL EXPENDITURE	\$0.00	\$100,000.00	\$0.00	\$63,921.63
Capital Income				
STAFF HOUSING	75,000.00			
OTHER HOUSING			168,303.15	
TOTAL CAPITAL INCOME	\$75,000.00	\$0.00	\$168,303.15	\$0.00
TOTAL HOUSING	\$140,775.00	\$363,857.01	\$174,080.17	\$174,799.92

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE

Schedule 09

HOUSING

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
STAFF HOUSING				
Operating Expenditure				
090103 - Staff Housing Operating				
BH02 56 King Street Coolgardie (CEO)		15,500.00		23,114.48
BH07 80 SYLVESTER STREET MAINTENEN		0.00		413.69
BH09 A393 4 EUCALYPT COURT Kambalda		13,000.00		-6,486.05
BH12 1 Barnes Drive Kambalda - Pool Flat		9,200.00		2,433.63
BH13 11 WILDFLOWER COURT KAMBALD/		14,000.00		10,397.23
BH31 110 Forrest Street Coolgardie		14,100.00		9,316.68
BX06 4/33 Sylvester Street		1,106.00		0.00
		\$66,906.00		\$39,090.54
090162 - Administration Allocation Staff Housing				
U0901 Depreciation - Staff Housing		28,897.00		23,958.02
Y09019 ADMINISTRATION ALLOCATION STA		28,583.76		16,812.56
		\$57,480.76		\$40,770.58
Sub Total To Programme Summary	\$0.00	\$124,386.76	\$0.00	\$79,861.12
Operating Income				
090102 - INCOME - STAFF HOUSING				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
090187 - ACQUISITION - LAND & BUILDINGS STA				
C09002 RENEWAL - 56 KING STREET		10,000.00		9,996.36
C09004 RENEWAL - 4 EUCALYPT COURT		30,000.00		0.00
C09005 Renewal 11 Wildflower Court		0.00		19,511.68
C09006 Renewal 4/33 Sylvester Street		20,000.00		0.00
C09007 Renewal Kambalda Pool Flat		15,000.00		0.00
C09008 Renewal - 1 Gimlet Court Kambalda		0.00		7,784.18
		\$75,000.00		\$37,292.22
Sub Total To Programme Summary	\$0.00	\$75,000.00	\$0.00	\$37,292.22
Capital Income				
090190 - Transfer from Land and Building Reserve	\$75,000.00			
Sub Total To Programme Summary	\$75,000.00	\$0.00	\$0.00	\$0.00
Total Staff Housing	\$75,000.00	\$199,386.76	\$0.00	\$117,153.34

SHIRE OF COOLGARDIE

Schedule 09

HOUSING

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
OTHER HOUSING				
Operating Expenditure				
090115 - Aged Accomodation - Coolgardie				
BH17 UNIT 1 MONTANA HOMES MAINTEN		2,000.00		-2,798.73
BH18 UNIT 3 MONTANA HOME MAINTEN		2,000.00		-2,752.61
BH19 UNIT 5 MONTANA HOMES MAINTEN		2,000.00		-2,498.43
BH20 UNIT 7 MONTANA HOMES MAINTEN		2,000.00		-4,493.92
BH21 UNIT 9 MONTANA HOMES MAINTEN		2,000.00		1,086.51
BH22 UNIT 11 MONTANA HOMES MAINTEN		2,000.00		551.40
BR88 PENSIONER UNITS COMMON AREA		3,100.00		1,404.99
		\$15,100.00		-\$9,500.79
090118 - Aged Accomodation - Kambalda				
BH25 UNIT 1 WELL AGED TOWN HOUSES		2,100.00		-4,694.25
BH26 UNIT 2 WELL AGED TOWN HOUSES		2,100.00		-52.43
BH27 UNIT 3 WELL AGED TOWN HOUSES		2,000.00		-2,355.05
BH28 UNIT 4 WELL AGED TOWN HOUSES		2,100.00		-4,106.85
BH29 UNIT 5 WELL AGED TOWN HOUSES		2,100.00		-4,603.35
BH30 UNIT 6 WELL AGED TOWN HOUSES		3,723.62		654.32
BR89 A11637 WELL AGED HOME 59-65 SA		11,000.00		19,196.03
BX26 Unit 2 Well Aged Units		3,318.00		0.00
BX27 Unit 3 Well Aged Units		3,318.00		0.00
BX28 Unit 4 Well Aged Units		3,318.00		0.00
BX29 Unit 5 Well Aged Units		3,318.00		0.00
BX30 Unit 6 Well Aged Units		2,212.00		0.00
BX89 Aged Units Non Specific		3,318.00		0.00
		\$43,925.62		\$4,038.42
090205 - Other housing Operating				
BH01 58A BAYLEY STREET MAINTENENC		2,600.00		-5,739.66
BH03 1/33 SYLVESTER STREET MAINTEN		0.00		-665.39
BH04 2/33 SYLVESTER STREET MAINTEN		0.00		-1,814.27
BH05 3/33 SYLVESTER STREET MAINTEN		0.00		2,996.18
BH06 4/33 SYLVESTER STREET MAINTEN		3,500.00		3,269.01
BH10 A238 1 Gimlet Court Kambalda		12,650.00		-3,368.13
BH11 18 QUANDONG ROAD MAINTENENC		0.00		148.80
BH16 A1234 60 BAYLEY ST MAINTENENCE		240.00		230.63
		\$18,990.00		-\$4,843.71
090262 - Administration Allocation Other Housing				
U0902 Depreciation - Other Housing		18,579.00		15,356.04
Y09029 ADMINISTRATION ALLOCATION OT		42,875.63		25,218.85
		\$61,454.63		\$40,574.89
160107 - EXPENSE - LOAN 107 INTEREST (HOUS				
QR107I Loan 107 Masonic Homes Interest		0.00		748.36
				\$748.36
Sub Total To Programme Summary	\$0.00	\$139,470.25	\$0.00	\$31,017.17
Operating Income				
090121 - INCOME - AGED ACCOMMODATION KAMBALD	\$52,275.00			
090122 - INCOME - OTHER HOUSING	\$13,500.00			
090278 - INCOME - SELF SUPPORTING LOANS (GMH L1			\$5,777.02	
Sub Total To Programme Summary	\$65,775.00	\$0.00	\$5,777.02	\$0.00

SHIRE OF COOLGARDIE

Schedule 09

HOUSING

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
Capital Expenditure				
090287 - ACQUISITION - LAND & BUILDINGS OTH				
C09011 Aged Housing - Upgrades		0.00		7,211.73
C09015 Renewal Aged Accomodation Kambald		25,000.00		0.00
		\$25,000.00		\$7,211.73
160115 - EXPENSE - LOAN 107 PRINCIPAL (HOU				
QR107P Loan 107 Masonic Homes Principal		0.00		19,417.68
				\$19,417.68
Sub Total To Programme Summary	\$0.00	\$25,000.00	\$0.00	\$26,629.41
Capital Income				
090289 - Other Housing Asset Disposal				
JD016 Disposal of units 33 Sylvester Street Cr		0.00	153,829.73	0.00
			\$153,829.73	
090299 - INCOME - SELF SUPPORTING LOANS (GMH L1			\$14,473.42	
Sub Total To Programme Summary	\$0.00	\$0.00	\$168,303.15	\$0.00
Total Other Housing	\$65,775.00	\$164,470.25	\$174,080.17	\$57,646.58
TOTAL HOUSING	\$140,775.00	\$363,857.01	\$174,080.17	\$174,799.92

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
SANITATION - OPERATIONS		892,789.92		-134,481.52
SANITATION - COMPLIANCE		42,050.00		37,248.31
SEWERAGE OPERATIONS		450,771.96		128,274.80
URBAN STORMWATER DRAINAGE		105,861.24		92,439.85
PROTECTION OF ENVIRONMENT		3,100.00		2,804.66
TOWN PLANNING & REGIONAL DEVELOPM		74,583.76		57,168.15
OTHER COMMUNITY AMENITIES - Public Co		264,761.76		168,800.74
OTHER COMMUNITY AMENITIES - Cemetery		69,947.57		36,142.46
SEWERAGE COMPLIANCE		12,000.00		12,758.45
TOTAL OPERATING EXPENDITURE	\$0.00	\$1,915,866.21	\$0.00	\$401,155.90
Operating Income				
SANITATION - OPERATIONS	640,750.00		-300.00	
SEWERAGE OPERATIONS	260,130.00		-15.34	
OTHER COMMUNITY AMENITIES - Cemetery	1,600.00			
TOTAL OPERATING INCOME	\$902,480.00	\$0.00	-\$315.34	\$0.00
Capital Expenditure				
SANITATION - OPERATIONS		154,235.00		492,788.00
SEWERAGE OPERATIONS		66,937.36		200,449.36
OTHER COMMUNITY AMENITIES - Public Co				
TOTAL CAPITAL EXPENDITURE	\$0.00	\$221,172.36	\$0.00	\$693,237.36
Capital Income				
SANITATION - OPERATIONS	406,274.92			
SEWERAGE OPERATIONS	130,749.00			
TOTAL CAPITAL INCOME	\$537,023.92	\$0.00	\$0.00	\$0.00
TOTAL COMMUNITY AMENITIES	\$1,439,503.92	\$2,137,038.57	-\$315.34	\$1,094,393.26

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
SANITATION - OPERATIONS				
Operating Expenditure				
100108 - Waste Disposal Operating				
A1002 CONTRACT FOR HOUSEHOLD WASTE		90,000.00		93,626.17
A1005 LICENCING AND COSTS ENVIRONMENT		4,000.00		-2,885.00
A1006 CONTRACT FOR COMMERCIAL WASTE		95,000.00		82,420.58
A1015 COOLGARDIE BULK RUBBISH PICKUP		2,466.00		971.25
A1016 KAMBALDA BULK RUBBISH DRIVE		3,431.50		3,412.28
N1000 Service Charges for Domestic Waste		0.00		-471,824.59
N1001 Income - Bin Service with GST		0.00		-139,030.32
S1101 Kambalda Waste Disposal Site - Class		30,000.00		700.00
T1001 WEST KAMBALDA BINS PUBLIC AREA		16,492.80		10,256.06
T1002 EAST KAMBALDA BINS PUBLIC AREA		16,492.80		7,061.35
T1004 KAMBALDA REFUSE SITE MAINTENANCE		168,346.00		272,064.34
T1013 COOLGARDIE REFUSE SITE MAINTENANCE		92,329.00		196,984.16
T1014 WIDGIEMOOLTHA REFUSE SITE MAINTENANCE		5,000.00		1,007.26
T1019 COOLGARDIE STREET BINS		4,650.00		17,617.81
X1004 Kambalda Refuse Site Maintenance		102,550.00		0.00
X1013 Coolgardie Refuse Site		102,310.00		0.00
X1014 Widgiemoolth Refuse Site Maintenance		5,000.00		0.00
X1019 Coolgardie Street Bins		16,822.80		0.00
		\$754,890.90		\$72,381.35
100162 - Administration Allocation Waste Disposal				
U1001 Depreciation - Sanitation		23,564.00		13,329.12
Y10019 ADMINISTRATION ALLOCATION HOLDINGS		114,335.02		67,250.18
		\$137,899.02		\$80,579.30
100208 - Private Works - Waste Disposal				
A1066 Pindan disposal of Waste - Class 1		0.00		-502,150.00
A1068 Pindan Disposal of Class 1 Waste - Australia		0.00		114,626.38
WP1001 LANFANCHI WASTE REMOVAL - Minor		0.00		-4,150.15
WP1002 Waste Disposal (Mincor) Goldfields-Esperanza		0.00		104,231.60
				-\$287,442.17
Sub Total To Programme Summary	\$0.00	\$892,789.92	\$0.00	-\$134,481.52
Operating Income				
100174 - Income - Bin Service with NO GST	\$473,150.00		\$472,124.59	
100175 - Income Kambalda Tip	\$7,600.00			
100176 - Income Coolgardie Tip	\$2,500.00			
100177 - Income contract Waste	\$17,500.00			
100274 - Income - Bin Service with GST	\$140,000.00		\$138,430.32	
100275 - INCOME - RELATING TO SANITATION Clearing			-\$610,854.91	
Sub Total To Programme Summary	\$640,750.00	\$0.00	-\$300.00	\$0.00
Capital Expenditure				
100190 - T/F TO/from LANDFILL REINSTATEMENT				
N1002 Transfer to / from Reserve (Landfill Reinstatement)		0.00		487,020.00
				\$487,020.00
510018 - REFUSE SITE				
C1012 Kambalda Waste Disposal - Consultant		44,235.00		5,768.00
C1015 Coolgardie Tip - new cell		60,000.00		0.00
C1016 Widgiemoolth Site Study		50,000.00		0.00

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
		\$154,235.00		\$5,768.00
Sub Total To Programme Summary	\$0.00	\$154,235.00	\$0.00	\$492,788.00
Capital Income				
100191 - Transfer from Landfill Reinstatement Reserve	\$406,274.92			
Sub Total To Programme Summary	\$406,274.92	\$0.00	\$0.00	\$0.00
Total Sanitation - Operations	\$1,047,024.92	\$1,047,024.92	-\$300.00	\$358,306.48

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Schedule 10
COMMUNITY AMENITIES

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
SANITATION - COMPLIANCE				
Operating Expenditure				
100115 - GROUND WATER MONITORING				
S1014 Contractor - Waste Disposal Compliance		42,050.00		37,248.31
		\$42,050.00		\$37,248.31
Sub Total To Programme Summary	\$0.00	\$42,050.00	\$0.00	\$37,248.31
Total Sanitation - Compliance	\$0.00	\$42,050.00	\$0.00	\$37,248.31

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
SEWERAGE OPERATIONS				
Operating Expenditure				
100308 - Sewerage Coolgardie				
A1008 Sewerage Income		0.00		-246,546.96
A1012 Applications relating to Sanitation and S		0.00		-279.50
S1012 Subscriptions and Licences relating to S		1,800.00		6,876.72
T1012 COOLGARDIE SEWERAGE SYSTEM		301,657.00		303,942.19
T1022 Coolgardie Sewerage - Works Crew		7,963.20		0.00
		\$311,420.20		\$63,992.45
100362 - Administration Allocation Sewerage Coolga				
U1012 Depreciation - Sewerage		80,000.00		27,423.27
Y10039 ADMINISTRATION ALLOCATION SEV		57,167.51		33,625.09
		\$137,167.51		\$61,048.36
160103 - EXPENSE - LOAN 99 INTEREST (SEWEF				
QR99I Loan 99 Coolgardie Effluent Interest		2,184.25		3,233.99
		\$2,184.25		\$3,233.99
Sub Total To Programme Summary	\$0.00	\$450,771.96	\$0.00	\$128,274.80
Operating Income				
100374 - INCOME - RELATING TO SEWERAGE	\$245,996.00		\$246,531.62	
100375 - INCOME - RELATING TO SEWERAGE clearing			-\$246,546.96	
100376 - Income Pedestals	\$14,134.00			
Sub Total To Programme Summary	\$260,130.00	\$0.00	-\$15.34	\$0.00
Capital Expenditure				
100389 - Acquisition - Plant and Equipment Sewerag				
C10012 Coolgardie Sewerage Pit upgrade		50,000.00		0.00
		\$50,000.00		
100390 - Transfer to Sewerage Reserve				
N1004 Transfer to and from Sewerage Reserv		0.00		184,582.00
				\$184,582.00
160111 - EXPENSE - LOAN 99 PRINCIPAL (SEWEI				
QR99P Loan 99 Coolgardie Effluent Principal		16,937.36		15,867.36
		\$16,937.36		\$15,867.36
Sub Total To Programme Summary	\$0.00	\$66,937.36	\$0.00	\$200,449.36
Capital Income				
100391 - Transfer from Sewerage Reserve	\$130,749.00			
Sub Total To Programme Summary	\$130,749.00	\$0.00	\$0.00	\$0.00
Total Sewerage Operations	\$390,879.00	\$517,709.32	-\$15.34	\$328,724.16

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
URBAN STORMWATER DRAINAGE				
Operating Expenditure				
100408 - Drainage (Urban)				
T1003 EAST KAMBALDA DRAINS		19,305.60		21,532.39
T1010 WEST STORMWATER DRAINS		43,951.56		35,142.78
T1011 COOLGARDIE STORMWATER DRAIN		5,445.00		11,334.01
T1105 BP DAM - NEWTOWN DAM		11,977.60		10,894.11
T1109 COOLGARDIE GORGE MAINTENANC		10,889.60		5,130.26
		\$91,569.36		\$84,033.55
100462 - Administration Allocation Drainage				
Y10049 ADMINISTRATION ALLOCATION DRA		14,291.88		8,406.30
		\$14,291.88		\$8,406.30
Sub Total To Programme Summary	\$0.00	\$105,861.24	\$0.00	\$92,439.85
Total Urban Stormwater Drainage	\$0.00	\$105,861.24	\$0.00	\$92,439.85

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
PROTECTION OF ENVIRONMENT				
Operating Expenditure				
100508 - EXPENSE - RELATING TO PROTECTION				
T1008 Litter patrol and environmental protectio		3,100.00		2,804.66
		\$3,100.00		\$2,804.66
Sub Total To Programme Summary	\$0.00	\$3,100.00	\$0.00	\$2,804.66
Total Protection Of Environment	\$0.00	\$3,100.00	\$0.00	\$2,804.66

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT				
Operating Expenditure				
100608 - Town Planning and Regional Development				
A1062 COSTS TOWN PLANNING		14,000.00		12,541.17
A1063 PLANNING CONSULTANTS		10,000.00		4,687.18
A1064 Advertising relating to planning consent		2,000.00		-136.08
A1065 Study - Rural Residential Development		5,000.00		0.00
S1062 LOCAL PLANNING STRATEGY		15,000.00		23,263.32
		\$46,000.00		\$40,355.59
100662 - Administration Allocation Town Planning and Regional Development				
Y10069 ADMINISTRATION ALLOCATION TOWN PLANNING AND REGIONAL DEVELOPMENT		28,583.76		16,812.56
		\$28,583.76		\$16,812.56
Sub Total To Programme Summary	\$0.00	\$74,583.76	\$0.00	\$57,168.15
Total Town Planning & Regional Development	\$0.00	\$74,583.76	\$0.00	\$57,168.15

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES - Public Conveniences an				
Operating Expenditure				
100709 - Public Conveniences				
BM1007 Kambalda Public Toilets		2,000.00		874.55
BM1008 Coolgardie Public Toilets		1,000.00		1,199.23
BM1009 East Kambalda Public Toilets		2,500.00		3,218.45
BR1007 KAMBALDA PUBLIC TOILETS		12,500.00		12,898.61
BR1008 COOLGARDIE PUBLIC TOILETS		33,500.00		33,265.43
BR1009 A4400 EAST KAMBALDA PUBLIC TO		14,000.00		15,802.66
		\$65,500.00		\$67,258.93
100720 - Off Road Vehicles				
A1001 OFF ROAD VEHICLE EXPENSES		3,500.00		2,773.56
A1009 COMMUNITY AMENITIES - GENERAL		10,000.00		7,052.04
		\$13,500.00		\$9,825.60
100762 - Administration Allocation Public Convenien				
U1007 Depreciation - Other Community Amen		157,178.00		74,903.65
Y10079 ADMINISTRATION ALLOCATION OTH		28,583.76		16,812.56
		\$185,761.76		\$91,716.21
Sub Total To Programme Summary	\$0.00	\$264,761.76	\$0.00	\$168,800.74
Capital Expenditure				
100791 - ACQUISITION - LAND & BUILDINGS OTH				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Community Amenities - Public Convi	\$0.00	\$264,761.76	\$0.00	\$168,800.74

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES - Cemeteries and Other				
Operating Expenditure				
100710 - Cemetery Operating				
T1005 COOLGARDIE CEMETERY OPERATI		39,143.60		35,262.11
T1006 EAST KAMBALDA CEMETERY		689.00		110.57
T1007 Coolgardie Pioneer Cemetery		1,020.80		664.85
T1110 WIDGEMOOLTHA CEMETERY		510.40		104.93
		\$41,363.80		\$36,142.46
100718 - Administration Allocation Cemetery and Otl				
Y10080 Administration Allocation Cemetery anc		28,583.77		0.00
		\$28,583.77		
100719 - Street Furniture and Bus Shelters				
Sub Total To Programme Summary	\$0.00	\$69,947.57	\$0.00	\$36,142.46
Operating Income				
100740 - Income Cemeteries	\$1,600.00			
Sub Total To Programme Summary	\$1,600.00	\$0.00	\$0.00	\$0.00
Total Other Community Amenities - Cemeteries /	\$1,600.00	\$69,947.57	\$0.00	\$36,142.46

SHIRE OF COOLGARDIE
Schedule 10
COMMUNITY AMENITIES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
SEWERAGE COMPLIANCE				
Operating Expenditure				
100356 - Compliance - Sewerage				
S1013 Contractor - Sewerage Compliance		12,000.00		12,758.45
		\$12,000.00		\$12,758.45
Sub Total To Programme Summary	\$0.00	\$12,000.00	\$0.00	\$12,758.45
Total Sewerage Compliance	\$0.00	\$12,000.00	\$0.00	\$12,758.45
TOTAL COMMUNITY AMENITIES	\$1,439,503.92	\$2,137,038.57	-\$315.34	\$1,094,393.26

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
PUBLIC HALLS & CIVIC CENTRES		25,630.02		16,812.56
COOLGARDIE SWIMMING POOL		238,787.86		188,456.76
KAMBALDA SWIMMING POOL		296,412.76		212,356.64
PUBLIC PARKS GARDENS & RESERVES		804,520.77		689,846.84
CLUBS & AMENITIES		358,194.61		210,096.94
LIBRARIES		15,407.51		5,592.81
COOLGARDIE RECREATION CENTRE		249,055.63		233,396.67
KAMBALDA RECREATION CENTRES		1,139,855.30		832,398.17
TELEVISION & REBROADCASTING		28,000.00		9,319.40
OTHER CULTURE - COMMUNITY DEVELOP		329,197.51		232,446.93
TOTAL OPERATING EXPENDITURE	\$0.00	\$3,485,061.97	\$0.00	\$2,630,723.72
Operating Income				
COOLGARDIE SWIMMING POOL	41,500.00			
KAMBALDA SWIMMING POOL	70,400.00			
PUBLIC PARKS GARDENS & RESERVES	187,705.00		1,213,919.09	
CLUBS & AMENITIES	8,500.00			
COOLGARDIE RECREATION CENTRE	19,000.00			
KAMBALDA RECREATION CENTRES	124,650.00			
TELEVISION & REBROADCASTING	18,700.00			
TOTAL OPERATING INCOME	\$470,455.00	\$0.00	\$1,213,919.09	\$0.00
Capital Expenditure				
COOLGARDIE SWIMMING POOL		65,250.21		7,280.37
KAMBALDA SWIMMING POOL		39,000.00		8,395.01
PUBLIC PARKS GARDENS & RESERVES		418,400.00		1,324,678.53
CLUBS & AMENITIES		185,000.00		13,383.27
COOLGARDIE RECREATION CENTRE		3,000.00		20,363.59
KAMBALDA RECREATION CENTRES		300,416.21		251,262.10
TELEVISION & REBROADCASTING				
OTHER CULTURE - COMMUNITY DEVELOP		23,000.00		807.81
TOTAL CAPITAL EXPENDITURE	\$0.00	\$1,034,066.42	\$0.00	\$1,626,170.68
Capital Income				
PUBLIC PARKS GARDENS & RESERVES	40,000.00			
CLUBS & AMENITIES	65,000.00			

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
KAMBALDA RECREATION CENTRES			139,434.00	
TOTAL CAPITAL INCOME	\$105,000.00	\$0.00	\$139,434.00	\$0.00
TOTAL RECREATION & CULTURE	\$575,455.00	\$4,519,128.39	\$1,353,353.09	\$4,256,894.40

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
PUBLIC HALLS & CIVIC CENTRES				
Operating Expenditure				
110162 - ADMINISTRATION ALLOCATION HALLS				
Y11019 ADMINISTRATION ALLOCATION HAL		25,630.02		16,812.56
		\$25,630.02		\$16,812.56
Sub Total To Programme Summary	\$0.00	\$25,630.02	\$0.00	\$16,812.56
Total Public Halls & Civic Centres	\$0.00	\$25,630.02	\$0.00	\$16,812.56

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
COOLGARDIE SWIMMING POOL				
Operating Expenditure				
110300 - Swimming Pool Coolgardie				
BM1111 Coolgardie Swimming Pool Maintenance		11,000.00		9,610.88
BR1111 COOLGARDIE POOL AND GROUNDS		96,893.11		117,557.61
BX1111 Coolgardie Pool & Surrounds Maintenance		25,880.40		0.00
E1103 PAYROLL & SUPERANNUATION COC		23,608.00		14,172.55
FC018 Anaconda Hire - Coolgardie Pool		0.00		-90.91
		\$157,381.51		\$141,250.13
110362 - Administration Allocation Coolgardie Pool				
U1103 Depreciation - Coolgardie Pool		39,698.00		15,872.08
Y11039 ADMINISTRATION ALLOCATION COC		28,583.76		16,812.56
		\$68,281.76		\$32,684.64
160121 - EXPENSE - LOAN 112 POOL REFURBISH				
QR1121 Loan 112 Pool Refurbishment Interest		13,124.59		14,521.99
		\$13,124.59		\$14,521.99
Sub Total To Programme Summary	\$0.00	\$238,787.86	\$0.00	\$188,456.76
Operating Income				
110310 - INCOME COOLGARDIE SWIMMING POOL	\$9,500.00			
110380 - Income Grants Coolgardie Pool	\$32,000.00			
Sub Total To Programme Summary	\$41,500.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
110386 - ACQUISITION - INFRASTRUCTURE COC				
110387 - ACQUISITION - LAND & BUILDINGS COC				
C11114 Coolgardie Pool Kiosk Building		0.00		1,860.00
				\$1,860.00
110388 - ACQUISITION - FURNITURE & EQUIPME				
C11056 Coolgardie Pool - Acquisitions Furniture		32,000.00		-26,432.44
		\$32,000.00		-\$26,432.44
160122 - LOAN 112 SWIMMING POOL REFURBISH				
QR112P Loan 112 Pool Refurbishment Principal		33,250.21		31,852.81
		\$33,250.21		\$31,852.81
Sub Total To Programme Summary	\$0.00	\$65,250.21	\$0.00	\$7,280.37
Total Coolgardie Swimming Pool	\$41,500.00	\$304,038.07	\$0.00	\$195,737.13

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
KAMBALDA SWIMMING POOL				
Operating Expenditure				
110400 - Swimming Pool Kambalda				
BM1110 KAMBALDA SWIMMING POOL		18,000.00		20,888.03
BR1110 KAMBALDA WEST POOL OPERATING		157,391.00		130,711.43
BX1110 Kambalda Pool Operating And Ground		15,000.00		0.00
E1104 PAYROLL & SUPERANNUATION KAM		19,329.00		21,388.80
FK518 Swimming Lessons - Kambalda Pool		520.00		-495.55
FK519 Anaconda Hire - Kambalda Pool		320.00		-1,145.45
		\$210,560.00		\$171,347.26
110462 - Administration Allocation Kambalda Pool				
U1104 Depreciation - Kambalda Pool		57,269.00		24,196.82
Y11049 ADMINISTRATION ALLOCATION KAM		28,583.76		16,812.56
		\$85,852.76		\$41,009.38
Sub Total To Programme Summary	\$0.00	\$296,412.76	\$0.00	\$212,356.64
Operating Income				
110410 - INCOME KAMBALDA SWIMMING POOL	\$38,400.00			
110480 - Income Grants Kambalda Pool	\$32,000.00			
Sub Total To Programme Summary	\$70,400.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
110486 - ACQUISITION - INFRASTRUCTURE - KAI				
C11018 KAMBALDA POOL - REMEDIAL WORK		7,000.00		0.00
		\$7,000.00		
110487 - ACQUISITION - LAND & BUILDINGS KAM				
C11019 POOL FIRST AID ROOM - BUILDING		0.00		4,430.00
				\$4,430.00
110489 - ACQUISITION - PLANT & EQUIPMENT KAM				
C11057 Kambalda Pool - Equipment		32,000.00		3,965.01
		\$32,000.00		\$3,965.01
Sub Total To Programme Summary	\$0.00	\$39,000.00	\$0.00	\$8,395.01
Total Kambalda Swimming Pool	\$70,400.00	\$335,412.76	\$0.00	\$220,751.65

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
PUBLIC PARKS GARDENS & RESERVES				
Operating Expenditure				
110508 - Parks and Gardens Coolgardie				
T1017 A1186 COOLGARDIE OVAL RESERV		41,170.00		38,423.61
T1113 TOMMY TALBOT PARK MAINTENAN		8,824.80		5,626.17
T1114 COOLGARDIE ARBORETUM MAINT		11,051.20		5,506.85
T1125 A1229 Coolgardie RSL Park Maintenar		6,080.80		4,104.12
T1126 A1263 COOLGARDIE PARK OPERAT		81,398.40		77,046.84
T1130 Coolgardie Office Fountain (cnr Moran		2,000.00		4,321.52
TCOOL Coolgardie Parks Allocation		0.00		4,361.92
		\$150,525.20		\$139,391.03
110510 - OTHER RECREATION				
110515 - Parks and Reserves Kambalda West				
T1107 KAMBALDA MEMORIAL GARDEN		33,671.60		47,606.08
T1108 LIONS PARK KAMBALDA WEST		42,910.40		23,488.61
T1115 A4386 SARAH JANE PARK STURT PE		14,612.20		17,085.18
T1116 A4378 WILLIAM WENZEL PARK PIME		11,226.20		10,004.66
T1119 A4379 GILLIES MCPHERSON PARK F		10,270.20		9,051.06
T1120 A867 RYMER PARK - 38 SILVER GIM		9,717.20		10,568.67
T1121 BARNES ROAD SURROUNDS		4,687.00		6,330.58
T1122 MANNING TANK		5,580.80		563.24
T1204 WEST OVAL		99,080.00		98,553.87
TKAMB Kambalda Parks Allocation		0.00		7,005.43
		\$231,997.57		\$230,257.38
110516 - Parks and Reserves East Kambalda				
T1102 JOHN MORGAN WELL PARK GEORG		19,178.80		11,795.42
T1104 EAST KAMBALDA BBQ PARK		17,078.80		20,325.35
T1112 A7092 EAST TOWN SQUARE LARKIN		49,098.80		54,023.78
T1124 DONKIN PARK RESERVE 15 NEW CL		27,193.60		23,321.07
T1127 A4398 KAMBALDA EAST OVAL LOT 5		84,584.00		86,475.38
		\$197,134.00		\$195,941.00
110562 - Administration Allocation Parks and Reser				
U1105 Depreciation - Parks and Gardens		224,864.00		124,257.43
		\$224,864.00		\$124,257.43
Sub Total To Programme Summary	\$0.00	\$804,520.77	\$0.00	\$689,846.84
Operating Income				
110575 - STATE GOVERNMENT INCOME FOR PARKS O			\$1,213,919.09	
110580 - INCOME - CAPITAL GRANT PARKS & GARDEN	\$137,705.00			
110585 - Income - Contributions	\$50,000.00			
Sub Total To Programme Summary	\$187,705.00	\$0.00	\$1,213,919.09	\$0.00
Capital Expenditure				
110588 - ACQUISITION - FURNITURE & EQUIPME				
C11059 Ben Prior Park		0.00		5,063.64
				\$5,063.64
110690 - ACQUISITION - INFRASTRUCTURE PAR				
C11023 COOLGARDIE SKATE PARK NEW RA		155,000.00		0.00
C11036 EAST OVAL INFRASTRUCTURE		0.00		11,771.00
C11069 New Town Dam (BP Dam Kambalda)		0.00		1,304,243.89

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
C11077 Donkin Park Infrastructure		167,000.00		0.00
C11117 Tommy Talbot Park renewal		40,000.00		0.00
C11118 Manning Park Dam		6,400.00		3,600.00
C13030 Coolgardie Gorge surrounds		50,000.00		0.00
		\$418,400.00		\$1,319,614.89
Sub Total To Programme Summary	\$0.00	\$418,400.00	\$0.00	\$1,324,678.53
Capital Income				
110590 - Transfer from Infrastructure Renewal Reserve	\$40,000.00			
Sub Total To Programme Summary	\$40,000.00	\$0.00	\$0.00	\$0.00
Total Public Parks Gardens & Reserves	\$227,705.00	\$1,222,920.77	\$1,213,919.09	\$2,014,525.37

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
CLUBS & AMENITIES				
Operating Expenditure				
110604 - Club Development				
A1111 CLUB DEVELOPMENT / RECREATION		35,303.00		4,143.73
		\$35,303.00		\$4,143.73
110608 - Leased Premises - Community Leases				
BL1102 A8217 EAST KAMBALDA HALL LOT 4		11,524.00		9,952.94
BL1103 A8217 - Billie Ingham Room (Flounders)		1,500.00		-472.73
BL1106 A5464 COOLGARDIE GOLF COURSE		1,100.00		-353.35
BL1107 SILVERLAKE TENNIS CLUB ROOMS		1,100.00		86.50
BL1112 COOLGARDIE BOWLING CLUB MAIN		1,000.00		428.88
BL1116 KAMBALDA SQUASH COURTS		2,250.00		-1,439.34
BL1117 FOOTBALL CLUB ROOMS - KAMBALDA		2,750.00		1,188.79
BL1119 A483 Kambalda Swimming Pool Club F		2,500.00		1,495.90
BL1301 ARTS CENTRE - GOLDFIELDS HIGH		350.00		3,803.68
BL1302 COOLGARDIE HORSE BLOCK		4,000.00		-5,152.61
BL1305 A1265 - ROAD BOARD BUILDING (TC		8,500.00		16,333.87
		\$36,574.00		\$25,872.53
110611 - Hard Courts				
BM1119 Kambalda Community Recreation Facil		2,500.00		374.22
T1018 COOLGARDIE COURT MAINTENANCE		0.00		1,751.80
T1123 COOLGARDIE TENNIS COURTS		500.00		2,482.23
T1128 TENNIS COURTS LOT 101 BARNES F		5,000.00		3,095.51
X1018 Coolgardie Court Maintenance (Near C		5,308.80		0.00
X1123 Coolgardie Tennis Courts		5,308.80		0.00
X1128 West Kambalda Tennis Courts		5,308.80		0.00
		\$23,926.40		\$7,703.76
110612 - Skate Parks				
T1106 WEST SKATE PARK		13,227.60		5,828.79
T1111 EAST SKATE PARK		11,617.60		10,047.26
T1118 COOLGARDIE SKATE PARK		2,000.00		1,080.69
X1106 Kambalda West Skate Park		26,544.00		0.00
X1118 Coolgardie Skate Park		15,926.00		0.00
		\$69,315.20		\$16,956.74
110662 - Administration Allocation Clubs and Amenities				
U1106 Depreciation - Clubs and Amenities		176,261.00		142,077.37
Y11069 ADMINISTRATION ALLOCATION SPC		16,815.01		13,342.81
		\$193,076.01		\$155,420.18
Sub Total To Programme Summary	\$0.00	\$358,194.61	\$0.00	\$210,096.94
Operating Income				
110675 - Income - Clubs and Amenities	\$8,500.00			
Sub Total To Programme Summary	\$8,500.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
110687 - ACQUISITION - LAND & BUILDINGS SPO				
C11042 Kambalda Squash Courts		10,000.00		13,383.27
C11043 Coolgardie Golf Club Buildings		10,000.00		0.00
C11080 Kambalda Football Clubrooms		65,000.00		0.00
		\$85,000.00		\$13,383.27
110695 - Transfer to Recreation Facilities Reserve		\$100,000.00		

SHIRE OF COOLGARDIE
Schedule 11
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
Sub Total To Programme Summary	\$0.00	\$185,000.00	\$0.00	\$13,383.27
Capital Income				
110691 - Transfer from Building Reserve Clubs and Amenit	\$65,000.00			
Sub Total To Programme Summary	\$65,000.00	\$0.00	\$0.00	\$0.00
Total Clubs & Amenities	\$73,500.00	\$543,194.61	\$0.00	\$223,480.21

SHIRE OF COOLGARDIE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
LIBRARIES				
Operating Expenditure				
110707 - Libraries				
A08K3C Kambalda CRC - Rambler		7,000.00		-3,898.85
A1126 Amlib Annual Maintenance Charge (Lib		2,000.00		1,389.70
		\$9,000.00		\$1,389.70
110762 - Administration Allocation Libraries				
Y11079 ADMINISTRATION ALLOCATION LIBF		6,407.51		4,203.11
		\$6,407.51		\$4,203.11
Sub Total To Programme Summary	\$0.00	\$15,407.51	\$0.00	\$5,592.81
Total Libraries	\$0.00	\$15,407.51	\$0.00	\$5,592.81

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
COOLGARDIE RECREATION CENTRE				
Operating Expenditure				
110800 - Coolgardie Recreation Centre Operating				
BM1120 A3569 Coolgardie Recreation Centre -		10,000.00		14,962.72
BR1120 A3569 COOLGARDIE RECREATION		75,825.00		112,210.00
BX1120 Coolgardie Rec Centre (Retic Check G		10,000.00		0.00
E1108 PAYROLL & SUPER COOLGARDIE R		74,232.00		53,909.13
		\$170,057.00		\$181,081.85
110808 - Coolgardie Recreation Centre Activities				
FC000 COOLGARDIE TIME OUT GAMING ZC		0.00		3,043.51
FC004 COOLGARDIE TODDLER FUNTIME		0.00		2,831.18
FC006 PINGO		4,000.00		4,482.33
FC007 COOLGARDIE SCHOOL HOLIDAY PF		4,000.00		4,371.65
FC010 COOLGARDIE GYM MEMBERSHIP		0.00		-10,047.17
FC015 COOLGARDIE AFTER SCHOOL CRAI		0.00		-2.27
FC016 COOLGARDIE CRECHE		1,250.00		-437.68
FC020 Youth Specific Activities		3,500.00		2,662.14
G0804 Skate Board Australia Clinic - Coolgard		2,500.00		2,272.73
		\$15,250.00		\$9,176.42
110862 - Administration Allocation Coolgardie Recre				
U1108 Depreciation - Coolgardie Recreation C		20,873.00		17,578.22
Y11089 ADMINISTRATION ALLOCATION COC		42,875.63		25,218.85
		\$63,748.63		\$42,797.07
160102 - EXPENSE - LOAN 98 INTEREST (COOL F				
QR98I Loan 98 Interest Coolgardie Recreation		0.00		341.33
				\$341.33
Sub Total To Programme Summary	\$0.00	\$249,055.63	\$0.00	\$233,396.67
Operating Income				
110801 - INCOME COOLGARDIE RECREATION CENTRE	\$8,500.00			
110802 - INCOME COOLGARDIE GYM	\$10,500.00			
Sub Total To Programme Summary	\$19,000.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
110888 - ACQUISITION - FURNITURE & EQUIPME				
C11051 Coolgardie Recreation Centre		3,000.00		-433.64
		\$3,000.00		-\$433.64
110989 - LAND & BUILDINGS - COOLGARDIE REC				
C11032 COOLGARDIE RECREATION CENTR		0.00		3,123.64
C11052 Coolgardie Recreation Centre - Securit		0.00		1,714.65
				\$4,838.29
160110 - EXPENSE - LOAN 98 PRINCIPAL (COOL				
QR98P Loan 98 Coolgardie Recreation Centre		0.00		15,958.94
				\$15,958.94
Sub Total To Programme Summary	\$0.00	\$3,000.00	\$0.00	\$20,363.59
Total Coolgardie Recreation Centre	\$19,000.00	\$252,055.63	\$0.00	\$253,760.26

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
KAMBALDA RECREATION CENTRES				
Operating Expenditure				
110900 - Kambalda Recreation Centre (KCRF) Oper				
A1109 KCRF UNIFORMS		3,000.00		1,429.85
BL1104 KCRF CAFE OPERATING EXPENSES		5,000.00		141.47
BL1118 Kambalda Child Care Facility		1,000.00		-9,262.55
BM1101 KAMBALDA WEST RECREATION		28,000.00		28,195.82
BM1104 KCRF GYM MAINTENANCE		5,000.00		4,967.99
BR1101 KCRF BUILDING OPERATING EXPEI		182,500.00		151,679.09
BR1104 KCRF GYM OPERATING EXPENSES		2,000.00		-58,326.23
BR1106 A8217 Kambalda East Boxing Gym		0.00		-26,902.63
BX1101 Kambalda Rec Centre		14,450.40		0.00
E1109 PAYROLL SUPER & FBT KAMBALDA		235,367.00		236,134.66
Q1101 Lease of Equipment		12,000.00		10,190.86
		\$488,317.40		\$338,248.33
110908 - Kambalda Recreation Centre (KCRF) Activ				
A0801 YOUTH ACTIVITIES		500.00		241.10
A1107 KCRF PROMOTIONS		500.00		-289.09
F0802 Seniors Activities - KCRF		500.00		75.63
FK1100 TRIAL CLASSES		500.00		0.00
FK1101 STATE BASKET BALL LEAGUE GAM		15,000.00		-2,613.20
FK1104 KCRF TOY LIBRARY OPERATING EX		1,000.00		-37.04
FK1105 KCRF PROGRAMS OPERATING EXP		3,000.00		1,161.00
FK1106 KAMBALDA TO COOLGARDIE CYCLI		500.00		480.30
FK1107 WOMENS EXPO		500.00		505.77
FK1108 KAMBALDA PLAY / JUNIOR GYM		500.00		2,861.83
FK1109 Kambalda After School Program		500.00		0.00
FK502 KAMBALDA JUNIOR SPORTS		500.00		1,667.73
FK503 KAMBALDA CIRCUIT CLASSES		7,000.00		1,648.19
FK504 KAMBALDA TOUCH RUGBY		500.00		233.80
FK505 KAMBALDA MIXED NETBALL		500.00		0.00
FK506 KAMBALDA WOMEN NETBALL		500.00		0.00
FK507 KAMBALDA TODDLER PROGRAMS		500.00		0.00
FK508 KAMBALDA PINGO		3,500.00		1,187.25
FK514 KAMBALDA SCHOOL HOLIDAY PRO		3,000.00		1,120.98
FK517 Gym Child Care		3,500.00		1,337.57
G0803 Skateboarding Australia Clinics - Kamb		2,500.00		2,272.73
		\$45,000.00		\$11,854.55
110962 - Administration Allocation Kambalda Recre:				
U1109 Depreciation - KCRF		509,725.00		402,202.97
Y11099 ADMINISTRATION ALLOCATION KAM		57,167.51		33,625.09
		\$566,892.51		\$435,828.06
160108 - EXPENSE - LOAN 111 INTEREST (KCRF				
QR1111 Loan 111 KCRF Interest		39,645.39		46,467.23
		\$39,645.39		\$46,467.23
Sub Total To Programme Summary	\$0.00	\$1,139,855.30	\$0.00	\$832,398.17
Operating Income				
110901 - INCOME KAMBALDA RECREATION CENTRE	\$65,150.00			
110902 - INCOME KAMBALDA GYM	\$59,500.00			

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
Sub Total To Programme Summary	\$124,650.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
110987 - ACQUISITION - LAND & BUILDINGS KAM				
C11112 KCRF - Kitchen and Kiosk building rent		3,000.00		1,263.18
		\$3,000.00		\$1,263.18
110988 - ACQUISITION - FURNITURE & EQUIPME				
C11061 KCRF - Equipment (Cleaning)		0.00		7,000.00
C1111 Coolgardie - Gym Equipment		0.00		9,814.55
C11115 Generator and power Supply		37,000.00		0.00
C1112 KCRF - New Furniture and Equipment		10,500.00		0.00
		\$47,500.00		\$16,814.55
160116 - EXPENSE - LOAN 111 PRINCIPAL (KCRF				
QR111P Loan 111 KCRF Principal		249,916.21		233,184.37
		\$249,916.21		\$233,184.37
Sub Total To Programme Summary	\$0.00	\$300,416.21	\$0.00	\$251,262.10
Capital Income				
110979 - INCOME GVROC FUNDING SOLAR PV UNITS K			\$139,434.00	
Sub Total To Programme Summary	\$0.00	\$0.00	\$139,434.00	\$0.00
Total Kambalda Recreation Centres	\$124,650.00	\$1,440,271.51	\$139,434.00	\$1,083,660.27

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
TELEVISION & REBROADCASTING				
Operating Expenditure				
111007 - Television and Broadcasting				
A1121 ACMA ANNUAL LICENCE		1,000.00		405.09
A1122 Optus Lease (Tower Saumarez Street)		0.00		-8,117.17
A1124 Votafone Lease - Saumarez Road		0.00		-4,392.71
BL1114 TOORAK HILL TOWER		1,000.00		-4,329.68
BM1114 Toorak Hill Tower - Maintenance		8,000.00		8,407.32
BR1113 RED HILL REBROADCASTING FACIL		1,500.00		1,062.73
		\$11,500.00		-\$6,964.42
111062 - Administration Allocation Television and Br				
U1110 Depreciation - TV and Rebroadcasting		16,500.00		16,283.82
		\$16,500.00		\$16,283.82
Sub Total To Programme Summary	\$0.00	\$28,000.00	\$0.00	\$9,319.40
Operating Income				
111090 - Television and Broadcasting Income	\$18,700.00			
Sub Total To Programme Summary	\$18,700.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
111089 - ACQUISITION - PLANT & EQUIPMENT TV				
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$0.00
Total Television & Rebroadcasting	\$18,700.00	\$28,000.00	\$0.00	\$9,319.40

SHIRE OF COOLGARDIE
Schedule 11
RECREATION & CULTURE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
OTHER CULTURE - COMMUNITY DEVELOPMENT & HERITAGE				
Operating Expenditure				
111100 - Community Development				
A1106 REIMBURSEMENT - UTILITIES - MCS		6,500.00		5,246.24
A1127 Community Development operations		1,500.00		1,306.91
E1101 PAYROLL SUPER FBT AND OTHER C		206,030.00		169,551.83
S1102 Local Bus Service Trial		0.00		-18,181.82
		\$214,030.00		\$170,373.16
111114 - Heritage				
A1103 Refurbishment of Collections		40,000.00		29,544.68
A1104 HERITAGE MARKERS		4,000.00		11,323.50
A1110 Heritage and Collections Advice		10,000.00		0.00
A1119 HISTORICAL COLLECTIONS GENER.		2,000.00		30.50
		\$56,000.00		\$28,448.68
111162 - Administration Allocation Community Deve				
Y11169 ADMINISTRATION ALLOCATION COM		59,167.51		33,625.09
		\$59,167.51		\$33,625.09
Sub Total To Programme Summary	\$0.00	\$329,197.51	\$0.00	\$232,446.93
Capital Expenditure				
111188 - ACQUISITION - FURNITURE & EQUIPME				
C11111 Historic Markers		23,000.00		0.00
		\$23,000.00		
511111 - LAND & BUILDINGS - COMMUNITY DEVE				
C1109 Coolgardie Railway Station		0.00		807.81
				\$807.81
Sub Total To Programme Summary	\$0.00	\$23,000.00	\$0.00	\$807.81
Total Other Culture - Community Development &	\$0.00	\$352,197.51	\$0.00	\$233,254.74
TOTAL RECREATION & CULTURE	\$575,455.00	\$4,519,128.39	\$1,353,353.09	\$4,256,894.40

SHIRE OF COOLGARDIE

Schedule 12

TRANSPORT

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
STREETS ROADS BRIDGES & DEPOT MAIN		3,812,193.62		1,931,566.69
AERODROMES		17,815.01		16,412.04
TOTAL OPERATING EXPENDITURE	\$0.00	\$3,830,008.63	\$0.00	\$1,947,978.73
Operating Income				
STREETS ROADS BRIDGES & DEPOT CON	1,576,600.00			
STREETS ROADS BRIDGES & DEPOT MAIN			93,934.26	
TOTAL OPERATING INCOME	\$1,576,600.00	\$0.00	\$93,934.26	\$0.00
Capital Expenditure				
STREETS ROADS BRIDGES & DEPOT CON		2,439,387.72		832,103.32
ROAD PLANT PURCHASES		789,000.00		310,720.40
TOTAL CAPITAL EXPENDITURE	\$0.00	\$3,228,387.72	\$0.00	\$1,142,823.72
Capital Income				
STREETS ROADS BRIDGES & DEPOT CON	564,187.00			
ROAD PLANT PURCHASES	584,000.00		77,792.23	
TOTAL CAPITAL INCOME	\$1,148,187.00	\$0.00	\$77,792.23	\$0.00
TOTAL TRANSPORT	\$2,724,787.00	\$7,058,396.35	\$171,726.49	\$3,090,802.45

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE

Schedule 12

TRANSPORT

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
STREETS ROADS BRIDGES & DEPOT CONSTRUCTION				
Operating Income				
120201 - Income Roads - Regional Road Group	\$400,000.00			
120202 - Roads Income - Roads to Recovery	\$548,500.00			
120203 - Income Roads - Blackspot	\$378,100.00			
120204 - Income Roads - Contributions	\$250,000.00			
Sub Total To Programme Summary	\$1,576,600.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
120108 - ACQUISITION - INFRASTRUCTURE KAM				
C12001 KAMBALDA FLOOD DIVERSION LEVI		0.00		83,746.46
				\$83,746.46
120109 - ACQUISITION - INFRASTRUCTURE COC				
C12055 Coolgardie Information Bay - Entry		50,000.00		15,124.20
		\$50,000.00		\$15,124.20
120110 - ACQUISITION - INFRASTRUCTURE KAM				
RF024 Sylvester Street Footpath Construction		3,333.00		0.00
RF031 Moran Street Footpath Construction		3,788.00		0.00
RF043 Serpentine Road Footpath Construction		13,335.00		0.00
RF047 Larkin Street Footpath Construction		11,666.00		0.00
RF058 South Mason Street Footpath Construc		11,817.00		0.00
RF059 New Clayton Street Footpath Construc		10,302.00		0.00
RF067 Blackbutt Street Footpath Construction		7,576.00		0.00
RF077 Quandong Road Footpath Construction		12,275.00		0.00
RF078 Bluebush Road Footpath Construction		12,125.00		0.00
RF103 Irish Mulga Drive Footpath Construction		10,610.00		0.00
		\$96,827.00		
120111 - ACQUISITION - INFRASTRUCTURE KAM				
C12003 KAMBALDA FOOTPATH LINK		0.00		380.14
G12003 Kambalda East West Pathways Grant		20,000.00		17,598.09
		\$20,000.00		\$17,978.23
120187 - ACQUISITION - LAND & BUILDINGS TEC				
C12044 Kambalda Depot Upgrade		0.00		47,136.69
C12045 Coolgardie Depot Upgrade		25,000.00		26,178.77
		\$25,000.00		\$73,315.46
512013 - Road Construction				
R002 COOLGARDIE NORTH ROAD CONST		150,070.00		-37,345.51
R023 Hunt Street Coolgardie Construction		0.00		6,278.55
R025 Lindsay Street Construction		44,404.00		0.00
R031 Moran Road Construction		0.00		15,342.72
R035 Renou Street		111,505.00		0.00
R036 JOBSON STREET CONSTRUCTION		91,000.00		3,254.55
R038 Gnarlbine Road		0.00		4,557.80
R039 DURKIN ROAD CONSTRUCTION		347,900.00		0.00
R040 GORDON ADAMS ROAD CONSTRUCTION		30,596.00		130,757.44
R043 Serpentine Road Kambalda		91,565.00		246.00
R053 Ladyloch Road construction		300,000.00		188,950.40
R069 Atriplex Road Kambalda		0.00		13,308.85
R070 Marianthus Road		70,000.00		0.00
R079 CALLITRIS ROAD CONSTRUCTION		23,447.00		80,050.88
R084 Sturt Pea Crescent - Capital		0.00		729.47

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
R100 Salmon Gum Street - Capital		234,568.72		309.41
R103 Irish Mulga Drive		0.00		126,829.01
R106 Stringy Bark Drive		30,278.00		0.00
R132 Tip Road Kambalda (Dump Road)		300,600.00		682.97
R138 Tip Road Coolgardie		173,628.00		0.00
R150 Cemetery Road Coolgardie Constructi		90,989.00		0.00
R153 Bayley Street		0.00		9,915.00
R156 Carins Road Construct		150,035.00		95,535.73
R156M Carins Road - Mining		0.00		1,850.00
R163 Air Leg Road Kambalda		6,975.00		685.70
		\$2,247,560.72		\$641,938.97
Sub Total To Programme Summary	\$0.00	\$2,439,387.72	\$0.00	\$832,103.32
Capital Income				
120290 - Income - Transfer from ROAD CONTRIBUTION F	\$392,858.00			
120291 - Transfer from unspent Grant Reserve	\$171,329.00			
Sub Total To Programme Summary	\$564,187.00	\$0.00	\$0.00	\$0.00
Total Streets Roads Bridges & Depot Constructi	\$2,140,787.00	\$2,439,387.72	\$0.00	\$832,103.32

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
STREETS ROADS BRIDGES & DEPOT MAINTENANCE				
Operating Expenditure				
120207 - Street Lighting and Depots				
A1200 STREET LIGHTING		158,000.00		156,898.85
BM1201 A3038 WORKSHOP DEPOT 17 LADY		17,572.80		7,097.20
BM1202 A825 DEPOT 15 SANTALUM STREET		14,308.80		5,586.34
BR1201 A3038 workshop Depot 17 Ladyloch Rd		63,797.00		58,992.01
BR1202 A825 Depot 15 Santalum Street Kambour		35,449.00		14,346.31
G12027 RRG Direct Grant		0.00		-637,484.00
L028 Legal Costs associated with Telstra on		0.00		3,417.05
		\$295,127.60		-\$391,146.24
120210 - Routine Road Maintenance				
M0001 ROUTINE ROAD MAINTENANCE (NO		473,699.42		-97,561.08
M002 COOLGARDIE NORTH RD		0.00		137,011.67
M002M Coolgardie North Road Mining Mainte		0.00		-0.04
M004 NEPEAN RD		0.00		18,211.29
M004M Nepean Road Mining Maintenance		0.00		-0.02
M005 VICTORIA ROCK RD		0.00		17,402.65
M010 BURRA ROCK RD		0.00		420.48
M011 BINNERINGIE RD		0.00		27,332.81
M016 COMET HILL RD		0.00		314.50
M022 LEFROY ST		0.00		53.22
M023 HUNT ST		0.00		10,457.82
M024 SYLVESTER ST		0.00		6,141.95
M025 LINDSAY ST		0.00		6,307.30
M026 SHAW ST		0.00		3,906.42
M027 FORREST ST		0.00		2,289.52
M028 KING ST		0.00		1,743.72
M031 MORAN ST		0.00		2,823.22
M032 WOODWARD ST		0.00		1,159.53
M034 FORD ST		0.00		955.24
M035 RENOU ST		0.00		13,588.58
M036 JOBSON ST		0.00		3,736.12
M038 GNARLBINE RD		0.00		3,094.80
M039 DURKIN RD		0.00		309.42
M040 GORDON ADAMS RD		0.00		20,371.26
M042 NEW COMPTON ST		0.00		212.06
M043 SERPENTINE RD		0.00		5,431.54
M047 LARKIN ST		0.00		654.26
M048 ACACIA RD		0.00		1,232.95
M049 MOUNT RD		0.00		2,790.71
M052 JAURDI HILLS RD		0.00		22,542.03
M053 LADYLOCH RD		0.00		18,167.94
M053M Ladyloch Road Mining Maintenance		0.00		-0.38
M056 JOHN MORGAN ST		0.00		26.88
M057 GEORGE COWCILL ST		0.00		98.54
M059 NEW CLAYTON ST		0.00		212.06
M061 NICKELTOWN CR		0.00		3,433.25
M062 TORQUATA AV		0.00		250.82
M063 SANDALWOOD L		0.00		70.30
M064 KURRAJONG L		0.00		28.04

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
M065 SHEOAK ST		0.00		98.54
M066 REDWOOD ST		0.00		318.12
M067 BLACKBUTT ST		0.00		365.01
M068 JASPER RD		0.00		1,099.53
M069 ATRIPLEX RD		0.00		434.26
M070 MARIANTHUS RD		0.00		977.48
M071 MELALEUCA RD		0.00		476.55
M072 SANTALUM ST		0.00		322.82
M073 SOLANUM ST		0.00		100.86
M074 WANDOO ST		0.00		99.58
M075 CLIANTHUS RD		0.00		2,259.61
M076 CASUARINA RD		0.00		241.60
M077 QUANDONG RD		0.00		876.39
M078 BLUEBUSH RD		0.00		1,313.22
M079 CALLITRIS RD		0.00		2,661.81
M080 SALT BUSH RD		0.00		1,207.73
M081 PITTOSPORUM ST		0.00		358.44
M082 MINT BUSH ST		0.00		545.82
M084 STURT PEA CR		0.00		744.82
M086 CASSIA CR		0.00		52.18
M088 GREVILLEA CR		0.00		837.01
M091 HAKEA ST		0.00		304.94
M092 SPINIFEX ST		0.00		75.94
M093 PTILOTEUS CR		0.00		98.52
M100 SALMON GUM RD		0.00		2,392.05
M103 IRISH MULGA DR		0.00		3,252.88
M104 DODONEA DR		0.00		437.84
M105 MALLEE DR		0.00		1,292.09
M106 STRINGYBARK DR		0.00		2,843.49
M108 NEEDLEWOOD ST		0.00		289.80
M109 FARAGE CT		0.00		98.54
M110 SILVER GIMLET ST		0.00		312.32
M111 HOP BUSH ST		0.00		374.54
M112 OLEOSA CT		0.00		98.54
M113 TI TREE CT		0.00		98.54
M114 SALUBRIS ST		0.00		98.54
M116 NEPEAN - SPARGOVILLE RD		0.00		14,500.00
M122 WILDFLOWER RD		0.00		7,885.84
M123 EVERLASTING CR		0.00		775.30
M124 MALCULATA ST		0.00		155.72
M125 GREY GUM ST		0.00		7,030.49
M126 KRUSEANA RD		0.00		169.78
M129 LYON ST		0.00		312.98
M131 BERESFORD		0.00		77.60
M132 DUMP RD - TIP ROAD KAMBALDA		0.00		722.18
M137 WIDGIEMOOLTHA TIP RD		0.00		350.62
M138 COOLGARDIE TIP RD		0.00		2,289.84
M148 MCKENZIE ST		0.00		272.73
M152 ARIZONA ST		0.00		185.40
M153 BAYLEY ST (SOUTH)		0.00		1,602.72
M154 BAYLEY ST (NORTH)		0.00		8,158.14
M155 CAVE HILL RD		0.00		234.64

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		Income	Expenditure	Income	Expenditure
M156	CARINS RD		0.00		24,364.09
M156M	Carins Road Mining Maintenance		0.00		0.48
M160	COOLGARDIE STREETS MAINTENANCE		0.00		67.60
M161	KAMBALDA EAST STREETS' MAINTENANCE		0.00		47.32
M162	KAMBALDA WEST STREETS' MAINTENANCE		0.00		556.36
M163	Air Leg Road Kambalda		0.00		735.81
M200	BARNES RD		0.00		316.08
T1226	MEDIAN STRIPS AND ISLANDS COOLGARDIE		0.00		910.06
			\$473,699.42		\$334,403.11
120215	- Streets Own Resource				
T1206	WEST STREET TREES		14,125.00		11,782.95
T1208	STREET AND DIRECTIONAL SIGNS		19,316.00		20,000.10
T1212	EAST KAMBALDA STREET TREES		4,445.00		7,815.01
T1218	COOLGARDIE STREET TREE MAINTENANCE		7,125.00		21,933.17
T1222	GRAVEL PIT LEASE 15/672		2,000.00		4,568.60
T1223	Gravel Pit Lease 15/706		6,000.00		0.00
T1225	MEDIAN STRIPS AND ISLANDS WEST		36,565.60		17,309.71
			\$89,576.60		\$83,409.54
120217	- Footpath Maintenance				
T1205	WEST KAMBALDA FOOTPATHS		29,216.00		18,078.88
T1209	EAST KAMBALDA FOOTPATHS		19,908.00		21,716.05
T1215	COOLGARDIE FOOTPATH MAINTENANCE		53,833.60		44,897.30
T1229	East West Link Dual Use Path		2,778.60		5,714.32
			\$105,736.20		\$90,406.55
120221	- Streets - not R2R own resources				
T1202	WEST KAMBALDA STREET CLEANING		9,000.00		6,109.03
T1203	WEST VERGE		77,324.00		73,593.92
T1207	WEST LANEWAY MAINTENANCE		22,000.00		20,715.57
T1210	EAST LANEWAYS		11,313.40		2,944.84
T1211	EAST KAMBALDA STREET CLEANING		5,000.00		4,509.02
T1213	EAST KAMBALDA VERGES		70,080.00		67,527.85
T1214	CARPARK MAINTENANCE		3,300.00		2,989.70
T1216	COOLGARDIE STREET CLEANING		9,000.00		12,446.01
T1217	WIDGIEMOOLTHA STREET CLEANING		4,000.00		2,754.79
T1219	COOLGARDIE STREET VERGE MAINTENANCE		110,452.20		113,127.33
T1220	COOLGARDIE LANEWAY MAINTENANCE		23,072.00		18,950.99
T1221	CROSSOVER CONTRIBUTIONS AND		4,673.60		57.62
T1227	Picket Fencing in Bayley Street Coolgardie		2,769.60		3,293.70
T1228	Bayley Street Verge		13,272.00		10,202.78
			\$365,256.80		\$339,223.15
120262	- ADMINISTRATION ALLOCATION TECHNICAL				
U1202	Depreciation - Streets Roads and Bridges		2,437,797.00		1,475,270.58
			\$2,482,797.00		\$1,475,270.58
Sub Total To Programme Summary		\$0.00	\$3,812,193.62	\$0.00	\$1,931,566.69
Operating Income					
120275	- Income - Limited Cartage Campaign				
LC002A	Blue Tiger Mines - North Coolgardie Road		0.00	13,333.00	0.00
LC039A	BIS Industries- Durkin Road		0.00	5,389.99	0.00
LC039D	MinCor Resources - Durkin Road Cons		0.00	3,575.00	0.00
LC039E	Toll Mining Services Durkin Road		0.00	484.00	0.00
LC052A	Lloyd George Mining - Jaurdi Hills Road		0.00	10,266.70	0.00

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	Income	Expenditure	Income	Expenditure
LC053E Kidman Resources Ladyloch and Nepe		0.00	17,479.05	0.00
LC157A Pheonix Gold Coolgardie North Road tr		0.00	50,000.00	0.00
LM002A Blue Tiger Mines Campagne Carins an		0.00	6,667.00	0.00
LM039A BIS Industries - Durkin Road Agreeeme		0.00	3,430.00	0.00
LM039D MinCor Resources - Durkin Road Maini		0.00	2,275.00	0.00
LM039E Toll mining Services - Durkin Road		0.00	307.27	0.00
LM052A Lloyd George Mining Jaurdi Hills Road		0.00	6,533.30	0.00
LM053E Kidman Resources Ladyloch and Nepe		0.00	8,863.95	0.00
LTRAN transfer contributions to Reserve		0.00	-34,670.00	0.00
			\$93,934.26	
Sub Total To Programme Summary	\$0.00	\$0.00	\$93,934.26	\$0.00
Total Streets Roads Bridges & Depot Maintenan	\$0.00	\$3,812,193.62	\$93,934.26	\$1,931,566.69

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
ROAD PLANT PURCHASES				
Capital Expenditure				
040395 - EXPENSE - Transfer to plant reserve		\$330,000.00		
120489 - ACQUISITION - LIGHT PLANT				
C12007 TOYOTA KLUGER - CEO		0.00		1,451.12
C12014 Parks and Gardens Ute Coolgardie (2x		0.00		76,223.45
C12016 Coolgardie Ranger Ute 4x4		0.00		57,689.64
C12024 Kambalda Ranger 2x4		0.00		32,495.00
C12025 Mechanc Ute 4x4		0.00		44,792.19
C12032 Vehicle (CEO)		0.00		54,210.00
C12057 Works Crew Vehicle - Kambalda		0.00		43,859.00
		\$129,000.00		\$310,720.40
120490 - ACQUISITION - HEAVY PLANT		\$330,000.00		
Sub Total To Programme Summary	\$0.00	\$789,000.00	\$0.00	\$310,720.40
Capital Income				
040397 - INCOME - Transfer from Plant Reserve	\$459,000.00			
120474 - Proceeds from Disposal of Light Vehicles				
JD021 Disposal Parks and Gardens Utes Cool		0.00	1,414.27	0.00
JD024 Disposal of Construction Ute 4x4		0.00	4,559.77	0.00
	\$65,000.00		\$5,974.04	
120475 - Proceeds from Disposal of Heavy Plant				
JD014 Sale of LV034 - Nissan Wagon		0.00	25,454.55	0.00
JD018 Disposal of Works Supervisor Ute		0.00	18,181.82	0.00
JD019 Disposal of Kambalda Ranger Ute 4x4		0.00	10,909.09	0.00
JD020 Disposal Mechanic Ute		0.00	17,272.73	0.00
	\$60,000.00		\$71,818.19	
Sub Total To Programme Summary	\$584,000.00	\$0.00	\$77,792.23	\$0.00
Total Road Plant Purchases	\$584,000.00	\$789,000.00	\$77,792.23	\$310,720.40

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
AERODROMES				
Operating Expenditure				
120709 - Relating to Aerodromes				
A1202 Kambalda airport operating		5,000.00		8,005.74
		\$5,000.00		\$8,005.74
120762 - ADMINISTRATION ALLOCATION AEROD				
Y12079 ADMINISTRATION ALLOCATION AEF		12,815.01		8,406.30
		\$12,815.01		\$8,406.30
Sub Total To Programme Summary	\$0.00	\$17,815.01	\$0.00	\$16,412.04
Total Aerodromes	\$0.00	\$17,815.01	\$0.00	\$16,412.04
TOTAL TRANSPORT	\$2,724,787.00	\$7,058,396.35	\$171,726.49	\$3,090,802.45

SHIRE OF COOLGARDIE
Schedule 13
ECONOMIC SERVICES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Operating Expenditure				
RURAL SERVICES		17,500.00		13,350.27
TOURISM & AREA PROMOTION		414,647.31		334,309.89
BUILDING CONTROL		84,775.63		65,041.88
OTHER ECONOMIC SERVICES		234,391.68		109,446.68
TOTAL OPERATING EXPENDITURE	\$0.00	\$751,314.62	\$0.00	\$522,148.72
Operating Income				
TOURISM & AREA PROMOTION	21,000.00			
BUILDING CONTROL	4,500.00			
OTHER ECONOMIC SERVICES	6,000.00			
TOTAL OPERATING INCOME	\$31,500.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
TOURISM & AREA PROMOTION		16,302.55		15,488.28
OTHER ECONOMIC SERVICES		403,840.00		512,897.63
TOTAL CAPITAL EXPENDITURE	\$0.00	\$420,142.55	\$0.00	\$528,385.91
Capital Income				
OTHER ECONOMIC SERVICES	403,840.00			
TOTAL CAPITAL INCOME	\$403,840.00	\$0.00	\$0.00	\$0.00
TOTAL ECONOMIC SERVICES	\$435,340.00	\$1,171,457.17	\$0.00	\$1,050,534.63

SUB-FUNCTION DETAIL FOLLOWS.....

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
RURAL SERVICES				
Operating Expenditure				
130109 - Rural Service - Control				
A1321 Noxious Weed Control		15,000.00		13,325.00
D1116 CALTROPE COMPETITION		2,500.00		25.27
		\$17,500.00		\$13,350.27
Sub Total To Programme Summary	\$0.00	\$17,500.00	\$0.00	\$13,350.27
Total Rural Services	\$0.00	\$17,500.00	\$0.00	\$13,350.27

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
TOURISM & AREA PROMOTION				
Operating Expenditure				
130208 - EXPENSE - COOLGARDIE VISITOR CEN				
A1304 Coolgardie Visitors Centre - Service Pr		99,515.00		78,424.16
A1309 GUIDE SERVICES - COOLGARDIE VI		1,000.00		-413.74
A1312 COOLGARDIE VISITORS CENTRE S1		6,000.00		8,955.33
BM1304 COOLGARDIE VISITORS CENTRE 62		10,000.00		9,261.28
BR1304 COOLGARDIE VISITORS CENTRE OF		65,500.00		62,431.05
		\$182,015.00		\$158,658.08
130210 - LOOK OUT AND INFORMAITON BAYS				
T1117 A1268 BEN PRIOR PARK		8,235.20		13,763.76
T1301 RED HILL LOOKOUT		5,308.80		10,686.00
T1302 INFORMATION BAYS		0.00		165.24
T1303 LIONS LOOKOUT MAINTENANCE (C		3,000.00		3,021.39
T1304 GNARLBINE ROCK LOOKOUT MAINT		2,500.00		2,583.45
T1305 GNAMMA HOLE PICNIC SITE MAINT		3,981.60		1,556.36
T1309 RV Parking - Kambalda West		3,000.00		515.24
X1303 Lions Lookout Bins Tidy Up		3,981.60		0.00
		\$30,007.20		\$32,291.44
130217 - TOURISM AND AREA DEVELOPMENT				
BL1108 WARDEN FINNERTY CARETAKERS /		8,000.00		3,507.26
BM1108 WARDEN FINNERTY MAINTENANCE		2,000.00		2,720.00
BR1108 WARDEN FINNERTYS OPERATING u		4,500.00		3,815.60
BX1108 Warden Finnertys Bin Pickup Tidy up C		1,605.60		0.00
		\$16,105.60		\$10,042.86
130220 - EXPENSE - CONSULTANTS SUBSCRIPT				
D1301 HOLIDAY PLANNER		7,000.00		6,977.28
D1302 Holland Track Cave Hill Booklet		2,500.00		0.00
D1307 ROYAL SHOW REPRESENTATION		3,000.00		2,400.00
D1310 GOLDEN QUEST DISCOVERY		17,650.00		41,341.41
D1313 GOLDFIELDS TOURISM NETWORK /		27,500.00		0.00
D1314 BANNERS AND ENTRY STATEMENT		15,000.00		19,291.32
X1314 Banners and Entry Statements		448.00		0.00
		\$80,530.00		\$70,010.01
130262 - ADMINISTRATION ALLOCATION TOURIS				
U1302 Depreciation - Tourism and Area Devel		48,822.00		29,682.41
Y13029 ADMINISTRATION ALLOCATION TOL		57,167.51		33,625.09
		\$105,989.51		\$63,307.50
Sub Total To Programme Summary	\$0.00	\$414,647.31	\$0.00	\$334,309.89
Operating Income				
130270 - Income Visitors Centre	\$21,000.00			
Sub Total To Programme Summary	\$21,000.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
130287 - ACQUISITION - LAND & BUILDINGS TOU				
130287 - ACQUISITION - LAND & BUILDINGS TOURISM /				
130288 - ACQUISITION - FURNITURE & EQUIPME				
130289 - INFRASTRUCTURE - TOURISM AND ARI				

SHIRE OF COOLGARDIE
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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
161132 - LOAN 113 -POST OFFICE REFURBISHM				
QR113P Loan 113 Post Office Refurbishment Pr		16,302.55		15,488.28
		\$16,302.55		\$15,488.28
Sub Total To Programme Summary	\$0.00	\$16,302.55	\$0.00	\$15,488.28
Total Tourism & Area Promotion	\$21,000.00	\$430,949.86	\$0.00	\$349,798.17

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
BUILDING CONTROL				
Operating Expenditure				
130320 - BUILDING CONTROL				
A1306 CONSULTANT BUILDING OFFICER		31,900.00		5,638.27
A1320 BUILDING CONTROL		10,000.00		34,142.76
		\$41,900.00		\$39,781.03
130362 - ADMINISTRATION ALLOCATION BUILDING				
U1303 Depreciation Building Control		0.00		42.00
Y13039 ADMINISTRATION ALLOCATION BUILDING		42,875.63		25,218.85
		\$42,875.63		\$25,260.85
Sub Total To Programme Summary	\$0.00	\$84,775.63	\$0.00	\$65,041.88
Operating Income				
130400 - Income Building	\$4,500.00			
Sub Total To Programme Summary	\$4,500.00	\$0.00	\$0.00	\$0.00
Total Building Control	\$4,500.00	\$84,775.63	\$0.00	\$65,041.88

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Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
OTHER ECONOMIC SERVICES				
Operating Expenditure				
130611 - COOLGARDIE POST OFFICE				
BL1307 POST OFFICE COMPLEX - MARKET I		0.00		-3,907.20
BL1312 POST OFFICE COMPLEX - POST OFI		12,000.00		-3,096.25
BL1314 Post Office Complex - Tower (Telstra L		1,500.00		1,079.86
BM1105 Post Office Complex - Drill Hall and Olc		3,000.00		3,742.58
BM1305 A1265 - ROAD BOARD BUILDING (TC		0.00		-2,290.93
BM1308 POST OFFICE COMPLEX - SGT QUA		0.00		876.05
BM1310 Post Office Complex - Post Office Flat (2,500.00		1,580.64
BR1105 Drill Hall and Old Goal (do not use) use		0.00		13,536.68
BR1316 POST OFFICE COMPLEX COMMON		17,277.00		14,501.56
		\$36,277.00		\$26,022.99
130615 - STANDPIPES				
A1315 LA standpipe main conduit Reserve 35		18,000.00		8,210.99
T1307 STANDPIPE 83 KINGSWOOD STREE		0.00		786.86
		\$18,000.00		\$8,997.85
130617 - Other Buildings and Facilities				
BH1121 Caretakers Flat - Coolgardie Railway S		0.00		-5,371.14
BL1109 Railway Station Precinct - Goods Shed		3,000.00		818.67
BL1121 Railway Station Precinct - Station Platf		17,500.00		8,648.72
BM1121 Railway Station Display and Collection		5,000.00		0.00
BX1109 Toorak Hill (Radio TV)		1,070.40		0.00
T1129 Coolgardie Railway Precinct - Yard and		9,000.00		6,801.26
		\$35,570.40		\$10,897.51
130621 - Shared Services		\$30,000.00		
130662 - ADMINISTRATION ALLOCATION ECONC				
U1306 Depreciation - Economic Development		47,495.00		13,321.77
Y13069 ADMINISTRATION ALLOCATION ECC		42,875.63		25,218.64
		\$90,370.63		\$38,540.41
161131 - LOAN 113 POST OFFICE REFURBISHME				
QR1131 Loan 113 Post Office Refurbishment In		24,173.65		24,987.92
		\$24,173.65		\$24,987.92
Sub Total To Programme Summary	\$0.00	\$234,391.68	\$0.00	\$109,446.68
Operating Income				
130700 - Income Post Office	\$6,000.00			
Sub Total To Programme Summary	\$6,000.00	\$0.00	\$0.00	\$0.00
Capital Expenditure				
513061 - LAND & BUILDINGS - ECONOMIC SERVI				
C13015 Lifestyle Blocks - Horse Blocks		50,000.00		1,933.64
C13018 Solar Technology Implementation		23,000.00		123,518.90
C13026 Coolgardie Post Office Upgrade		330,840.00		387,445.09
		\$403,840.00		\$512,897.63
Sub Total To Programme Summary	\$0.00	\$403,840.00	\$0.00	\$512,897.63
Capital Income				
130190 - Transfer from Infrastructure Renewal Reserve	\$73,000.00			
130191 - Transfer from unspent grant reserve	\$84,690.00			
130192 - Transfer from unspent Loan Reserve	\$246,150.00			

SHIRE OF COOLGARDIE
Schedule 13
ECONOMIC SERVICES

Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
Sub Total To Programme Summary	\$403,840.00	\$0.00	\$0.00	\$0.00
Total Other Economic Services	\$409,840.00	\$638,231.68	\$0.00	\$622,344.31
TOTAL ECONOMIC SERVICES	\$435,340.00	\$1,171,457.17	\$0.00	\$1,050,534.63

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
FUNCTION SUMMARY				
Liabilities				
ADMINISTRATION SERVICES				-9,315.00
TOTAL LIABILITIES	\$0.00	\$0.00	\$0.00	-\$9,315.00
Operating Expenditure				
ADMINISTRATION SERVICES		-32,000.00		454,922.07
Administration for allocation - Development Ser				32,482.07
RECREATION ADMINISTRATION				32,262.71
PRIVATE WORKS				22,455.39
PUBLIC WORKS OVERHEADS				-64,144.72
PLANT OPERATION COSTS				22,923.87
SALARIES & WAGES				-35,275.98
UNCLASSIFIED				235.00
TOTAL OPERATING EXPENDITURE	\$0.00	-\$32,000.00	\$0.00	\$465,860.41
Operating Income				
ADMINISTRATION SERVICES	511,200.00		376,376.56	
STOCK			34.09	
TOTAL OPERATING INCOME	\$511,200.00	\$0.00	\$376,410.65	\$0.00
Capital Expenditure				
ADMINISTRATION SERVICES		479,200.00		
TOTAL CAPITAL EXPENDITURE	\$0.00	\$479,200.00	\$0.00	\$0.00
TOTAL OTHER PROPERTY & SERVICES	\$511,200.00	\$447,200.00	\$376,410.65	\$456,545.41

SUB-FUNCTION DETAIL FOLLOWS.....

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated Income	Current Year Estimated Expenditure	Previous Year Actual Income	Previous Year Actual Expenditure
ADMINISTRATION SERVICES				
Liabilities				
303005 - LGIS OSH Dividend				-\$9,315.00
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	-\$9,315.00
Operating Expenditure				
040200 - Staff and Associated Costs				
A0404 CORPORATE UNIFORMS INCLUDING		10,000.00		9,139.78
A0414 Fees and Charges for Administration S		0.00		194.78
A0418 TRAINEESHIPS - Reimbursements an		20,000.00		0.00
A0426 ADVERTISING - CORPORATE		35,000.00		18,510.60
A0431 TRAINING AND CONFERENCES		54,500.00		63,910.15
A0435 MEDICAL - NOT PWO		10,000.00		0.00
A0437 LOCAL GOVERNMENT MANAGERS I		5,000.00		0.00
A0439 EXECUTIVE PROFESSIONAL DEVEL		12,500.00		11,136.45
A0440 Drug Testing and Analysis		7,500.00		6,518.45
A0442 FAMILY SUPPORT - CHILD CARE		5,000.00		4,910.41
A0464 Recruitment - CEO and Managers		2,500.00		3,271.16
A0480 Commissions received		0.00		-1,111.43
A04852 INSURANCE ADMINISTRATION		35,000.00		43,499.75
A0490 Transport Operating and Commission		5,000.00		-20,561.17
E0402 PAYROLL & SUPERANNUATION ADM		640,001.00		633,585.59
E0405 PROFESSIONAL MEMBERSHIPS - ST		3,000.00		1,796.36
E0412 TAXI AND AIRFARE MAS		0.00		8,078.54
		\$889,001.00		\$782,879.42
040207 - EXPENSE - UTILITIES ADMINISTRATION do not				-\$1,403.97
040215 - Cost of Operations				
A0409 EMERGE TECHNOLOGIES		35,000.00		28,855.15
A0411 STATIONERY		13,000.00		12,513.00
A0416 IT VISION USER GROUP		1,000.00		650.00
A04221 Annual licence fees		42,000.00		39,375.45
A0425 CONSULTANTS AND PROJECT MAN		0.00		3,267.27
A0428 Bank Fees		16,000.00		15,869.84
A0443 SOFTWARE support (Synergy)		5,000.00		2,828.00
A0445 FESA costs Local Government Propert		5,000.00		4,679.95
A0458 MINOR ELECTRONIC EQUIPMENT		5,000.00		0.00
A0466 Goldfields Records Storage		22,000.00		20,619.17
A0478 MOBILE PHONES		7,000.00		5,346.86
A0499 Expenses Related to Records		2,000.00		1,511.67
BM0402 KAMBALDA OFFICE MAINTENANCE		0.00		4,029.63
BR0402 KAMBALDA OFFICE LOT 102 BARNE		90,000.00		85,083.90
BX0402 Kambalda Office Garden Maintenance		10,168.80		0.00
Q04733 BOQ FINANCE - MANAGED PRINT SI		65,000.00		61,632.72
		\$308,168.80		\$286,330.42
040218 - REIMBURSEMENTS AND OTHER EXPEN				
		\$5,000.00		
040220 - CONSULTANTS SUBSCRIPTIONS AND C				
A0408 Consultants - Administration		80,000.00		30,648.66
A0412 WALGA SUBSCRIPTIONS		23,000.00		20,711.04
A0413 PREPARATION OF DOCUMENTS - TI		5,000.00		197.80
A0417 NEWSPAPERS AND PERIODICALS		1,000.00		677.79

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
A0419 BOOKS AND MEDIA		3,000.00		3,201.55
		\$112,000.00		\$55,436.84
040221 - WALGA Subscription				
040225 - ADMINISTRATION BUILDINGS AND SUF				
BX090 Administration Building Maintenance (C		0.00		552.07
				\$552.07
040261 - Credit - Administration Allocated				
U0402 Depreciation		76,018.00		62,954.59
Y0402 Credit - Administration Allocated		-1,332,500.80		-840,627.24
		-\$1,400,169.80		-\$777,672.65
040264 - EXPENSE - Rounding (Cash Parameters)				\$1,595.97
040308 - COSTS ASSOCIATED WITH LEGAL ACTI				
L008 LEGAL COSTS INCURRED FOR KAM		0.00		600.00
L009 LEGAL COSTS - CONTRACT ADVISE		25,000.00		0.00
L016 Native Title Claims (various)		4,000.00		3,718.50
L019 Legal Costs associated with Lehman B		0.00		55,793.00
L19 Costs related to Standard Contract		0.00		622.68
L22 Racial discrimination complaint by Aboi		0.00		1,841.52
L24 Lease assignment from KCGM to BHP		0.00		2,902.01
L25 Legal costs Kambalda Swimming Pool		0.00		1,537.21
L27 Department of Local Government Probi		25,000.00		40,189.05
		\$54,000.00		\$107,203.97
Sub Total To Programme Summary	\$0.00	-\$32,000.00	\$0.00	\$454,922.07
Operating Income				
030285 - INCOME: LEEHMAN INVESTMENT RECOVERY	\$479,200.00		\$376,376.56	
040276 - INCOME - CONTRIBUTIONS REIMBURSI				
040276 - INCOME - CONTRIBUTIONS REIMBURSEMENT	\$32,000.00			
Sub Total To Programme Summary	\$511,200.00	\$0.00	\$376,376.56	\$0.00
Capital Expenditure				
040290 - Transfer to Infrastructure Renewal Reserve		\$479,200.00		
Sub Total To Programme Summary	\$0.00	\$479,200.00	\$0.00	\$0.00
Total Administration Services	\$511,200.00	\$447,200.00	\$376,376.56	\$445,607.07

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
Administation for allocation - Development Service				
Operating Expenditure				
040410 - Expense - Development Services Administ				
A0501 MOBILE PHONE and communications		0.00		716.56
E0404 Salaries and Wages - Regulatory Servi		0.00		85,386.14
				\$86,102.70
040461 - Allocate Development Services				
Y0404 Allocate Development Services		0.00		-53,620.63
				-\$53,620.63
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$32,482.07
Total Administation For Allocation - Developmer	\$0.00	\$0.00	\$0.00	\$32,482.07

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
RECREATION ADMINISTRATION				
Operating Expenditure				
111208 - EXPENSE RELATING TO RECREATION /				
A1150 PERSONAL PROTECTION EQUIPME		0.00		28.92
E1112 RECREATION ADMINISTRATION (TO		0.00		173,274.63
				\$173,303.55
111261 - Allocate Costs - Recreation Administration				
Y1118 Allocation Recreation Administration		0.00		-141,040.84
				-\$141,040.84
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$32,262.71
Total Recreation Administration	\$0.00	\$0.00	\$0.00	\$32,262.71

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
PRIVATE WORKS				
Operating Expenditure				
140109 - Expense related to private works				
WP50 Gunga Mine Site Entrance		0.00		-0.40
WP53 GETS Coolgardie Beautification - recov		0.00		22,455.79
				\$22,455.39
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$22,455.39
Total Private Works	\$0.00	\$0.00	\$0.00	\$22,455.39

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
PUBLIC WORKS OVERHEADS				
Operating Expenditure				
140208 - EXPENSE - RELATING TO PUBLIC WOR				
A1201 Audit costs - Grant Acquittals		5,000.00		3,800.00
A1223 AssetFinda		15,000.00		15,000.00
A1224 Consultants and Survey - Road Project		20,000.00		13,187.27
A14001 SUPERVISION		0.00		7,863.49
A1401 UTILITIES - PUBLIC WORKS OVERHI		0.00		1,937.59
A1402 TRAINING - PWO		30,000.00		27,726.45
A1403 MEDICAL		8,500.00		8,375.07
A1404 PROTECTIVE CLOTHING		14,500.00		14,930.67
A1405 OCCUPATIONAL HEALTH & SAFETY		30,000.00		4,403.47
A1407 COOLGARDIE DEPOT CONSUMABLE		2,000.00		883.28
A1408 SAT AND MOBILE PHONES PUBLIC \		8,500.00		4,617.28
A1409 PWO INSURANCE		0.00		2,400.57
A1411 TEST AND TAG		3,000.00		3,702.37
A1416 Kambalda Depot Consumables		2,000.00		1,671.43
A1417 OSH Occupational Health and Safety		10,000.00		3,885.34
BM0401 COOLGARDIE OFFICE MAINTENANC		5,000.00		5,864.67
BR0401 A1263 COOLGARDIE OFFICE 56 BAY		74,500.00		76,503.48
E1409 SALARIES AND WAGES - DIRECTLY		639,524.27		648,271.11
E1410 PWO PUBLIC HOLIDAYS		56,405.00		72,107.11
E1411 PWO SICK LEAVE		35,141.00		58,837.58
E1414 PWO ANNUAL LEAVE		136,276.00		138,466.51
E1415 PWO LONG SERVICE LEAVE		0.00		12,346.64
T1306 STANDPIPE COOLGARDIE GNARLBI		33,000.00		18,287.08
		\$1,128,346.27		\$1,145,068.46
140262 - ADMINISTRATION ALLOCATION PUBLIC				
Y1402 Administration Allocation PWO		364,442.89		214,359.93
Y1403 Allocate PWO from system generated t		-364,442.89		-1,072,613.66
				-\$858,253.73
140266 - Clearing Account - PWO - cleaing journal				\$1,072,613.66
140267 - CREDIT - OVERHEADS ALLOCATED TO WORK		-\$1,128,346.27		-\$1,423,573.11
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	-\$64,144.72
Total Public Works Overheads	\$0.00	\$0.00	\$0.00	-\$64,144.72

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
PLANT OPERATION COSTS				
Operating Expenditure				
140308 - EXPENSE - FUEL & OILS		\$145,000.00		\$155,375.57
140310 - EXPENSE - PARTS & REPAIRS				\$133,349.22
140311 - EXPENSE - INTERNAL REPAIR WAGES				
A1410 Crew Plant Preventative Maintenance -		71,456.00		7,051.69
H1403 consumable relating to plant repairs		3,500.00		3,034.73
		\$74,956.00		\$205,352.96
140312 - EXPENSE - VEHICLE & RADIO LICENCES				\$839.90
140313 - Expense - Consumables plant repairs - Cle				
Y1408 Plant Operating Fuels and Oils		0.00		113,546.21
Y1410 Plant Operating Parts and Repairs		205,000.00		88,984.04
Y1412 Plant Operating Vehicle and Radio Lice		0.00		573.55
		\$205,000.00		\$203,103.80
140314 - Plant Operations Clearing Account				\$340,845.75
140315 - EXPENSE - EXPENDABLE TOOLS				
H14002 Expendable Tools		20,000.00		11,821.54
		\$20,000.00		\$11,821.54
140367 - CREDIT - PLANT OPERATION COSTS ALLOCATE				-\$686,389.47
140368 - CREDIT - PLANT DEPRECIATION COSTS				
U1403 Depreciation - Plant		205,000.00		202,597.15
Y1467 Allocate Plant Operating Costs		-649,956.00		-543,949.55
		-\$444,956.00		-\$341,375.40
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$22,923.87
Total Plant Operation Costs	\$0.00	\$0.00	\$0.00	\$22,923.87

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
STOCK				
Operating Income				
140475 - Income - Sale of Excess Materials				
A1419 Sale of Goods (surplus to needs)		0.00	34.09	0.00
			\$34.09	
Sub Total To Programme Summary	\$0.00	\$0.00	\$34.09	\$0.00
Total Stock	\$0.00	\$0.00	\$34.09	\$0.00

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
SALARIES & WAGES				
Operating Expenditure				
140602 - DEBIT - GROSS SALARIES & WAGES				\$3,724,975.00
140603 - CREDIT - LESS SAL & WAGES ALOC TO WORK				-\$3,760,250.98
Sub Total To Programme Summary	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$35,275.98</u>
Total Salaries & Wages	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>-\$35,275.98</u>

SHIRE OF COOLGARDIE
Schedule 14
OTHER PROPERTY & SERVICES
Adopted Budget For The Period Ending 31/07/2016

Particulars	Current Year Estimated		Previous Year Actual	
	Income	Expenditure	Income	Expenditure
UNCLASSIFIED				
Operating Expenditure				
140711 - INSURANCE				
INS237 Kambalda East Hall and Boxing Gym B		0.00		235.00
				\$235.00
Sub Total To Programme Summary	\$0.00	\$0.00	\$0.00	\$235.00
Total Unclassified	\$0.00	\$0.00	\$0.00	\$235.00
TOTAL OTHER PROPERTY & SERVICES	\$511,200.00	\$447,200.00	\$376,410.65	\$456,545.41

AGENDA REFERENCE: 5.5

SUBJECT: Internal Audit Framework - Risk Management

LOCATION: NIL

APPLICANT: NA

FILE REFERENCE: NAM4905

DISCLOSURE OF INTEREST: NIL

DATE: 31 July 2016

AUTHOR: Paul Webb – Chief Executive Officer

SUMMARY:

To receive the report of strategic, current and updated risks and controls

BACKGROUND:

In November 2014 Council adopted a Risk Management Framework, and commenced quarterly reporting to the Audit committee.

Given the recent Probity Review undertaken at the Shire of Coolgardie it is proposed that some risk be removed and others included relevant to issues identified in the review.

COMMENT:

The Risk Management reports attached to this item are:

Strategic Risk Report

Risks identified during 2015-2016 as strategic rather than operational. Council will note that these risks cover some areas identified in the 2015 probity audit. These risks are

- OP2 Capacity to Deliver Services
- OP16 Council's statutory reports provide inaccurate financial information
- OP30 Unrealistic Budgets Adopted
- OP32 Lack of Working capital to meet Council's financial commitments
- OP49 Inability to fund the maintenance and renewal of infrastructure assets

Changes to Risk Register

Risks that have been amended by officers are identified. The report is attached for information. Changes in this instance have been to rating levels, and are the result of consultation with staff in administration. One item has been transferred from Administration to Technical.

Identified Risks

OP1 Council is not able to demonstrate that all probity issues have been addressed in the contracting process.

This risk was identified in the 2015 Probity Audit, and relates to the need to attach copies of all quotes received for an order to be placed for goods or services in over \$10,000 be attached to the documentation that accompanies authorisation to make a payment.

There is no evidence that the contracting processes have been breached, but documentation of the process requires greater attention. All managers have been reminded of the requirements of Policy CS-11 Procurement Policy, and the Chief Executive Officer has issued a memo to all staff to remind the need to strictly adhere to this policy.

OP13 Council does not comply with statutory reporting requirement and deadlines.

The recent and ongoing lateness of the Annual Financial report continues to be a main compliance breach for Council.

As part of the Probity Review a compliance timeline has been developed and received by Council. The compliance timeline has been included as a KPI for all senior staff including the CEO

OP21 Fixed Asset Acquisitions disposals and write-offs are fictitious, inaccurately recorded or not recorded at all

Procedures have been put in place to ensure that changes to assets are recorded as soon as there is a change in status. This will also include the additions and disposal of assets during the financial year

OP32 Lack of working capital to meet Council's Financial commitments.

Council continues to carry a substantial debt for rates and services. Additional resources have been allocated in an attempt to recover these debts; however the percentage outstanding remains constant. Most avenues of recovery for residential properties continue to be actioned. There has been an increase in the number of ratepayers who have entered into repayment agreements with the Shire, and while this does not have immediate results will, over time ensure that the debt is reduced. The level of conversation with ratepayers has improved, and there is a slow but perceived change in the attitude to the payment of these debts.

Outstanding rates in the mining sector continue to be problematic. Caveats over mining leases with outstanding rates have commenced. The results of this action have already been beneficial for the Council with a significant receipt of outstanding rates over the past week. The results of these investigations will be presented to Council, and to stakeholders in during public consultation for the Rating Strategy currently underway.

OP55 Failure to complete grant disbursements in a timely manner.

Grants that have been difficult to acquit are those that have been accepted and spent on projects that have not been adequately prepared. Early projects for Country Local Government Funds (CLGF) were not well defined, and resulted in constant amendments to the agreements resulting in fragmentation of the grant allocation across multiple small projects.

The production of the Draft Budget for 2016-2017 and requirements of note 2 (c) – unspent grants – has significantly addressed this risk. The grants officer and MAS have worked closing together to ensure all grant acquittals have been identified and finalised. A process has now been put in place to ensure that acquittal and recording of grants are done in an excel spreadsheet. This will be produced and reconciled monthly as part of the finance checklist

Proposed Improvement

Monitoring and reviewing activities, and strict adherence to policies and procedures will ensure that risk to council and the community are managed, and will meet legislative compliance with the Local Government (Audit) Regulations 1996.

Staff need to review existing controls for the risks identified and provided comment on their appropriateness and effectiveness. The Inherent status recognised those inbuilt and unlikely to change elements of each risk, the revised status details an assessment of controls in place to mitigate those risks. In instances where determined controls have not been deemed appropriate, comment on progress on improvement plans are provided.

It is proposed the Audit & Risk Management Committee

1. Should receive a quarterly report on high and moderate strategic risks and high operational risks inclusive of commentary and % complete
2. Should receive all operational risks twice a year inclusive of commentary and %complete

Both areas of risk are would be subject to change and modification during the year on the authorisation of the Chief Executive Officer and Audit & Risk Management Committee.

The Internal audit activity focuses on areas of risk including financial and non-financial systems and compliance with legislation, regulations, policies and best practice. Recommendation Action Plans are developed and agreed with management for audit recommendations and follow-ups conducted to ensure that they are implemented as agreed.

CONSULTATION: Executive Management Team

STATUTORY ENVIRONMENT: *Local Government Audit Regulation 17*

POLICY IMPLICATIONS: AD-14 Risk Management Policy

FINANCIAL IMPLICATIONS: NIL

STRATEGIC IMPLICATION:

Solutions focussed and customer oriented organisation.

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

The Chief Executive Officer should play a key role in the establishment and development of an effective risk management framework, as it ultimately sets the operational tone of the Council, and should reflect the ethics, integrity and values espoused by the Council.

An effective and transparent risk management environment would focus on the following key areas:

- Integrity and ethical values
- Management's philosophy and operating style
- Organisation structure
- Performance measures
- Policies and procedures
- Human resources policy
- Internal Audit function
- The Audit Committee.

The role of the audit committee is to govern the integrity of the entity's financial information, systems of internal control, and the legal and ethical conduct of management and employees. The key role of internal audit is to provide assistance to the Council's audit committee in discharging its governance responsibilities. It does this by:

- Providing an objective assessment of existing risks and the internal control framework
- Performing reviews of the compliance framework and specific compliance issues
- Conducting regular analysis of business processes and associated controls.
- Performing ad hoc reviews for specific areas of concern, including unacceptable levels of risk

Internal audit is an independent appraisal service, and audit activity is an important element of risk management and a contributor to the mitigation of risk.

Monitoring and reviewing activities will provide evidence of the appropriateness and effectiveness of systems and procedures in regard to risk management, internal control and legislative compliance, as required by the Local Government (Audit) Regulations 1996

VOTING REQUIREMENT: Simple Majority

OFFICER RECOMMENDATION:

That the Audit Committee

1. Note the Strategic Risk Report (attached)
2. Note the Updated Risk Report (attached)
3. Note the Identified Risk Report (attached)
4. Receive the Proposed Strategic Risks 2016-2017
5. Request the Committee receive a quarterly report on all strategic risks and high operational risks inclusive of commentary and % complete
6. Request the Committee receive all operational risks twice a year inclusive of commentary and % complete
7. Request a review of the risk management, internal control and legislative compliance systems and procedures required by Regulation 17 of the Local Government (Audit) Regulations 1996 be undertaken and provided to the Committee in October 2016.

COMMITTEE RECOMMENDATION: # 163/16

MOVED: COUNCILLOR, B LOGAN

SECONDED: COUNCILLOR, T RATHBONE

That the Audit Committee

- 1. Note the Strategic Risk Report (attached)**
- 2. Note the Updated Risk Report (attached)**
- 3. Note the Identified Risk Report (attached)**
- 4. Receive the Proposed Strategic Risks 2016-2017**
- 5. Request the Committee receive a quarterly report on all strategic risks and high operational risks inclusive of commentary and % complete**
- 6. Request the Committee receive all operational risks twice a year inclusive of commentary and % complete**
- 7. Request a review of the risk management, internal control and legislative compliance systems and procedures required by Regulation 17 of the Local Government (Audit) Regulations 1996 be undertaken and provided to the Committee in October 2016.**

CARRIED SIMPLE MAJORITY 6/0



Shire of Coolgardie

Update Operating Risks as at 30 June 2016

Directorate	Administration
Risk Code	OP55
Risk Category	Financial and Legal
Risk	Failure to complete grant disbursements in a timely manner

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Significant	Last Changed : December 2015
Causes : Poor Project management of grant funded programs	
Consequences - Contract commitments with Funding Bodies not met. May affect future grant applications outcomes.	
Treatment : Assign a responsible Manager to each project.	

Revised Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Monthly report to Council showing date of disbursement	

Future Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : September 2015
Effectiveness of Controls :	
Future Controls : include in monthly reporting schedule	

Risk Solution : Include importance of Grant process during induction of new employees and those directly involved with Grant fundings

Directorate	Administration
Risk Code	OP56
Risk Category	Financial and Legal
Risk	Trust Fund does not balance to General Ledger

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Insignificant	Last Changed : December 2015
Causes : Lack of attention to daily processing	
Consequences - Incorrect allocation of funds not under the Control of the Shire	
Treatment : Include in monthly process checking and cross checking.	

Revised Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Two Officers review end of month balance	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : September 2015
Effectiveness of Controls :	
Future Controls : Should not be required if software upgraded	

Risk Solution : Review software in use and update to modern software

Directorate	Administration
Risk Code	OP57
Risk Category	Financial and Legal
Risk	Private works jobs not fully invoiced

Initial Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Insignificant	Last Changed : December 2015
Causes : Poor process and/or controls to ensure monthly activities are complete	
Consequences - Debts not correctly recorded and recovered	
Treatment : Include in monthly process checking and cross checking.	

Revised Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Monthly review of balances in WP jobs	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : September 2015
Effectiveness of Controls :	
Future Controls : Should not be required if software upgraded	

Risk Solution : Review software in use and update to modern software

Directorate	Administration
Risk Code	OP58
Risk Category	Financial and Legal
Risk	Workers compensation claims not invoiced and balanced to General Ledger

Initial Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Insignificant	Last Changed : December 2015
Causes : Poor process and/or controls to ensure monthly activities are complete	
Consequences - Debts not correctly recorded and recovered	
Treatment : Include in monthly process checking and cross checking.	

Revised Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Two Officers review end of month balance	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : September 2015
Effectiveness of Controls :	
Future Controls : include in monthly reporting schedule	

Risk Solution : Implement software to automate process

Directorate	Technical
Risk Code	OP59
Risk Category	Shire Reputation and Governance
Risk	Road Contribution Statements not completed to reflect contributions or expenditure

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Minor	Last Changed : December 2015
Causes : Poor management control, allocation of contributions to incorrect accounts	
Consequences - Inaccurate reporting to Council and Stakeholders	
Treatment : Validation of reporting by Technical Services	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Monthly statement reported to Council	

Future Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Minor	Last Changed : September 2015
Effectiveness of Controls :	
Future Controls : include in monthly reporting schedule	

Risk Solution : Include importance of Grant process during induction of new employees and those directly involved with Grant fundings

Directorate	Administration
Risk Code	OP60
Risk Category	Shire Reputation and Governance
Risk	Correspondence not actioned in a timely manner

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : December 2015
Causes : Lack of training and understanding of requirements and chain of command requirements	
Consequences - Loss of confidence by stakeholders, reduced staff moral	
Treatment : Adequate monitoring and reporting to check compliance.	

Revised Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Monthly reports distributed to CEO and Executive	

Future Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : September 2015
Effectiveness of Controls :	
Future Controls : Ensure regular training and information sessions to ensure full understanding of systems by all staff.	

Risk Solution : Review software in use and update to modern software

Directorate	Recreation
Risk Code	OP61
Risk Category	Health - Human Safety and well being
Risk	Swimming Pool water does not pass health department tests

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Critical	Last Changed : December 2015
Causes : Pool water not tested adequately pool not being cleaned and chlorinated properly	
Consequences - Critical	
Treatment : Water testing once a month to ensure pool is safe for the public	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Moderate	Last Changed :
Effectiveness of Controls : Exellent	
Existing Controls : Exellent	

Future Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Moderate	Last Changed :
Effectiveness of Controls : Exellent	
Future Controls : Exellent	

Risk Solution : Policies and proocedures are in place and are being followed at all times. Monthly checks.

Directorate	Recreation
Risk Code	OP62
Risk Category	Health - Human Safety and well being
Risk	Chemical explosion from pool chemicals

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Catastrophic	Last Changed : December 2015
Causes : Chemicals not being stored correctly	
Consequences - Critical	
Treatment : Qualified pool operators following correct procedures with chemicals	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Moderate	Last Changed :
Effectiveness of Controls : Exellent	
Existing Controls : Exellent	

Future Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Moderate	Last Changed :
Effectiveness of Controls : Exellent	
Future Controls : Exellent	

***Risk Solution : Policies and procedures are in place and are being followed at all times.
Monthly checks.***

Directorate	Recreation
Risk Code	OP63
Risk Category	Human Safety and Well being
Risk	Drowning/injury

Initial Risk Assessment

Likelihood : Unlikely **Rating** : Moderate

Consequence : Catastrophic/Critical **Last Changed** : December 2015

Causes : Lack of supervision by Lifeguard. Lack of following rules from community members.

Consequences - Catastrophic/Critical/Significant

Treatment : Qualified Life guard on Pool deck at all times following policies and procedures

Revised Risk Assessment

Likelihood : Unlikely **Rating** : Moderate

Consequence : Moderate **Last Changed** :

Effectiveness of Controls : Exellent

Existing Controls : Exellent

Future Risk Assessment

Likelihood : Unlikely **Rating** : Moderate

Consequence : Catastrophic/Critical **Last Changed** :

Effectiveness of Controls : Exellent

Future Controls : Exellent

Risk Solution : Ensure that all life guards are de briefed and all life guards are up to date on all training policies and procedures.

Directorate	Recreation
Risk Code	OP64
Risk Category	Human Safety and Well being
Risk	Unmanned Gymnasium injuries and or vandalism

Initial Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Marginal	Last Changed : December 2015
Causes : Gym patrons using gym out of office hours and on weekends.	
Consequences - Marginal	
Treatment : Ensure all gym patrons sign and adhere to gym rules, policies and procedures.	

Revised Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Good	
Existing Controls : Good	

Future Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Good	
Future Controls : Good	

Risk Solution : Surveillance cameras installed. Policies and procedures in place.

Directorate	Recreation
Risk Code	OP65
Risk Category	Human Safety and Well being
Risk	Utilising recreation Centres when unmanned injuries and or vandalism

Initial Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Negligible	Last Changed : December 2015
Causes : Community hiring recreation Centre out of business hours and on weekends.	
Consequences - Negligible	
Treatment : All policies and procedures are followed when someone is hiring facilities. Read signed and fully taken through all appropriate procedures	

Revised Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Negligible	Last Changed :
Effectiveness of Controls : Good	
Existing Controls : Good	

Future Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Negligible	Last Changed :
Effectiveness of Controls : Good	
Future Controls : Good	

Risk Solution : Ensure all policies and procedures are followed at all times. Refer to Procedure Manual that is in place.

Directorate	Recreation
Risk Code	OP66
Risk Category	Employee Positions
Risk	Decrease/cut funding for Club Development Officer

Initial Risk Assessment

Likelihood : Likely **Rating** : Moderate

Consequence : Marginal **Last Changed** : December 2015

Causes : Lack of interest from community sporting groups for help and lack of funding

Consequences - Marginal

Treatment : Continual contact with all community sporting clubs and groups. Continual support , latest and up to date information from DSR.

Revised Risk Assessment

Likelihood : Likely **Rating** : Moderate

Consequence : Marginal **Last Changed** :

Effectiveness of Controls : Good

Existing Controls : Good

Future Risk Assessment

Likelihood : Likely **Rating** : Moderate

Consequence : Marginal **Last Changed** :

Effectiveness of Controls : Good

Future Controls : Good

Risk Solution : Ensure all KRS completed and up to date. Constant communication with DSR.

Directorate	Recreation
Risk Code	OP67
Risk Category	Capacity to Deliver
Risk	Damage to pool blankets and/or bottom of the pool

Initial Risk Assessment

Likelihood : Likely

Rating : Moderate

Consequence : Moderate

Last Changed : December 2015

Causes : Coolgardie Pool blankets may be too heavy for the holder they are on causing the frame to tip use of pool blanket may be incorrect

Consequences -

Treatment : Purchase another pool blanket holder or possibly look into other ways to store and use pool blankets in Coolgardie

Revised Risk Assessment

Likelihood : Likely

Rating : Moderate

Consequence : Moderate

Last Changed :

Effectiveness of Controls : Good

Existing Controls : Good

Future Risk Assessment

Likelihood : Likely

Rating : Moderate

Consequence : Moderate

Last Changed :

Effectiveness of Controls : Good

Future Controls : good

Risk Solution : Purchase another pool blanket holder or possibly look into other ways to store and use pool blankets in Coolgardie

Directorate	Recreation
Risk Code	OP68
Risk Category	Capacity to Deliver
Risk	Damage to pool blankets and/or bottom of the pool

Initial Risk Assessment

Likelihood : Likely

Rating : Moderate

Consequence : Moderate

Last Changed : December 2015

Causes : Kambalda Pool holders have had problem with one of the wheels coming off, this could possible be causing the pool blanket holder to fall into the pool, also use of the pool blanket holder may be incorrect

Consequences -

Treatment : Having someone fix the wheel may stop this from happening

Revised Risk Assessment

Likelihood : Likely

Rating : Moderate

Consequence : Moderate

Last Changed :

Effectiveness of Controls : Good

Existing Controls : Good

Future Risk Assessment

Likelihood : Likely

Rating : Moderate

Consequence : Moderate

Last Changed :

Effectiveness of Controls : Good

Future Controls : Good

Risk Solution : Having someone fix the wheel may stop this from happening

Directorate	Recreation
Risk Code	OP69
Risk Category	Human Safety and Well being
Risk	Recreation Centre user injures themselves playing a programmed sport activity

Initial Risk Assessment

Likelihood : Likely

Rating : Low

Consequence : Negligible

Last Changed : December 2015

Causes : There could be a number of factors for this and it is an incident that can not be avoided.

Consequences -

Treatment : All Staff members hold their current first aid certificate and all policies and procedures followed accordingly

Revised Risk Assessment

Likelihood : Likely

Rating : Low

Consequence : Negligible

Last Changed :

Effectiveness of Controls : Excellent

Existing Controls : Excellent

Future Risk Assessment

Likelihood : Likely

Rating : Low

Consequence : Negligible

Last Changed :

Effectiveness of Controls : Excellent

Future Controls : Excellent

Risk Solution : All Staff members hold their current first aid certificate and all policies and procedures followed accordingly

Directorate	Regulatory
Risk Code	OP70
Risk Category	Capacity to deliver Services
Risk	Access Chamber lid collapse

Initial Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Contractor Plumber Condition reporting	

Revised Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Moderate	
Existing Controls : Contractor Plumber Condition Reporting	

Future Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Moderate	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP71
Risk Category	Capacity to deliver Services
Risk	Access Chamber collapse

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Contractor Plumber Condition reporting	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Moderate	
Existing Controls : Contractor Plumber Condition Reporting	

Future Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Moderate	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP72
Risk Category	Capacity to deliver Services
Risk	Access Chamber Blockage

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Contractor Plumber Condition reporting	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Moderate	
Existing Controls : Contractor Plumber Condition Reporting	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Moderate	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP73
Risk Category	Capacity to deliver Services
Risk	Access Chambers concrete cancer

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Contractor Plumber Condition reporting	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Moderate	
Existing Controls : Contractor Plumber Condition Reporting	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Moderate	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP74
Risk Category	Capacity to deliver Services
Risk	Gravity Mains Blockages

Initial Risk Assessment

Likelihood : Likely	Rating : Significant
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Contractor Plumber Condition reporting	

Revised Risk Assessment

Likelihood : Likely	Rating : Significant
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Contractor Plumber Condition Reporting	

Future Risk Assessment

Likelihood : Likely	Rating : Significant
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP75
Risk Category	Capacity to deliver Services
Risk	Gravity Mains Collapse

Initial Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Contractor Plumber Condition reporting	

Revised Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Contractor Plumber Condition Reporting	

Future Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP76
Risk Category	Capacity to deliver Services
Risk	Gravity Mains Seepage

Initial Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Negligible	Last Changed : December 2015
Causes :	
Consequences - Negligible	
Treatment : Contractor Plumber Condition reporting	

Revised Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Negligible	Last Changed :
Effectiveness of Controls : Negligible	
Existing Controls : Contractor Plumber Condition Reporting	

Future Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Negligible	Last Changed :
Effectiveness of Controls : Negligible	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP77
Risk Category	Capacity to deliver Services
Risk	Gravity Mains Vandalism

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Contractor Plumber Condition reporting	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Contractor Plumber Condition Reporting	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP78
Risk Category	Capacity to deliver Services
Risk	Burst Pressure mains

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Significant	Last Changed : December 2015
Causes :	
Consequences - Significant	
Treatment : Contract plumber on call 24 Hours	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Significant	Last Changed :
Effectiveness of Controls : Significant	
Existing Controls : Contract Plumber on 24 hour call	

Future Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Significant	Last Changed :
Effectiveness of Controls : Significant	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP79
Risk Category	Capacity to deliver Services
Risk	Pressure Mains blockage

Initial Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Maserator Pump, Wet well maintenance cleaning	

Revised Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Maserator Pump, Wet wwell maintenance cleaning	

Future Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP80
Risk Category	Capacity to deliver Services
Risk	Pressure Mains Vandalism

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Contract plumber on call 24 Hours	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Contract Plumber on 24 hour call	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : Standard Operating Procedures, Contract Plumber and 24 hour on call

Directorate	Regulatory
Risk Code	OP81
Risk Category	Capacity to deliver Services
Risk	Motor burn out on pumps

Initial Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Regular overhauls, overflow system, Electrician on Call	

Revised Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Regular overhauls, overflow system, Electrician on call	

Future Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : AMS,Sop's, Electrician on call

Directorate	Regulatory
Risk Code	OP82
Risk Category	Capacity to deliver Services
Risk	Pump seize

Initial Risk Assessment

Likelihood : Moderate **Rating** : Moderate

Consequence : Marginal **Last Changed** : December 2015

Causes :

Consequences - Marginal

Treatment : Regular overhauls, overflow system, Electrician on Call

Revised Risk Assessment

Likelihood : Moderate **Rating** : Moderate

Consequence : Marginal **Last Changed** :

Effectiveness of Controls : Marginal

Existing Controls : Regular overhauls, overflow system, Electrician on call

Future Risk Assessment

Likelihood : Moderate **Rating** : Moderate

Consequence : Marginal **Last Changed** :

Effectiveness of Controls : Marginal

Future Controls :

Risk Solution : AMS, SoP's

Directorate	Regulatory
Risk Code	OP83
Risk Category	Capacity to deliver Services
Risk	Power outage on pumps

Initial Risk Assessment

Likelihood : Rear	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Overflow system	

Revised Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Overflow system	

Future Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : AMS, SoP's, Electrician on call

Directorate	Regulatory
Risk Code	OP84
Risk Category	Capacity to deliver Services
Risk	Vandalism to pumps

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Fencing, signage, overflow system	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Fencing, signage, overflow system	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : AMS,SoP's, electrician on call

Directorate	Regulatory
Risk Code	OP85
Risk Category	Capacity to deliver Services
Risk	Short circuit of controls

Initial Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Regular overhauls, overflow system, Electrician on call	

Revised Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Regular overhauls, overflow system, Electrician on call	

Future Risk Assessment

Likelihood : Moderate	Rating : Moderate
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : AMS, SoP's, Electrician on call

Directorate	Regulatory
Risk Code	OP86
Risk Category	Capacity to deliver Services
Risk	Vandalism to controls

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Fencing, signage, overflow system	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Fencing, signage, overflow system	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : AMS,Sop's, Electrician on call

Directorate	Regulatory
Risk Code	OP87
Risk Category	Capacity to deliver Services
Risk	Wet well float failure

Initial Risk Assessment

Likelihood : Moderate	Rating : Low
Consequence : Negligible	Last Changed : December 2015
Causes :	
Consequences - Negligible	
Treatment : overflow system	

Revised Risk Assessment

Likelihood : Moderate	Rating : Low
Consequence : Negligible	Last Changed :
Effectiveness of Controls : Negligible	
Existing Controls : Overflow system	

Future Risk Assessment

Likelihood : Moderate	Rating : Low
Consequence : Negligible	Last Changed :
Effectiveness of Controls : Negligible	
Future Controls :	

Risk Solution : AMS. SoP's, Electrician on call

Directorate	Regulatory
Risk Code	OP88
Risk Category	Capacity to deliver Services
Risk	Wet well Metal condition

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences - Marginal	
Treatment : Maintenance Reporting	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Existing Controls : Maintenance Reporting	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Marginal	Last Changed :
Effectiveness of Controls : Marginal	
Future Controls :	

Risk Solution : AMS,Sop's, Electrician on call

Directorate	Regulatory
Risk Code	OP89
Risk Category	Capacity to deliver Services
Risk	Wet well concrete cancer

Initial Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed : December 2015
Causes :	
Consequences - Significant	
Treatment : Maintenance Reporting	

Revised Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed :
Effectiveness of Controls : Significant	
Existing Controls : Maintenance Reporting	

Future Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed :
Effectiveness of Controls : Significant	
Future Controls :	

Risk Solution : AMS, SoP's

Directorate	Regulatory
Risk Code	OP90
Risk Category	Capacity to deliver Services
Risk	Flow Control (Diversion) Concrete Cancer

Initial Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed : December 2015
Causes :	
Consequences - Significant	
Treatment : Maintenance Reporting	

Revised Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed :
Effectiveness of Controls : Significant	
Existing Controls : Maintenance Reporting	

Future Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed :
Effectiveness of Controls : Significant	
Future Controls :	

Risk Solution : AMS., SoP's

Directorate	Regulatory
Risk Code	OP91
Risk Category	Capacity to deliver Services
Risk	Flow Control (Diversion)Vandalism

Initial Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed : December 2015
Causes :	
Consequences - Significant	
Treatment : Fencing, signage, overflow system	

Revised Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed :
Effectiveness of Controls : Significant	
Existing Controls : Fencing, signage, overflow system	

Future Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Significant	Last Changed :
Effectiveness of Controls : Significant	
Future Controls :	

Risk Solution : AMS, SoP's

Directorate	Regulatory
Risk Code	OP92
Risk Category	Capacity to deliver Services
Risk	Flow Control (Diversion) Blockage

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Negligible	Last Changed : December 2015
Causes :	
Consequences - Negligible	
Treatment : Maintenance Reporting	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Negligible	Last Changed :
Effectiveness of Controls : Significant	
Existing Controls : Maintenance Reporting	

Future Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Negligible	Last Changed :
Effectiveness of Controls : Negligible	
Future Controls :	

Risk Solution : AMS, SoP's

Directorate	Recreation
Risk Code	OP93
Risk Category	Health - Human Safety and well being
Risk	Swimming Pool water does not pass health department tests

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Critical	Last Changed : December 2015
Causes : Pool water not tested adequately pool not being cleaned and chlorinated properly	
Consequences - Critical	
Treatment : Water testing once a month to ensure pool is safe for the public	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Moderate	Last Changed :
Effectiveness of Controls : Exellent	
Existing Controls : Exellent	

Future Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Moderate	Last Changed :
Effectiveness of Controls : Exellent	
Future Controls : Exellent	

Risk Solution : Policies and proocedures are in place and are being followed at all times. Monthly checks.

Directorate	Recreation
Risk Code	OP94
Risk Category	Human Safety and Well being
Risk	Unmanned Gymnasium injuries and or vandalism

Initial Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences -	
Treatment :	

Revised Risk Assessment

Likelihood :	Rating :
Consequence :	Last Changed :
Effectiveness of Controls :	
Existing Controls :	

Future Risk Assessment

Likelihood :	Rating :
Consequence :	Last Changed :
Effectiveness of Controls :	
Future Controls :	

Risk Solution :

Directorate	Recreation
Risk Code	OP95
Risk Category	Human Safety and Well being
Risk	Utilising recreation Centres when unmanned injuries and or vandalism

Initial Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Negligible	Last Changed : December 2015
Causes :	
Consequences -	
Treatment :	

Revised Risk Assessment

Likelihood :	Rating :
Consequence :	Last Changed :
Effectiveness of Controls :	
Existing Controls :	

Future Risk Assessment

Likelihood :	Rating :
Consequence :	Last Changed :
Effectiveness of Controls :	
Future Controls :	

Risk Solution :

Directorate	Recreation
Risk Code	OP96
Risk Category	Employee Positions
Risk	Decrease/cut funding for Club Development Officer

Initial Risk Assessment

Likelihood : Likely	Rating : Moderate
Consequence : Marginal	Last Changed : December 2015
Causes :	
Consequences -	
Treatment :	

Revised Risk Assessment

Likelihood :	Rating :
Consequence :	Last Changed :
Effectiveness of Controls :	
Existing Controls :	

Future Risk Assessment

Likelihood :	Rating :
Consequence :	Last Changed :
Effectiveness of Controls :	
Future Controls :	

Risk Solution :



Shire of Coolgardie

**Operating Risk Report as at 30 June 2016
Changes since 31 December 2015**

Directorate	Administration
Risk Code	OP11
Risk Category	Financial and Legal
Risk	Cash Floats & Petty Cash are inadequately safeguarded

Initial Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Causes : lack of process	
Consequences - Loss of cash - potential fraud	
Treatment : Allocate cash drawers and petty cash to specific officers	

Revised Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Cash floats and petty cash are stored in secured facilities (e.g. safes, registers) when not in use	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : A register for cash floats and petty cash and custodians is maintained by authorised officers to record all movements	

Risk Solution : Access (i.e. passwords or keys) to the cash floats and petty cash safes/registers is limited to authorised officers

Directorate	Administration
Risk Code	OP12
Risk Category	Financial and Legal
Risk	Cash Floats and Petty Cash transactions are either invalid, inaccurately recorded or not recorded at all

Initial Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Causes : lack of process	
Consequences - reimbursement incomplete	
Treatment : Ensure process and practise for imprest system for cash	

Revised Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : A register for cash floats and petty cash and custodians is maintained by appropriately designated staff to record all movements	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : All petty cash disbursements are independently approved within financial delegations and supported by receipts.	

Risk Solution : Cash floats and petty cash are reconciled on a regular basis and these reconciliations are reviewed and signed off by an independent person

Directorate	Administration
Risk Code	OP14
Risk Category	Financial and Legal
Risk	Council does not raise the correct level of rate income

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Causes : Lack of understanding of the budget process - in particular valuations process	
Consequences - Insufficient funds to meet commitments	
Treatment : Issue of supplementary rates - or review of services and budget	

Revised Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Actual rate revenue and rate rebates are compared to budget regularly; management reviews and investigates significant variances.	

Future Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Policy and procedures provides clear guidance to relevant employees as to the correct method for calculating rate income and the collections protocol	

Risk Solution : Management regularly reviews the calculation methodology within the rate application system and for a sample of ratepayers to ensure correct calculation and methodology has been used

Directorate	Administration
Risk Code	OP15
Risk Category	Financial and Legal
Risk	Council's financial information is not reviewed in a timely manner to enable effective decision making.

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Causes : insufficient skills level of key staff to ensure timeliness of review	
Consequences - Projects going over budget not noted may lead to annual program of works not being completed	
Treatment : Monthly Executive meeting to peer review management reports	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Council reviews its financial performance in accordance with relevant legislative requirements.	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Ensure that roles and responsibilities are documented and within Delegations of Authority register and is maintained and updated.	

Risk Solution : Designated independent officer reviews the reporting timetable to ensure that management reviews the appropriate information on a regular and timely basis.

Directorate	Administration
Risk Code	OP16
Risk Category	Financial and Legal
Risk	Council's statutory reports provide inaccurate financial information

Initial Risk Assessment

Likelihood : Possible

Rating : High

Consequence : Major

Last Changed : August 2015

Causes : Lack of undersancing of general ledger structure results in postings to wrong accounts and hense inaccurate reporting

Consequences - Budget appears to be within parameters, but is exceeded when error is addressed

Treatment : Monthly Executive meeting to peer review management reports

Revised Risk Assessment

Likelihood : Possible

Rating : Moderate

Consequence : Major

Last Changed : March 2016

Effectiveness of Controls :

Existing Controls : General Ledger reconciliations (including control and clearing accounts) are prepared on a regular basis; all reconciliations independently reviewed.

Future Risk Assessment

Likelihood : Possible

Rating : Moderate

Consequence : Major

Last Changed : March 2016

Effectiveness of Controls :

Future Controls : Actual results compared to budget provided in management reports and reviewed quarterly by senior management team

Risk Solution : Actual results compared to budget regularly and provided in management reports. Management reviews and investigates significant variances

Directorate	Administration
Risk Code	OP17
Risk Category	Financial and Legal
Risk	Data contained within the General Ledger is permanently lost

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Critical	Last Changed : August 2015
Causes : Colapse or corruption of critical database system - backup protocol not in place	
Consequences - Records lost the future integrity of data used for future decisions may be compromised	
Treatment : Strict backup regeme - alerts of incomplete backups or validation to at least two officers - backup to tape (offsite, hard disk and removable media)	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Critical	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Data for the general ledger is being backed up daily.	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Critical	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Data for the general ledger is also being backed up monthly and stored externally	

Risk Solution : Ensure off-site backup of data, program and documentation for the general ledger exists

Directorate	Administration
Risk Code	OP18
Risk Category	Financial and Legal
Risk	Debtors are either not collected in a timely basis or not collected at all.

Initial Risk Assessment

Likelihood : High **Rating :** Moderate

Consequence : Major **Last Changed :** August 2015

Causes : Lack of skill sets to manage debtors is not available

Consequences - High level of debtors reduces cash flow - and the ability to meet debts without overdraft

Treatment : Monthly review of outstanding debtors by Manager - level of outstanding debts reported to Council monthly

Revised Risk Assessment

Likelihood : High **Rating :** Moderate

Consequence : Major **Last Changed :** August 2015

Effectiveness of Controls :

Existing Controls : Debtor's reconciliation performed on a regular basis to the General Ledger and reviewed by an independent person.

Future Risk Assessment

Likelihood : High **Rating :** Low

Consequence : Major **Last Changed :** March 2016

Effectiveness of Controls :

Future Controls : Debtors and revenue are compared to budget regularly; management reviews and investigates significant variances

Risk Solution : Management reviews debtors ageing profile on a regular basis and investigates any outstanding items

Directorate	Administration
Risk Code	OP19
Risk Category	Financial and Legal
Risk	Disbursements are not authorised properly

Initial Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Causes : Lack of procedure or procedure not followed	
Consequences - Monies used without correct authority - or for a purpose not authorised.	
Treatment : All payments are authorised by two officers - fortnightly payments are authorised by CEO and MAS together. Credit Cards are authorised by CEO (Managers)	

Revised Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Individuals who authorise payment of suppliers are authorised officers who are independent of the processing of invoices	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : All disbursements must be approved by an authorised officer in accordance with relevant policies and/or Delegations of Authority	

Risk Solution : Purchase Orders must be raised for the purchase of goods and services in line with the Council's Procurement policy or over a predetermined amount where applicable. This must be done in accordance with delegated authorities

Directorate	Administration
Risk Code	OP20
Risk Category	Financial and Legal
Risk	Employees are reimbursed for expenses of a personal nature

Initial Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Causes : Authority heirachy not checking nature of purchases and disbursement documentation	
Consequences - Council funds used for unauthorised purposes - fraud	
Treatment : Ensure induction process includes the process and rules relating to expenses that can be reimbursed. - Training to include breaches and penalties.	

Revised Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Management regularly reviews employee reimbursements and selects unusual/significant items and agrees to original approved reimbursement claim along with supporting evidence (i.e. receipts). All errors are investigated	

Future Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Management select a sample of employee reimbursements and check them for mathematical accuracy and ensures that they have been recorded correctly in the ledger.	

Risk Solution : All claims for Employee Reimbursements are submitted for approval along with supporting documentary evidence (i.e. receipts) and confirmation of valid expenses. This is approved by management in accordance with Delegations of Authority. Management focus o

Directorate	Administration
Risk Code	OP22
Risk Category	Financial and Legal
Risk	General Ledger does not contain accurate financial information

Initial Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Causes : Poor training of composition and use of general ledger	
Consequences - Decisions taken are based on incorrect information	
Treatment : All payments are authorised by two members of Executive - accounts expensed checked for each payment	

Revised Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : General Ledger reconciliations (including control and clearing accounts) are prepared monthly by responsible staff	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : General Ledger reconciliations (including control and clearing accounts) are prepared on a regular basis and all reconciliations independently reviewed.	

Risk Solution : General Ledger reconciliations (including control and clearing accounts) are prepared monthly by responsible staff

Directorate	Administration
Risk Code	OP23
Risk Category	Financial and Legal
Risk	General Ledger policies and procedures are not current

Initial Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Causes : Staff changes - lack of handover	
Consequences - Each change of staff results in reduced adhesion to procedures	
Treatment : Ensure adequate induction to all staff, ensure procedures and work instructions are up to date	

Revised Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Current procedures exist to enable staff to reconcile control and clearing accounts	

Future Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Current general ledger policies and procedures are reviewed and signed off by Manager Administration Services.	

Risk Solution : Ensure procedures being used by staff for general ledger reconciliations are current

Directorate	Administration
Risk Code	OP25
Risk Category	Financial and Legal
Risk	investment transactions are either not recorded or are recorded inaccurately.

Initial Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : September 2015
Causes : Investment process is at high level (signatories) - information may not be passed to relevant staff for processing	
Consequences - Transactions not reported in a timely manner	
Treatment : Monthly reconciliation of investments to ledger	

Revised Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Actual investment income compared to budget on a regular basis; variances are investigated	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Journals are processed regularly for all investments and a process is in place to verify the accuracy of transactions. All journals are double checked	

Risk Solution : Investment transactions are reconciled / compared to third-party statements documents and discrepancies are investigated

Directorate	Administration
Risk Code	OP26
Risk Category	Capacity to Deliver Services
Risk	Over-expenditures on projects may not be detected

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Causes : Projects budget to % complete not monitored	
Consequences - budget over run requires reduction of scope on other projects	
Treatment : Executive to meet monthly to review management reports	

Revised Risk Assessment

Likelihood : Unlikely	Rating : High
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Exception report generated detailing all variances for project costs over a fixed threshold (i.e. percentage or dollar amount). Exception report reviewed by management and all significant variances are investigated	

Future Risk Assessment

Likelihood : Unlikely	Rating : High
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Management performs an on-going review of current projects. This review is formally documented through an effective evaluation process and involves monitoring costs to date and estimated costs of completion	

Risk Solution : Rigorous process exists for establishing budgets for projects. Project budgets must be approved in accordance with Delegations of Authority.

Directorate	Administration
Risk Code	OP27
Risk Category	Financial and Legal
Risk	Payroll disbursements are made to incorrect or fictitious employees

Initial Risk Assessment

Likelihood : Rare	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Causes : Audit trail of new employees or amendments to terminatd employees not adequately controlled	
Consequences - Fraud -	
Treatment : Audit Trail of employee masterfile and bank account data to be reviewed monthly by MAS	

Revised Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Transfer of the bank file IS restricted to authorised officers who are not be involved in the preparation of the pay run	

Future Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Employees made inactive in payroll records immediately upon termination. Termination report provided as supporting documentation with request for an EFT. Comparison of subsequent current employee listings made by independent person to verify correctness	

Risk Solution : Payroll system generates exception reports detailing all payroll changes that are regularly reviewed by management who investigate & approve variances. Payroll and changes reviewed by two officers.

Directorate	Administration
Risk Code	OP28
Risk Category	Capacity to Deliver Services
Risk	Significant budget variances are either not investigated on a timely basis or not investigated at all.

Initial Risk Assessment

Likelihood : Unlikely

Rating : Moderate

Consequence : Major

Last Changed : August 2015

Causes : Monthly budget to actual review not completed in a timely manner

Consequences - Service levels may need to be adjusted to cover cost of over expenditure, or projects where underspend may result in projects not meeting expectations

Treatment : Executive to meet monthly to review management reports

Revised Risk Assessment

Likelihood : Unlikely

Rating : Low

Consequence : Major

Last Changed : March 2016

Effectiveness of Controls :

Existing Controls : Management regularly reports on actual performance against budget

Future Risk Assessment

Likelihood : Unlikely

Rating : Low

Consequence : Major

Last Changed : March 2016

Effectiveness of Controls :

Future Controls : Management review the exception reports on a regular basis and investigate all significant variances; evidence of review demonstrated must be provided.

Risk Solution : Exception reports generated on a regular basis that automatically identify variances and reviewed by management. Significant variances identified by using a standard threshold (either percentage or dollar value).

Directorate	Administration
Risk Code	OP29
Risk Category	Capacity to Deliver Services
Risk	The fee charged does not reasonably reflect the value of the services provided

Initial Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Causes : Annual review of fees and charges not undertaken	
Consequences - Service levels too high for fees charged	
Treatment : Executive to meet monthly to review management reports	

Revised Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : User pay income compared to budget regularly; management reviews and investigates significant variances	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Leases, agreements, memorandum of understandings or contracts are required to cover use of Council facilities, sporting grounds, etc.	

Risk Solution : Management to review fees charged for services on a regular basis in order to provide a value for money service in the light of operational costs.

Directorate	Administration
Risk Code	OP31
Risk Category	Financial and Legal
Risk	Credit Cards are used for purchases of a personal nature and/or have inappropriate levels

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Causes : Credit cards issued with insufficient guidelines communicated to holders	
Consequences - Fraud -	
Treatment : Ensure all cardholders are fully aware of the rules governing the use of Shire credit card.	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Employees sign a declaration confirming complian	

Future Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Exception report from Credit Card providers detailing all breaches of credit card limits on an individual employee basis; management regularly reviews this report and investigates all breaches on a timely basis	

Risk Solution : Council, CEO or other authorised officer approves all issues of Credit Cards and limits, to employees prior to release

Directorate	Administration
Risk Code	OP32
Risk Category	Shire Reputation and Governance
Risk	Lack of working capital to meet Council's financial commitments

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Causes : High outstanding rates or grant expenditure not recouped in a timely manner	
Consequences - Council may need to fund an overdraft or reduce programs	
Treatment : Executive to meet monthly to review management reports. Audit Committee to review budget each quarter	

Revised Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Details of cash requirements, particularly with capital works, are documented and discussed by authorised officers. Investments and borrowings are reported to Council quarterly	

Future Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Cashflow budgets prepared by suitably qualified personnel on a regular basis.	

Risk Solution : Management reviews cash position of Council on an on-going basis, involving comparison to budgets; significant variances investigated by management.

Directorate	Technical
Risk Code	OP45
Risk Category	Financial and Legal
Risk	Lack of comprehensive emergency management plan to minimise loss in the event of a major incident

Initial Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Critical	Last Changed : March 2016
Causes : Local, Regional or Statewide event causing loss of utilities, communications or physical access	
Consequences - Lack of understanding of process and procedures causes misunderstanding and confusion during periods of crisis. Loss of confidence by stakeholders	
Treatment : Activation of comprehensive emergency management plan to ensure business interruption is minimised in the event of a major incident, loss of facility, loss of power.	

Revised Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Critical	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : LEMAC plan adopted by Council 2014	

Future Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Critical	Last Changed : September 2015
Effectiveness of Controls :	
Future Controls : Review continuity plans on regular basis - update where technology changes	

Risk Solution : Ensure current emergency management and continuity plans and processes are current

Directorate	Administration
Risk Code	OP46
Risk Category	Capacity to Deliver Services
Risk	Change of government policy negatively affecting service provision or planned capital funding.

Initial Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Minor	Last Changed : August 2015
Causes : Policy change from external agencies	
Consequences - Review of service levels and strategic direction	
Treatment : Annual review of Corporate plan and long term financial plan to address	

Revised Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Review of Corporate and Strategic plans scheduled	

Future Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Minor	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Ensure regular review of Strategic Planning Documents and associated reports is built into annual schedule.	

Risk Solution : Ensure Corporate Plan and LTFP when reviewed consider the impact of government grants and contributions on service delivery and infrastructure renewal

Directorate	Administration
Risk Code	OP55
Risk Category	Financial and Legal
Risk	Failure to complete grant disbursements in a timely manner

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Significant	Last Changed : December 2015
Causes : Poor Project management of grant funded programs	
Consequences - Contract commitments with Funding Bodies not met. May affect future grant applications outcomes.	
Treatment : Assign a responsible Manager to each project.	

Revised Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Monthly report to Council showing date of disbursement	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : include in monthly reporting schedule	

Risk Solution : Include importance of Grant process during induction of new employees and those directly involved with Grant fundings

Proposed Strategic Risks 2016-2017

1. That the CEO establish and maintain an Electoral Gift Register in accordance with regulation 30G of the Local Government (Elections) Regulations 1997
2. That the CEO implements procedures to ensure that the statutory compliance dates specified in the Local Government Act 1995 (the Act) are achieved including requests for Ministerial approved extensions where provide in the Act
3. That the CEO ensures that all staff responsible for the recording of tender information in the tender register are familiar with the Shire's record keeping practices and the details that are to be recorded in the Shire's tender register
4. The CEO ensures that the information in regard to disclosures of interest to be recorded in council minutes complies with the requirements of the Local Government Act 1995 and Local Government (Rules of Conduct) Regulations 2007
5. Ensure the community strategic plan, asset management plan and long-term financial plan comply to statutory requirements inclusive of the Department's framework and guidelines
6. Failure to protect staff or third parties from injury.
7. Inability to fund the maintenance replacement and renewal of infrastructure assets
8. Waste management facilities and services do not adhere to licensing and legislative requirements
9. Non-compliance with Occupation Health & Safety (OH&S) Regulations and physical security requirements
10. Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework
11. Failure or reduction in service of infrastructure assets, plant, equipment or machinery.
12. Customer processes and standards applied to all customer contact points in the Shire
13. Failure to provide agreed levels of service to the community
14. Damage to buildings, property, plant & equipment (all assets) that does not result in a disruption to business objective
15. Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation
16. Failures in the procurement, acquisition, acceptance or disposal process for assets as governed by the Local Government Act
17. Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or utility causing the inability to continue business activities and provide services to the community.
18. Council's statutory reports provide inaccurate financial information
19. Plant and equipment underutilised
20. Council loses recurrent grant funding to provide existing services
21. Council does not raise the correct level of rate income
22. Council's inability to fund the operation of the Shire waste facilities



Shire of Coolgardie

Strategic Risk Report as at 30 June 2016

Directorate	Community
Risk Code	OP2
Risk Category	Capacity to Deliver Services
Risk	Council loses recurrent grant funding to provide existing services

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Causes : Slow or incomplete disbursements of grants - change to Government policy resulting in termination of grant funding	
Consequences - Ability to maintain service levels is at risk	
Treatment : Review services provided - plan to become a cost effective as possible or	

Revised Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Council has a grant revenue register which records details such as reporting deadlines. Amount and instalments expected and key milestones	

Future Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Future Controls : Grant funding availability should be identified at the budget formulation stage, in future grant funding not available, service levels to be reviewed at budget formulation stage	

Risk Solution : Council has a clear process to review service where grant funding has ceased to ensure it understands the financial impact on its sustainability

Directorate	Administration
Risk Code	OP14
Risk Category	Financial and Legal
Risk	Council does not raise the correct level of rate income

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Causes : Lack of understanding of the budget process - in particular valuations process	
Consequences - Insufficient funds to meet commitments	
Treatment : Issue of supplementary rates - or review of services and budget	

Revised Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Existing Controls : Actual rate revenue and rate rebates are compared to budget regularly; management reviews and investigates significant variances.	

Future Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Policy and procedures provides clear guidance to relevant employees as to the correct method for calculating rate income and the collections protocol	

Risk Solution : Management regularly reviews the calculation methodology within the rate application system and for a sample of ratepayers to ensure correct calculation and methodology has been used

Directorate	Administration
Risk Code	OP16
Risk Category	Financial and Legal
Risk	Council's statutory reports provide inaccurate financial information

Initial Risk Assessment

Likelihood : Possible

Rating : High

Consequence : Major

Last Changed : August 2015

Causes : Lack of undersancing of general ledger structure results in postings to wrong accounts and hense inaccurate reporting

Consequences - Budget appears to be within parameters, but is exceeded when error is addressed

Treatment : Monthly Executive meeting to peer review management reports

Revised Risk Assessment

Likelihood : Possible

Rating : Moderate

Consequence : Major

Last Changed : March 2016

Effectiveness of Controls :

Existing Controls : General Ledger reconciliations (including control and clearing accounts) are prepared on a regular basis; all reconciliations independently reviewed.

Future Risk Assessment

Likelihood : Possible

Rating : Moderate

Consequence : Major

Last Changed : March 2016

Effectiveness of Controls :

Future Controls : Actual results compared to budget provided in management reports and reviewed quarterly by senior management team

Risk Solution : Actual results compared to budget regularly and provided in management reports. Management reviews and investigates significant variances

Directorate	Administration
Risk Code	OP30
Risk Category	Financial and Legal
Risk	Unrealistic Budgets Adopted

Initial Risk Assessment

Likelihood : Possible **Rating** : High

Consequence : Major **Last Changed** : August 2015

Causes : Works program may be over ambitious - Services levels unrealistic

Consequences - projects and/or service levels may be compromised

Treatment : Audit Committee to review budget each quarter

Revised Risk Assessment

Likelihood : Possible **Rating** : High

Consequence : Major **Last Changed** : August 2015

Effectiveness of Controls :

Existing Controls : Current Budget prepared within the Shire Integrated Planning Framework

Future Risk Assessment

Likelihood : Possible **Rating** : High

Consequence : Major **Last Changed** : August 2015

Effectiveness of Controls :

Future Controls : All amendments to Budgets must be approved by Council and the impact on financial sustainability and LTFP considered

Risk Solution : Ensure annual budgets prepared in accordance with the Integrated Planning Framework

Directorate	Administration
Risk Code	OP32
Risk Category	Shire Reputation and Governance
Risk	Lack of working capital to meet Council's financial commitments

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Causes : High outstanding rates or grant expenditure not recouped in a timely manner	
Consequences - Council may need to fund an overdraft or reduce programs	
Treatment : Executive to meet monthly to review management reports. Audit Committee to review budget each quarter	

Revised Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Details of cash requirements, particularly with capital works, are documented and discussed by authorised officers. Investments and borrowings are reported to Council quarterly	

Future Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Cashflow budgets prepared by suitably qualified personnel on a regular basis.	

Risk Solution : Management reviews cash position of Council on an on-going basis, involving comparison to budgets; significant variances investigated by management.

Directorate	Executive
Risk Code	OP49
Risk Category	Capacity to Deliver Services
Risk	Inability to fund the maintenance replacement and renewal of infrastructure assets

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Critical	Last Changed : August 2015
Causes : Lack of forward planning - not following direction of corporate plan and associated documents forming the Strategic Directions	
Consequences - Review of service levels and strategic direction	
Treatment : Annual review of Corporate plan and long term financial plan to address	

Revised Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Critical	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Review of Corporate and Strategic plans scheduled	

Future Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Critical	Last Changed : September 2015
Effectiveness of Controls :	
Future Controls : Ensure condition reports undertaken on all assets parallel to Service Level Review	

Risk Solution : LTFP informed by asset management plans for infrastructure assets



Shire of Coolgardie

Identified Risk Report as at 30 June 2016

Directorate	Administration
Risk Code	OP1
Risk Category	Shire Reputation and Governance
Risk	Council is not able to demonstrate that all probity issues have been addressed in the contracting process

Initial Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Critical	Last Changed : August 2015
Causes : Procedures not clear or complete	
Consequences - Process not followed	
Treatment : Ensure all work instructions and process documentation is clear and understood	

Revised Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Critical	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Evaluation process exist both during the selection process and throughout the term of the contract to ensure that the supplier / contractor meet their objectives	

Future Risk Assessment

Likelihood : Rare	Rating : Low
Consequence : Critical	Last Changed : August 2015
Effectiveness of Controls :	
Future Controls : Designated person (I.E. Internal or Probity Auditor) to review contract process to ensure compliance with council policy and guidelines	

Risk Solution : Robust and transparent selection processes to ensure effective and qualified suppliers / contractors are selected by council. This Includes compliance with code of conduct, conflict of interest and procurement policies

Directorate	Administration
Risk Code	OP13
Risk Category	Financial and Legal
Risk	Council does not comply with statutory reporting requirements and deadlines

Initial Risk Assessment

Likelihood : Possible

Rating : Low

Consequence : Major

Last Changed : August 2015

Causes : Lack of understanding of the importance of adherence to statutory requirements - Circumstances beyond the control of Council contribute to the inability to meet deadlines.

Consequences - Pressure is increased on key personnel within the organisations - Audit may be qualified

Treatment : Ensure qualified staff have the time to complete statutory requirements

Revised Risk Assessment

Likelihood : Possible

Rating : Low

Consequence : Major

Last Changed : August 2015

Effectiveness of Controls :

Existing Controls : Statutory financial reports prepared by suitably qualified staff and reviewed by senior management

Future Risk Assessment

Likelihood : Possible

Rating : Low

Consequence : Major

Last Changed : August 2015

Effectiveness of Controls :

Future Controls : Quarterly statutory financial report prepared and presented to Audit Committee

Risk Solution : A mechanism and/or checklist is in place to ensure statutory reporting deadlines are met. MAS monitors compliance with reporting deadlines.

Directorate	Administration
Risk Code	OP21
Risk Category	Financial and Legal
Risk	Fixed asset acquisitions, disposals and write-offs are fictitious, inaccurately recorded or not recorded at all

Initial Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Causes : Poor process or process not followed on the purchase of fixed assets	
Consequences - Inaccurate records for Council property and assets	
Treatment : Implement monthly review of all Capital purchases and reconciliaiton against assets purchased	

Revised Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Reconciliation of fixed assets to the General Ledger is performed regularly.	

Future Risk Assessment

Likelihood : Unlikely	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Future Controls : Recorded changes to the fixed asset register and/or master file are approved by management, compared to authorised source documents and General Ledger to ensure accurate input	

Risk Solution : All fixed asset acquisitions and disposals are approved

Directorate	Administration
Risk Code	OP32
Risk Category	Shire Reputation and Governance
Risk	Lack of working capital to meet Council's financial commitments

Initial Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Causes : High outstanding rates or grant expenditure not recouped in a timely manner	
Consequences - Council may need to fund an overdraft or reduce programs	
Treatment : Executive to meet monthly to review management reports. Audit Committee to review budget each quarter	

Revised Risk Assessment

Likelihood : Possible	Rating : High
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Details of cash requirements, particularly with capital works, are documented and discussed by authorised officers. Investments and borrowings are reported to Council quarterly	

Future Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : Cashflow budgets prepared by suitably qualified personnel on a regular basis.	

Risk Solution : Management reviews cash position of Council on an on-going basis, involving comparison to budgets; significant variances investigated by management.

Directorate	Administration
Risk Code	OP55
Risk Category	Financial and Legal
Risk	Failure to complete grant disbursements in a timely manner

Initial Risk Assessment

Likelihood : Unlikely	Rating : Low
Consequence : Significant	Last Changed : December 2015
Causes : Poor Project management of grant funded programs	
Consequences - Contract commitments with Funding Bodies not met. May affect future grant applications outcomes.	
Treatment : Assign a responsible Manager to each project.	

Revised Risk Assessment

Likelihood : Possible	Rating : Moderate
Consequence : Major	Last Changed : August 2015
Effectiveness of Controls :	
Existing Controls : Monthly report to Council showing date of disbursement	

Future Risk Assessment

Likelihood : Possible	Rating : Low
Consequence : Major	Last Changed : March 2016
Effectiveness of Controls :	
Future Controls : include in monthly reporting schedule	

Risk Solution : Include importance of Grant process during induction of new employees and those directly involved with Grant fundings

6.0 CLOSURE OF MEETING

Shire President declared the meeting closed at 7.01pm and thanked all for their attendance.